

**College Station
Independent School District**

Proposed Budget

for the

2013-2014

Fiscal Year

**Recommended to the CSISD School Board
Tuesday, August 20, 2013**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2013-2014**

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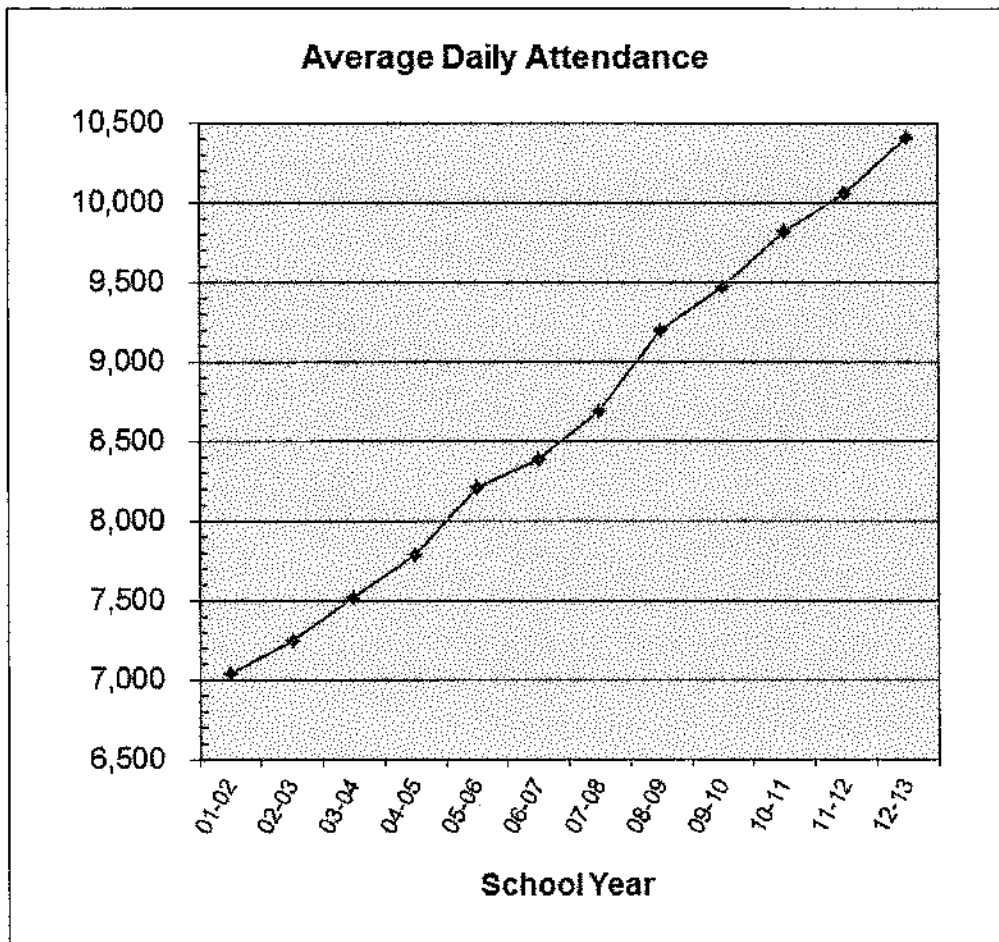
OVERVIEW

2013-2014 BUDGET OVERVIEW

One of the by-products of the budgeting process is the opportunity for the District to communicate to the community, staff and students some of the District's strengths and challenges in an environment that promotes trust.

Growth

The District continues to experience growth in student enrollment and average daily attendance (ADA.) The preliminary enrollment projections for the 2013-2014 school year continue to trend upward. ADA for the 2012-2013 school year increased over the 2011-2012 school year by 3.50 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2008-2009 school year and ending with the 2012-2013 school year of 3.68 percent. The chart below provides a visual depiction of the District's ADA statistics for the past ten years.

