
**College Station
Independent School District**

**Budget
for the
2017-2018
Fiscal Year**

**Adopted by the CSISD School Board
August 15, 2017**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2017-2018**

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OVERVIEW

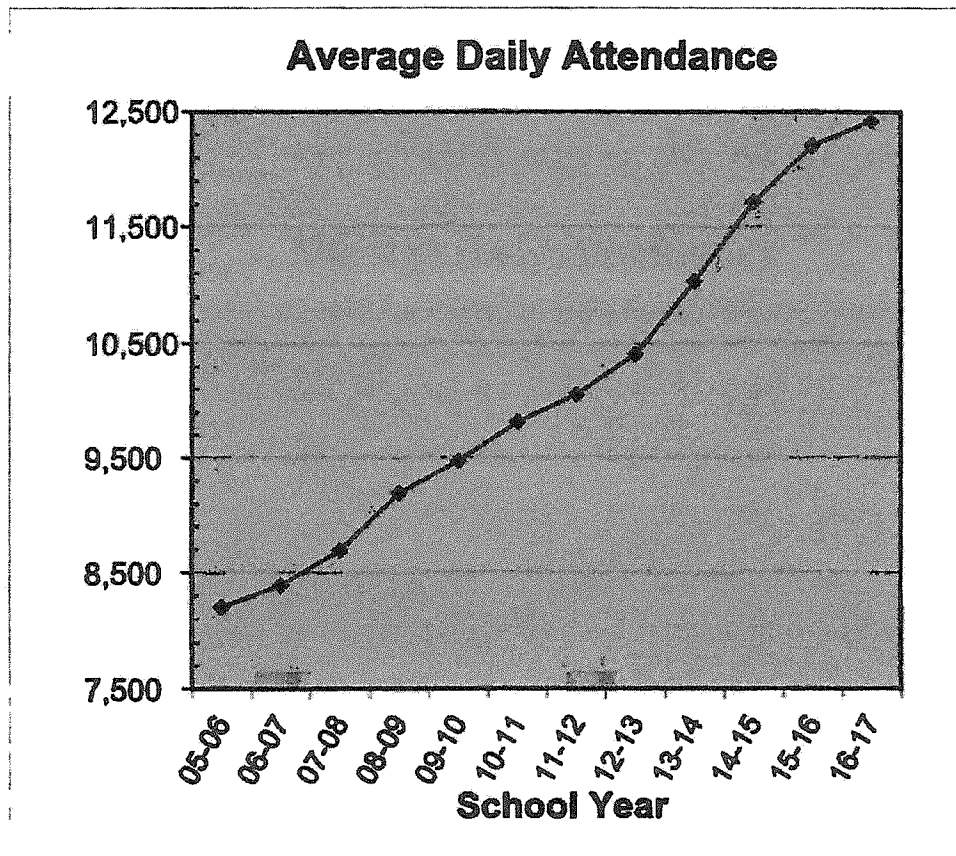
2017-2018

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 2017-2018 school year continue to trend upward. ADA for the 2016-2017 school year increased over the 2015-2016 school year by 1.72 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2012-2013 school year and ending with the 2016-2017 school year of 4.33 percent. The chart below provides a visual depiction of the District's ADA statistics for the past twelve years.



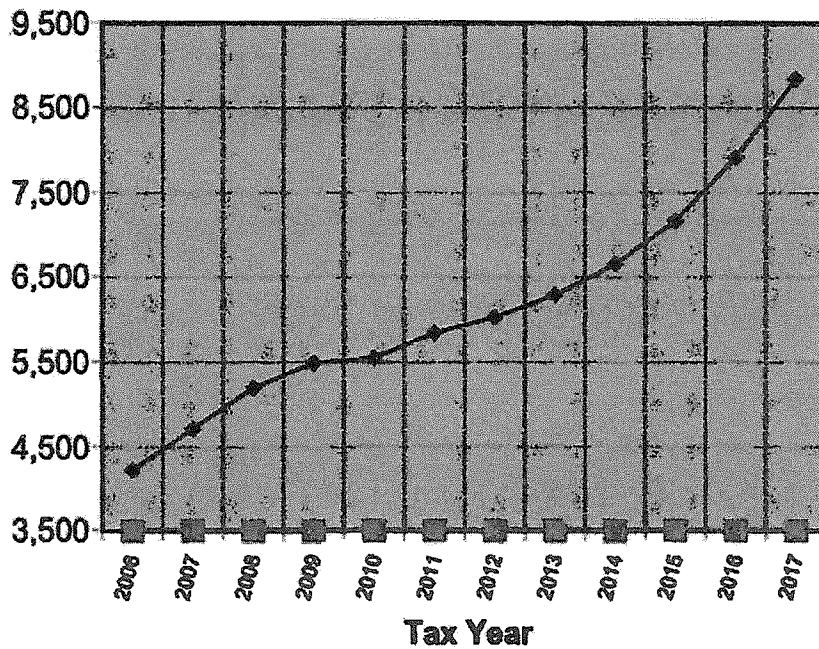
Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD

