



**2017 – 2018  
APPROVED  
BUDGET**

**June 20, 2017**

***CATCH THE CHALLENGE: LEARN FOR LIFE!***

**COLUMBIA-BRAZORIA  
INDEPENDENT SCHOOL DISTRICT**

**2017 – 2018 APPROVED BUDGET  
Fiscal Year Ending June 30, 2018**

**BOARD OF TRUSTEES**

**Jonathan Champagne, President**

**Becky Danford, Vice-President**

**Linda Huebner, Secretary**

**Wendy Monical**

**Nick Kondra**

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**Steven Galloway, Superintendent**

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

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT  
2017-2018 BUDGET**

**REVENUES - ALL FUNDS**

**199 - OPERATING FUND**

**State Funds**

Regular Block Grant	3,815,337	
Available School Fund	587,358	
Special Education Block Grant	1,571,050	
Compensatory Education Block Grant	2,033,282	
Career & Technology Block Grant	1,752,472	
Gifted & Talented Block Grant	88,029	
Bilingual Education/ESL Block Grant	78,521	
High School Allotment	229,433	
Transportation	416,277	
Tier II Aid	1,078,474	
HB 1 Additional Aid	96,000	
		11,746,233
Teacher Retirement System - On-Behalf		813,100

**Local Funds**

Building Rental	3,000	
Interest Earnings	30,000	
Delinquent Tax Collections/P & I	550,000	
Interlocal Agreements	35,400	
Tax Revenue	11,373,941	
<b>Total Local Funds</b>		<b>11,992,341</b>

**Federal Funds**

Medicare Reimbursement		20,000
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**TOTAL - OPERATING FUND** 24,571,674

**161 - ATHLETIC FUND**

**Local Funds**

Gate Receipts	74,539	
Intrafund Transfer	138,440	
<b>TOTAL - ATHLETIC FUND</b>		<b>212,979</b>

**171 - SHARS**

Federal Revenue	430,000	
Fund Balance Use	953,453	
<b>TOTAL - SHARS FUND</b>		<b>1,383,453</b>

<b>599 - DEBT SERVICE FUND</b>		
Local Tax Revenue	2,629,027	
Interest Earnings	6,000	
<b>TOTAL - DEBT SERVICE FUND</b>		<u>2,635,027</u>
<b>240 - CHILD NUTRITION FUND</b>		
Local Revenue	454,686	
State Revenue	7,000	
Federal Revenue	1,073,001	
Teacher Retirement System - On-Behalf	30,000	
<b>TOTAL - CHILD NUTRITION FUND</b>		<u>1,564,687</u>
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>		
State Revenue		<u>273,010</u>
<b>GRAND TOTAL - ALL FUNDS</b>		<u><u>30,640,830</u></u>

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT  
2017-2018 BUDGET**

**EXPENDITURES - ALL FUNDS**

<b>199-OPERATING FUND</b>		24,571,674
Function 11 - Instruction	13,952,697	
Function 12 - Instructional Media	240,237	
Function 13 - Curriculum & Staff Development	165,750	
Function 21 - Instructional Administration	222,479	
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	656,315	
Function 41 - General Administration	1,137,452	
Function 51 - Plant Maintenance & Operation	3,524,593	
Function 52 - Security/Monitoring Services	318,499	
Function 53 - Data Processing	801,056	
Function 61 - Community Service	7,973	
Function 71 - Debt Service	34,119	
Function 81 - Facilities Improvements	200,000	
Function 99 - IntraGovernmental	90,000	
Intrafund Transfer	138,440	
<b>599 - DEBT SERVICE FUND</b>		2,635,027
Function 71 - Debt Service	2,635,027	
<b>161 - ATHLETIC FUND</b>		212,979
Function 36 Co-Curricular/Extra Curricular Activities	212,979	
<b>171 - SHARS</b>		1,383,453
Function 11 - Instruction	501,012	
Function 12 - Instructional Media	189,663	
Function 21 - Instructional Administration	5,000	
Function 31 - Guidance, Counseling, Evaluation	343,400	
Function 32 - Social Worker	62,580	
Function 33 - Health Services	263,798	
Function 36 - Co-Curricular/Extra Curricular Activities	3,000	
Function 53 - Data Processing	15,000	
<b>240 - CHILD NUTRITION FUND</b>		1,564,687
Function 35 - Food Service	1,564,687	
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>		273,010
Function 11 - Instruction	273,010	
<b>GRAND TOTAL - ALL FUNDS</b>		\$ 30,640,830