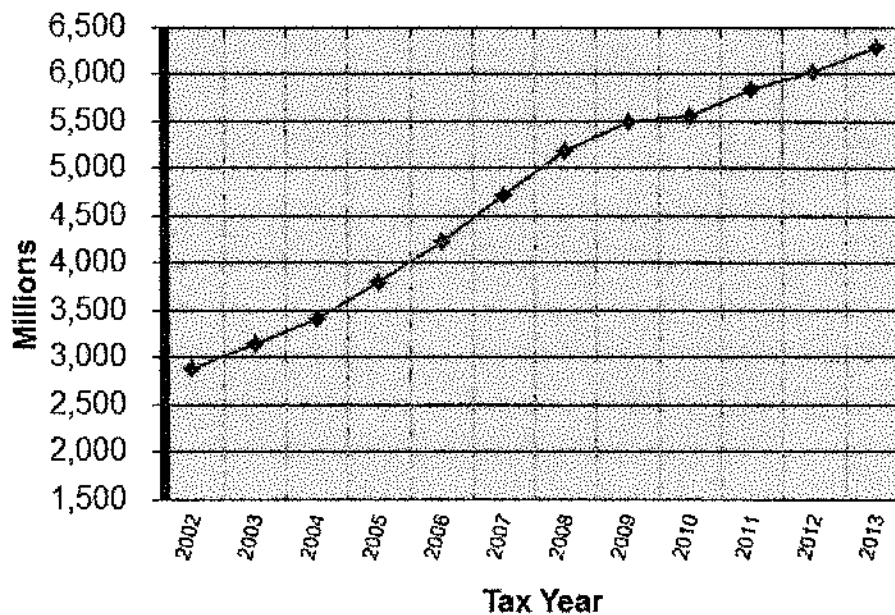


Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD want their children to be a part of the District. Every effort is made by the District to provide a safe and healthy learning environment that encourages academic, social and emotional success for each student.

Property Values

The total taxable value of all property within the boundaries of the District continues to increase slightly. The 2013 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 4.41 percent over the same category in 2012. The District has experienced an average rate of increase in freeze adjusted taxable value of 3.91 percent over the previous five years. This is a key factor for the District to continue its ability to generate revenues to fund its debt service.

Freeze Adjusted Taxable Property Values



Legislative Scenario

As the 82nd Texas Legislature convened in January 2011, it became apparent that public school funding would be reduced for the first time in many decades. College Station ISD revenues were reduced by \$ 7.2 million during the 2011-2013 biennium. The 83rd legislature of 2013 replaced \$1.4 million of the College Station ISD reductions equating to a recovery of less than twenty (20) percent of the lost state funding.

Future Vision from a Budget Perspective

The vision for the current budget development process has been to provide adequate resources to support the success of current students while at the same time placing the District in a financial position so that future growth needs can be met to support the success of future students.

The need for future construction of new campuses continues to be a focus of the District. The District's second high school, College Station High School opened this year with an operational cost of \$4.6 million. This project is the result of the successful passage of a \$144.2 million bond election in May 2009.

The failure of the 83rd state legislature to reinstate all lost revenues from the 2011-2013 biennium may result in reductions in discretionary programs, less individualized student support and even larger class sizes. The district currently has the debt service flexibility to build new campuses, but may not have the cash resources necessary to operate new school facilities.

Human Resources

The proposed budget includes a 4.0% salary increase for all employees while the district's contribution to the employee's health insurance program will remain at \$363 per month. This complies with the state mandate of one no-cost employee only insurance plan. The monthly contribution is available to employees regularly scheduled to work 20 or more hours per week.

Additional personnel positions have been added to meet the state required maximum student to teacher ratio of 22:1 in elementary classrooms. New personnel units were also added to College Station High School to continue to create educational opportunities for all students.

Proposed Tax Rate

The proposed total tax rate of \$1.32000 per one hundred dollars in taxable property valuation is comprised of the following components:

Maintenance and Operations	\$1.04000
Debt Service	<u>0.28000</u>
Total Rate	<u>\$1.32000</u>

This proposed tax rate represents -1.13% change from the tax rate for 2012. This compares to tax rates for the last few years as follows:

<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
\$1.675	\$1.48	\$1.24105	\$1.22105	\$1.25341	\$1.30993	\$1.33503	\$1.33503

Acknowledgments

We appreciate the continuing support of the College Station Independent School District Board of Trustees, and the community, for continuing to make resources available to the District to facilitate the success of each student. Our pledge is to be good stewards of the resources entrusted to us as we develop, implement, and maintain excellent educational opportunities to meet the unique needs of all students of the College Station Independent School District.