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 2017 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 11.74 percent over the same category in 2016. The District has experienced an average rate of increase in freeze adjusted taxable value of 8.01 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 85th regular legislative session failed to produce any new revenue by the state to support Texas public school children. With the state's failure to act, the burden to fund public schools continues to shift more and more toward the local taxpayer and a reliance on local tax dollars to educate the children of public schools. At the time of this budget being proposed, our legislators are currently reconvened in a special session. College Station ISD eagerly awaits the results of the special session and hopes it brings increased

state funding back to the children of public schools throughout the state, in turn relieving the increasing burden that has been placed on local taxpayers.

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 school, Pecan Trail, will open in August 2017. The 3rd middle school, Wellborn Middle, is scheduled to open in August 2018 and the 10th elementary school is scheduled to open in August 2019.

The failure of the 83rd and 84th Texas Legislatures to reinstate all lost revenues since 2011 continues to be monitored by the Board of Trustees and CSISD leadership. Continued inaction on the part of the Legislature in the future could result in reductions in discretionary programs, less individualized student support, larger class sizes, and less than sufficient cost of living increases for current employees.

Human Resources

The proposed budget includes a 1.5% salary increase for all employees plus salary equity adjustments for some employees which were a result of a review performed by the Texas Association of School Boards (TASB) in fiscal 2016-17. The District's contribution to the employee's health insurance program will increase by \$10 per month over the 2016-17 contribution rate and remain four (4) tiered for a monthly contribution rate of \$405/470/435/485 respectively for the four participant levels of employee only, employee plus spouse, employee plus children and employee plus family. The monthly contribution is available to employees regularly scheduled to work 20 or more hours per week. In addition, beginning in fiscal 2015, CSISD contributes 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 2017-2018 school year, and is the third year of a state unfunded mandate. The cost to the District is \$0.8 million, \$0.9 million and estimated to be \$0.9 million in fiscal 2014-15, 2015-16 and 2016-17, 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 fiscal 2016-17. This was the final year of a 3 year planned increase by TRS to the employee of 0.5% each year. 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

the District to support the opening of our third intermediate school, Pecan Trail. New personnel units were also added to College View High School to continue to create increased educational opportunities for students choosing to attend our high school of choice.

Proposed Tax Rate

The proposed total tax rate of \$1.39800 per one hundred dollars in taxable property valuation is comprised of the following components:

Maintenance and Operations	\$1.04000
Debt Service	<u>0.35800</u>
Total Rate	<u>\$1.39800</u>

This proposed tax rate represents 0.14% change from the tax rate from 2016. This compares to tax rates for the last few years as follows:

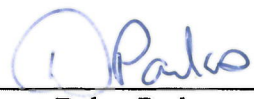
<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-17</u>
\$1.25341	\$1.30993	\$1.33503	\$1.33503	\$1.32000	\$1.38000	\$1.36290	\$1.39600

