

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The College Station Independent School District will hold a public meeting at 06:45 PM, August 21, 2012 in College Station ISD Administration Building Board Room, 1812 Welsh, College Station, TX. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.040000/\$100 (proposed rate for maintenance and operations)				
School Debt Service Tax	\$0.295033/\$100 (proposed rate to pay bonded indebtedness)				
Approved by Local Voters					
<b><u>Comparison of Proposed Budget with Last Year's Budget</u></b>					
The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories					
Maintenance and operations	2.15 % increase				
Debt Service	-3.65 % decrease				
Total expenditures	1.01 % increase				
<b><u>Total Appraised Value and Total Taxable Value</u></b>					
(as calculated under Section 26.04, Tax Code)					
	<b><u>Preceding Tax Year</u></b>			<b><u>Current Tax Year</u></b>	
Total appraised value* of all property	\$7,261,665,173			\$7,546,401,670	
Total appraised value* of new property**	\$201,979,410			\$215,440,351	
Total taxable value*** of all property	\$6,340,925,942			\$6,520,627,889	
Total taxable value*** of new property**	\$182,164,427			\$141,593,606	
*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code					
** "New property" is defined by Section 26.012(17), Tax Code.					
*** "Taxable value" is defined by Section 1.04(10), Tax Code.					
<b><u>Bonded Indebtedness</u></b>					
Total amount of outstanding and unpaid bonded indebtedness* \$220,430,000					
*Outstanding principal					
<b><u>Comparison of Proposed Rates with Last Year's Rates</u></b>					
	<b><u>Maintenance &amp; Operations</u></b>	<b><u>Interest &amp; Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
Last Year's Rate	\$1.000050	\$0.334983*	\$1.335033	\$7,733	\$1,098
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.000090	\$0.318990*	\$1.319080	\$7,664	\$727
Proposed Rate	\$1.040000	\$0.295033*	\$1.335033	\$7,867	\$773
*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both					
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.					
<b><u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u></b>					
	<b><u>Last Year</u></b>				<b><u>This Year</u></b>
Average Market Value of Residences	\$224,441				\$225,266
Average Taxable Value of Residences	\$208,153				\$209,160
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.335033				\$1.335033
Taxes Due on Average Residence	\$2,826.88				\$2,792.36
Increase (Decrease) in Taxes					\$-34.52
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 property value.					
Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.351511. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.351511.					
<b><u>Fund Balances</u></b>					
The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment					
Maintenance and Operations Fund Balance(s)	\$34,199,063				
Interest & Sinking Fund Balance(s)	\$6,967,805				

**College Station  
Independent School District**

**Budget  
For The  
2012-2013  
Fiscal Year**

**Considered by Board of School Trustees  
Tuesday, August 21, 2012**

# **COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**

## **BOARD OF SCHOOL TRUSTEES**

**Dr. Valerie Jochen, President**  
**Mr. Paul Dorsett, Vice President**  
**Mr. Jeff Harris, Secretary**  
**Mr. Randall Pitcock, Trustee**  
**Dr. Garland Watson, Trustee**  
**Ms. Carol Barrett, Trustee**  
**Ms. Kimberly McAdams, Trustee**

## **SUPERINTENDENT**

**Dr. Eddie Coulson**

## **DEPUTY SUPERINTENDENTS**

**Greg McIntyre, Curriculum & Instruction**  
**Dr. Clark Ealy, Administrative Services**  
**Glynn Walker, Business & Human Resources**

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
BUDGET FOR FISCAL YEAR 2012-2013  
TABLE OF CONTENTS**

	Page No.
<b>OVERVIEW</b>	
Budget Overview	5
<b>OFFICIAL BUDGET</b>	
Combined Budget of Revenues and Appropriations	10
Official Budget	11
<b>REVENUE</b>	
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
<b>APPROPRIATIONS</b>	
Appropriations by Object Category – General Fund	29
Appropriations by Functional Category – General Fund	30
<b>DEBT REQUIREMENTS</b>	
Debt Service Requirements	32