Dr. Eddie Coulson
Superintendent

Debra Parks
Director, Business Services

OFFICIAL BUDGET

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014**

	General Fund	Special Revenue Funds	Capital Projects Fund	Proprietary Funds	Internal Service Funds	Debt Service Fund	Totals Memorandum Only
ESTIMATED REVENUES							
LOCAL/INTERMEDIATE							
Property Tax	\$69,483,948	\$0	\$0	\$0	\$0	\$18,713,900	\$88,197,848
Interest Earned	225,000	0	12,500	0	0	50,000	287,500
Child Nutrition	0	2,847,250	0	0	0	0	2,847,250
Co-Curricular	200,000	0	0	0	0	0	200,000
Other Revenues	411,000	0	0	1,898,688	401,900	0	2,711,588
TOTAL LOCAL/INTERMED.	70,319,948	2,847,250	12,500	1,898,688	401,900	18,763,900	94,244,186
STATE SOURCES							
Available School Fund	2,914,184	0	0	0	0	0	2,914,184
Technology Allotment	0	0	0	0	0	0	0
Foundation School Fund	3,736,529	0	0	0	0	0	3,736,529
TRS On-Behalf	4,223,813	0	0	0	0	0	4,223,813
Other State Revenues	0	915,346	0	0	0	0	915,346
TOTAL STATE	10,874,526	915,346	0	0	0	0	11,789,872
FEDERAL SOURCES							
National School Lunch/Breakfast	0	2,667,000	0	0	0	0	2,667,000
Other Federal	0	0	0	0	0	0	0
TOTAL FEDERAL	0	2,667,000	0	0	0	0	2,667,000
TOTAL ESTIMATED REVENUES	81,194,474	6,429,596	12,500	1,898,688	401,900	18,763,900	108,701,058
APPROPRIATIONS							
Payroll Costs	71,615,576	2,095,664	324,389	1,393,200	0	0	75,428,834
Contracted Services	6,719,096	148,142	7,609	58,520	3,900	0	6,937,267
Chapter 41 Recapture Payment	0	0	0	0	0	0	0
Materials and Supplies	4,275,044	4,214,582	468,105	90,145	0	0	9,047,876
Other Operating Costs	2,330,180	174,687	0	358,823	398,000	0	3,259,690
Debt Service	0	0	0	0	0	19,229,781	19,229,781
Capital Outlay	148,084	360,000	919,159	0	0	0	1,427,243
TOTAL APPROPRIATIONS	85,087,982	6,993,075	1,719,262	1,898,688	401,900	19,229,781	115,330,688
OTHER SOURCES (USES)	0	0	0	0	0	0	0
EXCESS (DEFICIENCY)	(3,893,508)	(563,479)	(1,706,762)	0	0	(465,881)	(6,629,630)
EST. FUND BALANCE 09/01/2013	31,513,880	1,055,178	1,706,762	351,820	120,000	6,811,532	41,369,172
EST. FUND BALANCE 08/31/2014	\$27,620,372	\$491,699	\$0	\$351,820	\$120,000	\$6,145,651	\$34,729,542

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2013-2014**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$69,483,948	\$0	\$18,713,900	\$88,197,848
Interest Earnings	225,000	0	50,000	275,000
Gate Receipts	200,000	0	0	200,000
Tuition	170,000	0	0	170,000
Child Nutrition	0	2,847,250	0	2,847,250
Rental Fees	25,000	0	0	25,000
Fees	68,500	0	0	68,500
Campus Activities	0	0	0	0
Miscellaneous Local	147,500	0	0	147,500
5700 Total Local	70,319,948	2,847,250	18,763,900	91,931,098
5800 State				
Available School Fund Revenue	2,914,184	0	0	2,914,184
Additional State Aid for Tax Red.	3,736,529	0	0	3,736,529
Technology Allotment	0	0	0	0
TRS On-Behalf	4,223,813	0	0	4,223,813
Child Nutrition	0	28,000	0	28,000
Instructional Material Allotment	0	887,346	0	887,346
5800 Total State	10,874,526	915,346	0	11,789,872
5900 Federal				
National School Lunch/Breakfast	0	2,667,000	0	2,667,000
Vocational	0	0	0	0
Other Federal	0	0	0	0
5900 Total Federal	0	2,667,000	0	2,667,000
5000 Total Estimated Revenues	\$81,194,474	\$6,429,596	\$18,763,900	\$106,387,970

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2013-2014**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
APPROPRIATIONS:					
Instruction:					
	11				
Payroll Costs	6100	\$50,197,210	\$0	\$0	\$50,197,210
Contracted Services	6200	418,564	8,592	0	427,156
Supplies and Materials	6300	1,244,654	1,040,622	0	2,285,276
Other Operating Costs	6400	194,871	136,797	0	331,668
Debt Service	6500	0	0	0	0
Capital Outlay	6600	10,000	0	0	10,000
Total Instruction		52,065,299	1,186,011	0	53,251,310
Instructional Resources and Media Services:					
	12				
Payroll Costs	6100	621,194	0	0	621,194
Contracted Services	6200	44,780	0	0	44,780
Supplies and Materials	6300	145,327	0	0	145,327
Other Operating Costs	6400	4,140	0	0	4,140
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Resources/Media Services		815,441	0	0	815,441
Curriculum/Staff Dev.:					
	13				
Payroll Costs	6100	363,118	0	0	363,118
Contracted Services	6200	118,002	0	0	118,002
Supplies and Materials	6300	109,101	0	0	109,101
Other Operating Costs	6400	265,370	0	0	265,370
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		855,592	0	0	855,592
Instructional Leadership:					
	21				
Payroll Costs	6100	1,238,137	0	0	1,238,137
Contracted Services	6200	61,310	0	0	61,310
Supplies and Materials	6300	80,221	0	0	80,221
Other Operating Costs	6400	37,025	0	0	37,025
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,416,694	0	0	1,416,694