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, 2018**

	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	\$97,576,614	\$0	\$0	\$0	\$0	\$33,588,873	\$131,165,487
Interest Earned	450,000	\$0	528,496	0	13,000	150,000	1,141,496
Child Nutrition	0	3,063,800	0	0	0	0	3,063,800
Co-Curricular	330,000	0	0	0	0	0	330,000
Other Revenues	500,000	0	0	2,157,907	200,000	0	2,857,907
TOTAL LOCAL/INTERMED.	98,856,614	3,063,800	528,496	2,157,907	213,000	33,738,873	138,558,690
STATE SOURCES							
Available School Fund	2,483,860	0	0	0	0	0	2,483,860
Foundation School Fund	5,259,354	0	0	0	0	0	5,259,354
TRS On-Behalf	4,729,312	0	0	0	0	0	4,729,312
Other State Revenues	0	585,566	0	0	0	0	585,566
TOTAL STATE	12,472,526	585,566	0	0	0	0	13,058,092
FEDERAL SOURCES							
National School Lunch/Breakfast	0	3,222,017	0	0	0	0	3,222,017
Other Federal	500,000	0	0	0	0	0	500,000
TOTAL FEDERAL	500,000	3,222,017	0	0	0	0	3,722,017
TOTAL ESTIMATED REVENUES	111,829,140	6,871,383	528,496	2,157,907	213,000	33,738,873	155,338,799
APPROPRIATIONS							
Payroll Costs	91,191,041	2,781,817	375,569	1,713,907	0	0	96,062,335
Contracted Services	8,014,057	114,925	4,500	31,500	9,000	0	8,173,982
Chapter 41 Recapture Payment	5,918,959	0	0	0	0	0	5,918,959
Materials and Supplies	5,308,782	4,580,642	3,000	95,000	0	0	9,987,424
Other Operating Costs	2,875,716	233,452	750	317,500	450,000	0	3,877,418
Debt Service	0	0	0	0	0	33,582,219	33,582,219
Capital Outlay	935,568	27,000	74,975,853	0	0	0	75,938,421
TOTAL APPROPRIATIONS	114,244,123	7,737,836	75,359,672	2,157,907	459,000	33,582,219	233,540,758
OTHER SOURCES (USES)	0	0	0	0	0	0	0
EXCESS (DEFICIENCY)	(2,414,983)	(866,453)	(74,831,176)	0	(246,000)	156,664	(78,201,958)
EST. FUND BALANCE 08/31/2017	32,037,803	1,519,732	81,970,003	1,114,427	1,066,092	6,776,495	124,484,552
EST. FUND BALANCE 08/31/2018	\$29,622,820	\$663,279	\$7,138,827	\$1,114,427	\$820,092	\$6,933,149	\$46,282,594

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2017-2018**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$97,576,614	\$0	\$33,588,873	\$131,165,487
Interest Earnings	450,000	0	150,000	600,000
Gate Receipts	330,000	0	0	330,000
Tuition	206,000	0	0	206,000
Child Nutrition	0	3,063,800	0	3,063,800
Rental Fees	115,000	0	0	115,000
Fees	35,000	0	0	35,000
Campus Activities	0	0	0	0
Miscellaneous Local	144,000	0	0	144,000
5700 Total Local	98,856,614	3,063,800	33,738,873	135,659,287
5800 State				
Available School Fund Revenue	2,483,860	0	0	2,483,860
Additional State Aid for Tax Red.	5,259,354	0	0	5,259,354
Technology Allotment	0	0	0	0
TRS On-Behalf	4,729,312	0	0	4,729,312
Child Nutrition	0	30,000	0	30,000
Instructional Material Allotment	0	555,566	0	555,566
5800 Total State	12,472,526	585,566	0	13,058,092
5900 Federal				
National School Lunch/Breakfast	0	3,222,017	0	3,222,017
Vocational	0	0	0	0
Other Federal	500,000	0	0	500,000
5900 Total Federal	500,000	3,222,017	0	3,722,017
5000 Total Estimated Revenues	\$111,829,140	\$6,871,383	\$33,738,873	\$152,439,396

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2017-2018**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
APPROPRIATIONS:					
Instruction:					
	11				
Payroll Costs	6100	\$62,242,448	\$0	\$0	\$62,242,448
Contracted Services	6200	600,711	1,536	0	602,247
Supplies and Materials	6300	1,596,578	870,559	0	2,467,137
Other Operating Costs	6400	282,464	61,745	0	344,209
Debt Service	6500	0	0	0	0
Capital Outlay	6600	15,000	0	0	15,000
Total Instruction		64,737,201	933,840	0	65,671,041
Instructional Resources and Media Services:					
	12				
Payroll Costs	6100	723,941	0	0	723,941
Contracted Services	6200	27,889	0	0	27,889
Supplies and Materials	6300	158,245	53,030	0	211,275
Other Operating Costs	6400	6,239	594	0	6,833
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Resources/Media Services		916,314	53,624	0	969,938
Curriculum/Staff Dev.:					
	13				
Payroll Costs	6100	417,644	18,062	0	435,706
Contracted Services	6200	94,459	100	0	94,559
Supplies and Materials	6300	101,810	0	0	101,810
Other Operating Costs	6400	394,026	3,712	0	397,738
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		1,007,939	21,874	0	1,029,813
Instructional Leadership:					
	21				
Payroll Costs	6100	1,897,701	0	0	1,897,701
Contracted Services	6200	45,294	0	0	45,294
Supplies and Materials	6300	62,753	0	0	62,753
Other Operating Costs	6400	62,436	0	0	62,436
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		2,068,184	0	0	2,068,184

