

**College Station
Independent School District**

**Budget
for the
2016-2017
Fiscal Year**

**Adopted by the CSISD School Board
August 16, 2016**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2016-2017**

TABLE OF CONTENTS

	Page No.
OVERVIEW	
Budget Overview	5
OFFICIAL BUDGET	
Combined Budget of Revenues and Appropriations	10
Official Budget	11
REVENUE	
Sources of Revenue	23
Tax Rate Summary and History	24
Impact of Proposed Tax Levy on Average Residence	25
Comparison of Tax Levy on Various Home Values	26
Certified Tax Roll Comparison	27
APPROPRIATIONS	
Appropriations by Object Category – General Fund	29
Appropriations by Functional Category – General Fund	30
DEBT REQUIREMENTS	
Debt Service Requirements	32

OVERVIEW

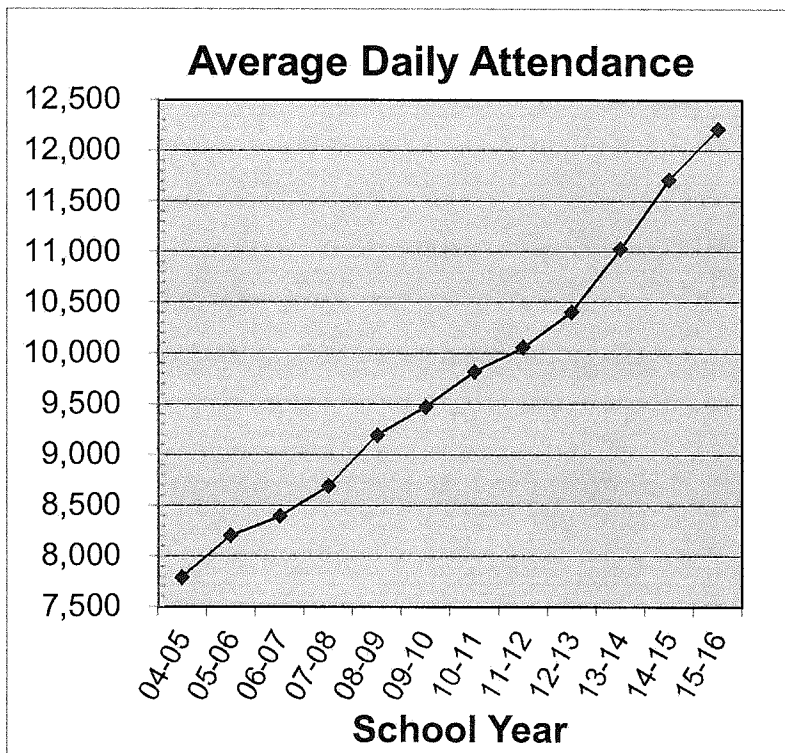
2016-2017

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 2016-2017 school year continue to trend upward. ADA for the 2015-2016 school year increased over the 2014-2015 school year by 4.22 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2011-2012 school year and ending with the 2015-2016 school year of 4.47 percent. The chart below provides a visual depiction of the District's ADA statistics for the past twelve years.

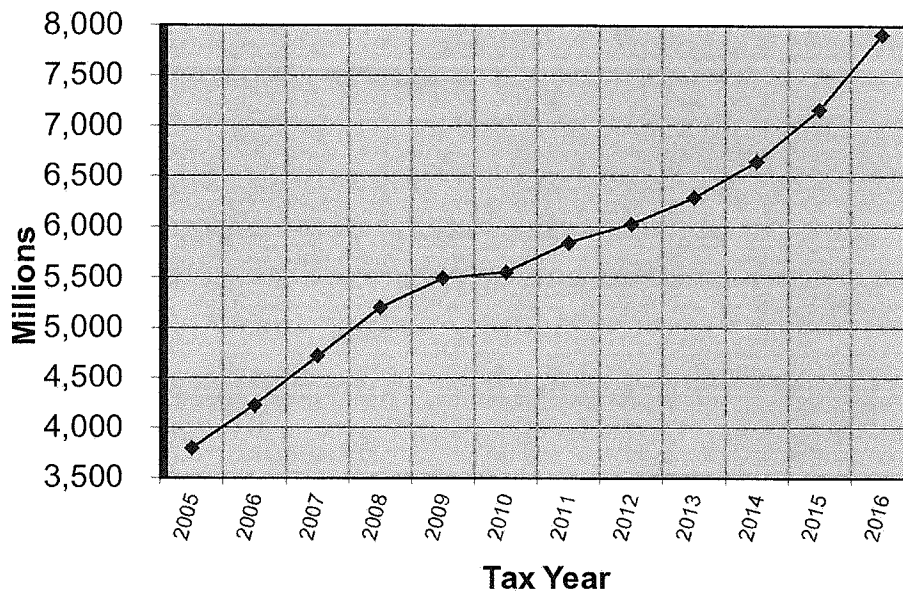


Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD want their children to be a part of the District. Every effort is made by the District to provide a safe and healthy 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. The 2016 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 10.42 percent over the same category in 2015. The District has experienced an average rate of increase in freeze adjusted taxable value of 5.26 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

