



**2021 – 2022  
PROPOSED  
BUDGET**

**June 29, 2021**

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

**COLUMBIA-BRAZORIA  
INDEPENDENT SCHOOL DISTRICT**

**2021 – 2022 PROPOSED BUDGET  
Fiscal Year Ending June 30, 2022**

**BOARD OF TRUSTEES**

**Jonathan Champagne, President  
Becky Danford, Vice-President  
Linda Huebner, Secretary  
Matt Damborsky  
Jackie Gotcher  
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James Broussard**

**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  
2021-2022 BUDGET**

**REVENUES - ALL FUNDS**

**199 - OPERATING FUND**

**State Funds**

Regular Block Grant, Net	145,694	
Available School Fund	1,315,717	
Special Education Allotment	2,353,722	
Compensatory Education Allotment	2,559,865	
Career & Technology Allotment	2,412,926	
Bilingual Education/ESL Allotment	104,045	
Early Education Allotment	314,100	
Transportation Allotment	472,926	
HB 3 Additional Aid	438,012	
		10,117,007
Teacher Retirement System - On-Behalf		900,000

**Local Funds**

Building Rental	7,500	
Interest Earnings	25,000	
Delinquent Tax Collections/P & I	485,400	
Tax Revenue	14,096,169	
		14,614,069

**Federal Funds**

Medicare Reimbursement		20,000
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**TOTAL - OPERATING FUND** 25,651,076

**161 - ATHLETIC FUND**

**Local Funds**

Gate Receipts	74,539	
Intrafund Transfer	117,142	
		191,681

**TOTAL - ATHLETIC FUND** 191,681

**171 - SHARS**

Federal Revenue		556,560
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<b>599 - DEBT SERVICE FUND</b>		
Local Tax Revenue	3,361,784	
Interest Earnings	7,500	
<b>TOTAL - DEBT SERVICE FUND</b>		<u>3,369,284</u>
<b>240 - CHILD NUTRITION FUND</b>		
Local Revenue	293,400	
State Revenue	6,750	
Federal Revenue	946,183	
Teacher Retirement System - On-Behalf	27,000	
<b>TOTAL - CHILD NUTRITION FUND</b>		<u>1,273,333</u>
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>		
State Revenue		<u>470,890</u>
<b>GRAND TOTAL - ALL FUNDS</b>		<u><u>31,512,824</u></u>

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT  
2021-2022 BUDGET**

**EXPENDITURES - ALL FUNDS**

<b>199-OPERATING FUND</b>		25,651,076
Function 11 - Instruction	13,767,874	
Function 12 - Instructional Media	566,314	
Function 13 - Curriculum & Staff Development	157,126	
Function 21 - Instructional Administration	270,866	
Function 23 - School Administration	1,495,415	
Function 31 - Guidance, Counseling, Evaluation	910,337	
Function 33 - Health Services	20,821	
Function 34 - Pupil Transportation	1,426,829	
Function 36 - Co-Curricular/Extra Curricular Activities	735,041	
Function 41 - General Administration	1,135,110	
Function 51 - Plant Maintenance & Operation	3,617,160	
Function 52 - Security/Monitoring Services	224,304	
Function 53 - Data Processing	868,252	
Function 71 - Debt Service	30,485	
Function 81 - Facilities Improvements	200,000	
Function 95 - JJAEP	10,000	
Function 99 - IntraGovernmental	98,000	
Intrafund Transfer	117,142	
<b>161 - ATHLETIC FUND</b>		191,681
Function 36 Co-Curricular/Extra Curricular Activities	191,681	
<b>171 - SHARS</b>		556,560
Function 11 - Instruction	233,760	
Function 13 - Curriculum & Staff Development	6,000	
Function 21 - Instructional Administration	2,500	
Function 32 - Social Worker	4,500	
Function 33 - Health Services	306,800	
Function 36 - Co-Curricular/Extra Curricular Activities	3,000	
<b>599 - DEBT SERVICE FUND</b>		3,369,284
Function 71 - Debt Service	3,369,284	
<b>240 - CHILD NUTRITION FUND</b>		1,273,333
Function 35 - Food Service	1,273,333	
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>		470,890
Function 11 - Instruction	470,890	
<b>GRAND TOTAL - ALL FUNDS</b>		<u>\$ 31,512,824</u>