Proposed Budget

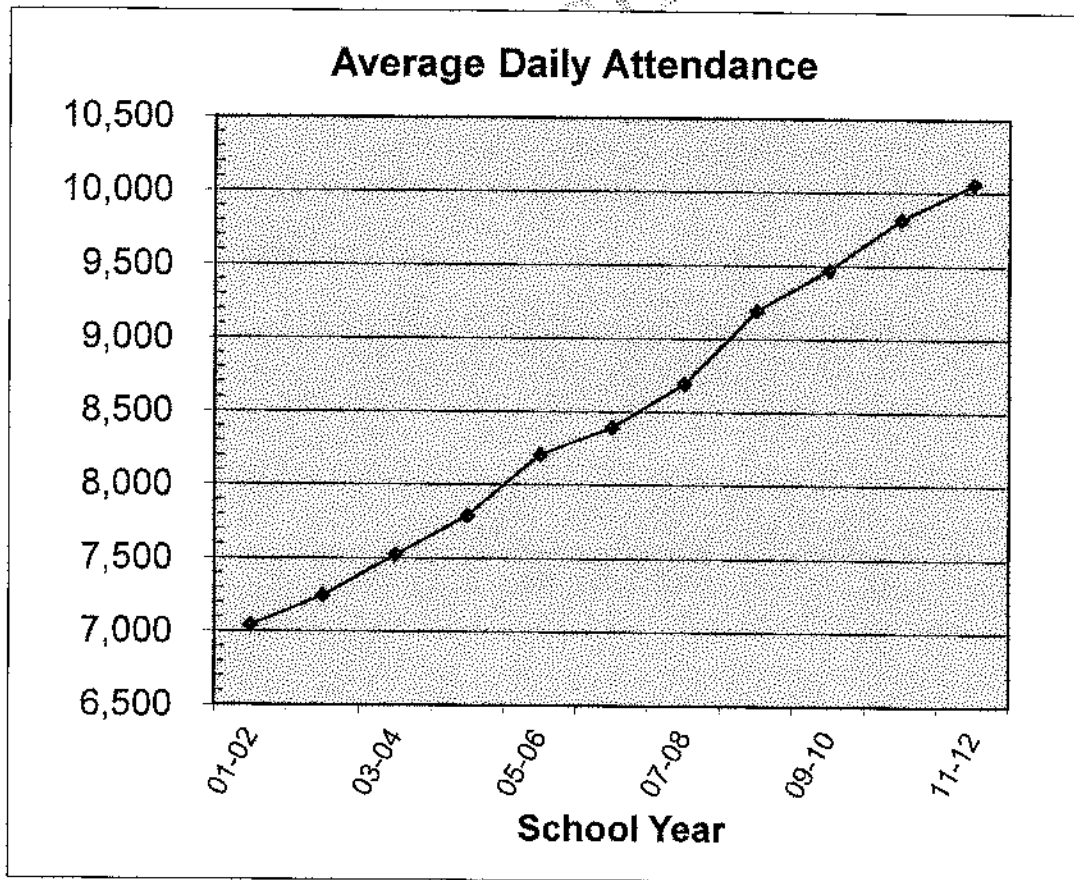
**OVERVIEW**

## 2012-2013 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 2012-2013 school year continue to trend upward. ADA for the 2011-2012 school year increased over the 2010-2011 school year by 2.45 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2007-2008 school year and ending with the 2011-2012 school year of 3.69 percent. The chart below provides a visual depiction of the District's ADA statistics for the past ten years.

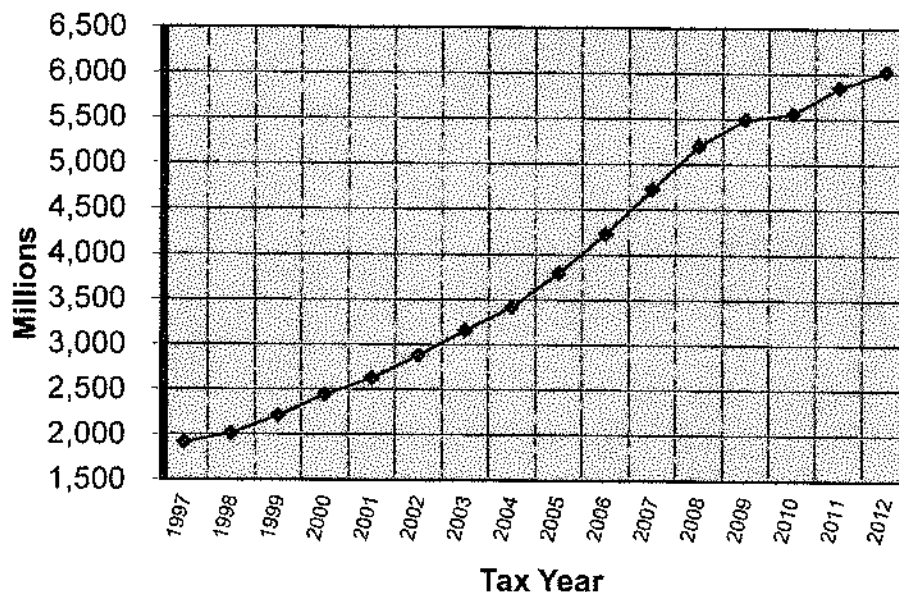


Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD want their children to be a part of the District. Every effort is made by the District to provide a safe and healthy 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 2012 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 3.14 percent over the same category in 2011. The District has experienced an average rate of increase in freeze adjusted taxable value of 5.06 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 2012-2013 budget development process began in June 2010 as the district realized the diminishing fiscal effect of the target revenue school funding system established by the 79<sup>th</sup> Texas Legislature in 2005. As the 82<sup>nd</sup> Texas Legislature convened in January 2011, it became apparent that public school funding would be reduced for the first time in many decades.

This annual budget reveals the cumulative effect of a 9.1% reduction of state funding over this biennium, equating to a total loss of \$7.1 million in available revenue at the same time an additional 600 students are enrolled in the district. The objective of the current budget development process has been a balanced approach of reductions, taxpayer resources and use of fund balance.

Last year, College Station ISD instituted a budget reduction plan designed to have minimal effect on the classroom. This action resulted in a \$2.7 million planned reduction in appropriations for the 2011-2012 school year and an additional \$2.0 million reduction for the 2012-2013 school year. Taxpayer resources involve the Board of Trustees using their limited discretion in establishing the tax rate. The proposed tax rate for Maintenance and Operations of \$1.04 now includes an additional levy of \$0.04 that is available to the District. The district has planned the 2012-2013 budget with a \$4.6 million deduction from fund balance as prescribed in the long range plan of the district. This amount is equivalent to the first year additional operating costs of College Station High School, the district's second comprehensive high school.

### **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 will open 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.

A continuing decline in state resources 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 1.5% salary increase while the district's contribution to the employee's health insurance program will remain at \$363 per month. This is the cost of employee-only insurance premium for the most popular program. This monthly contribution is available to employees regularly scheduled to work 20 or more hours per week.



**Proposed Tax Rate**

The proposed total tax rate of \$1.33503 per one hundred dollars in taxable property valuation is comprised of the following components:

Maintenance and Operations	\$1.04000
Debt Service	<u>0.29503</u>
Total Rate	<u>\$1.33503</u>

This proposed tax rate represents no change from the tax rate for 2011. This compares to tax rates for the last few years as follows:

<u>2004-05</u>	<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>
\$1.77	\$1.675	\$1.48	\$1.24105	\$1.22105	\$1.25341	\$1.30993	\$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**