The 84rd Legislature of 2015 increased state funding to all Texas Public Schools for the 2016-17 biennium. CSISD is receiving additional funds due to this increase. However, the cumulative effects of the funding reductions made by the 82nd Legislature in 2011 are still felt. CSISD was still under-funded by \$2.6 million in 2015-16 and another \$2.5 million in 2016-17 when compared to pre-2011 funding formulas.

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.

Due to continuing student enrollment growth, the need for future construction of new facilities continues to be a focus of the District. A direct result of this was the successful passage of the \$135.9 million bond election in November 2015. The District's 3rd intermediate, Pecan Trail, will open in August 2017. The 3rd middle school and 10th elementary school are both scheduled to open in August 2018.

Human Resources

The proposed budget includes a 2.5% salary increase for all employees while the district's contribution to the employee's health insurance program will remain four (4) tiered at \$395/460/425/475 respectively per month for the four participant levels of employee only, employee plus spouse, employee plus children and employee plus family. This contribution plan 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. In addition, beginning in fiscal 2015, CSISD contributed to TRS 1.5% of the state statutory minimum salary (SSMT) for all applicable SSMT employees plus 1.5% of the total salary for all non-SSMT employees. This mandate was funded by the state in fiscal 2015 only. The law is still in place for the 2016-2017 school year, and is the second year of a state unfunded mandate. The cost to the district for 2016-17 is estimated at \$0.8 million, after a cost of \$0.9 million in fiscal years 2014-15 and 2015-16 respectively.

The 84th Texas Legislature approved an increase deduction for each TRS eligible employee's gross salary for retirement from 7.2% to 7.7% for this year and subsequent years. This is the last year of a 3 year planned increase by TRS to the employee of 0.5% each year. The district approved a 2.5% salary increase in an effort to mitigate the employee's additional TRS contribution for the 2016-17 school year. Therefore, the actual salary gain for the employees is only 2.0%

Additional personnel positions have been added to meet the state required maximum student to teacher ratio of 22:1 in elementary classrooms. Personnel units were added to grades 5-12 to improve student to teacher ratios stemming from an increasing enrollment. New personnel units were also added to operations and support service departments to keep up with the growth in district enrollment and number of facilities.

Proposed Tax Rate

The proposed total tax rate of \$1.39600 per one hundred dollars in taxable property valuation is comprised of the following components:

Maintenance and Operations	\$1.04000
Debt Service	<u>0.35600</u>
Total Rate	<u>\$1.39600</u>

This proposed tax rate represents 2.43% change from the tax rate for 2015. This compares to tax rates for the last few years as follows:

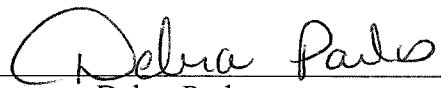
<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-16</u>
\$1.22105	\$1.25341	\$1.30993	\$1.33503	\$1.33503	\$1.32000	\$1.38000	\$1.36290

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. Clark Ealy
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, 2017