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

**REVENUES - ALL FUNDS**

	<b>Proposed 2021-2022</b>	<b>Adopted</b>			
		<b>2020-2021</b>	<b>2019-2020</b>	<b>2018-2019</b>	<b>2017-2018</b>
<b>199 - OPERATING FUND</b>					
<b>State Funds</b>					
Regular Block Grant, Net	145,694	2,760,454	3,560,503	2,892,032	4,893,811
Available School Fund	1,315,717	1,315,717	591,045	1,314,709	587,358
Special Education Allotment	2,353,722	1,985,308	1,691,151	1,684,890	1,571,050
Compensatory Education Allotment	2,559,865	2,559,865	1,988,593	1,989,453	2,033,282
Career & Technology Allotment	2,412,926	2,255,898	1,720,670	1,740,256	1,752,472
Gifted & Talented Allotment			90,971	89,470	88,029
Bilingual Education/ESL Allotment	104,045	96,834	77,212	77,138	78,521
Early Education Allotment	314,100	416,416			
High School Allotment			224,998	227,307	229,433
Transportation Allotment	472,926	472,926	381,203	381,203	416,277
HB 3 Additional Aid	438,012	264,780	100,395	96,000	96,000
<b>Total State Funds</b>	<b>10,117,007</b>	<b>12,128,198</b>	<b>10,426,741</b>	<b>10,492,458</b>	<b>11,746,233</b>
Teacher Retirement System - On-Behalf	900,000	900,000	900,000	813,100	813,100
<b>Local Funds</b>					
Building Rental	7,500	7,500	7,500	5,000	3,000
Interest Earnings	25,000	100,000	175,000	80,000	30,000
Delinquent Tax Collections/P & I	485,400	485,400	635,400	585,400	550,000
Interlocal Agreements					35,400
Tax Revenue	14,096,169	12,942,281	13,637,470	12,581,760	11,373,941
<b>Total Local Funds</b>	<b>14,614,069</b>	<b>13,535,181</b>	<b>14,455,370</b>	<b>13,252,160</b>	<b>11,992,341</b>
<b>Federal Funds</b>					
Medicare Reimbursement	20,000	20,000	20,000	20,000	20,000
<b>TOTAL - OPERATING FUND</b>	<b>25,651,076</b>	<b>26,583,379</b>	<b>25,802,111</b>	<b>24,577,718</b>	<b>24,571,674</b>
<b>161 - ATHLETIC FUND</b>					
<b>Local Funds</b>					
Gate Receipts	74,539	74,539	74,539	74,539	74,539
Intrafund Transfer	117,142	138,440	138,440	138,440	138,440
<b>TOTAL - ATHLETIC FUND</b>	<b>191,681</b>	<b>212,979</b>	<b>212,979</b>	<b>212,979</b>	<b>212,979</b>
<b>171 - SHARS</b>					
Federal Revenue	556,560	583,100	500,000	500,000	430,000
Fund Balance Use			1,159,056	1,219,142	953,453
<b>TOTAL - SHARS FUND</b>	<b>556,560</b>	<b>583,100</b>	<b>1,659,056</b>	<b>1,719,142</b>	<b>1,383,453</b>
<b>198 - INSURANCE RECOVERY</b>					
Local Revenue		250,000			

	<b>Proposed 2021-2022</b>	<b>Adopted</b>			
		<b>2020-2021</b>	<b>2019-2020</b>	<b>2018-2019</b>	<b>2017-2018</b>
<b>599 - DEBT SERVICE FUND</b>					
Local Tax Revenue	3,361,784	2,968,518	2,526,444	2,610,164	2,629,027
Interest Earnings	7,500	20,000	15,000	6,000	6,000
<b>TOTAL - DEBT SERVICE FUND</b>	<b>3,369,284</b>	<b>2,988,518</b>	<b>2,541,444</b>	<b>2,616,164</b>	<b>2,635,027</b>
<b>240 - CHILD NUTRITION FUND</b>					
Local Revenue	293,400	326,000	327,500	327,500	454,686
State Revenue	6,750	7,500	7,500	7,500	7,000
Federal Revenue	946,183	1,051,314	1,049,000	1,054,000	1,073,001
Teacher Retirement System - On-Behalf	27,000	30,000	30,000	30,000	30,000
<b>TOTAL - CHILD NUTRITION FUND</b>	<b>1,273,333</b>	<b>1,414,814</b>	<b>1,414,000</b>	<b>1,419,000</b>	<b>1,564,687</b>
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>					
State Revenue	470,890	326,200	470,890	470,890	273,010
<b>699 - CONSTRUCTION FUND</b>					
Fund Balance Use of Bond Proceeds		11,108,662			
<b>GRAND TOTAL - ALL FUNDS</b>	<b>31,512,824</b>	<b>43,467,652</b>	<b>32,100,480</b>	<b>31,015,893</b>	<b>30,640,830</b>

