



ADOPTED BUDGET

July 1, 2018 – June 30, 2019

**BEAUMONT INDEPENDENT SCHOOL
DISTRICT**
Beaumont, Texas

BOARD OF MANAGERS/MEMBERS

Joe Domino, President

A.B. Bernard, Vice President

Vernice Monroe, Secretary

Angela Corbin-Bransford, Manager

Mitch Templeton, Manager

Nathan Cross, Member

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SUPERINTENDENT

Dr. John Frossard

BEAUMONT INDEPENDENT SCHOOL DISTRICT

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HISTORICAL INFORMATION

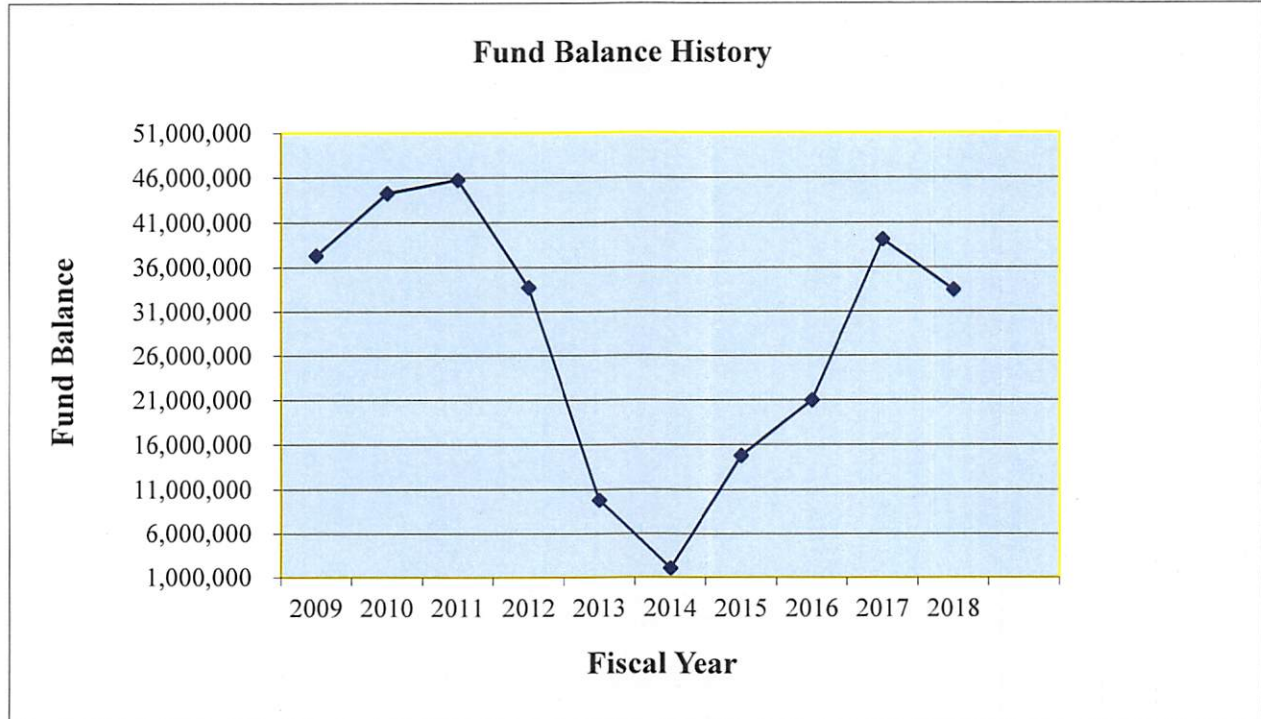
SECTION A

**BEAUMONT INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
FUND BALANCE HISTORY**

		Increase (Decrease)
August 31, 2009	37,306,050	1,375,464
2010	44,257,854	6,951,804
2011	45,759,663	1,501,809
2012	33,746,103	(12,013,560)
2013	9,822,902	(23,923,201)
2014	2,073,611	(7,749,291)
2015	14,798,240	12,724,629
2016	21,006,580	6,208,340
June 30, 2017	39,117,425 *	18,110,845
2018	33,503,093 **	