Proposed Budget

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
COMBINED BUDGET OF REVENUES AND APPROPRIATIONS  
ALL FUND TYPES  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	General Fund	Special Revenue Funds	Capital Projects Fund	Proprietary Funds	Internal Service Funds	Debt Service Fund	Totals Memorandum Only
<b>ESTIMATED REVENUES</b>							
<b>LOCAL/INTERMEDIATE</b>							
Property Tax	\$66,234,489	\$0	\$0	\$0	\$0	\$18,786,585	\$85,021,074
Interest Earned	345,000	0	\$55,584	\$0	\$0	50,000	450,584
Child Nutrition		2,616,900	\$0	\$0	\$0	0	2,616,900
Co-Curricular	180,000	0	\$0	\$0	\$0	0	180,000
Other Revenues	300,000	615,632	\$0	\$1,637,595	\$397,000	0	2,950,227
<b>TOTAL LOCAL/INTERMED.</b>	<b>67,059,489</b>	<b>3,232,532</b>	<b>55,584</b>	<b>1,637,595</b>	<b>397,000</b>	<b>18,836,585</b>	<b>91,218,765</b>
<b>STATE SOURCES</b>							
Available School Fund	3,759,493	0	0	0	0	0	3,759,493
Technology Allotment		0	0	0	0	0	0
Foundation School Fund	4,574,300	0	0	0	0	0	4,574,300
TRS On-Behalf	3,240,840	0	0	0	0	0	3,240,840
Other State Revenues	0	502,235	0	0	0	0	502,235
<b>TOTAL STATE</b>	<b>11,574,633</b>	<b>502,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,076,868</b>
<b>FEDERAL SOURCES</b>							
National School Lunch/Breakfast	0	2,439,616	0	0	0	0	2,439,616
Other Federal	0	0	0	0	0	0	0
<b>TOTAL FEDERAL</b>	<b>0</b>	<b>2,439,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,439,616</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>78,634,122</b>	<b>6,174,383</b>	<b>55,584</b>	<b>1,637,595</b>	<b>397,000</b>	<b>18,836,585</b>	<b>105,735,249</b>
<b>APPROPRIATIONS</b>							
Payroll Costs	67,093,731	2,083,834	396,387	1,083,773	0	0	70,567,735
Contracted Services	6,637,720	130,530	14,400	48,083	3,800	0	6,834,533
Chapter 41 Recapture Payment	3,345,208	0	0	0	0	0	3,345,208
Materials and Supplies	3,904,209	3,581,725	755,000	129,400	0	0	8,370,334
Other Operating Costs	2,207,699	169,689	0	362,521	390,000	0	3,130,089
Debt Service	0	0	0	0	0	19,232,938	19,232,938
Capital Outlay	42,695	168,000	6,103,324	0	0	0	6,314,019
<b>TOTAL APPROPRIATIONS</b>	<b>83,231,262</b>	<b>6,133,958</b>	<b>7,179,121</b>	<b>1,623,777</b>	<b>393,800</b>	<b>19,232,938</b>	<b>117,794,856</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(4,597,140)</b>	<b>40,425</b>	<b>(7,123,537)</b>	<b>13,818</b>	<b>3,200</b>	<b>(386,353)</b>	<b>(12,059,607)</b>
<b>EST. FUND BALANCE 09/01/2012</b>	<b>34,174,895</b>	<b>1,471,903</b>	<b>7,123,557</b>	<b>247,673</b>	<b>0</b>	<b>6,967,805</b>	<b>49,985,533</b>
<b>EST. FUND BALANCE 08/31/2013</b>	<b>\$29,577,455</b>	<b>\$1,512,328</b>	<b>\$0</b>	<b>\$261,491</b>	<b>\$3,200</b>	<b>\$6,571,452</b>	<b>\$37,926,926</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2012-2013**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local</b>				
Ad Valorem Property Taxes	\$66,234,489	\$0	\$18,786,585	\$85,021,074
Interest Earnings	345,000	0	50,000	395,000
Gate Receipts	180,000	0	0	180,000
Tuition	170,000	0	0	170,000
Child Nutrition	0	2,616,900	0	2,616,900
Rental Fees	25,000	0	0	25,000
Fees	105,000	0	0	105,000
Campus Activities	0	615,632	0	615,632
Miscellaneous Local	0	0	0	0
<b>5700 Total Local</b>	<b>67,059,489</b>	<b>3,232,632</b>	<b>18,836,585</b>	<b>89,128,606</b>
<b>5800 State</b>				
Available School Fund Revenue	3,759,493	0	0	3,759,493
Additional State Aid for Tax Red.	4,574,300	0	0	4,574,300
Technology Allotment	0	0	0	0
TRS On-Behalf	3,240,840	0	0	3,240,840
Child Nutrition	0	502,235	0	502,235
<b>5800 Total State</b>	<b>11,574,633</b>	<b>502,235</b>	<b>0</b>	<b>12,076,868</b>
<b>5900 Federal</b>				
National School Lunch/Breakfast	0	0	0	0
Vocational	0	0	0	0
Other Federal	0	2,439,616	0	2,439,616
<b>5900 Total Federal</b>	<b>0</b>	<b>2,439,616</b>	<b>0</b>	<b>2,439,616</b>
<b>5000 Total Estimated Revenues</b>	<b>\$78,634,122</b>	<b>\$6,174,383</b>	<b>\$18,836,585</b>	<b>\$103,645,090</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2012-2013**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>APPROPRIATIONS:</b>					
<b>Instruction: 11</b>					
	6100	\$46,896,826	\$0	\$0	\$46,896,826
	6200	501,968	5,350	0	507,318
	6300	1,124,623	747,269	0	1,871,892
	6400	186,495	34,450	0	220,945
	6500	0	0	0	0
	6600	10,000	0	0	10,000
<b>Total Instruction</b>		<b>48,719,912</b>	<b>787,069</b>	<b>0</b>	<b>49,506,981</b>
<b>Instructional Resources and Media Services: 12</b>					
	6100	582,926	0	0	582,926
	6200	72,897	600	0	73,497
	6300	115,262	82,950	0	198,212
	6400	3,419	0	0	3,419
	6500	0	0	0	0
	6600	0	0	0	0
<b>Total Instructional Resources/Media Services</b>		<b>774,504</b>	<b>83,550</b>	<b>0</b>	<b>858,054</b>
<b>Curriculum/Staff Dev.: 13</b>					
	6100	340,133	0	0	340,133
	6200	97,566	700	0	98,266
	6300	143,973	500	0	144,473
	6400	266,382	11,344	0	277,726
	6500	0	0	0	0
	6600	0	0	0	0
<b>Total Curriculum/Staff Development</b>		<b>848,054</b>	<b>12,544</b>	<b>0</b>	<b>860,598</b>