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2017-2018**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23				
Payroll Costs	6100	\$6,155,400	\$0	0	\$6,155,400
Contracted Services	6200	58,447	0	0	58,447
Supplies and Materials	6300	72,192	12,948	0	85,140
Other Operating Costs	6400	70,505	13,776	0	84,281
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total School Leadership		6,356,544	26,724	0	6,383,268
Guidance and Counseling:	31				
Payroll Costs	6100	3,109,727	0	0	3,109,727
Contracted Services	6200	7,501	0	0	7,501
Supplies and Materials	6300	128,370	0	0	128,370
Other Operating Costs	6400	34,371	400	0	34,771
Debt Service	6500	0	0	0	0
Capital Outlay	6600	100,000	0	0	100,000
Total Guidance and Counseling		3,379,969	400	0	3,380,369
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	1,104,115	0	0	1,104,115
Contracted Services	6200	53,050	64	0	53,114
Supplies and Materials	6300	43,125	39	0	43,164
Other Operating Costs	6400	7,735	160	0	7,895
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Health Services		1,208,025	263	0	1,208,288

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2017-2018**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34				
Payroll Costs	6100	\$2,637,929	\$0	\$0	\$2,637,929
Contracted Services	6200	72,000	0	0	72,000
Supplies and Materials	6300	556,500	0	0	556,500
Other Operating Costs	6400	(260,700)	0	0	(260,700)
Debt Service	6500	0	0	0	0
Capital Outlay	6600	12,867	0	0	12,867
Total Student Transportation		3,018,596	0	0	3,018,596
Food Services:	35				
Payroll Costs	6100	0	2,726,251	0	2,726,251
Contracted Services	6200	0	29,625	0	29,625
Supplies and Materials	6300	0	3,422,261	0	3,422,261
Other Operating Costs	6400	0	26,530	0	26,530
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	27,000	0	27,000
Total Food Services		0	6,231,667	0	6,231,667
Co. & Extracurricular Activities:	36				
Payroll Costs	6100	2,688,215	0	0	2,688,215
Contracted Services	6200	264,265	0	0	264,265
Supplies and Materials	6300	806,695	81,522	0	888,217
Other Operating Costs	6400	1,358,236	101,233	0	1,459,469
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Co. & Extracurricular Activities		5,117,411	182,755	0	5,300,166
General Administration:	41				
Payroll Costs	6100	2,391,613	0	0	2,391,613
Contracted Services	6200	420,360	0	0	420,360
Supplies and Materials	6300	112,352	4,770	0	117,122
Other Operating Costs	6400	202,906	6,274	0	209,180
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total General Administration		3,127,231	11,044	0	3,138,275

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2017-2018**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51				
Payroll Costs	6100	5,975,841	0	0	5,975,841
Contracted Services	6200	4,359,056	83,600	0	4,442,656
Supplies and Materials	6300	1,024,127	0	0	1,024,127
Other Operating Costs	6400	545,699	550	0	546,249
Debt Service	6500	0	0	0	0
Capital Outlay	6600	788,000	0	0	788,000
Total Plant Maintenance		12,692,723	84,150	0	12,776,873
Security and Monitoring:	52				
Payroll Costs	6100	85,524	0	0	85,524
Contracted Services	6200	490,605	0	0	490,605
Supplies and Materials	6300	129,150	0	0	129,150
Other Operating Costs	6400	25,098	180	0	25,278
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Security and Monitoring		730,377	180	0	730,557
Computer Services:	53				
Payroll Costs	6100	1,648,317	37,504	0	1,685,821
Contracted Services	6200	415,020	0	0	415,020
Supplies and Materials	6300	509,685	100,000	0	609,685
Other Operating Costs	6400	28,285	0	0	28,285
Debt Service	6500	0	0	0	0
Capital Outlay	6600	19,701	0	0	19,701
Total Computer Services		2,621,008	137,504	0	2,758,512
Community Services:	61				
Payroll Costs	6100	112,626	0	0	112,626
Contracted Services	6200	7,400	0	0	7,400
Supplies and Materials	6300	7,200	35,513	0	42,713
Other Operating Costs	6400	8,124	18,298	0	26,422
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Community Services		135,350	53,811	0	189,161