* - Changed fiscal year to June 30th

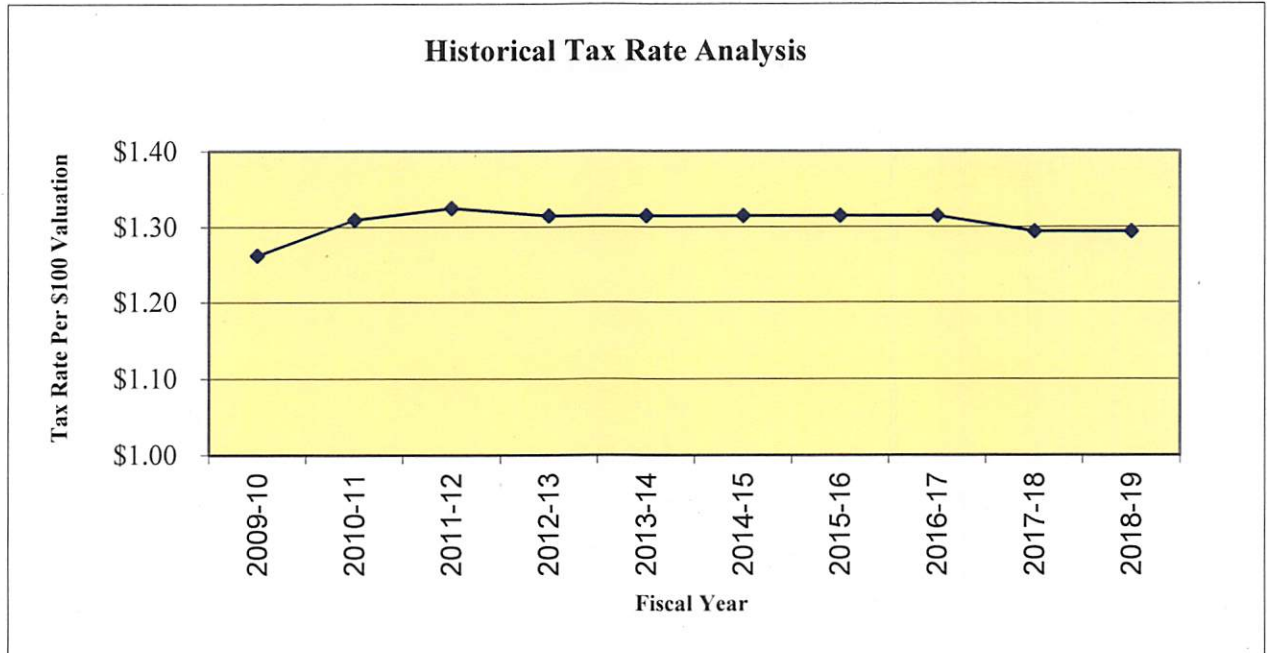
** - Projected Fund Balance from FY 2017-18 Budget



BEAUMONT INDEPENDENT SCHOOL DISTRICT HISTORICAL TAX RATE ANALYSIS

School Year	Total Rate	Maintenance & Operation	Interest & Sinking
2009-10	1.262500	1.04	0.222500
2010-11	1.310000	1.04	0.270000
2011-12	1.325000	1.04	0.285000
2012-13	1.315000	1.04	0.275000
2013-14	1.315000	1.04	0.275000
2014-15	1.315000	1.04	0.275000
2015-16	1.315000	1.04	0.275000
2016-17	1.315000	1.04	0.275000
2017-18	1.294050	1.04	0.254050
2018-19	1.294050	1.04	0.254050 **

** - Proposed



BEAUMONT INDEPENDENT SCHOOL DISTRICT HISTORICAL CERTIFIED TAXABLE VALUES

School Year	Maintenance & Operations Taxable Value	[M & O] Percentage Increase (Decrease)
2009-10	9,344,043,352	----
2010-11	9,084,845,215	-2.77%
2011-12	9,273,770,355	2.08%
2012-13	9,510,187,707	2.55%
2013-14	9,812,026,420	3.17%
2014-15	10,045,224,858	2.38%
2015-16	9,908,109,184	-1.36%
2016-17	10,057,244,042	1.51%
2017-18	10,381,372,445	3.22%
2018-19	Not Available	