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

	Proposed	Adopted			
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
<b>199-OPERATING FUND</b>					
Function 11 - Instruction	13,767,874	14,383,952	14,365,361	13,915,861	13,952,697
Function 12 - Instructional Media	566,314	575,341	246,616	246,656	240,237
Function 13 - Curriculum & Staff Development	157,126	156,843	169,050	166,550	165,750
Function 21 - Instructional Administration	270,866	289,108	266,570	265,695	222,479
Function 23 - School Administration	1,495,415	1,495,415	1,495,188	1,491,816	1,491,816
Function 31 - Guidance, Counseling, Evaluation	910,337	921,210	304,708	271,896	271,896
Function 33 - Health Services	20,821	26,467	21,373	21,373	21,373
Function 34 - Pupil Transportation	1,426,829	1,496,079	1,496,079	1,296,979	1,296,979
Function 36 - Co-Curricular/Extra Curricular Activities	735,041	760,023	752,177	657,670	656,315
Function 41 - General Administration	1,135,110	1,164,602	1,161,102	1,138,002	1,137,452
Function 51 - Plant Maintenance & Operation	3,617,160	3,519,747	3,519,747	3,524,593	3,524,593
Function 52 - Security/Monitoring Services	224,304	378,499	378,499	318,499	318,499
Function 53 - Data Processing	868,252	908,235	908,235	787,908	801,056
Function 61 - Community Service			7,973	7,973	7,973
Function 71 - Debt Service	30,485	61,418	62,993	29,807	34,119
Function 81 - Facilities Improvements	200,000	200,000	400,000	200,000	200,000
Function 95 - JJAEP	10,000	10,000	10,000		
Function 99 - IntraGovernmental	98,000	98,000	98,000	98,000	90,000
Intrafund Transfer	117,142	138,440	138,440	138,440	138,440
	<b>25,651,076</b>	<b>26,583,379</b>	<b>25,802,111</b>	<b>24,577,718</b>	<b>24,571,674</b>
<b>161 - ATHLETIC FUND</b>					
Function 36 Co-Curricular/Extra Curricular Activities	191,681	212,979	212,979	212,979	212,979
<b>171 - SHARS</b>					
Function 11 - Instruction	233,760	277,400	589,055	688,362	501,012
Function 12 - Instructional Media			223,940	223,940	189,663
Function 13 - Curriculum & Staff Development	6,000				
Function 21 - Instructional Administration	2,500	3,000	5,000	5,000	5,000
Function 31 - Guidance, Counseling, Evaluation			457,269	405,461	343,400
Function 32 - Social Worker	4,500		69,888	64,780	62,580
Function 33 - Health Services	306,800	299,700	310,904	313,599	263,798
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
	<b>556,560</b>	<b>583,100</b>	<b>1,659,056</b>	<b>1,719,142</b>	<b>1,383,453</b>
<b>198 - INSURANCE RECOVERY</b>					
Function 81 - Facilities Improvement		250,000			
<b>599 - DEBT SERVICE FUND</b>					
Function 71 - Debt Service	3,369,284	2,988,518	2,541,444	2,616,164	2,635,027
<b>240 - CHILD NUTRITION FUND</b>					
Function 35 - Food Service	1,273,333	1,414,814	1,414,000	1,419,000	1,564,687
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>					
Function 11 - Instruction	470,890	326,200	470,890	470,890	273,010
<b>699 - CONSTRUCTION FUND</b>					
Function 81 - Facilities Improvement		11,108,662			
<b>GRAND TOTAL - ALL FUNDS</b>	<b>31,512,824</b>	<b>43,467,652</b>	<b>32,100,480</b>	<b>31,015,893</b>	<b>30,640,830</b>