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2017-2018**

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	33,582,219	33,582,219
Capital Outlay	6600	0	0	0	0
Total Debt Service		0	0	33,582,219	33,582,219
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	5,918,959	0	0	5,918,959
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		5,918,959	0	0	5,918,959
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 2017-2018**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	110,292	0	0	110,292
Total Payments to Fiscal Agent			110,292	0	0	110,292
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	1,088,000	0	0	1,088,000
Payments to County Appraisal District			1,088,000	0	0	1,088,000
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$91,191,041	\$2,781,817	\$0	\$93,972,858
Contracted Services		6200	13,933,016	114,925	0	14,047,941
Supplies and Materials		6300	5,308,782	4,580,642	0	9,889,424
Other Operating Costs		6400	2,875,716	233,452	0	3,109,168
Debt Service		6500	0	0	33,582,219	33,582,219
Capital Outlay		6600	935,568	27,000	0	962,568
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$114,244,123	\$7,737,836	\$33,582,219	\$155,564,178

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2018**

	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	3,063,800	0	0	3,063,800
Co-Curricular	0	0	0	0
Other Revenues	0	0	0	0
TOTAL LOCAL/INTERMED.	3,063,800	0	0	3,063,800
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	555,566	0	585,566
TOTAL STATE	30,000	555,566	0	585,566
FEDERAL SOURCES				
National School Lunch/Breakfast	3,222,017	0	0	3,222,017
Other Federal	0	0	0	0
TOTAL FEDERAL	3,222,017	0	0	3,222,017
TOTAL ESTIMATED REVENUES	6,315,817	555,566	0	6,871,383
APPROPRIATIONS				
Payroll Costs	2,726,251	55,566	0	2,781,817
Contracted Services	113,225	0	1,700	114,925
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	3,422,261	500,000	658,381	4,580,642
Other Operating Costs	27,080	0	206,372	233,452
Debt Service	0	0	0	0
Capital Outlay	27,000	0	0	27,000
TOTAL APPROPRIATIONS	6,315,817	555,566	866,453	7,737,836
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	(866,453)	(866,453)
EST. FUND BALANCE 08/31/2017	485,232	1,500	1,033,000	1,519,732
EST. FUND BALANCE 08/31/2018	\$485,232	\$1,500	\$166,547	\$653,279

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, 2018**

	2013 Bond Projects	2015 Bond Projects	Total Capital Projects
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax	\$0	\$0	\$0
Interest Earned	27,996	500,500	528,496
Child Nutrition	0	0	0
Co-Curricular	0	0	0
Other Revenues	0	0	0
TOTAL LOCAL/INTERMED.	27,996	500,500	528,496
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	27,996	500,500	528,496
APPROPRIATIONS			
Payroll Costs	0	375,569	375,569
Contracted Services	0	4,500	4,500
Chapter 41 Recapture Payment	0	0	0
Materials and Supplies	0	3,000	3,000
Other Operating Costs	0	750	750
Debt Service	0	0	0
Capital Outlay	4,335,171	70,640,682	74,975,853
TOTAL APPROPRIATIONS	4,335,171	71,024,501	75,359,672
OTHER SOURCES (USES)	0	0	0
EXCESS (DEFICIENCY)	(4,307,175)	(70,524,001)	(74,831,176)
EST. FUND BALANCE 08/31/2017	4,307,175	77,662,828	81,970,003
EST. FUND BALANCE 08/31/2018	\$0	\$7,138,827	\$7,138,827

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2018**

	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	1,477,820	510,087	170,000	2,157,907
TOTAL LOCAL/INTERMED.	1,477,820	510,087	170,000	2,157,907
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	1,477,820	510,087	170,000	2,157,907
APPROPRIATIONS				
Payroll Costs	1,229,020	348,387	136,500	1,713,907
Contracted Services	12,800	18,700	0	31,500
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	45,500	24,500	25,000	95,000
Other Operating Costs	190,500	118,500	8,500	317,500
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL APPROPRIATIONS	1,477,820	510,087	170,000	2,157,907
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	0	0
EST. FUND BALANCE 08/31/2017	818,054	288,873	7,500	1,114,427
EST. FUND BALANCE 08/31/2018	\$818,054	\$288,873	\$7,500	\$1,114,427

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2018**

	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	213,000	\$213,000
TOTAL LOCAL/INTERMED.	213,000	213,000
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	213,000	213,000
APPROPRIATIONS		
Payroll Costs	0	0
Contracted Services	9,000	9,000
Chapter 41 Recapture Payment	0	0
Materials and Supplies	0	0
Other Operating Costs	450,000	450,000
Debt Service	0	0
Capital Outlay	0	0
TOTAL APPROPRIATIONS	459,000	459,000
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	(246,000)	(246,000)
EST. FUND BALANCE 08/31/2017	1,066,092	1,066,092
EST. FUND BALANCE 08/31/2018	\$820,092	\$820,092