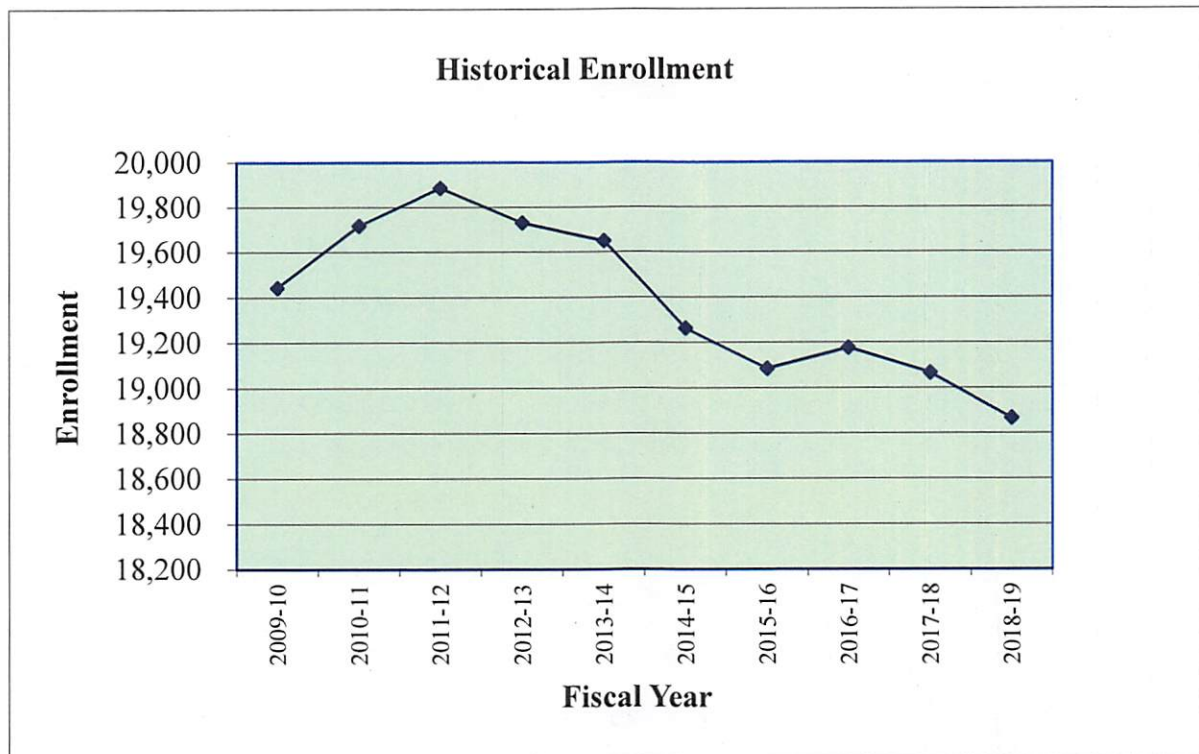
Taxable Valuable In Millions



BEAUMONT INDEPENDENT SCHOOL DISTRICT HISTORICAL ENROLLMENT

School Year	Enrollment	Percentage Increase/(Decrease)
2009-10	19,443	1.7%
2010-11	19,718	1.4%
2011-12	19,887	0.9%
2012-13	19,731	-0.8%
2013-14	19,650	-0.4%
2014-15	19,264	-2.0%
2015-16	19,085	-0.9%
2016-17	19,178	0.5%
2017-18	19,068	-0.6%
2018-19	18,868 *	-1.0%

* - Projected



BUDGETED REVENUES

SECTION B

BEAUMONT INDEPENDENT SCHOOL DISTRICT
BUDGETED REVENUES
SUMMARY BY FUND

TYPE OF REVENUE	2017-18	2018-19
	Adopted Budget	Adopted Budget
199 General Fund	\$ 156,399,504	\$ 160,165,132
240 Child Nutrition Services	11,694,075	11,483,525
500 Interest & Sinking	<u>26,275,917</u>	<u>27,892,176</u>
TOTAL ALL FUNDS	<u><u>\$ 194,369,496</u></u>	<u><u>\$ 199,540,833</u></u>

BUDGETED EXPENDITURES

SECTION C

BEAUMONT INDEPENDENT SCHOOL DISTRICT
BUDGETED EXPENDITURES
SUMMARY BY FUND

	2017-18 Adopted Budget	2018-19 Adopted Budget
Board Adopted Budgets		
199 General Fund	\$ 156,379,249	\$ 160,165,132
240 Child Nutrition Services	11,694,075	13,019,224
500 Interest & Sinking	<u>26,275,917</u>	<u>30,391,176</u>
TOTAL ALL FUNDS	<u><u>\$ 194,349,241</u></u>	<u><u>\$ 203,575,532</u></u>

