

**College Station
Independent School District**

**Budget
for the
2018-2019
Fiscal Year**

**Adopted by the CSISD School Board
August 21, 2018**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2018-2019**

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OVERVIEW

2018-2019

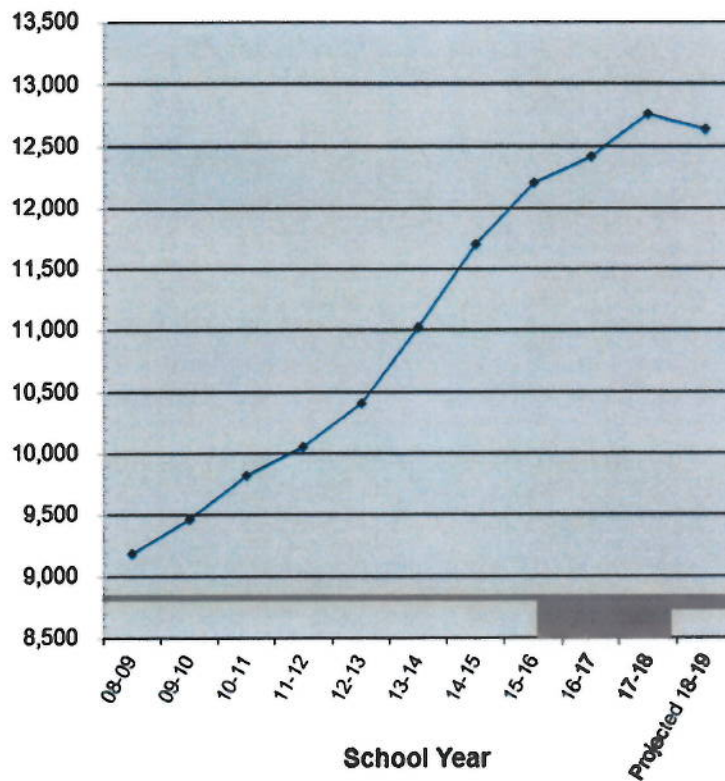
BUDGET OVERVIEW

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

With the completion and opening of a new charter school in College Station for the school year 2018-19, the District is predicting a decrease in student enrollment and average daily attendance (ADA). This goes against the trend of increasing enrollment over the last 10 years with the projected student ADA to decline to 12,638. ADA for the 2017-2018 school year increased over the 2016-2017 school year by 2.79 percent. The District experienced an average annual rate of growth in ADA for the five-year period beginning with the 2013-2014 school year and ending with the 2017-2018 school year of 4.18 percent. The chart below provides a visual depiction of the District's ADA statistics for the past ten years.