	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	\$87,375,140	\$0	\$0	\$0	\$0	\$29,868,790	\$117,243,930
Interest Earned	250,000	\$0	164,875	0	0	75,000	489,875
Child Nutrition	0	2,853,525	0	0	0	0	2,853,525
Co-Curricular	297,500	0	0	0	0	0	297,500
Other Revenues	442,500	0	0	2,125,027	443,000	0	3,010,527
TOTAL LOCAL/INTERMED.	88,365,140	2,853,525	164,875	2,125,027	443,000	29,943,790	123,895,357
STATE SOURCES							
Available School Fund	4,737,441	0	0	0	0	0	4,737,441
Foundation School Fund	4,162,729	0	0	0	0	0	4,162,729
TRS On-Behalf	4,305,300	0	0	0	0	0	4,305,300
Other State Revenues	0	2,297,051	0	0	0	0	2,297,051
TOTAL STATE	13,205,470	2,297,051	0	0	0	0	15,502,521
FEDERAL SOURCES							
National School Lunch/Breakfast	0	3,186,653	0	0	0	0	3,186,653
Other Federal	250,000	0	0	0	0	0	250,000
TOTAL FEDERAL	250,000	3,186,653	0	0	0	0	3,436,653
TOTAL ESTIMATED REVENUES	101,820,610	8,337,229	164,875	2,125,027	443,000	29,943,790	142,834,531
APPROPRIATIONS							
Payroll Costs	86,626,170	2,687,179	378,284	1,614,507	0	0	91,306,140
Contracted Services	7,382,432	116,893	2,500	41,000	8,000	0	7,550,825
Chapter 41 Recapture Payment	0	0	0	0	0	0	0
Materials and Supplies	4,998,438	6,147,292	2,000,000	111,020	0	0	13,256,750
Other Operating Costs	2,787,255	227,303	0	358,500	435,000	0	3,808,058
Debt Service	0	0	0	0	0	29,877,697	29,877,697
Capital Outlay	500,000	0	65,548,157	0	0	0	66,048,157
TOTAL APPROPRIATIONS	102,294,295	9,178,667	67,928,941	2,125,027	443,000	29,877,697	211,847,627
OTHER SOURCES (USES)	0	0	0	0	0	0	0
EXCESS (DEFICIENCY)	(473,685)	(841,438)	(67,764,066)	0	0	66,093	(69,013,096)
EST. FUND BALANCE 08/31/2016	29,548,234	1,138,862	67,764,066	1,037,566	800,330	6,335,353	106,624,411
EST. FUND BALANCE 08/31/2017	\$29,074,549	\$297,424	\$0	\$1,037,566	\$800,330	\$6,401,446	\$37,611,315

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2016-2017**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$87,375,140	\$0	\$29,868,790	\$117,243,930
Interest Earnings	250,000	25	75,000	325,025
Gate Receipts	297,500	0	0	297,500
Tuition	170,000	0	0	170,000
Child Nutrition	0	2,853,500	0	2,853,500
Rental Fees	51,000	0	0	51,000
Fees	37,000	0	0	37,000
Campus Activities	0	0	0	0
Miscellaneous Local	184,500	0	0	184,500
5700 Total Local	88,365,140	2,853,525	29,943,790	121,162,455
5800 State				
Available School Fund Revenue	4,737,441	0	0	4,737,441
Additional State Aid for Tax Red.	4,162,729	0	0	4,162,729
Technology Allotment	0	0	0	0
TRS On-Behalf	4,305,300	0	0	4,305,300
Child Nutrition	0	30,000	0	30,000
Instructional Material Allotment	0	2,267,051	0	2,267,051
5800 Total State	13,205,470	2,297,051	0	15,502,521
5900 Federal				
National School Lunch/Breakfast	0	3,186,653	0	3,186,653
Vocational	0	0	0	0
Other Federal	250,000	0	0	250,000
5900 Total Federal	250,000	3,186,653	0	3,436,653
5000 Total Estimated Revenues	\$101,820,610	\$8,337,229	\$29,943,790	\$140,101,629

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2016-2017**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
APPROPRIATIONS:					
Instruction:					
	11				
Payroll Costs	6100	\$59,110,261	\$175	\$0	\$59,110,436
Contracted Services	6200	529,304	3,046	0	532,350
Supplies and Materials	6300	1,470,538	2,609,728	0	4,080,266
Other Operating Costs	6400	249,936	63,273	0	313,209
Debt Service	6500	0	0	0	0
Capital Outlay	6600	44,800	0	0	44,800
Total Instruction		61,404,839	2,676,222	0	64,081,061
Instructional Resources and Media Services:					
	12				
Payroll Costs	6100	731,433	0	0	731,433
Contracted Services	6200	28,179	0	0	28,179
Supplies and Materials	6300	153,524	46,660	0	200,184
Other Operating Costs	6400	5,738	0	0	5,738
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Resources/Media Services		918,874	46,660	0	965,534
Curriculum/Staff Dev.:					
	13				
Payroll Costs	6100	414,310	15,384	0	429,694
Contracted Services	6200	92,744	102	0	92,846
Supplies and Materials	6300	107,685	6,320	0	114,005
Other Operating Costs	6400	354,757	2,127	0	356,884
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		969,496	23,933	0	993,429
Instructional Leadership:					
	21				
Payroll Costs	6100	1,801,933	0	0	1,801,933
Contracted Services	6200	45,381	0	0	45,381
Supplies and Materials	6300	75,998	0	0	75,998
Other Operating Costs	6400	58,068	0	0	58,068
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,981,380	0	0	1,981,380