GENERAL FUND

SECTION D

BEAUMONT INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

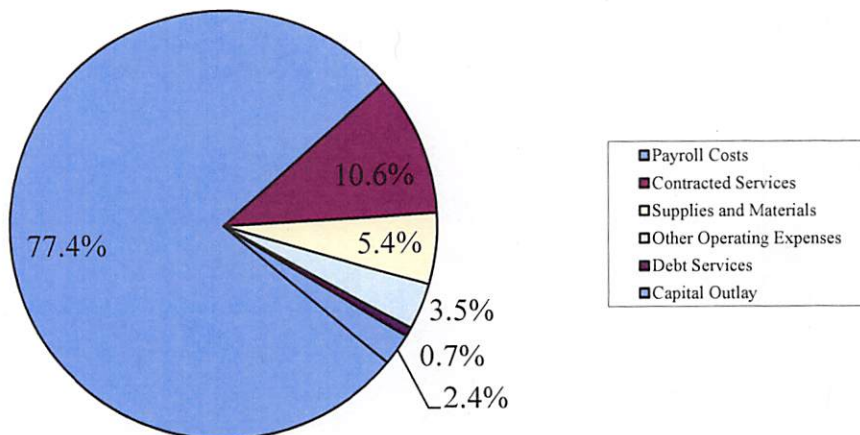
	2017-18 Adopted Budget	2018-19 Adopted Budget
REVENUES		
Local	\$ 108,875,030	\$ 116,928,166
State	44,165,293	39,556,681
Federal	3,359,181	3,655,285
Other Resources/Revenues	-	25,000
Total Revenue	156,399,504	160,165,132
EXPENDITURES		
Payroll Costs	124,235,410	123,948,556
Professional Services	15,744,169	16,996,896
Supplies & Materials	7,566,708	8,615,187
Other Operating Costs	5,767,307	5,610,621
Debt Service	1,114,965	1,114,965
Capital Outlay	1,950,690	3,878,907
Total Expenditures	156,379,249	160,165,132
Excess (Deficiency) of Revenues Over Expenditures	\$ 20,255	\$ -

BEAUMONT INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
DETAIL OF REVENUES

REVENUES	2017-18 Adopted Budget	2018-19 Adopted Budget
Local		
5711 Taxes, Current Year Levy	\$ 100,500,000	\$ 104,444,361
5712 Taxes, Prior Years	1,400,000	1,200,000
5719 Penalties & Interest and Other Tax Rev	990,000	900,000
573X Tuitions and Fees	85,000	85,000
574X Misc	5,600,030	10,023,805
575X Athletic Revenue	300,000	275,000
Total Local Revenues	108,875,030	116,928,166
State Revenue	44,165,293	39,556,681
Federal Revenue	3,359,181	3,655,285
Other Resources/Non-Operating Revenues	-	25,000
Total Revenues	\$ 156,399,504	\$ 160,165,132

BEAUMONT INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENDITURES BY OBJECT

OBJECT	2018-19 Adopted Budget	% of Budget
Payroll Costs	\$ 123,948,556	77.4
Contracted Services	16,996,896	10.6
Supplies and Materials	8,615,187	5.4
Other Operating Expenses	5,610,621	3.5
Debt Services	1,114,965	0.7
Capital Outlay	3,878,907	2.4
Total Expenditures	\$ 160,165,132	100.0



BEAUMONT INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

	2017-18 Adopted Budget	2018-19 Adopted Budget
Instructional		
Payroll Costs	\$ 79,013,901	\$ 80,723,156
Professional Services	1,517,964	1,867,918
Supplies and Materials	2,213,495	2,843,678
Other Operating Costs	232,197	220,175
Capital Outlay	-	76,661
Total Instructional	<u>82,977,557</u>	<u>85,731,588</u>
Instructional Resources & Media Services		
Payroll Costs	1,334,308	1,292,203
Professional Services	23,025	8,329
Supplies and Materials	323,532	212,438
Other Operating Costs	-	-
Capital Outlay	-	-
Total Instructional Resources & Media Svcs	<u>1,680,865</u>	<u>1,512,970</u>
Curriculum Development & Instructional Staff Development		
Payroll Costs	35,230	5,160
Professional Services	322,528	133,725
Supplies and Materials	84,200	92,200
Other Operating Costs	368,928	312,530
Total Curriculum Development & Instructional Staff Development	<u>810,886</u>	<u>543,615</u>
Instructional Leadership		
Payroll Costs	3,680,709	3,048,683
Professional Services	17,000	55,500
Supplies and Materials	108,804	104,150
Other Operating Costs	36,110	52,414
Total Instructional Leadership	<u>3,842,623</u>	<u>3,260,747</u>
School Leadership		
Payroll Costs	9,154,651	8,895,004
Professional Services	76,421	102,985
Supplies and Materials	129,310	109,632
Other Operating Costs	164,359	130,386
Total School Leadership	<u>9,524,741</u>	<u>9,238,007</u>
Guidance, Counseling & Evaluation Services		
Payroll Costs	5,075,380	5,064,792
Professional Services	18,696	12,146
Supplies and Materials	176,005	225,610
Other Operating Costs	43,830	41,870
Total Guidance, Counseling & Evaluation Services	<u>5,313,911</u>	<u>5,344,418</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