<b>Instructional Leadership: 21</b>					
	6100	1,166,071	0	0	1,166,071
	6200	66,561	0	0	66,561
	6300	80,889	0	0	80,889
	6400	34,999	0	0	34,999
	6500	0	0	0	0
	6600	0	0	0	0
<b>Total Instructional Leadership</b>		<b>1,348,520</b>	<b>0</b>	<b>0</b>	<b>1,348,520</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2012-2013**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>School Leadership:</b>	<b>23</b>				
Payroll Costs	6100	4,488,612	0	0	\$4,488,612
Contracted Services	6200	68,793	0	0	68,793
Supplies and Materials	6300	59,293	5,200	0	64,493
Other Operating Costs	6400	48,484	9,750	0	58,234
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total School Leadership</b>		<b>4,665,182</b>	<b>14,950</b>	<b>0</b>	<b>4,680,132</b>
<b>Guidance and Counseling:</b>	<b>31</b>				
Payroll Costs	6100	2,082,721	0	0	2,082,721
Contracted Services	6200	22,725	0	0	22,725
Supplies and Materials	6300	86,088	250	0	86,338
Other Operating Costs	6400	28,166	500	0	28,666
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Guidance and Counseling</b>		<b>2,219,700</b>	<b>750</b>	<b>0</b>	<b>2,220,450</b>
<b>Social Work Services:</b>	<b>32</b>				
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
<b>Total Social Work Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health Services:</b>	<b>33</b>				
Payroll Costs	6100	803,686	0	0	803,686
Contracted Services	6200	18,327	0	0	18,327
Supplies and Materials	6300	23,988	200	0	24,188
Other Operating Costs	6400	4,758	0	0	4,758
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Health Services</b>		<b>850,759</b>	<b>200</b>	<b>0</b>	<b>850,959</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2012-2013**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>Student Transportation:</b>	<b>34</b>					
Payroll Costs		6100	1,956,662	\$0	\$0	\$1,956,662
Contracted Services		6200	75,970	0	0	75,970
Supplies and Materials		6300	580,500	0	0	580,500
Other Operating Costs		6400	(236,195)	0	0	(236,195)
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Student Transportation</b>			<b>2,376,937</b>	<b>0</b>	<b>0</b>	<b>2,376,937</b>
<b>Food Services:</b>	<b>35</b>					
Payroll Costs		6100	0	2,083,833	0	2,083,833
Contracted Services		6200	0	53,850	0	53,850
Supplies and Materials		6300	0	2,570,556	0	2,570,556
Other Operating Costs		6400	0	30,860	0	30,860
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	168,000	0	168,000
<b>Total Food Services</b>			<b>0</b>	<b>4,907,099</b>	<b>0</b>	<b>4,907,099</b>
<b>Co. &amp; Extracurricular Activities:</b>	<b>36</b>					
Payroll Costs		6100	1,646,692	0	0	1,646,692
Contracted Services		6200	218,794	2,050	0	220,844
Supplies and Materials		6300	486,441	168,800	0	655,241
Other Operating Costs		6400	1,300,053	62,716	0	1,362,769
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Co. &amp; Extracurricular Activities</b>			<b>3,651,980</b>	<b>233,566</b>	<b>0</b>	<b>3,885,546</b>
<b>General Administration:</b>	<b>41</b>					
Payroll Costs		6100	1,603,617	0	0	1,603,617
Contracted Services		6200	280,027	0	0	280,027
Supplies and Materials		6300	118,920	0	0	118,920
Other Operating Costs		6400	201,843	0	0	201,843
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total General Administration</b>			<b>2,204,407</b>	<b>0</b>	<b>0</b>	<b>2,204,407</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2012-2013**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>Plant Maintenance:</b>	<b>51</b>					
Payroll Costs		6100	4,332,544	0	0	4,332,544
Contracted Services		6200	3,852,309	67,980	0	3,920,289
Supplies and Materials		6300	820,035	0	0	820,035
Other Operating Costs		6400	254,714	500	0	255,214
Debt Service		6500	0	0	0	0
Capital Outlay		6600	32,695	0	0	32,695
<b>Total Plant Maintenance</b>			<b>9,292,297</b>	<b>68,480</b>	<b>0</b>	<b>9,360,777</b>
<b>Security and Monitoring:</b>	<b>52</b>					
Payroll Costs		6100	51,337	0	0	51,337
Contracted Services		6200	157,880	0	0	157,880
Supplies and Materials		6300	8,791	0	0	8,791
Other Operating Costs		6400	250	0	0	250
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Security and Monitoring</b>			<b>218,258</b>	<b>0</b>	<b>0</b>	<b>218,258</b>
<b>Computer Services:</b>	<b>53</b>					
Payroll Costs		6100	1,019,236	0	0	1,019,236
Contracted Services		6200	376,056	0	0	376,056
Supplies and Materials		6300	247,169	0	0	247,169
Other Operating Costs		6400	15,606	0	0	15,606
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Computer Services</b>			<b>1,658,067</b>	<b>0</b>	<b>0</b>	<b>1,658,067</b>
<b>Community Services:</b>	<b>61</b>					
Payroll Costs		6100	122,668	0	0	122,668
Contracted Services		6200	3,750	0	0	3,750
Supplies and Materials		6300	8,236	6,000	0	14,236
Other Operating Costs		6400	8,726	19,750	0	28,476
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Community Services</b>			<b>143,380</b>	<b>25,750</b>	<b>0</b>	<b>169,130</b>