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

**REVENUES - ALL FUNDS**

	<b>Proposed 2017-2018</b>	<b>Adopted</b>			
		<b>2016-2017</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>
<b>199 - OPERATING FUND</b>					
<b>State Funds</b>					
Regular Block Grant	3,815,337	5,482,181	4,801,511	5,182,552	5,985,240
Available School Fund	587,358	738,755	811,081	1,065,904	791,524
Special Education Block Grant	1,571,050	1,454,385	1,538,990	1,595,648	1,823,945
TRS Supplement / Mainstream Spec Ed Allotment				192,005	
Compensatory Education Block Grant	2,033,282	2,036,314	2,041,125	2,007,274	1,910,857
Career & Technology Block Grant	1,752,472	1,437,650	1,425,612	1,694,968	1,603,645
Gifted & Talented Block Grant	88,029	86,220	80,426	68,297	76,576
Bilingual Education/ESL Block Grant	78,521	62,960	58,281	54,039	58,470
High School Allotment	229,433	220,762	219,203	215,264	213,285
Transportation	416,277	411,404	411,404	400,908	395,276
Tier II Aid	1,078,474	827,796	765,023	624,325	667,523
HB 1 Additional Aid	96,000	97,889	96,020	91,270	88,750
<b>Total State Funds</b>	<b>11,746,233</b>	<b>12,856,316</b>	<b>12,248,676</b>	<b>13,192,454</b>	<b>13,615,091</b>
Teacher Retirement System - On-Behalf	813,100	813,100	813,100	813,100	813,100
<b>Local Funds</b>					
Building Rental	3,000	3,000	4,000	5,000	5,000
Interest Earnings	30,000	30,000	25,000	30,000	30,000
Delinquent Tax Collections/P & I	550,000	550,000	450,000	450,000	450,000
Interlocal Agreements	35,400	35,400	35,400	35,400	
Tax Revenue	11,373,941	9,645,654	10,336,281	9,073,253	8,614,732
Fund Balance Use		156,452			
<b>Total Local Funds</b>	<b>11,992,341</b>	<b>10,420,506</b>	<b>10,850,681</b>	<b>9,593,653</b>	<b>9,099,732</b>
<b>Federal Funds</b>					
Medicare Reimbursement	20,000	20,000	13,000	15,000	15,000
<b>TOTAL - OPERATING FUND</b>	<b>24,571,674</b>	<b>24,109,922</b>	<b>23,925,457</b>	<b>23,614,207</b>	<b>23,542,923</b>
<b>161 - ATHLETIC FUND</b>					
<b>Local Funds</b>					
Gate Receipts	74,539	59,800	60,000	60,000	60,000
Intrafund Transfer	138,440	138,440	138,440	138,440	138,440
<b>TOTAL - ATHLETIC FUND</b>	<b>212,979</b>	<b>198,240</b>	<b>198,440</b>	<b>198,440</b>	<b>198,440</b>
<b>171 - SHARS</b>					
Federal Revenue	430,000	430,000	375,840	375,840	375,840
Fund Balance Use	953,453	953,453	394,119	249,729	
<b>TOTAL - SHARS FUND</b>	<b>1,383,453</b>	<b>1,383,453</b>	<b>769,959</b>	<b>625,569</b>	<b>375,840</b>