	2017-18 Adopted Budget	2018-19 Adopted Budget
Social Work Services		
Payroll Costs	227,423	224,535
Professional Services	10,000	-
Supplies and Materials	-	-
Other Operating Costs	-	-
Total Social Work Services	237,423	224,535
Health Services		
Payroll Costs	1,964,291	1,921,476
Contracted Services	53,602	53,602
Supplies and Materials	35,934	35,305
Other Operating Costs	5,960	5,390
Capital Outlay	-	-
Total Health Services	2,059,787	2,015,773
Student (Pupil) Transportation		
Payroll Costs	4,691,069	5,129,901
Professional Services	460,000	325,585
Supplies and Materials	779,000	957,500
Other Operating Costs	(695,421)	(416,077)
Capital Outlay	25,000	254,000
Total Student (Pupil) Transportation	5,259,648	6,250,909
Cocurricular/Extracurricular Activities		
Payroll Costs	2,651,789	2,938,971
Professional Services	313,463	194,790
Supplies and Materials	622,395	727,907
Other Operating Costs	1,614,180	1,311,596
Capital Outlay	5,000	-
Total Cocurricular/Extracurricular Activities	5,206,827	5,173,264
General Administration		
Payroll Costs	4,430,920	4,255,863
Professional Services	2,245,008	2,226,610
Supplies and Materials	329,787	308,387
Other Operating Costs	868,585	927,555
Total General Administration	7,874,300	7,718,415
Plant Maintenance & Operations		
Payroll Costs	8,695,386	7,178,346
Professional Services	8,355,920	9,730,350
Supplies and Materials	1,810,241	1,986,500
Other Operating Costs	2,764,297	2,660,500
Capital Outlay	40,615	302,500
Total Plant Maintenance & Operations	21,666,459	21,858,196

BEAUMONT INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

	2017-18 Adopted Budget	2018-19 Adopted Budget
Security & Monitoring Services		
Payroll Costs	2,352,586	2,240,634
Professional Services	204,440	148,900
Supplies and Materials	84,500	84,500
Other Operating Expenses	14,175	14,175
Capital Outlay	155,000	175,000
Total Security & Monitoring Services	<u>2,810,701</u>	<u>2,663,209</u>
Data Processing Services		
Payroll Costs	841,911	878,750
Professional Services	487,638	486,456
Supplies and Materials	862,909	916,869
Other Operating Costs	8,807	8,807
Capital Outlay	100,000	25,000
Total Data Processing Services	<u>2,301,265</u>	<u>2,315,882</u>
Community Services		
Payroll Costs	85,856	151,082
Professional Services	-	-
Supplies and Materials	6,596	10,511
Other Operating Costs	2,000	2,000
Total Community Services	<u>94,452</u>	<u>163,593</u>
Debt Services		
Debt Service	1,114,965	1,114,965
Total Facilities	<u>1,114,965</u>	<u>1,114,965</u>
Facilities		
Professional Services	-	-
Capital Outlay	1,625,075	3,045,746
Total Facilities	<u>1,625,075</u>	<u>3,045,746</u>
Payment to Fiscal Agent Member District		
Other Operating Costs	339,300	339,300
Total Payment to Fiscal Agent Member District	<u>339,300</u>	<u>339,300</u>
Payment to Juvenile Justice Alt Ed		
Professional Services	150,000	150,000
Total Payment to Juvenile Justice Alt Ed	<u>150,000</u>	<u>150,000</u>
Other Uses		
Professional Services	1,488,464	1,500,000
Total Other Uses	<u>1,488,464</u>	<u>1,500,000</u>
TOTAL EXPENDITURES	<u>\$ 156,379,249</u>	<u>\$ 160,165,132</u>