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2012-2013**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>Debt Service:</b>					
	<b>71</b>				
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	19,232,938	19,232,938
Capital Outlay	6600	0	0	0	0
<b>Total Debt Service</b>		<b>0</b>	<b>0</b>	<b>19,232,938</b>	<b>19,232,938</b>
<b>Facilities Acquisition and Construction:</b>					
	<b>81</b>				
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
<b>Total Facilities Acq./Construction</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contracted Instructional Services:</b>					
	<b>91</b>				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	3,347,546	0	0	3,347,546
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
<b>Total Contracted Instructional Services</b>		<b>3,347,546</b>	<b>0</b>	<b>0</b>	<b>3,347,546</b>
<b>Incremental Costs Chapter 36:</b>					
	<b>92</b>				
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
<b>Total Incremental Costs Chapter 36</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2012-2013**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>Payments to Fiscal Agent:</b>						
Agent:	93					
Other Operating Costs		6400	90,000	0	0	90,000
<b>Total Payments to Fiscal Agent</b>			<b>90,000</b>	<b>0</b>	<b>0</b>	<b>90,000</b>
<b>Payments to Other School Districts:</b>						
Contracted Services	94	6200	0	0	0	0
<b>Total Payments to Other School Districts</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Juvenile Justice Programs:</b>						
Contracted Services	95	6200	8,000	0	0	8,000
<b>Total Payments to Juvenile Justice Programs</b>			<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
<b>Payments to Charter Schools:</b>						
Contracted Services	96	6200	0	0	0	0
<b>Payments to Charter Schools</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Tax Increment Fund:</b>						
Other Operating Costs	97	6400	0	0	0	0
<b>Payments to Tax Increment Fund</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Tax County Appraisal District:</b>						
Other Operating Costs	99	6400	813,759	0	0	813,759
<b>Payments to County Appraisal District</b>			<b>813,759</b>	<b>0</b>	<b>0</b>	<b>813,759</b>
<b>Transfers In</b>		7915	0	0	0	0
<b>Transfers Out</b>		8911	0	0	0	0
<b>Summary:</b>						
Payroll Costs		6100	\$67,093,731	\$2,083,833	\$0	\$69,177,564
Contracted Services		6200	9,982,928	130,530	0	9,299,699
Supplies and Materials		6300	3,904,208	3,581,725	0	7,485,933
Other Operating Costs		6400	2,207,700	169,870	0	2,377,570
Debt Service		6500	0	0	19,232,938	19,232,938
Capital Outlay		6600	42,695	168,000	0	210,695
Transfers In		7900	0	0	0	813,759
Transfers Out		8900	0	0	0	0
<b>Total Estimated Appropriations/Transfers</b>			<b>\$83,231,262</b>	<b>\$6,133,958</b>	<b>\$19,232,938</b>	<b>\$108,598,158</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS  
SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	Special Revenue Funds			Total Special Revenue
	240 Child Nutrition	410 Instructional Material Allotment	461 Campus Activity	
<b>ESTIMATED REVENUES</b>				
<b>LOCAL/INTERMEDIATE</b>				
Property Tax	\$0	\$0	\$0	\$0
Interest Earned	0	0	0	0
Child Nutrition	2,616,900	0	0	2,616,900
Co-Curricular	0	0	0	0
Other Revenues	0	0	615,632	615,632
<b>TOTAL LOCAL/INTERMED.</b>	<b>2,616,900</b>	<b>0</b>	<b>615,632</b>	<b>3,232,532</b>
<b>STATE SOURCES</b>				
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	474,235	0	502,235
<b>TOTAL STATE</b>	<b>28,000</b>	<b>474,235</b>	<b>0</b>	<b>502,235</b>
<b>FEDERAL SOURCES</b>				
National School Lunch/Breakfast	2,439,616	0	0	2,439,616
Other Federal	0	0	0	0
<b>TOTAL FEDERAL</b>	<b>2,439,616</b>	<b>0</b>	<b>0</b>	<b>2,439,616</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>5,084,516</b>	<b>474,235</b>	<b>615,632</b>	<b>6,174,383</b>
<b>APPROPRIATIONS</b>				
Payroll Costs	2,083,834	0	0	2,083,834
Contracted Services	121,830	0	8,700	130,530
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	2,570,556	552,219	458,950	3,581,725
Other Operating Costs	31,360	0	138,509	169,869
Debt Service	0	0	0	0
Capital Outlay	168,000	0	0	168,000
<b>TOTAL APPROPRIATIONS</b>	<b>4,975,580</b>	<b>552,219</b>	<b>606,159</b>	<b>6,133,958</b>
<b>OTHER SOURCES (USES)</b>	0	0	0	0
<b>EXCESS (DEFICIENCY)</b>	<b>108,936</b>	<b>(77,984)</b>	<b>9,473</b>	<b>40,425</b>
<b>EST. FUND BALANCE 09/01/2012</b>	<b>813,636</b>	<b>77,984</b>	<b>580,283</b>	<b>1,471,903</b>
<b>EST. FUND BALANCE 08/31/2013</b>	<b>\$922,572</b>	<b>\$0</b>	<b>\$589,756</b>	<b>\$1,512,328</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS  
 CAPITAL PROJECTS FUNDS  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	Capital Projects Funds		Total Capital Projects
	Board Directed Projects	2009 Bond Projects	
<b>ESTIMATED REVENUES</b>			
<b>LOCAL/INTERMEDIATE</b>			
Property Tax	\$0	\$0	\$0
Interest Earned	0	55,564	55,564
Child Nutrition	0	0	0
Co-Curricular	0	0	0
Other Revenues	0	0	\$0
<b>TOTAL LOCAL/INTERMED.</b>	<b>0</b>	<b>55,564</b>	<b>55,564</b>
<b>STATE SOURCES</b>			
Available School Fund	0	0	0
Technology Allotment	0	0	0
TRS On-Behalf	0	0	0
Other State Revenues	0	0	0
<b>TOTAL STATE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL SOURCES</b>			
National School Lunch/Breakfast	0	0	0
Other Federal	0	0	0
<b>TOTAL FEDERAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>0</b>	<b>55,564</b>	<b>55,564</b>
<b>APPROPRIATIONS</b>			
Payroll Costs	0	306,397	306,397
Contracted Services	0	14,400	14,400
Chapter 41 Recapture Payment	0		0
Materials and Supplies	0	755,000	755,000
Other Operating Costs	0	0	0
Debt Service	0	0	0
Capital Outlay		6,103,324	6,103,324
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>7,179,121</b>	<b>7,179,121</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>		<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(7,123,557)</b>	<b>(7,123,557)</b>
<b>EST. FUND BALANCE 09/01/2012</b>	<b>0</b>	<b>7,123,557</b>	<b>7,123,557</b>
<b>EST. FUND BALANCE 08/31/2013</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	Proprietary Funds		Total Proprietary Funds
	714 Kids Klub	713 Community Ed	
<b>ESTIMATED REVENUES</b>			
<b>LOCAL/INTERMEDIATE</b>			
Property Tax	\$0	\$0	\$0
TIF Payment	0	0	0
Child Nutrition	0	0	0
Co-Curricular	0	0	0
Other Revenues	1,134,895	502,700	1,637,595
<b>TOTAL LOCAL/INTERMED.</b>	<b>1,134,895</b>	<b>502,700</b>	<b>1,637,595</b>
<b>STATE SOURCES</b>			
Available School Fund	0	0	0
Technology Allotment	0	0	0
TRS On-Behalf	0	0	0
Other State Revenues	0	0	0
<b>TOTAL STATE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL SOURCES</b>			
National School Lunch/Breakfast	0	0	0
Other Federal	0	0	0
<b>TOTAL FEDERAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>1,134,895</b>	<b>502,700</b>	<b>1,637,595</b>
<b>APPROPRIATIONS</b>			
Payroll Costs	761,781	321,992	1,083,773
Contracted Services	39,393	8,690	48,083
Chapter 41 Recapture Payment			0
Materials and Supplies	86,400	43,000	129,400
Other Operating Costs	247,321	115,200	362,521
Debt Service	0	0	0
Capital Outlay	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>1,134,895</b>	<b>488,882</b>	<b>1,623,777</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>13,818</b>	<b>13,818</b>
<b>EST. FUND BALANCE 09/01/2012</b>	<b>37,023</b>	<b>210,650</b>	<b>247,673</b>
<b>EST. FUND BALANCE 08/31/2013</b>	<b>\$37,023</b>	<b>\$224,468</b>	<b>\$261,491</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS  
 INTERNAL SERVICE FUNDS  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	Internal Service Fund 773 Workers Compensation	Total Internal Service
<b>ESTIMATED REVENUES</b>		
<b>LOCAL/INTERMEDIATE</b>		
Property Tax	\$0.00	\$0
TIF Payment	0	0
Child Nutrition	0	0
Co-Curricular	0	0
Other Revenues	397,000	397,000
<b>TOTAL LOCAL/INTERMED.</b>	<b>397,000</b>	<b>397,000</b>
<b>STATE SOURCES</b>		
Available School Fund	0	0
Technology Allotment	0	0
TRS On-Behalf	0	0
Other State Revenues	0	0
<b>TOTAL STATE</b>	<b>0</b>	<b>0</b>
<b>FEDERAL SOURCES</b>		
National School Lunch/Breakfast	0	0
Other Federal	0	0
<b>TOTAL FEDERAL</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>397,000</b>	<b>397,000</b>
<b>APPROPRIATIONS</b>		
Payroll Costs	0	0
Contracted Services	3,800	3,800
Chapter 41 Recapture Payment	0	0
Materials and Supplies	0	0
Other Operating Costs	390,000	390,000
Debt Service	0	0
Capital Outlay	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>393,800</b>	<b>393,800</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>3,200</b>	<b>3,200</b>
<b>EST. FUND BALANCE 09/01/2012</b>	<b>0</b>	<b>0</b>
<b>EST. FUND BALANCE 08/31/2013</b>	<b>\$3,200</b>	<b>\$3,200</b>