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2013-2014**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23					
Payroll Costs		6100	4,786,120	0	0	4,786,120
Contracted Services		6200	80,482	0	0	80,482
Supplies and Materials		6300	62,443	0	0	62,443
Other Operating Costs		6400	59,304	0	0	59,304
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total School Leadership			4,988,349	0	0	4,988,349
Guidance and Counseling:	31					
Payroll Costs		6100	2,447,082	0	0	2,447,082
Contracted Services		6200	22,797	0	0	22,797
Supplies and Materials		6300	100,959	0	0	100,959
Other Operating Costs		6400	25,600	0	0	25,600
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Guidance and Counseling			2,596,438	0	0	2,596,438
Social Work Services:	32					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Social Work Services			0	0	0	0
Health Services:	33					
Payroll Costs		6100	882,250	0	0	882,250
Contracted Services		6200	18,441	0	0	18,441
Supplies and Materials		6300	32,125	0	0	32,125
Other Operating Costs		6400	5,304	0	0	5,304
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Health Services			938,120	0	0	938,120

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2013-2014**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34					
Payroll Costs		6100	1,881,782	0	0	1,881,782
Contracted Services		6200	82,300	0	0	82,300
Supplies and Materials		6300	583,250	0	0	583,250
Other Operating Costs		6400	(281,706)	0	0	(281,706)
Debt Service		6500	0	0	0	0
Capital Outlay		6600	5,000	0	0	5,000
Total Student Transportation			2,270,626	0	0	2,270,626
Food Services:	35					
Payroll Costs		6100	0	2,095,664	0	2,095,664
Contracted Services		6200	0	46,150	0	46,150
Supplies and Materials		6300	0	2,873,960	0	2,873,960
Other Operating Costs		6400	0	36,890	0	36,890
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	360,000	0	360,000
Total Food Services			0	5,412,664	0	5,412,664
Co. & Extracurricular Activities:	36					
Payroll Costs		6100	1,783,542	0	0	1,783,542
Contracted Services		6200	209,735	0	0	209,735
Supplies and Materials		6300	664,826	0	0	664,826
Other Operating Costs		6400	1,264,124	0	0	1,264,124
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Co. & Extracurricular Activities			3,922,227	0	0	3,922,227
General Administration:	41					
Payroll Costs		6100	1,665,858	0	0	1,665,858
Contracted Services		6200	308,904	0	0	308,904
Supplies and Materials		6300	112,878	0	0	112,878
Other Operating Costs		6400	226,173	0	0	226,173
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total General Administration			2,313,813	0	0	2,313,813

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2013-2014**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51					
Payroll Costs		6100	4,436,891	0	0	4,436,891
Contracted Services		6200	3,699,505	93,400	0	3,792,905
Supplies and Materials		6300	829,061	0	0	829,061
Other Operating Costs		6400	389,748	1,000	0	390,748
Debt Service		6500	0	0	0	0
Capital Outlay		6600	23,083	0	0	23,083
Total Plant Maintenance			9,378,288	94,400	0	9,472,688
Security and Monitoring:	52					
Payroll Costs		6100	52,815	0	0	52,815
Contracted Services		6200	361,573	0	0	361,573
Supplies and Materials		6300	34,380	300,000	0	334,380
Other Operating Costs		6400	5,400	0	0	5,400
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Security and Monitoring			454,167	300,000	0	754,167
Computer Services:	53					
Payroll Costs		6100	1,106,539	0	0	1,106,539
Contracted Services		6200	412,324	0	0	412,324
Supplies and Materials		6300	266,855	0	0	266,855
Other Operating Costs		6400	15,734	0	0	15,734
Debt Service		6500	0	0	0	0
Capital Outlay		6600	110,000	0	0	110,000
Total Computer Services			1,911,452	0	0	1,911,452
Community Services:	61					
Payroll Costs		6100	153,039	0	0	153,039
Contracted Services		6200	3,750	0	0	3,750
Supplies and Materials		6300	8,965	0	0	8,965
Other Operating Costs		6400	9,093	0	0	9,093
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Community Services			174,847	0	0	174,847

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2013-2014**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Debt Service:					
	71				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	19,229,781	19,229,781
Capital Outlay	6600	0	0	0	0
Total Debt Service		0	0	19,229,781	19,229,781
Facilities Acquisition and Construction:					
	81				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Facilities Acq./Construction		0	0	0	0
Contracted Instructional Services:					
	91				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Contracted Instructional Services		0	0	0	0
Incremental Costs Chapter 36:					
	92				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Incremental Costs Chapter 36		0	0	0	0

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2013-2014**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
Other Operating Costs	93	6400	110,000	0	0	110,000
Total Payments to Fiscal Agent			110,000	0	0	110,000
Payments to Other School Districts:						
Contracted Services	94	6200	0	0	0	0
Total Payments to Other School Districts			0	0	0	0
Payments to Juvenile Justice Programs:						
Contracted Services	95	6200	10,000	0	0	10,000
Total Payments to Juvenile Justice Programs			10,000	0	0	10,000
Payments to Charter Schools:						
Contracted Services	96	6200	0	0	0	0
Payments to Charter Schools			0	0	0	0
Payments to Tax Increment Fund:						
Other Operating Costs	97	6400	0	0	0	0
Payments to Tax Increment Fund			0	0	0	0
Payments to Tax County Appraisal District:						
Contracted Services	99	6200	866,630	0	0	866,630
Payments to County Appraisal District			866,630	0	0	866,630
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$71,615,578	\$2,095,664	\$0	\$73,711,242
Contracted Services		6200	6,719,096	148,142	0	6,867,238
Supplies and Materials		6300	4,275,044	4,214,582	0	8,489,626
Other Operating Costs		6400	2,330,181	174,687	0	2,504,868
Debt Service		6500	0	0	19,229,781	19,229,781
Capital Outlay		6600	148,083	360,000	0	508,083
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$0	\$0	\$0	\$0