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2016-2017**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23				
Payroll Costs	6100	\$5,573,656	\$0	0	\$5,573,656
Contracted Services	6200	67,647	0	0	67,647
Supplies and Materials	6300	56,890	19,179	0	76,069
Other Operating Costs	6400	72,017	13,577	0	85,594
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total School Leadership		5,770,210	32,756	0	5,802,966
Guidance and Counseling:	31				
Payroll Costs	6100	3,377,857	0	0	3,377,857
Contracted Services	6200	8,000	0	0	8,000
Supplies and Materials	6300	116,248	0	0	116,248
Other Operating Costs	6400	34,055	400	0	34,455
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Guidance and Counseling		3,536,160	400	0	3,536,560
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	1,134,662	0	0	1,134,662
Contracted Services	6200	52,949	268	0	53,217
Supplies and Materials	6300	33,635	0	0	33,635
Other Operating Costs	6400	7,530	0	0	7,530
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Health Services		1,228,776	268	0	1,229,044

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2016-2017**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34				
Payroll Costs	6100	\$2,705,774	\$0	\$0	\$2,705,774
Contracted Services	6200	109,967	0	0	109,967
Supplies and Materials	6300	559,500	0	0	559,500
Other Operating Costs	6400	(266,800)	0	0	(266,800)
Debt Service	6500	0	0	0	0
Capital Outlay	6600	5,000	0	0	5,000
Total Student Transportation		3,113,441	0	0	3,113,441
Food Services:	35				
Payroll Costs	6100	0	2,671,620	0	2,671,620
Contracted Services	6200	0	33,275	0	33,275
Supplies and Materials	6300	0	3,259,178	0	3,259,178
Other Operating Costs	6400	0	25,555	0	25,555
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Food Services		0	5,989,628	0	5,989,628
Co. & Extracurricular Activities:	36				
Payroll Costs	6100	2,340,857	0	0	2,340,857
Contracted Services	6200	270,963	25	0	270,988
Supplies and Materials	6300	818,929	57,908	0	876,837
Other Operating Costs	6400	1,386,879	96,618	0	1,483,497
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Co. & Extracurricular Activities		4,817,628	154,551	0	4,972,179
General Administration:	41				
Payroll Costs	6100	2,046,783	0	0	2,046,783
Contracted Services	6200	347,363	0	0	347,363
Supplies and Materials	6300	143,124	5,008	0	148,132
Other Operating Costs	6400	194,571	5,856	0	200,427
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total General Administration		2,731,841	10,864	0	2,742,705

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2016-2017**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51				
Payroll Costs	6100	5,607,107	0	0	5,607,107
Contracted Services	6200	4,072,521	80,000	0	4,152,521
Supplies and Materials	6300	940,382	0	0	940,382
Other Operating Costs	6400	516,730	550	0	517,280
Debt Service	6500	0	0	0	0
Capital Outlay	6600	431,355	0	0	431,355
Total Plant Maintenance		11,568,095	80,550	0	11,648,645
Security and Monitoring:	52				
Payroll Costs	6100	69,463	0	0	69,463
Contracted Services	6200	353,237	177	0	353,414
Supplies and Materials	6300	11,831	0	0	11,831
Other Operating Costs	6400	5,442	180	0	5,622
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Security and Monitoring		439,973	357	0	440,330
Computer Services:	53				
Payroll Costs	6100	1,577,330	0	0	1,577,330
Contracted Services	6200	422,077	0	0	422,077
Supplies and Materials	6300	502,546	100,000	0	602,546
Other Operating Costs	6400	28,285	0	0	28,285
Debt Service	6500	0	0	0	0
Capital Outlay	6600	11,845	0	0	11,845
Total Computer Services		2,542,083	100,000	0	2,642,083
Community Services:	61				
Payroll Costs	6100	134,744	0	0	134,744
Contracted Services	6200	5,100	0	0	5,100
Supplies and Materials	6300	7,608	43,311	0	50,919
Other Operating Costs	6400	8,047	19,167	0	27,214
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Community Services		155,499	62,478	0	217,977