CHILD NUTRITION FUND

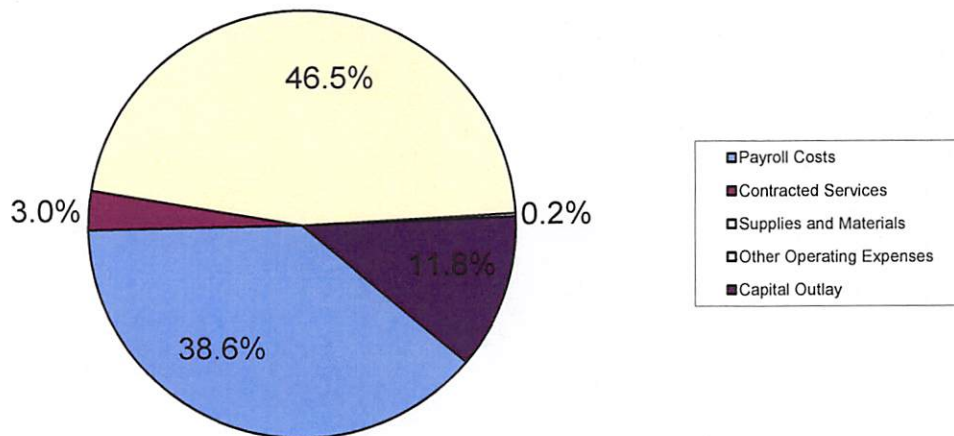
SECTION E

BEAUMONT INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
SUMMARY OF REVENUES AND EXPENDITURES

	2017-18 Adopted Budget	2018-19 Adopted Budget
REVENUES		
Local	\$ 1,933,375	\$ 1,796,225
State	57,650	64,800
Federal	9,703,050	9,622,500
Total Revenue	<u>11,694,075</u>	<u>11,483,525</u>
EXPENDITURES		
Payroll Costs	4,499,825	5,021,724
Contracted Services	198,250	387,000
Supplies & Materials	6,724,500	6,050,500
Other Operating Costs	26,500	30,000
Capital Outlay	245,000	1,530,000
Total Expenditures	<u>11,694,075</u>	<u>13,019,224</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1,535,699)</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
SUMMARY OF EXPENDITURES BY OBJECT

OBJECT	2018-19 Adopted Budget	% of Budget
Payroll Costs	\$ 5,021,724	38.6
Contracted Services	387,000	3.0
Supplies and Materials	6,050,500	46.5
Other Operating Expenses	30,000	0.2
Capital Outlay	1,530,000	11.8
	<u>\$ 13,019,224</u>	<u>100.0</u>



BEAUMONT INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION
SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

	2017-18 Adopted Budget	2018-19 Adopted Budget
Food Services		
Payroll Costs	\$ 4,409,309	\$ 4,964,074
Professional Services	120,250	187,000
Supplies and Materials	6,722,500	6,040,500
Other Operating Costs	26,500	27,000
Capital Outlay	245,000	345,000
Total Food Service	<u>11,523,559</u>	<u>11,563,574</u>
Plant Maintenance & Operations		
Payroll Costs	90,516	57,650
Professional Services	78,000	200,000
Supplies and Materials	2,000	10,000
Other Operating Costs	-	3,000
Capital Outlay	-	-
Total Plant Maintenance & Operations	<u>170,516</u>	<u>270,650</u>
Facilities		
Capital Outlay	-	1,185,000
Total Facilities	<u>-</u>	<u>1,185,000</u>
TOTAL EXPENDITURES	<u>\$ 11,694,075</u>	<u>\$ 13,019,224</u>

DEBT SERVICE FUND

SECTION F

BEAUMONT INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES
SUMMARY OF REVENUES AND EXPENDITURES

	2017-18 Adopted Budget	2018-19 Adopted Budget
REVENUES		
Local	\$ 25,943,677	\$ 27,559,986
5711 Taxes, Current Year Levy	193,137	193,137
5712 Taxes, Prior Years	139,103	139,103
5719 Penalties & Interest and Other Tax Rev	-	-
Total Revenue	<u>26,275,917</u>	<u>27,892,226</u>
EXPENDITURES		
6511 Bond Principal	10,635,000	10,995,000
6519 Debt Principal	-	5,625,501
6521 Bond Interest	15,620,917	13,750,675
6599 Other Debt Service Fees	20,000	20,000
Total Expenditures	<u>26,275,917</u>	<u>30,391,176</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2,498,950)</u>