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014**

	Special Revenue Funds			Total Special Revenue
	240 Child Nutrition	410 Instructional Material Allotment	461 Campus Activity	
ESTIMATED REVENUES				
LOCAL/INTERMEDIATE				
Property Tax	\$0	\$0	\$0	\$0
Interest Earned	0	0	0	0
Child Nutrition	2,847,250	0	0	2,847,250
Co-Curricular	0	0	0	0
Other Revenues	0	0	0	0
TOTAL LOCAL/INTERMED.	2,847,250	0	0	2,847,250
STATE SOURCES				
Available School Fund	0	0	0	0
Technology Allotment	0	0	0	0
TRS On-Behalf	0	0	0	0
Other State Revenues	28,000	887,346	0	915,346
TOTAL STATE	28,000	887,346	0	915,346
FEDERAL SOURCES				
National School Lunch/Breakfast	2,667,000	0	0	2,667,000
Other Federal	0	0	0	0
TOTAL FEDERAL	2,667,000	0	0	2,667,000
TOTAL ESTIMATED REVENUES	5,542,250	887,346	0	6,429,596
APPROPRIATIONS				
Payroll Costs	2,095,664	0	0	2,095,664
Contracted Services	139,550	0	8,592	148,142
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	2,873,960	887,346	453,276	4,214,582
Other Operating Costs	37,890	0	136,797	174,687
Debt Service	0	0	0	0
Capital Outlay	360,000	0	0	360,000
TOTAL APPROPRIATIONS	5,507,064	887,346	598,665	6,993,075
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	35,186	0	(598,665)	(563,479)
EST. FUND BALANCE 09/01/2013	456,513	0	598,665	1,055,178
EST. FUND BALANCE 08/31/2014	\$491,699	\$0	\$0	\$491,699

The Activity Fund budget starting with fiscal 2013-14 will be updated with budget amendments as fund raisers occur.

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
 CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2014**

	2009 Bond Projects	Total Capital Projects
ESTIMATED REVENUES		
LOCAL/INTERMEDIATE		
Property Tax	\$0	\$0
Interest Earned	12,500	12,500
Child Nutrition	0	0
Co-Curricular	0	0
Other Revenues	0	0
TOTAL LOCAL/INTERMED.	12,500	12,500
STATE SOURCES		
Available School Fund	0	0
Technology Allotment	0	0
TRS On-Behalf	0	0
Other State Revenues	0	0
TOTAL STATE	0	0
FEDERAL SOURCES		
National School Lunch/Breakfast	0	0
Other Federal	0	0
TOTAL FEDERAL	0	0
TOTAL ESTIMATED REVENUES	12,500	12,500
APPROPRIATIONS		
Payroll Costs	324,389	324,389
Contracted Services	7,609	7,609
Chapter 41 Recapture Payment	0	0
Materials and Supplies	468,105	468,105
Other Operating Costs	0	0
Debt Service	0	0
Capital Outlay	919,159	919,159
TOTAL APPROPRIATIONS	1,719,262	1,719,262
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	(1,706,762)	(1,706,762)
EST. FUND BALANCE 09/01/2013	1,706,762	1,706,762
EST. FUND BALANCE 08/31/2014	\$0	\$0

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014**

	Proprietary Funds			Total Proprietary Funds
	714 Kids Klub	713 Community Ed	715 Summer Sports Camps	
ESTIMATED REVENUES				
LOCAL/INTERMEDIATE				
Property Tax	\$0	\$0	\$0	\$0
TIF Payment	0	0	0	0
Child Nutrition	0	0	0	0
Co-Curricular	0	0	0	0
Other Revenues	1,205,495	573,193	120,000	1,898,688
TOTAL LOCAL/INTERMED.	1,205,495	573,193	120,000	1,898,688
STATE SOURCES				
Available School Fund	0	0	0	0
Technology Allotment	0	0	0	0
TRS On-Behalf	0	0	0	0
Other State Revenues	0	0	0	0
TOTAL STATE	0	0	0	0
FEDERAL SOURCES				
National School Lunch/Breakfast	0	0	0	0
Other Federal	0	0	0	0
TOTAL FEDERAL	0	0	0	0
TOTAL ESTIMATED REVENUES	1,205,495	573,193	120,000	1,898,688
APPROPRIATIONS				
Payroll Costs	932,879	364,321	96,000	1,393,200
Contracted Services	41,700	16,820	0	58,520
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	29,693	42,452	18,000	90,145
Other Operating Costs	201,223	149,600	6,000	356,823
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL APPROPRIATIONS	1,205,495	573,193	120,000	1,898,688
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	0	0
EST. FUND BALANCE 09/01/2013	147,936	183,884	20,000	351,820
EST. FUND BALANCE 08/31/2014	\$147,936	\$183,884	\$20,000	\$351,820