	<b>Proposed 2017-2018</b>	<b>Adopted</b>			
		<b>2016-2017</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>
<b>599 - DEBT SERVICE FUND</b>					
Local Tax Revenue	2,629,027	2,389,511	2,512,008	2,404,019	2,128,781
State Revenue				291,072	517,559
Interest Earnings	6,000	6,000	6,000	5,000	5,000
Reserves Use	0	231,619	193,302		
<b>TOTAL - DEBT SERVICE FUND</b>	<b>2,635,027</b>	<b>2,627,130</b>	<b>2,711,310</b>	<b>2,700,091</b>	<b>2,651,340</b>
<b>224 - IDEA-B FEDERAL SPECIAL EDUCATION</b>					
Federal Revenue				499,303	474,270
<b>225 - IDEA-B PRESCHOOL</b>					
Federal Revenue				20,197	21,585
<b>240 - CHILD NUTRITION FUND</b>					
Local Revenue	454,686	483,000	477,000	527,119	568,167
State Revenue	7,000	9,000	9,000	9,000	10,000
Federal Revenue	1,073,001	1,204,775	1,118,640	1,190,377	1,189,191
Teacher Retirement System - On-Behalf	30,000	30,000	30,000	30,000	28,251
<b>TOTAL - CHILD NUTRITION FUND</b>	<b>1,564,687</b>	<b>1,726,775</b>	<b>1,634,640</b>	<b>1,756,496</b>	<b>1,795,609</b>
<b>244 - CARL PERKINS CAREER &amp; TECHNOLOGY</b>					
Federal Revenue				34,910	
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>					
State Revenue	273,010	305,644	237,107	237,107	
<b>699 - CONSTRUCTION FUND</b>					
Fund Balance Use of Bond Proceeds				2,250,000	
<b>GRAND TOTAL - ALL FUNDS</b>	<b>30,640,830</b>	<b>30,351,164</b>	<b>29,476,913</b>	<b>31,936,320</b>	<b>29,060,007</b>

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

	Proposed	Adopted			
	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
<b>199-OPERATING FUND</b>					
Function 11 - Instruction	13,952,697	13,560,664	13,369,618	12,795,032	13,146,566
Function 12 - Instructional Media	240,237	236,261	398,753	376,938	376,008
Function 13 - Curriculum & Staff Development	165,750	153,134	149,229	128,114	115,097
Function 21 - Instructional Administration	222,479	219,279	214,845	249,080	221,436
Function 23 - School Administration	1,491,816	1,477,105	1,374,768	1,340,319	1,269,174
Function 31 - Guidance, Counseling, Evaluation	271,896	269,085	568,102	595,845	576,706
Function 33 - Health Services	21,373	20,973	34,672	259,722	259,722
Function 34 - Pupil Transportation	1,296,979	1,272,979	1,248,131	1,227,543	1,230,633
Function 36 - Co-Curricular/Extra Curricular Activities	656,315	656,133	632,244	598,150	592,420
Function 41 - General Administration	1,137,452	1,132,712	967,024	987,399	962,165
Function 51 - Plant Maintenance & Operation	3,524,593	3,523,900	2,553,128	2,609,969	2,559,058
Function 52 - Security/Monitoring Services	318,499	318,499	278,275	279,076	239,676
Function 53 - Data Processing	801,056	802,354	767,981	753,114	723,203
Function 61 - Community Service	7,973	7,973	7,523	7,523	6,223
Function 71 - Debt Service	34,119	35,431	287,724	346,943	208,396
Function 81 - Facilities Improvements	200,000	200,000		-	-
Function 93 - Shared Service Arrangements			850,000	850,000	850,000
Function 99 - IntraGovernmental	90,000	85,000	85,000	71,000	68,000
Intrafund Transfer	138,440	138,440	138,440	138,440	138,440
	<b>24,571,674</b>	<b>24,109,922</b>	<b>23,925,457</b>	<b>23,614,207</b>	<b>23,542,923</b>
<b>599 - DEBT SERVICE FUND</b>					
Function 71 - Debt Service	2,635,027	2,627,130	2,711,310	2,700,091	2,651,340
<b>161 - ATHLETIC FUND</b>					
Function 36 Co-Curricular/Extra Curricular Activities	212,979	198,240	198,440	198,440	198,440
<b>171 - SHARS</b>					
Function 11 - Instruction	501,012	516,012	451,105	306,715	287,505
Function 12 - Instructional Media	189,663	189,663			
Function 21 - Instructional Administration	5,000	5,000	5,000	5,000	-
Function 31 - Guidance, Counseling, Evaluation	343,400	343,400			
Function 32 - Social Worker	62,580	62,580	52,000	52,000	52,000
Function 33 - Health Services	263,798	263,798	258,854	258,854	33,335
Function 36 - Co-Curricular/Extra Curricular Activities	3,000	3,000	3,000	3,000	3,000
Function 53 - Data Processing	15,000				
	<b>1,383,453</b>	<b>1,383,453</b>	<b>769,959</b>	<b>625,569</b>	<b>375,840</b>
<b>224 - IDEA - B FEDERAL SPECIAL EDUCATION</b>					
Function 11 - Instruction	-	-	-	381,981	381,981
Function 21 - Instructional Administration	-	-	-	41,407	36,584
Function 31 - Guidance, Counseling, Evaluation	-	-	-	75,915	55,705
	-	-	-	<b>499,303</b>	<b>474,270</b>