**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT  
BUDGET COMPARISONS AS PROPOSED  
EXPENDITURES at 90%**

	<b>Proposed</b>	<b>Adopted</b>	
	<b>2021-2022</b>	<b>2020-2021</b>	<b>%</b>
<b>199-OPERATING FUND</b>			
Function 11 - Instruction	13,767,874	14,383,952	-4.28%
Function 12 - Instructional Media	566,314	575,341	-1.57%
Function 13 - Curriculum & Staff Development	157,126	156,843	0.18%
Function 21 - Instructional Administration	270,866	289,108	-6.31%
Function 23 - School Administration	1,495,415	1,495,415	0.00%
Function 31 - Guidance, Counseling, Evaluation	910,337	921,210	-1.18%
Function 33 - Health Services	20,821	26,467	-21.33%
Function 34 - Pupil Transportation	1,426,829	1,496,079	-4.63%
Function 36 - Co-Curricular/Extra Curricular Activities	735,041	760,023	-3.29%
Function 41 - General Administration	1,135,110	1,164,602	-2.53%
Function 51 - Plant Maintenance & Operation	3,617,160	3,519,747	2.77%
Function 52 - Security/Monitoring Services	224,304	378,499	-40.74%
Function 53 - Data Processing	868,252	908,235	-4.40%
Function 71 - Debt Service	30,485	61,418	-50.36%
Function 81 - Facilities Improvements	200,000	200,000	0.00%
Function 95 - JJAEP	10,000	10,000	0.00%
Function 99 - IntraGovernmental	98,000	98,000	0.00%
Intrafund Transfer	117,142	138,440	-15.38%
	<b>25,651,076</b>	<b>26,583,379</b>	<b>-3.51%</b>
<b>161 - ATHLETIC FUND</b>			
Function 36 Co-Curricular/Extra Curricular Activities	191,681	212,979	-10.00%
<b>171 - SHARS</b>			
Function 11 - Instruction	233,760	277,400	-15.73%
Function 13 - Curriculum & Staff Development	6,000		100.00%
Function 21 - Instructional Administration	2,500	3,000	-16.67%
Function 32 - Social Worker	4,500		100.00%
Function 33 - Health Services	306,800	299,700	2.37%
Function 36 - Co-Curricular/Extra Curricular Activities	3,000	3,000	0.00%
	<b>556,560</b>	<b>583,100</b>	<b>-4.55%</b>
<b>198 - INSURANCE RECOVERY</b>			
Function 81 - Facilities Improvement		250,000	-100.00%
<b>599 - DEBT SERVICE FUND</b>			
Function 71 - Debt Service	3,369,284	2,988,518	12.74%
<b>240 - CHILD NUTRITION FUND</b>			
Function 35 - Food Service	1,273,333	1,414,814	-10.00%
<b>410 - INSTRUCTIONAL MATERIALS ALLOTMENT</b>			
Function 11 - Instruction	470,890	326,200	44.36%
<b>699 - CONSTRUCTION FUND</b>			
Function 81 - Facilities Improvement		11,108,662	-100.00%
<b>GRAND TOTAL - ALL FUNDS</b>	<b>31,512,824</b>	<b>43,467,652</b>	<b>-27.50%</b>

**COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT  
BUDGETED EXPENDITURES BY FUND, FUNCTION & OBJECT  
2021-2022**

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
General Fund			
1992	11	6100 Payroll Costs	12,630,262
		6200 Contract Services	711,968
		6300 Supplies & Materials	317,146
		6400 Other Operating Costs	108,498
			<u>13,767,874</u>
	12	6100 Payroll Costs	466,281
		6200 Contract Services	15,039
		6300 Supplies & Materials	78,803
		6400 Other Operating Costs	6,191
			<u>566,314</u>
	13	6100 Payroll Costs	57,602
		6200 Contract Services	53,501
		6300 Supplies & Materials	17,000
		6400 Other Operating Costs	29,023
			<u>157,126</u>
	21	6100 Payroll Costs	184,688
		6200 Contract Services	62,200
		6300 Supplies & Materials	12,355
		6400 Other Operating Costs	11,623
			<u>270,866</u>
	23	6100 Payroll Costs	1,439,615
		6200 Contract Services	400
		6300 Supplies & Materials	32,300
		6400 Other Operating Costs	23,100
			<u>1,495,415</u>
	31	6100 Payroll Costs	841,683
		6200 Contract Services	34,529
		6300 Supplies & Materials	21,260
		6400 Other Operating Costs	12,865
			<u>910,337</u>
	33	6100 Payroll Costs	15,857
		6200 Contract Services	1,260
		6300 Supplies & Materials	3,202
		6400 Other Operating Costs	502
			<u>20,821</u>