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2014**

	Internal Service Fund 773 Workers Compensation	Total Internal Service
ESTIMATED REVENUES		
LOCAL/INTERMEDIATE		
Property Tax	\$0	\$0
TIF Payment	0	0
Child Nutrition	0	0
Co-Curricular	0	0
Other Revenues	401,900	401,900
TOTAL LOCAL/INTERMED.	401,900	401,900
STATE SOURCES		
Available School Fund	0	0
Technology Allotment	0	0
TRS On-Behalf	0	0
Other State Revenues	0	0
TOTAL STATE	0	0
FEDERAL SOURCES		
National School Lunch/Breakfast	0	0
Other Federal	0	0
TOTAL FEDERAL	0	0
TOTAL ESTIMATED REVENUES	401,900	401,900
APPROPRIATIONS		
Payroll Costs	0	0
Contracted Services	3,900	3,900
Chapter 41 Recapture Payment	0	0
Materials and Supplies	0	0
Other Operating Costs	398,000	398,000
Debt Service	0	0
Capital Outlay	0	0
TOTAL APPROPRIATIONS	401,900	401,900
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	0	0
EST. FUND BALANCE 09/01/2013	120,000	120,000
EST. FUND BALANCE 08/31/2014	\$120,000	\$120,000

REVENUE

**College Station Independent School District
Sources of Revenue
General Fund**

	2013-2014	Percentage of Total Revenues	2012-2013	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$69,483,948	85.58%	\$66,234,489	84.23%
Gate Receipts	200,000	0.25%	180,000	0.23%
Tuition	150,000	0.18%	170,000	0.22%
Other Local	486,000	0.60%	475,000	0.60%
Total Local Sources	70,319,948	86.61%	67,059,489	85.28%
5800 State				
Available School Fund	2,914,184	3.59%	3,759,493	4.78%
Foundation School Fund	3,736,529	4.60%	4,574,300	5.82%
TRS On Behalf	4,223,813	5.20%	3,240,840	4.12%
Other State	0	0.00%	0	0.00%
Total State Sources	10,874,526	13.39%	11,574,633	14.72%
5900 Federal				
Other Federal	0	0.00%	0	0.00%
Total Federal Sources	0	0.00%	0	0.00%
Total Estimated Revenues	\$81,194,474	100.00%	\$78,634,122	100.00%

**College Station Independent School District
Tax Rate Summary and History
2013-2014**

ACTUAL TAX RATE COMPARISON

	2012-2013	2013-2014	Change
Rate for Maintenance and Operations	1.04000	1.04000	0.00000
Rate for Debt Service	0.29503	0.28000	-0.01503
Total Tax Rate	<u>1.33503</u>	<u>1.32000</u>	<u>-0.01503</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	0.30535	0.28000
Total	<u>1.34535</u>	<u>1.32000</u>

TAX RATE HISTORY

05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13
\$1.675	\$1.480	\$1.24105	\$1.22105	1.25341	1.30993	1.33503	1.33503

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2013-2014

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$224,487	\$232,501	3.5699%
Average Taxable Value of Residences	\$208,418	\$216,647	3.9483%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.33503</u>	<u>\$1.32000</u>	<u>-1.1258%</u>
Taxes Due on Average Residence	\$2,782.44	\$2,859.74	2.7781%
Increase (Decrease) in Annual Taxes		\$77.30	

Please note that all residence values did not change from the prior year, or change by the average above. The average home value is influenced by the revaluation of existing homes, and the value of new homes constructed during the year. The taxable value of an individual home can only be determined by reviewing your appraisal notice or by contacting the Brazos County Appraisal District.

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or taxable value.

**College Station Independent School District
Comparison of Tax Levy
On Various Residence Values
At Average Increase In Home Value
(Where Taxpayer is Under 65 Years of Age)**

2012-2013 Values

Appraised Value	\$50,000	\$85,000	\$100,000	\$150,000	\$200,000	\$250,000
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	35,000	70,000	85,000	135,000	185,000	235,000
Tax Rate	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503
Tax Levy	\$467.26	\$934.52	\$1,134.78	\$1,802.29	\$2,469.81	\$3,137.32

2013-2014 Values

Appraised Value	\$51,785	\$89,034	\$103,570	\$155,355	\$207,140	\$258,925
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	36,785	73,034	88,570	140,355	192,140	243,925
Proposed Tax Rate	\$1.32000	\$1.32000	\$1.32000	\$1.32000	\$1.32000	\$1.32000
Proposed Tax Levy	\$485.56	\$964.05	\$1,169.12	\$1,852.69	\$2,536.25	\$3,219.81

Tax Levy Change	\$18.30	\$29.53	\$34.34	\$50.40	\$66.44	\$82.49
Percentage Change	3.92%	3.16%	3.03%	2.80%	2.69%	2.63%

For homeowners over age 65, property taxes are frozen at the dollar amount they were in the year the homeowner first became eligible for the over age 65 exemption. In addition to the standard exemption noted above, over age 65 homeowners also receive an additional \$5,000 local and \$10,000 state over age 65 exemption. This means that unless new improvements are added to an over age 65 homestead, taxes will not increase due to revaluation or tax rate increases.