Proposed Budget

**REVENUE**

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

	2012-2013	Percentage of Total Revenues	2011-2012	Percentage of Total Revenues
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local</b>				
Local Property Taxes	\$66,234,489	84.23%	\$61,666,692	78.06%
Gate Receipts	180,000	0.23%	180,000	0.23%
Tuition	170,000	0.22%	170,000	0.22%
Other Local	475,000	0.60%	348,000	0.44%
<b>Total Local Sources</b>	<b>67,059,489</b>	<b>85.28%</b>	<b>62,364,692</b>	<b>78.95%</b>
<b>5800 State</b>				
Available School Fund	3,759,493	4.78%	2,414,664	3.06%
Foundation School Fund	4,574,300	5.82%	9,021,549	11.42%
TRS On Behalf	3,240,840	4.12%	3,685,114	4.67%
Other State	0	0.00%	0	0.00%
<b>Total State Sources</b>	<b>11,574,633</b>	<b>14.72%</b>	<b>15,121,327</b>	<b>19.15%</b>
<b>5900 Federal</b>				
Other Federal	0	0.00%	1,502,108	1.90%
<b>Total Federal Sources</b>	<b>0</b>	<b>0.00%</b>	<b>1,502,108</b>	<b>1.90%</b>
<b>Total Estimated Revenues</b>	<b>\$78,634,122</b>	<b>100.00%</b>	<b>\$78,988,127</b>	<b>100.00%</b>



**College Station Independent School District  
Tax Rate Summary and History  
2012-2013**

**ACTUAL TAX RATE COMPARISON**

	2011-2012	2012-2013	Change
Rate for Maintenance and Operations	1.00005	1.04000	0.03995
Rate for Debt Service	0.33498	0.29503	-0.03995
Total Tax Rate	<u>1.33503</u>	<u>1.33503</u>	<u>0.00000</u>

**ROLLBACK RATE COMPARISON**

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	0.31151	0.29503
Total	<u>1.35151</u>	<u>1.33503</u>

**TAX RATE HISTORY**

04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12
\$1.77	\$1.675	\$1.480	\$1.24105	\$1.22105	1.25341	1.30993	1.33503