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2016-2017**

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	29,877,697	29,877,697
Capital Outlay	6600	0	0	0	0
Total Debt Service		0	0	29,877,697	29,877,697
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	7,000	0	0	7,000
Total Facilities Acq./Construction		7,000	0	0	7,000
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 2016-2017**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	132,000	0	0	132,000
Total Payments to Fiscal Agent			132,000	0	0	132,000
Payments to Other School Districts:						
	94					
Contracted Services		6200	0	0	0	0
Total Payments to Other School Districts			0	0	0	0
Payments to Juvenile Justice Programs:						
	95					
Contracted Services		6200	10,000	0	0	10,000
Total Payments to Juvenile Justice Programs			10,000	0	0	10,000
Payments to Charter Schools:						
	96					
Contracted Services		6200	0	0	0	0
Payments to Charter Schools			0	0	0	0
Payments to Tax Increment Fund:						
	97					
Other Operating Costs		6400	0	0	0	0
Payments to Tax Increment Fund			0	0	0	0
Payments to Tax County Appraisal District:						
	99					
Other Operating Costs		6200	967,000	0	0	967,000
Payments to County Appraisal District			967,000	0	0	967,000
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$86,626,170	\$2,687,179	\$0	\$89,313,349
Contracted Services		6200	7,382,432	116,893	0	7,499,325
Supplies and Materials		6300	4,998,438	6,147,292	0	11,145,730
Other Operating Costs		6400	2,787,255	227,303	0	3,014,558
Debt Service		6500	0	0	29,877,697	29,877,697
Capital Outlay		6600	500,000	0	0	500,000
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$102,294,295	\$9,178,667	\$29,877,697	\$141,350,659

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017**

	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	2,853,525	0	0	2,853,525
Co-Curricular	0	0	0	0
Other Revenues	0	0	0	0
TOTAL LOCAL/INTERMED.	2,853,525	0	0	2,853,525
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	30,000	2,267,051	0	2,297,051
TOTAL STATE	30,000	2,267,051	0	2,297,051
FEDERAL SOURCES				
National School Lunch/Breakfast	3,186,653	0	0	3,186,653
Other Federal	0	0	0	0
TOTAL FEDERAL	3,186,653	0	0	3,186,653
TOTAL ESTIMATED REVENUES	6,070,178	2,267,051	0	8,337,229
APPROPRIATIONS				
Payroll Costs	2,671,620	15,384	175	2,687,179
Contracted Services	113,275	0	3,618	116,893
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	3,259,178	2,251,667	636,447	6,147,292
Other Operating Costs	26,105	0	201,198	227,303
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL APPROPRIATIONS	6,070,178	2,267,051	841,438	9,178,667
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	(841,438)	(841,438)
EST. FUND BALANCE 08/31/2016	297,424	0	841,438	1,138,862
EST. FUND BALANCE 08/31/2017	\$297,424	\$0	\$0	\$297,424

The Activity Fund budget 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, 2017**

	2013 Bond Projects	2015 Bond Projects	Total Capital Projects
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax	\$0	\$0	\$0
Interest Earned	30,000	134,875	164,875
Child Nutrition	0	0	0
Co-Curricular	0	0	0
Other Revenues	0	0	0
TOTAL LOCAL/INTERMED.	30,000	134,875	164,875
STATE SOURCES			
Available School Fund	0	0	0
Technology Allotment	0	0	0
TRS On-Behalf	0	0	0
Other State Revenues	0	0	0
TOTAL STATE	0	0	0
FEDERAL SOURCES			
National School Lunch/Breakfast	0	0	0
Other Federal	0	0	0
TOTAL FEDERAL	0	0	0
TOTAL ESTIMATED REVENUES	30,000	134,875	164,875
APPROPRIATIONS			
Payroll Costs	0	378,284	378,284
Contracted Services	0	2,500	2,500
Chapter 41 Recapture Payment	0	0	0
Materials and Supplies	0	2,000,000	2,000,000
Other Operating Costs	0	0	0
Debt Service	0	0	0
Capital Outlay	14,633,340	50,914,817	65,548,157
TOTAL APPROPRIATIONS	14,633,340	53,295,601	67,928,941
OTHER SOURCES (USES)	0	0	0
EXCESS (DEFICIENCY)	(14,603,340)	(53,160,726)	(67,764,066)
EST. FUND BALANCE 08/31/2016	14,603,340	53,160,726	67,764,066
EST. FUND BALANCE 08/31/2017	\$0	\$0	\$0

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017**

	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	1,443,320	506,707	175,000	2,125,027
TOTAL LOCAL/INTERMED.	1,443,320	506,707	175,000	2,125,027
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	1,443,320	506,707	175,000	2,125,027
APPROPRIATIONS				
Payroll Costs	1,130,020	347,987	136,500	1,614,507
Contracted Services	23,300	17,700	0	41,000
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	58,500	22,520	30,000	111,020
Other Operating Costs	231,500	118,500	8,500	358,500
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL APPROPRIATIONS	1,443,320	506,707	175,000	2,125,027
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	0	0
EST. FUND BALANCE 08/31/2016	752,833	282,133	2,600	1,037,566
EST. FUND BALANCE 08/31/2017	\$752,833	\$282,133	\$2,600	\$1,037,566