The average residence value in the District in 2012 was \$224,487. Average home value in 2013 was \$232,501. This represents an increase in the average value of 1.03 percent.

**CERTIFIED TAX ROLL COMPARISON
2013 VERSUS 2012**

2013

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$912,986,177	\$3,253,653,984	\$0	\$4,166,640,161	(\$248,985,151)	(\$584,409,700)	\$3,333,245,310	4.202%
NON-HOMESITES	\$1,138,760,311	\$2,286,247,406	\$0	\$3,423,007,717	(\$917,995,688)	\$0	\$2,505,012,029	4.775%
LAND - AGRICULTURAL	\$191,988,023	\$0	\$0	\$191,988,023	(\$188,426,584)	\$0	\$3,561,439	22.619%
LAND -TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$436,315,430	\$436,315,430	\$0	\$0	\$436,315,430	4.613%
MINERALS	\$0	\$0	\$15,015,544	\$15,015,544	\$0	\$0	\$15,015,544	-15.458%
NET TAXABLE	\$2,241,734,511	\$5,539,901,390	\$451,330,974	\$8,232,966,875	(\$1,355,407,423)	\$0	\$6,877,559,452	5.474%
LESS- FREEZE TAXABLE						(\$584,409,700)	(\$584,409,700)	18.491%
FREEZE ADJUSTED TAXABLE							\$6,293,149,752	4.409%

2012

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$890,892,211	\$3,046,504,482	\$0	\$3,937,396,693	(\$245,361,397)	(\$493,210,071)	\$3,198,825,225
NON-HOMESITES	\$1,121,922,918	\$2,061,870,830	\$0	\$3,183,793,748	(\$792,943,677)	\$0	\$2,390,850,071
LAND - AGRICULTURAL	\$190,115,321	\$0	\$0	\$190,115,321	(\$187,210,857)	\$0	\$2,904,464
LAND -TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$417,077,053	\$417,077,053	\$0	\$0	\$417,077,053
MINERALS	\$0	\$0	\$17,761,005	\$17,761,005	\$0	\$0	\$17,761,005
NET TAXABLE	\$2,202,930,450	\$5,108,375,312	\$434,838,058	\$7,746,143,820	(\$1,225,515,931)	\$0	\$6,520,627,889
LESS- FREEZE TAXABLE						(\$493,210,071)	(\$493,210,071)
FREEZE ADJUSTED TAXABLE							\$6,027,417,818

CHANGE

CHANGE	\$39,804,061	\$431,526,078	\$16,492,916	\$486,823,055	(\$129,891,492)	(\$91,199,629)	\$265,731,934
PERCENT CHANGE	1.761%	8.447%	3.793%	6.285%	10.599%	18.491%	4.409%

Note: Freeze value is the value of homesteads frozen for over age 65 homeowners. Tax on these homes is frozen in the year the homeowner attains age 65.

APPROPRIATIONS

**College Station Independent School District
 Appropriations by Object Category - General Fund
 Budget Year 2013-2014**

Object Category	Object Number	2013-2014		2012-2013	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$71,615,578	84.17%	\$67,093,731	80.62%
Contracted Services	6200	6,719,096	7.90%	9,982,928	11.99%
Supplies and Materials	6300	4,275,044	5.02%	3,904,209	4.69%
Other Operating Costs	6400	2,330,181	2.74%	2,207,699	2.65%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	148,083	0.17%	42,695	0.05%
Total Appropriations		\$85,087,982	100.00%	\$83,231,262	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2013-2014

	Function Code	2013-2014		2012-2013	
		Total Appropriation	% of Approp.	Total Appropriation	% of Approp.
Instruction	11	\$52,065,299.00	61.19%	\$48,719,912.00	57.26%
Instructional Resources and Media Services	12	815,441	0.96%	774,504	0.91%
Curriculum and Staff Development	13	855,592	1.01%	848,054	1.00%
Instructional Leadership	21	1,416,694	1.66%	1,348,520	1.58%
School Leadership	23	4,988,349	5.86%	4,665,182	5.48%
Guidance and Counseling	31	2,596,438	3.05%	2,219,700	2.61%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	938,120	1.10%	850,759	1.00%
Student Transportation	34	2,270,627	2.67%	2,376,937	2.79%
Co. & Extracurricular Activities	36	3,922,226	4.61%	3,651,980	4.29%
General Administration	41	2,313,813	2.72%	2,204,407	2.59%
Plant Maintenance	51	9,378,286	11.02%	9,292,297	10.92%
Security and Monitoring	52	454,167	0.53%	218,258	0.26%
Computer Services	53	1,911,452	2.25%	1,658,067	1.95%
Community Services	61	174,848	0.21%	143,380	0.17%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	0	0.00%	0	0.00%
Contracted Instructional Services	91	0	0.00%	3,347,546	3.93%
Payments to Fiscal Agent	93	110,000	0.13%	90,000	0.11%
Payments to Juvenile Justice	95	10,000	0.01%	8,000	0.01%
Payments to Tax Increment Fund	97	0	0.00%	0	0.00%
Payments to County Appraisal District	99	866,630	1.02%	813,759	0.96%
Total Appropriations		\$85,087,982.00	100.00%	\$83,231,262.00	100.00%