## College Station Independent School District

### Impact of Proposed Tax Levy On Average Residence 2012-2013

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$223,646	<b>\$224,487</b>	0.3760%
Average Taxable Value of Residences	\$207,406	<b>\$208,418</b>	0.4879%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.33503</u>	<u><b>\$1.33503</b></u>	<u>0.0000%</u>
Taxes Due on Average Residence	\$2,768.93	<b>\$2,782.44</b>	0.4879%
Increase (Decrease) in Annual Taxes		<b>\$13.51</b>	

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)**

**2011-2012 Values**

<b>Appraised Value</b>	<b>\$51,132</b>	<b>\$86,924</b>	<b>\$102,263</b>	<b>\$153,395</b>	<b>\$204,527</b>	<b>\$255,659</b>
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	36,132	71,924	87,263	138,395	189,527	240,659
Tax Rate	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503
Tax Levy	\$482.37	\$960.21	\$1,164.99	\$1,847.61	\$2,530.24	\$3,212.87

**2012-2013 Values**

<b>Appraised Value</b>	<b>\$52,289</b>	<b>\$88,891</b>	<b>\$104,578</b>	<b>\$156,867</b>	<b>\$209,156</b>	<b>\$261,446</b>
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	37,289	73,891	89,578	141,867	194,156	246,446
Proposed Tax Rate	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503
Proposed Tax Levy	\$497.82	\$986.47	\$1,195.89	\$1,893.97	\$2,592.04	\$3,290.13

Tax Levy Change	\$15.45	\$26.26	\$30.90	\$46.36	\$61.80	\$77.26
Percentage Change	3.20%	2.73%	2.65%	2.51%	2.44%	2.40%

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 2011 was \$223,646. This represents an increase in the average value of .38 percent.

**CERTIFIED TAX ROLL COMPARISON  
2012 VERSUS 2011**

**2012**

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$890,892,211	\$3,046,504,482	\$0	\$3,837,396,693	(\$245,381,397)	(\$493,210,071)	\$3,198,825,225	3.548%
NON-HOMESITES	\$1,121,922,918	\$2,061,870,830	\$0	\$3,183,793,748	(\$792,943,677)	\$0	\$2,390,850,071	4.124%
LAND - AGRICULTURAL	\$190,115,321	\$0	\$0	\$190,115,321	(\$187,210,857)	\$0	\$2,904,464	20.873%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$417,077,053	\$417,077,053	\$0	\$0	\$417,077,053	-4.067%
MINERALS	\$0	\$0	\$17,761,005	\$17,761,005	\$0	\$0	\$17,761,005	-17.505%
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	2.834%
LESS FREEZE TAXABLE						(\$493,210,071)	(\$493,210,071)	-0.735%
FREEZE ADJUSTED TAXABLE							\$6,027,417,818	3.137%

**2011**

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$788,545,320	\$3,037,938,498	\$0	\$3,826,483,818	(\$240,412,917)	(\$496,861,662)	\$3,089,209,239
NON-HOMESITES	\$1,079,745,872	\$1,911,345,112	\$0	\$2,991,090,984	(\$684,924,988)	\$0	\$2,298,165,996
LAND - AGRICULTURAL	\$179,300,815	\$0	\$0	\$179,300,615	(\$175,897,719)	\$0	\$2,402,896
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$434,756,443	\$434,756,443	\$0	\$0	\$434,756,443
MINERALS	\$0	\$0	\$21,529,706	\$21,529,706	\$0	\$0	\$21,529,706
NET TAXABLE	\$2,047,591,807	\$4,949,283,610	\$456,286,149	\$7,453,161,566	(\$1,112,236,624)	\$0	\$6,340,925,942
LESS FREEZE TAXABLE						(\$496,861,662)	(\$496,861,662)
FREEZE ADJUSTED TAXABLE							\$5,844,064,280

**CHANGE**

CHANGE	\$155,338,643	\$159,091,702	(\$21,448,091)	\$292,982,254	(\$113,280,307)	\$3,551,591	\$183,353,538
PERCENT CHANGE	7.585%	3.214%	-4.701%	3.931%	10.185%	-0.735%	3.137%

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.

Proposed Budget

**APPROPRIATIONS**

**College Station Independent School District  
 Appropriations by Object Category - General Fund  
 Budget Year 2012-2013**

Object Category	Object Number	2012-2013		2011-2012	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$67,093,731	80.62%	\$64,439,458	79.11%
Contracted Services	6200	9,982,928	11.99%	10,732,082	13.17%
Supplies and Materials	6300	3,904,209	4.69%	4,244,366	5.21%
Other Operating Costs	6400	2,207,699	2.65%	1,944,446	2.39%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	42,695	0.05%	100,583	0.12%
<b>Total Appropriations</b>		<b>\$83,231,262</b>	<b>100.00%</b>	<b>\$81,460,935</b>	<b>100.00%</b>

Proposed Budget

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**  
**Appropriations by Functional Category - General Fund**  
**For Fiscal Year 2012-2013**

	Function Code	2012-2013		2011-2012	
		Total Appropriation	% of Approp.	Total Appropriation	% of Approp.
Instruction	11	48,719,912	58.54%	47,191,101	56.70%
Instructional Resources and Media Services	12	774,504	0.93%	732,826	0.88%
Curriculum and Staff Development	13	848,054	1.02%	1,204,010	1.45%
Instructional Leadership	21	1,348,520	1.62%	1,415,778	1.70%
School Leadership	23	4,665,182	5.61%	4,484,231	5.39%
Guidance and Counseling	31	2,219,700	2.67%	2,374,290	2.85%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	850,759	1.02%	789,550	0.95%
Student Transportation	34	2,376,937	2.86%	2,305,826	2.77%
Co. & Extracurricular Activities	36	3,651,980	4.39%	2,483,421	2.98%
General Administration	41	2,204,407	2.65%	2,175,968	2.61%
Plant Maintenance	51	9,292,297	11.16%	8,854,605	10.64%
Security and Monitoring	52	218,258	0.26%	178,011	0.21%
Computer Services	53	1,658,067	1.99%	1,556,531	1.87%
Community Services	61	143,380	0.17%	193,364	0.23%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	0	0.00%	0	0.00%
Contracted Instructional Services	91	3,347,546	4.02%	4,639,666	5.57%
Payments to Fiscal Agent	93	90,000	0.11%	90,000	0.11%
Payments to Juvenile Justice	95	8,000	0.01%	5,000	0.01%
Payments to Tax Increment Fund	97	0	0.00%	0	0.00%
Payments to County Appraisal District	99	813,759	0.98%	786,757	0.95%
<b>Total Appropriations</b>		<b>83,231,262</b>	<b>100.00%</b>	<b>81,460,935</b>	<b>100.00%</b>