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2017**

	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	443,000	\$443,000
TOTAL LOCAL/INTERMED.	443,000	443,000
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	443,000	443,000
APPROPRIATIONS		
Payroll Costs	0	0
Contracted Services	8,000	8,000
Chapter 41 Recapture Payment	0	0
Materials and Supplies	0	0
Other Operating Costs	435,000	435,000
Debt Service	0	0
Capital Outlay	0	0
TOTAL APPROPRIATIONS	443,000	443,000
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	0	0
EST. FUND BALANCE 08/31/2016	800,330	800,330
EST. FUND BALANCE 08/31/2017	\$800,330	\$800,330

REVENUE

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

	2016-2017	Percentage of Total Revenues	2015-2016	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$87,375,140	85.81%	\$79,401,886	81.76%
Gate Receipts	297,500	0.29%	329,000	0.34%
Tuition	170,000	0.17%	160,000	0.16%
Other Local	522,500	0.51%	2,463,438	2.54%
Total Local Sources	88,365,140	86.78%	82,354,324	84.80%
5800 State				
Available School Fund	4,737,441	4.65%	2,063,544	2.12%
Foundation School Fund	4,162,729	4.09%	8,397,222	8.65%
TRS On Behalf	4,305,300	4.23%	4,152,642	4.28%
Other State	0	0.00%	0	0.00%
Total State Sources	13,205,470	12.97%	14,613,408	15.05%
5900 Federal				
Other Federal	250,000	0.25%	150,000	0.15%
Total Federal Sources	250,000	0.25%	150,000	0.15%
Total Estimated Revenues	\$101,820,610	100.00%	\$97,117,732	100.00%

**College Station Independent School District
Tax Rate Summary and History
2016-2017**

ACTUAL TAX RATE COMPARISON

	2015-2016	2016-2017	Change
Rate for Maintenance and Operations	1.04000	1.04000	0.00000
Rate for Debt Service	0.32290	0.35600	0.03310
Total Tax Rate	<u>1.36290</u>	<u>1.39600</u>	<u>0.03310</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	0.37743	0.35600
Total	<u>1.41743</u>	<u>1.39600</u>

TAX RATE HISTORY

07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
\$1.24105	\$1.22105	1.25341	1.30993	1.33503	1.33503	1.32000	1.38000

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2016-2017

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$253,470	\$275,628	8.7419%
Average Taxable Value of Residences	\$227,553	\$248,286	9.1113%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.36290</u>	<u>\$1.39600</u>	<u>2.4286%</u>
Taxes Due on Average Residence	\$3,101.32	\$3,466.07	11.7611%
Increase (Decrease) in Annual Taxes		\$364.75	

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.

**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)**

2015-2016 Values

Appraised Value	\$50,000	\$85,000	\$100,000	\$150,000	\$200,000	\$250,000
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	25,000	60,000	75,000	125,000	175,000	225,000
Tax Rate	\$1.36290	\$1.36290	\$1.36290	\$1.36290	\$1.36290	\$1.36290
Tax Levy	\$340.73	\$817.74	\$1,022.18	\$1,703.63	\$2,385.08	\$3,066.53

2016-2017 Values

Appraised Value	\$54,371	\$92,431	\$108,742	\$163,113	\$217,484	\$271,855
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	29,371	67,431	83,742	138,113	192,484	246,855
Proposed Tax Rate	\$1.36900	\$1.36900	\$1.36900	\$1.36900	\$1.36900	\$1.36900
Proposed Tax Levy	\$402.09	\$923.13	\$1,146.43	\$1,890.77	\$2,635.11	\$3,379.44

Tax Levy Change	\$61.36	\$105.39	\$124.25	\$187.14	\$250.03	\$312.91
Percentage Change	18.01%	12.89%	12.16%	10.98%	10.48%	10.20%

Standard exemption amount was increased to \$25,000 from \$15,000 in November 2015.

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 2015 was \$253,470. Average home value in 2016 was \$275,628. This represents an increase in the average value of 8.7 percent.