<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>AMOUNT</u>
1992 (CONTINUED)			
	34	6100 Payroll Costs	1,113,575
		6200 Contract Services	50,000
		6300 Supplies & Materials	335,340
		6400 Other Operating Costs	(72,086)
			<u>1,426,829</u>
	36	6100 Payroll Costs	537,317
		6200 Contract Services	24,952
		6300 Supplies & Materials	25,079
		6400 Other Operating Costs	147,693
			<u>735,041</u>
	41	6100 Payroll Costs	893,362
		6200 Contract Services	83,721
		6300 Supplies & Materials	60,731
		6400 Other Operating Costs	97,296
			<u>1,135,110</u>
	51	6100 Payroll Costs	1,316,804
		6200 Contract Services	1,288,154
		6300 Supplies & Materials	327,582
		6400 Other Operating Costs	584,720
		6600 Capital Outlay	99,900
			<u>3,617,160</u>
	52	6100 Payroll Costs	186,549
		6200 Contract Services	21,870
		6300 Supplies & Materials	9,308
		6400 Other Operating Costs	6,577
			<u>224,304</u>
	53	6100 Payroll Costs	517,408
		6200 Contract Services	127,518
		6300 Supplies & Materials	198,867
		6400 Other Operating Costs	7,380
		6600 Capital Outlay	17,079
			<u>868,252</u>
	71	6500 Debt Payments	<u>30,485</u>
	81	6600 Facilities Improvements	<u>200,000</u>
	95	6200 Contract Services	<u>10,000</u>
	99	6200 Contract Services	<u>98,000</u>
		8992 Intrafund Transfer	<u>117,142</u>
		<b>FUND TOTAL</b>	<u><u>25,651,076</u></u>

<b>FUND</b>	<b>FUNCTION</b>	<b>OBJECT</b>	<b>AMOUNT</b>
Debt Service			
5992	71	6500 Debt Payments	<u>3,369,284</u>
Athletic Fund			
1612	36	6100 Payroll Costs	9,500
		6200 Contract Services	50,240
		6300 Supplies & Materials	100,441
		6400 Other Operating Costs	<u>31,500</u>
	<b>FUND TOTAL</b>		<u>191,681</u>
SHARS			
1712	11	6200 Contract Services	161,360
		6300 Supplies & Materials	46,000
		6400 Other Operating Costs	<u>26,400</u>
			<u>233,760</u>
	13	6300 Supplies & Materials	<u>6,000</u>
	21	6400 Other Operating Costs	<u>2,500</u>
	32	6300 Supplies & Materials	2,500
		6400 Other Operating Costs	<u>2,000</u>
			<u>4,500</u>
	33	6100 Payroll Costs	299,700
		6200 Contract Services	1,500
		6300 Supplies & Materials	5,500
		6400 Other Operating Costs	<u>100</u>
			<u>306,800</u>
	36	6400 Other Operating Costs	<u>3,000</u>
	<b>FUND TOTAL</b>		<u>556,560</u>
Child Nutrition			
2402	35	6100 Payroll Costs	609,358
		6200 Contract Services	3,690
		6300 Supplies & Materials	651,015
		6400 Other Operating Costs	270
		6600 Capital Outlay	<u>9,000</u>
	<b>FUND TOTAL</b>		<u>1,273,333</u>
Instructional Materials			
4102	11	6200 Contract Services	84,890
		6300 Supplies & Materials	385,000
		6400 Other Operating Costs	<u>1,000</u>
	<b>FUND TOTAL</b>		<u>470,890</u>
	<b>GRAND TOTAL</b>		<u>31,512,824</u>