REVENUE

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

	2017-2018	Percentage of Total Revenues	2016-2017	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$97,576,614	87.26%	\$87,375,140	85.81%
Gate Receipts	330,000	0.29%	297,500	0.29%
Tuition	206,000	0.18%	170,000	0.17%
Other Local	744,000	0.67%	522,500	0.51%
Total Local Sources	98,856,614	88.40%	88,365,140	86.78%
5800 State				
Available School Fund	2,483,860	2.22%	4,737,441	4.65%
Foundation School Fund	5,259,354	4.70%	4,162,729	4.09%
TRS On Behalf	4,729,312	4.23%	4,305,300	4.23%
Other State	0	0.00%	0	0.00%
Total State Sources	12,472,526	11.15%	13,205,470	12.97%
5900 Federal				
Other Federal	500,000	0.45%	250,000	0.25%
Total Federal Sources	500,000	0.45%	250,000	0.25%
Total Estimated Revenues	\$111,829,140	100.00%	\$101,820,610	100.00%

**College Station Independent School District
Tax Rate Summary and History
2017-2018**

ACTUAL TAX RATE COMPARISON

	2016-2017	2017-2018	Change
Rate for Maintenance and Operations	1.04000	1.04000	0.00000
Rate for Debt Service	0.35600	0.35800	0.00200
Total Tax Rate	<u>1.39600</u>	<u>1.39800</u>	<u>0.00200</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	0.37970	0.35800
Total	<u>1.41970</u>	<u>1.39800</u>

TAX RATE HISTORY

08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
\$1.22105	1.25341	1.30993	1.33503	1.33503	1.32000	1.38000	1.3629

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2017-2018

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$275,628	\$291,929	5.9141%
Average Taxable Value of Residences	\$248,286	\$264,920	6.6995%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.39600</u>	<u>\$1.39800</u>	<u>0.1433%</u>
Taxes Due on Average Residence	\$3,466.07	\$3,703.58	6.8524%
Increase (Decrease) in Annual Taxes		\$237.51	

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)**

2016-2017 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	\$1.39600	\$1.39600	\$1.39600	\$1.39600	\$1.39600	\$1.39600
Tax Levy	\$349.00	\$837.60	\$1,047.00	\$1,745.00	\$2,443.00	\$3,141.00

2017-2018 Values

Appraised Value	\$52,957	\$90,027	\$105,914	\$158,871	\$211,828	\$264,785
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	27,957	65,027	80,914	133,871	186,828	239,785
Proposed Tax Rate	\$1.39800	\$1.39800	\$1.39800	\$1.39800	\$1.39800	\$1.39800
Proposed Tax Levy	\$390.84	\$909.08	\$1,131.18	\$1,871.52	\$2,611.86	\$3,352.19

Tax Levy Change	\$41.84	\$71.48	\$84.18	\$126.52	\$168.86	\$211.19
Percentage Change	11.99%	8.53%	8.04%	7.25%	6.91%	6.72%

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 2016 was \$275,628. Average home value in 2017 was \$291,929. This represents an increase in the average value of 5.9 percent.

CERTIFIED TAX ROLL COMPARISON

2017

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$1,526,722,391	\$4,427,364,716	\$0	\$5,954,087,107	(\$423,219,133)	(\$882,678,174)	\$4,648,189,800	9.662%
NON-HOMESITES	\$1,575,569,584	\$3,428,467,823	\$0	\$5,004,037,407	(\$1,348,195,188)	\$0	\$3,655,842,219	30.523%
LAND - AGRICULTURAL	\$243,374,130	\$0	\$0	\$243,374,130	(\$238,643,370)	\$0	\$4,730,760	2.917%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$523,035,220	\$523,035,220	\$0	\$0	\$523,035,220	-2.980%
MINERALS	\$0	\$0	\$13,183,232	\$13,183,232	\$0	\$0	\$13,183,232	30.496%
NET TAXABLE	\$3,345,666,105	\$7,855,832,539	\$536,218,452	\$11,737,717,096	(\$2,010,057,691)	\$0	\$9,727,659,405	16.249%
LESS: FREEZE TAXABLE						(\$882,678,174)	(\$882,678,174)	13.951%
FREEZE ADJUSTED TAXABLE							\$8,844,981,231	16.483%