CERTIFIED TAX ROLL COMPARISON

2016

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$1,260,259,886	\$4,165,795,269	\$0	\$5,426,055,155	(\$412,799,269)	(\$774,613,094)	\$4,238,642,792	12.403%
NON-HOMESITES	\$1,403,997,904	\$2,589,313,432	\$0	\$3,993,311,336	(\$1,192,383,951)	\$0	\$2,800,927,385	-1.400%
LAND - AGRICULTURAL	\$231,400,736	\$0	\$0	\$231,400,736	(\$226,804,039)	\$0	\$4,596,697	33.317%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$539,099,640	\$539,099,640	\$0	\$0	\$539,099,640	-0.844%
MINERALS	\$0	\$0	\$10,102,401	\$10,102,401	\$0	\$0	\$10,102,401	-1.414%
NET TAXABLE	\$2,895,658,526	\$6,755,108,701	\$549,202,041	\$10,199,969,268	(\$1,831,987,259)	\$0	\$8,367,982,009	6.686%
LESS: FREEZE TAXABLE						(\$774,613,094)	(\$774,613,094)	14.837%
FREEZE ADJUSTED TAXABLE							\$7,593,368,915	5.919%

2015

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$1,176,418,814	\$3,650,097,759	\$0	\$4,826,516,573	(\$381,037,358)	(\$674,531,676)	\$3,770,947,539
NON-HOMESITES	\$1,208,723,491	\$2,681,859,322	\$0	\$3,890,582,813	(\$1,049,896,277)	\$0	\$2,840,686,536
LAND - AGRICULTURAL	\$223,215,807	\$0	\$0	\$223,215,807	(\$219,767,865)	\$0	\$3,447,942
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$543,685,630	\$543,685,630	\$0	\$0	\$543,685,630
MINERALS	\$0	\$0	\$10,247,252	\$10,247,252	\$0	\$0	\$10,247,252
NET TAXABLE	\$2,608,358,112	\$6,331,957,081	\$553,932,882	\$9,494,248,075	(\$1,650,701,500)	\$0	\$7,843,546,575
LESS: FREEZE TAXABLE						(\$674,531,676)	(\$674,531,676)
FREEZE ADJUSTED TAXABLE							\$7,169,014,899

CHANGE

CHANGE	\$287,300,414	\$423,151,620	(\$4,730,841)	\$705,721,193	(\$181,285,759)	(\$100,081,418)	\$424,354,016
PERCENT CHANGE	11.015%	6.683%	-0.854%	7.433%	10.982%	14.837%	5.919%

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 2016-2017**

Object Category	Object Number	2016-2017		2015-2016	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$86,626,170	84.68%	\$82,611,519	83.47%
Contracted Services	6200	7,382,432	7.22%	7,174,660	7.25%
Supplies and Materials	6300	4,998,438	4.89%	4,864,603	4.92%
Other Operating Costs	6400	2,787,255	2.72%	2,661,676	2.69%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	500,000	0.49%	1,652,739	1.67%
Total Appropriations		\$102,294,295	100.00%	\$98,965,196	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2016-2017

	Function Code	2016-2017		2015-2016	
		Total Appropriation	Percent of Approp.	Total Appropriation	Percent of Approp.
Instruction	11	\$61,404,839	60.03%	\$59,620,742	60.24%
Instructional Resources and Media Services	12	918,874	0.90%	1,007,532	1.02%
Curriculum and Staff Development	13	969,496	0.95%	984,338	0.99%
Instructional Leadership	21	1,981,380	1.94%	1,620,417	1.64%
School Leadership	23	5,770,210	5.64%	5,676,139	5.74%
Guidance and Counseling	31	3,536,160	3.46%	3,454,186	3.49%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	1,228,776	1.20%	1,136,581	1.15%
Student Transportation	34	3,113,441	3.04%	2,516,988	2.54%
Co. & Extracurricular Activities	36	4,817,628	4.71%	4,297,485	4.34%
General Administration	41	2,731,841	2.67%	2,559,687	2.59%
Plant Maintenance	51	11,568,095	11.31%	10,819,740	10.93%
Security and Monitoring	52	439,973	0.43%	403,586	0.41%
Computer Services	53	2,542,083	2.49%	2,254,263	2.28%
Community Services	61	155,499	0.15%	147,599	0.15%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	7,000	0.01%	1,390,915	1.41%
Contracted Instructional Services	91	0	0.00%	0	0.00%
Payments to Fiscal Agent	93	132,000	0.13%	110,000	0.11%
Payments to Juvenile Justice	95	10,000	0.01%	10,000	0.01%
Payments to Tax Increment Fund	97	0	0.00%	0	0.00%
Payments to County Appraisal District	99	967,000	0.95%	955,000	0.96%
Total Appropriations		\$102,294,295	100.00%	\$98,965,196	100.00%