	Proposed	Adopted			
	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
<b>225 - IDEA-B PRESCHOOL</b>					
Function 11 - Instruction	-	-	-	20,197	21,585
<b>240 - CHILD NUTRITION FUND</b>					
Function 35 - Food Service	1,564,687	1,726,775	1,634,640	1,756,496	1,795,609
<b>244 - VOCATIONAL - CAREER &amp; TECHNOLOGY</b>					
Function 11 - Instruction	-	-	-	26,937	-
Function 31 - Guidance, Counseling, Evaluation	-	-	-	7,973	-
	-	-	-	34,910	-
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>					
Function 11 - Instruction	273,010	305,644	237,107	237,107	-
	273,010	305,644	237,107	237,107	-
<b>699 - CONSTRUCTION FUND</b>					
Function 81 - Facilities Improvement	-	-	-	2,250,000	-
<b>GRAND TOTAL - ALL FUNDS</b>	<b>30,640,830</b>	<b>30,351,164</b>	<b>29,476,913</b>	<b>31,936,320</b>	<b>29,060,007</b>

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

	<b>Proposed 2017-2018</b>	<b>Adopted 2016-2017</b>	<b>%</b>
<b>199-OPERATING FUND</b>			
Function 11 - Instruction	13,952,697	13,560,664	2.89%
Function 12 - Instructional Media	240,237	236,261	1.68%
Function 13 - Curriculum & Staff Development	165,750	153,134	8.24%
Function 21 - Instructional Administration	222,479	219,279	1.46%
Function 23 - School Administration	1,491,816	1,477,105	1.00%
Function 31 - Guidance, Counseling, Evaluation	271,896	269,085	1.04%
Function 33 - Health Services	21,373	20,973	1.91%
Function 34 - Pupil Transportation	1,296,979	1,272,979	1.89%
Function 36 - Co-Curricular/Extra Curricular Activities	656,315	656,133	0.03%
Function 41 - General Administration	1,137,452	1,132,712	0.42%
Function 51 - Plant Maintenance & Operation	3,524,593	3,523,900	0.02%
Function 52 - Security/Monitoring Services	318,499	318,499	0.00%
Function 53 - Data Processing	801,056	802,354	-0.16%
Function 61 - Community Service	7,973	7,973	0.00%
Function 71 - Debt Service	34,119	35,431	-3.70%
Function 81 - Facilities Improvements	200,000	200,000	0.00%
Function 99 - IntraGovernmental	90,000	85,000	5.88%
Intrafund Transfer	138,440	138,440	0.00%
	<b>24,571,674</b>	<b>24,109,922</b>	<b>1.92%</b>
<b>599 - DEBT SERVICE FUND</b>			
Function 71 - Debt Service	2,635,027	2,627,130	0.30%
<b>161 - ATHLETIC FUND</b>			
Function 36 Co-Curricular/Extra Curricular Activities	212,979	198,240	7.43%
<b>171 - SHARS</b>			
Function 11 - Instruction	501,012	516,012	-2.91%
Function 12 - Instructional Media	189,663	189,663	0.00%
Function 21 - Instructional Administration	5,000	5,000	0.00%
Function 31 - Guidance, Counseling, Evaluation	343,400	343,400	0.00%
Function 32 - Social Worker	62,580	62,580	0.00%
Function 33 - Health Services	263,798	263,798	0.00%
Function 36 - Co-Curricular/Extra Curricular Activities	3,000	3,000	0.00%
Function 53 - Data Processing	15,000	-	100.00%
	<b>1,383,453</b>	<b>1,383,453</b>	<b>0.00%</b>
<b>240 - CHILD NUTRITION FUND</b>			
Function 35 - Food Service	1,564,687	1,726,775	-9.39%
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>			
Function 11 - Instruction	273,010	305,644	-10.68%
	<b>273,010</b>	<b>305,644</b>	<b>-10.68%</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>30,640,830</b>	<b>30,351,164</b>	<b>0.95%</b>