2016

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$1,260,259,886	\$4,165,795,269	\$0	\$5,426,055,155	(\$412,799,269)	(\$774,613,094)	\$4,238,642,792
NON-HOMESITES	\$1,403,997,904	\$2,589,313,432	\$0	\$3,993,311,336	(\$1,192,383,951)	\$0	\$2,800,927,385
LAND - AGRICULTURAL	\$231,400,736	\$0	\$0	\$231,400,736	(\$226,804,039)	\$0	\$4,598,697
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$539,099,640	\$539,099,640	\$0	\$0	\$539,099,640
MINERALS	\$0	\$0	\$10,102,401	\$10,102,401	\$0	\$0	\$10,102,401
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
LESS: FREEZE TAXABLE						(\$774,613,094)	(\$774,613,094)
FREEZE ADJUSTED TAXABLE							\$7,593,368,915

CHANGE

CHANGE	\$450,007,579	\$1,100,723,838	(\$12,983,589)	\$1,537,747,828	(\$178,070,432)	(\$108,065,080)	\$1,251,612,316
PERCENT CHANGE	15.541%	16.295%	-2.364%	15.076%	9.720%	13.951%	16.483%

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 2017-2018**

Object Category	Object Number	2017-2018		2016-2017	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$91,191,041	79.81%	\$86,626,170	84.68%
Contracted Services	6200	13,933,016	12.20%	7,382,432	7.22%
Supplies and Materials	6300	5,308,782	4.65%	4,998,438	4.89%
Other Operating Costs	6400	2,875,716	2.52%	2,787,255	2.72%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	935,568	0.82%	500,000	0.49%
Total Appropriations		\$114,244,123	100.00%	\$102,294,295	100.00%

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2017-2018**

	Function Code	2017-2018		2016-2017	
		Total Appropriation	Percent of Approp.	Total Appropriation	Percent of Approp.
Instruction	11	\$64,737,201	56.67%	\$61,404,839	60.03%
Instructional Resources and Media Services	12	916,314	0.80%	918,874	0.90%
Curriculum and Staff Development	13	1,007,939	0.88%	969,496	0.95%
Instructional Leadership	21	2,068,184	1.81%	1,981,380	1.94%
School Leadership	23	6,356,544	5.56%	5,770,210	5.64%
Guidance and Counseling	31	3,379,969	2.96%	3,536,160	3.46%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	1,208,025	1.06%	1,228,776	1.20%
Student Transportation	34	3,018,596	2.64%	3,113,441	3.04%
Co. & Extracurricular Activities	36	5,117,411	4.48%	4,817,628	4.71%
General Administration	41	3,127,231	2.74%	2,731,841	2.67%
Plant Maintenance	51	12,692,723	11.11%	11,568,095	11.31%
Security and Monitoring	52	730,377	0.64%	439,973	0.43%
Computer Services	53	2,621,008	2.29%	2,542,083	2.49%
Community Services	61	135,350	0.12%	155,499	0.15%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	0	0.00%	7,000	0.01%
Contracted Instructional Services	91	5,918,959	5.18%	0	0.00%
Payments to Fiscal Agent	93	110,292	0.10%	132,000	0.13%
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	1,088,000	0.95%	967,000	0.95%
Total Appropriations		\$114,244,123	100.00%	\$102,294,295	100.00%

DEBT REQUIREMENTS

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS
As of August 31, 2017

Fiscal Yr. Ending 8/31	Series 2009 Refunding Bonds		Series 2009 School Building Bonds		Series 2010 School Building Bonds		Series 2011 School Building Bonds		Series 2012 Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	535,000	52,300	1,100,000	129,150	2,080,000	1,396,375	1,175,000	1,202,781	760,000	211,950
2019	560,000	32,438	1,145,000	93,400	2,145,000	1,313,175	1,235,000	1,179,281	790,000	181,550
2020	585,000	10,969	1,190,000	47,600	2,215,000	1,227,375	1,295,000	1,154,581	820,000	149,950
2021						1,138,775	1,355,000	1,102,781	855,000	117,150
2022					2,375,000	1,138,775	1,425,000	1,062,131	895,000	82,950
2023						1,067,525	1,485,000	1,019,381	920,000	56,100
2024						1,067,525	1,565,000	974,531	950,000	28,500
2025						1,067,525		925,625		
2026						1,067,525		925,625		
2027					2,875,000	1,067,525	1,810,000	925,625		
2028					2,990,000	966,900	1,895,000	853,225		
2029					3,110,000	847,300	1,990,000	777,425		
2030					3,235,000	722,900	2,090,000	697,825		
2031					3,365,000	593,500	2,190,000	614,225		
2032					3,500,000	526,200	2,295,000	526,625		
2033					3,645,000	456,200	2,410,000	434,625		
2034					3,800,000	310,400	2,530,000	338,425		
2035					3,960,000	158,400	2,650,000	232,165		
2036							2,780,000	119,540		
2037										
2038										
2039										
2040										
2041										
2042										
Totals	\$ 1,680,000	\$ 95,706	\$ 3,435,000	\$ 270,150	\$ 39,295,000	\$ 16,133,900	\$ 32,185,000	\$ 15,066,624	\$ 5,990,000	\$ 828,150