DEBT REQUIREMENTS

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS**
As of August 31, 2015

Fiscal Yr. Ending 8/31	Series 2004 Refunding Bonds		Series 2006 Refunding Bonds		Series 2007 School Building Bonds		Series 2009 Refunding Bonds		Series 2010 School Building Bonds		Series 2011 School Building Bonds		Series 2012 Refunding Bonds		Series 2014 School Building Bonds		Series 2015 School Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016	1,245,000	31,125	1,110,000	27,750	3,190,000	293,175	495,000	87,111	1,955,000	2,045,225	1,070,000	4,415,091	705,000	262,100	3,280,000	3,272,748	0	1,913,175	24,656,988
2017					1,025,000	1,232,406	515,000	70,675	1,955,000	1,986,575	1,120,000	1,383,681	725,000	240,950	3,410,000	3,141,588	2,535,000	1,913,175	24,796,397
2018					1,100,000	1,162,169	535,000	52,300	2,080,000	1,905,575	1,175,000	1,371,281	760,000	211,950	3,575,000	2,971,088	5,795,000	1,766,425	24,485,224
2019					1,145,000	1,126,419	560,000	32,438	1,822,775	1,736,975	1,235,000	1,347,781	790,000	181,550	3,760,000	2,782,338	6,070,000	1,496,675	24,506,014
2020					1,190,000	1,080,619	585,000	10,969	2,215,000	1,646,375	1,295,000	1,323,061	820,000	149,850	2,060,000	2,604,338	3,485,000	1,193,175	19,783,147
2021					1,235,000	1,033,019			2,295,000	1,646,375	1,365,000	1,271,281	855,000	117,150	2,160,000	2,501,338	3,610,000	1,074,825	19,180,030
2022					1,285,000	980,531			2,375,000	1,556,375	1,425,000	1,230,631	895,000	82,950	2,270,000	2,393,338	3,730,000	950,525	19,178,594
2023					1,340,000	925,919			2,465,000	1,485,325	1,495,000	1,187,881	920,000	56,100	2,385,000	2,279,838	3,945,000	838,625	19,212,734
2024					1,395,000	872,319			2,555,000	1,386,325	1,645,000	1,143,031	920,000	28,500	2,500,000	2,160,588	4,145,000	713,725	19,216,936
2025					1,450,000	816,519			2,650,000	1,284,525	1,845,000	1,084,125	920,000		2,625,000	2,035,588	4,485,000	516,475	18,276,281
2026					1,510,000	756,706			2,755,000	1,178,125	2,011,875	1,011,875	925,000		2,730,000	1,930,588	4,360,000	309,225	18,275,571
2027					1,580,000	692,319			2,875,000	1,067,525	1,810,000	925,625	925,000		2,810,000	1,848,688	4,485,000	156,975	18,260,185
2028					1,650,000	623,194			3,000,000	947,300	1,695,000	863,225	863,000		2,910,000	1,750,163	4,685,000		13,642,537
2029					1,725,000	548,944			3,130,000	847,300	1,800,000	777,425	863,000		3,020,000	1,641,038	4,885,000		13,663,784
2030					1,805,000	471,319			3,265,000	722,900	1,900,000	687,425	863,000		3,135,000	1,527,788	5,085,000		13,685,891
2031					1,895,000	387,838			3,405,000	593,500	2,000,000	614,225	863,000		3,250,000	1,410,225	5,285,000		13,709,850
2032					1,990,000	297,825			3,550,000	526,200	2,100,000	526,625	863,000		3,380,000	1,280,225	5,485,000		13,734,816
2033					2,090,000	203,300			3,705,000	456,200	2,200,000	434,825	863,000		3,520,000	1,145,225	5,685,000		13,760,316
2034					2,195,000	104,025			3,860,000	310,400	2,300,000	338,425	863,000		3,660,000	1,004,225	5,885,000		13,841,113
2035									3,960,000	158,400	2,400,000	232,165	863,000		3,815,000	848,675	6,085,000		11,895,310
2036											119,540	203,368	863,000		3,975,000	686,538	6,285,000		4,666,150
2037												203,368	863,000		4,145,000	517,600	6,485,000		4,166,674
2038												203,368	863,000		4,310,000	351,800	6,735,000		4,166,674
2039												203,368	863,000		4,485,000	179,400	7,015,000		4,166,674
Totals	\$1,245,000	\$ 31,125	\$ 1,110,000	\$ 27,750	\$ 6,515,000	\$ 442,800	\$ 2,680,000	\$ 253,493	\$ 28,686,500	\$ 23,886,500	\$ 37,745,000	\$ 19,309,636	\$ 7,420,000	\$ 1,331,200	\$ 77,175,000	\$ 42,274,800	\$ 45,990,000	\$ 12,863,000	\$ 379,387,106

Total Bonds Outstanding at August 31, 2015

\$284,955,000