Proposed Budget

**DEBT  
REQUIREMENTS**



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICES REQUIREMENTS**  
As of August 31, 2012

Fiscal Yr. Ending 8/31	Series 2004 Building Bonds		Series 2004 Refunding Bonds		Series 2006 Refunding Bonds		Series 2007 Building Bonds		Series 2009 Building Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	645,000	25,800	2,120,000	342,000	0	384,775	2,830,000	2,575,556	445,000	125,169
2014			2,235,000	233,125	0	384,775	2,945,000	2,458,819	455,000	114,475
2015			2,300,000	119,750	0	384,775	3,065,000	2,337,337	475,000	101,663
2016			1,245,000	31,125	1,110,000	357,025	3,190,000	2,203,244	495,000	87,111
2017					2,660,000	272,750	3,325,000	2,059,694	515,000	70,675
2018					2,740,000	163,138	3,160,000	1,910,068	535,000	52,300
2019					2,840,000	55,025	3,295,000	1,771,819	560,000	32,438
2020							3,455,000	1,623,544	585,000	10,969
2021							3,615,000	1,463,750		
2022							3,790,000	1,283,000		
2023							3,970,000	1,093,500		
2024							4,155,000	895,000		
2025							4,365,000	687,250		
2026							4,585,000	469,000		
2027							4,795,000	239,750		
2028										
2029										
2030										
2031										
2032										
2033										
2034										
2035										
2036										
<b>Totals</b>	<b>\$ 645,000</b>	<b>\$ 25,800</b>	<b>\$ 7,900,000</b>	<b>\$ 726,000</b>	<b>\$ 9,350,000</b>	<b>\$ 2,002,263</b>	<b>\$ 54,540,000</b>	<b>\$ 23,071,331</b>	<b>\$ 4,065,000</b>	<b>\$ 594,800</b>

**Outstanding Principal**

PROPOSED

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICES REQUIREMENTS**  
As of August 31, 2012

(Sale and Pricing Date 1/1/12)

Delivery Date 1/10/12

Fiscal Yr. Ending 8/31	Series 2009 Building Bonds		Series 2010 Building Bonds		Series 2011 Building Bonds		Series 2012 Refunding Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2013	1,635,000	1,432,981	1,790,000	2,174,825	925,000	1,473,381	0	302,450	19,228,951
2014	1,680,000	1,351,231	1,840,000	2,139,025	970,000	1,454,881	660,000	302,450	19,225,796
2015	995,000	1,267,231	1,900,000	2,102,225	1,020,000	1,435,481	685,000	282,650	18,473,128
2016	1,025,000	1,232,406	1,955,000	2,045,225	1,070,000	1,415,081	705,000	262,100	18,430,334
2017	1,055,000	1,199,094	2,015,000	1,986,575	1,120,000	1,393,681	725,000	240,950	18,640,436
2018	1,100,000	1,162,169	2,080,000	1,905,975	1,175,000	1,371,281	760,000	211,950	18,328,899
2019	1,145,000	1,126,419	2,145,000	1,822,775	1,235,000	1,347,781	790,000	181,550	18,349,826
2020	1,190,000	1,080,619	2,215,000	1,736,975	1,295,000	1,323,081	820,000	149,950	15,487,158
2021	1,235,000	1,033,019	2,295,000	1,648,375	1,355,000	1,271,281	855,000	117,150	14,890,596
2022	1,285,000	980,531	2,375,000	1,556,575	1,425,000	1,230,631	895,000	82,950	14,905,710
2023	1,340,000	925,919	2,465,000	1,485,325	1,495,000	1,187,881	920,000	56,100	14,940,748
2024	1,395,000	872,319	2,555,000	1,386,725	1,565,000	1,143,031	950,000	28,500	14,947,599
2025	1,450,000	816,519	2,660,000	1,284,525	1,645,000	1,094,125			14,004,444
2026	1,515,000	756,706	2,765,000	1,178,125	1,725,000	1,011,875			14,007,732
2027	1,580,000	692,319	2,875,000	1,067,525	1,810,000	925,625			13,987,246
2028	1,650,000	623,194	2,990,000	966,900	1,895,000	863,225			8,980,347
2029	1,725,000	548,944	3,110,000	847,300	1,990,000	777,425			9,000,698
2030	1,805,000	471,319	3,235,000	722,900	2,090,000	697,825			9,024,074
2031	1,895,000	387,838	3,365,000	593,500	2,190,000	614,225			9,047,594
2032	1,990,000	297,825	3,500,000	526,200	2,295,000	526,625			9,137,682
2033	2,090,000	203,300	3,645,000	456,200	2,410,000	434,825			9,241,358
2034	2,190,000	104,025	3,800,000	310,400	2,530,000	338,425			9,274,884
2035			3,960,000	158,400	2,650,000	232,165			7,002,600
2036					2,780,000	119,540			2,901,576
<b>Totals</b>	<b>\$ 32,970,000</b>	<b>\$ 18,565,925</b>	<b>\$61,535,000</b>	<b>\$30,102,575</b>	<b>\$40,660,000</b>	<b>\$23,673,380</b>	<b>\$ 8,765,000</b>	<b>\$ 2,218,750</b>	<b>\$321,459,412</b>

**\$220,430,000**

PROPOSED