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COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS
As of August 31, 2017

Fiscal Yr. Ending 8/31	Series 2014 School Building Bonds		Series 2015 Refunding Bonds		Series 2016 School Building Bonds		Series 2016 Refunding Bonds		Series 2017 School Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2018	3,575,000	2,971,088	5,795,000	1,786,425	2,755,000	2,250,556	2,755,000	1,630,975	345,000	3,822,619	33,574,219
2019	3,760,000	2,792,338	6,070,000	1,496,675	2,895,000	2,112,806	2,895,000	1,630,975	1,595,000	2,466,763	33,494,400
2020	2,060,000	2,604,338	3,495,000	1,193,175	3,035,000	1,988,056	3,035,000	1,630,975	1,675,000	2,387,013	28,744,031
2021	2,160,000	2,501,338	3,610,000	1,074,825	3,190,000	1,816,306	3,190,000	1,630,975	1,760,000	2,303,263	27,935,413
2022	2,270,000	2,393,338	3,730,000	950,525	1,750,000	1,752,506	1,750,000	1,464,975	1,845,000	2,215,263	26,450,463
2023	2,385,000	2,279,838	3,830,000	838,625	1,785,000	1,717,506	1,785,000	1,424,600	1,940,000	2,123,013	26,486,588
2024	2,500,000	2,160,588	3,945,000	713,725	1,875,000	1,628,256	1,875,000	1,244,350	2,035,000	2,026,013	26,488,488
2025	2,625,000	2,035,588	4,145,000	516,475	1,970,000	1,534,506	1,970,000	1,093,350	2,140,000	1,924,263	25,552,331
2026	2,730,000	1,930,588	4,350,000	309,225	2,070,000	1,436,006	2,070,000	814,600	2,245,000	1,817,263	25,550,831
2027	2,815,000	1,848,688	4,485,000	156,975	2,150,000	1,353,206	2,150,000	521,850	2,360,000	1,705,013	25,533,881
2028	2,910,000	1,750,163			2,215,000	1,288,706	2,215,000	448,850	2,475,000	1,587,013	20,914,856
2029	3,020,000	1,641,038			2,280,000	1,222,256	2,280,000	387,450	2,575,000	1,488,013	20,938,481
2030	3,135,000	1,527,788			2,375,000	1,131,056	2,375,000	323,450	2,675,000	1,385,013	20,963,031
2031	3,250,000	1,410,225			2,470,000	1,036,056	2,470,000	256,850	2,785,000	1,278,013	20,983,869
2032	3,380,000	1,280,225			2,565,000	937,256	2,565,000	187,450	2,870,000	1,194,463	21,072,219
2033	3,520,000	1,145,025			2,670,000	834,656	2,670,000	115,050	2,955,000	1,108,363	21,184,119
2034	3,660,000	1,004,225			2,750,000	754,556	2,750,000	58,350	3,045,000	1,019,713	21,215,669
2035	3,815,000	848,675			2,830,000	672,056	2,830,000		3,140,000	924,556	19,230,853
2036	3,975,000	686,538			2,915,000	587,156	2,915,000		3,235,000	826,431	15,124,565
2037	4,145,000	517,600			3,005,000	499,706	3,005,000		3,340,000	721,294	12,226,600
2038	4,310,000	351,800			3,095,000	409,556	3,095,000		3,450,000	612,744	12,228,100
2039	4,485,000	179,400			3,190,000	312,838	3,190,000		3,560,000	500,619	12,227,856
2040					3,290,000	213,150	3,290,000		3,675,000	384,919	7,563,069
2041					3,395,000	110,338	3,395,000		3,800,000	260,888	7,566,225
2042									3,930,000	132,638	4,062,638
Totals	\$ 70,485,000	\$ 35,860,425	\$ 43,455,000	\$ 9,036,650	\$ 62,520,000	\$ 27,579,056	\$ 62,520,000	\$ 14,865,075	\$ 65,450,000	\$ 36,215,157	\$ 517,315,893
Total Bonds Outstanding at August 31, 2017											
\$ 361,366,000											