**DEBT
REQUIREMENTS**

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS**

As of August 31, 2013

Fiscal Yr. Ending	Series 2004 Refunding Bonds		Series 2008 Refunding Bonds		Series 2007 Building Bonds		Series 2009 Building Bonds		Series 2008 Building Bonds		Series 2010 Building Bonds		Series 2011 Building Bonds		Series 2012 Refunding Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2014	2,235,000	233,125	0	384,775	2,945,600	2,458,819	1,144,775	455,960	1,980,000	1,351,231	1,840,000	2,139,025	970,000	1,454,881	560,000	302,450	19,223,782
2015	2,360,000	119,750	0	384,775	3,065,000	2,337,337	1,016,653	475,000	995,000	1,267,231	1,900,000	2,102,225	1,020,000	1,435,481	685,000	282,650	18,471,113
2016	1,245,000	31,125	1,110,000	357,025	3,150,000	2,203,244	87,111	495,000	1,025,000	1,232,406	1,955,000	2,045,225	1,070,000	1,415,081	705,000	262,100	18,428,318
2017			2,660,000	272,750	3,325,000	2,059,694	70,675	515,000	1,199,094	2,015,000	1,896,875	1,805,875	1,120,000	1,393,681	725,000	240,950	18,638,881
2018			2,740,000	183,138	3,160,000	1,910,068	52,300	535,000	1,100,000	1,182,169	2,090,000	1,805,875	1,175,000	1,371,281	760,000	211,650	18,326,881
2019			2,840,000	55,023	3,295,000	1,771,819	32,438	560,000	1,143,000	1,126,419	2,145,000	1,822,775	1,235,000	1,347,781	790,000	181,550	18,347,887
2020					3,485,000	1,623,544	10,969	585,000	1,190,000	1,080,619	2,216,000	1,736,975	1,295,000	1,323,081	820,000	149,950	15,485,198
2021					3,615,000	1,463,750			1,235,000	1,033,019	2,285,000	1,648,375	1,335,000	1,271,281	855,000	117,150	14,888,575
2022					3,790,000	1,283,000			1,285,000	880,531	2,275,000	1,566,575	1,435,000	1,230,631	895,000	82,950	14,903,888
2023					3,970,000	1,083,500			1,340,000	925,919	2,465,000	1,485,325	1,495,000	1,187,881	920,000	56,100	14,938,725
2024					4,155,000	895,000			1,395,000	872,319	2,555,000	1,368,725	1,565,000	1,143,031	950,000	28,500	14,945,575
2025					4,365,000	687,250			1,450,000	816,519	2,660,000	1,284,523	1,645,000	1,094,125			14,002,419
2026					4,595,000	469,000			1,515,000	756,706	2,785,000	1,178,125	1,725,000	1,011,875			14,005,706
2027					4,795,000	299,750			1,590,000	692,319	2,875,000	1,067,525	1,810,000	925,625			13,985,219
2028									1,650,000	623,194	2,960,000	965,800	1,895,000	853,225			6,878,319
2029									1,725,000	548,944	3,110,000	847,360	1,990,000	777,425			8,998,669
2030									1,805,000	471,319	3,255,000	722,900	2,090,000	697,625			9,022,044
2031									1,895,000	387,838	3,365,000	593,500	2,190,000	614,225			9,045,563
2032									1,990,000	287,825	3,500,000	526,280	2,295,000	546,625			9,135,650
2033									2,090,000	203,300	3,645,000	456,200	2,410,000	434,625			9,239,325
2034									2,190,000	104,025	3,800,000	310,400	2,530,000	338,425			9,272,650
2035											3,960,000	158,400	2,650,000	232,165			7,000,555
2036													2,760,000	119,540			2,889,540
Totals	\$5,780,000	\$ 384,060	\$ 9,350,000	\$ 1,617,488	\$ 51,710,000	\$ 20,495,775	\$ 3,620,000	\$ 489,631	\$ 31,355,000	\$ 17,132,844	\$ 59,745,000	\$ 27,927,750	\$ 39,735,000	\$ 22,195,989	\$ 8,765,000	\$ 1,916,300	\$ 302,183,887
																	\$210,040,000