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT  
BUDGETED EXPENDITURES BY FUND, FUNCTION & OBJECT  
2017-2018**

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
Athletic Fund			
1618	36	6100 Payroll Costs	9,500
		6200 Contract Services	54,900
		6300 Supplies & Materials	105,968
		6400 Other Operating Costs	42,611
			212,979
		<b>FUND TOTAL</b>	<b>212,979</b>
General Fund			
1998	11	6100 Payroll Costs	13,100,845
		6200 Contract Services	434,310
		6300 Supplies & Materials	326,158
		6400 Other Operating Costs	91,384
			13,952,697
	12	6100 Payroll Costs	135,421
		6200 Contract Services	15,265
		6300 Supplies & Materials	86,051
		6400 Other Operating Costs	3,500
			240,237
	13	6100 Payroll Costs	57,602
		6200 Contract Services	78,194
		6300 Supplies & Materials	7,422
		6400 Other Operating Costs	22,532
			165,750
	21	6100 Payroll Costs	184,688
		6200 Contract Services	21,296
		6300 Supplies & Materials	9,421
		6400 Other Operating Costs	7,074
			222,479
	23	6100 Payroll Costs	1,439,615
		6200 Contract Services	2,065
		6300 Supplies & Materials	27,210
		6400 Other Operating Costs	22,926
			1,491,816

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
1998 (CONTINUED)			
	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>
	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	51,260
		6300 Supplies & Materials	397,730
		6400 Other Operating Costs	(65,586)
			<u>1,296,979</u>
	36	6100 Payroll Costs	448,317
		6200 Contract Services	23,665
		6300 Supplies & Materials	20,936
		6400 Other Operating Costs	163,397
			<u>656,315</u>
	41	6100 Payroll Costs	893,362
		6200 Contract Services	111,000
		6300 Supplies & Materials	35,850
		6400 Other Operating Costs	97,240
			<u>1,137,452</u>
	51	6100 Payroll Costs	1,316,804
		6200 Contract Services	1,293,989
		6300 Supplies & Materials	369,000
		6400 Other Operating Costs	329,800
		6600 Capital Outlay	215,000
			<u>3,524,593</u>
	52	6100 Payroll Costs	276,549
		6200 Contract Services	24,300
		6300 Contract Services	10,205
		6400 Other Operating Costs	7,445
			<u>318,499</u>

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
1998 (CONTINUED)			
	53	6100 Payroll Costs	432,408
		6200 Contract Services	213,833
		6300 Supplies & Materials	127,574
		6400 Other Operating Costs	13,893
		6600 Capital Outlay	13,348
			<u>801,056</u>
	61	6200 Contract Services	6,723
		6300 Supplies & Materials	1,250
			<u>7,973</u>
	71	6500 Debt Payments	<u>34,119</u>
	81	6600 Facilities Improvements	<u>200,000</u>
	99	6200 Contract Services	<u>90,000</u>
		8992 Intrafund Transfer	<u>138,440</u>
	<b>FUND TOTAL</b>		<u><u>24,571,674</u></u>
SHARS			
1718	11	6100 Payroll Costs	180,605
		6200 Contract Services	166,993
		6300 Supplies & Materials	39,600
		6400 Other Operating Costs	109,814
		6600 Capital Outlay	4,000
			<u>501,012</u>
	12	6100 Payroll Costs	<u>189,663</u>
	21	6400 Other Operating Costs	<u>5,000</u>
	31	6100 Payroll Costs	<u>343,400</u>
	32	6100 Payroll Costs	59,780
		6300 Supplies & Materials	1,000
		6400 Other Operating Costs	1,800
			<u>62,580</u>
	33	6100 Payroll Costs	257,854
		6200 Contract Services	2,892
		6300 Supplies & Materials	3,052
			<u>263,798</u>
	36	6400 Other Operating Costs	<u>3,000</u>
	53	6200 Contract Services	<u>15,000</u>
	<b>FUND TOTAL</b>		<u><u>1,383,453</u></u>

<b>FUND</b>	<b>FUNCTION</b>	<b>OBJECT</b>	<b>AMOUNT</b>
Child Nutrition			
2408	35	6100 Payroll Costs	710,737
		6200 Contract Services	4,250
		6300 Supplies & Materials	837,700
		6400 Other Operating Costs	2,000
		6600 Capital Outlay	10,000
		<b>FUND TOTAL</b>	<b>1,564,687</b>
Instructional Materials			
4108	11	6300 Supplies & Materials	273,010
Debt Service			
5998	71	6500 Debt Payments	2,635,027
		<b>GRAND TOTAL</b>	<b>30,640,830</b>