Average Daily Attendance

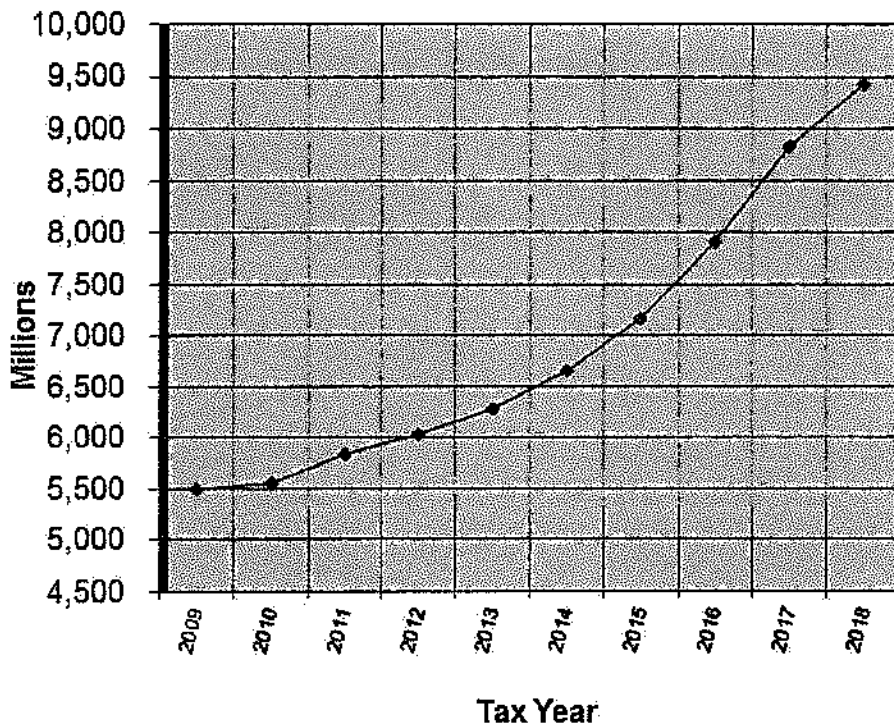


If not for the opening of a charter school, enrollment in College Station ISD would have increased and is expected to increase again in school year 2019-20. College Station remains a stable community and is a vibrant place where families want to reside. Every effort is made by the District to provide 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 2018 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 6.75 percent over the same category in 2017. The District has experienced an average rate of increase in freeze adjusted taxable value of 8.47 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.

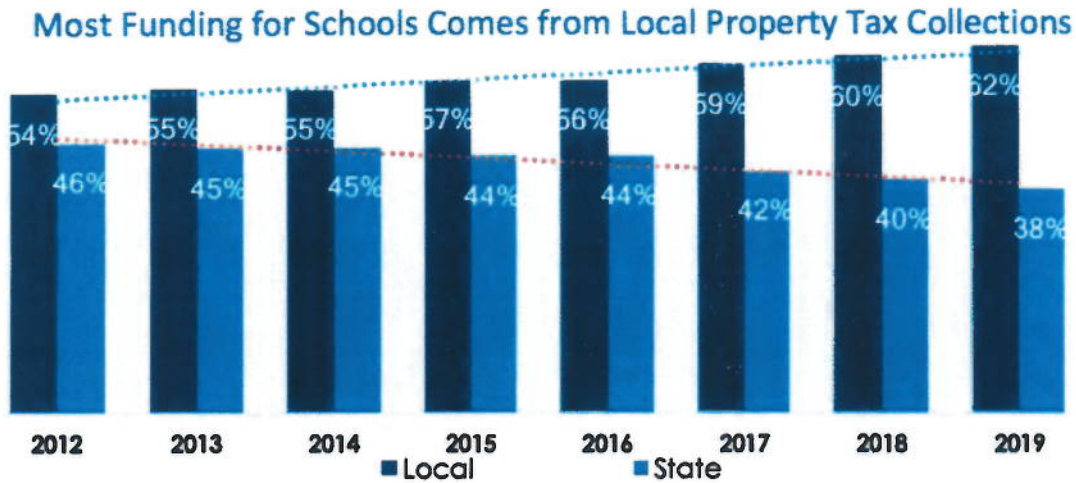
Freeze Adjusted Taxable Property Values



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 as evidenced by the graph below.



Source: Legislative Budget Board, does not include federal funds or state grants outside of the Foundation School Program.

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 the projected decline in student enrollment growth as a direct result of the opening of a charter school in the 2018-19 school year, the district does not project a need for an additional bond issue in the next two years for new construction. Prior rapid growth trends saw the need for construction of new facilities. 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, opened in August 2017. The 3rd middle school, Wellborn Middle, opened in August 2018 and the 10th elementary school, River Bend, is scheduled to open in August 2019. Student growth is expected to continue again with the 2019-20 school year.

The failure of the 83rd, 84th, and 85th Texas Legislature 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 from the pay grade midpoint 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 and updated in fiscal 2017-18. The District's contribution to the employee's health insurance program will remain the same for 2018-19 school year 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 2018-2019 school year and is the fourth year of a state unfunded mandate. The cost to the District is \$0.8 million, \$0.9 million, \$0.9 million, and estimated to be \$1.0 million in fiscal 2015-16, 2016-17, 2017-18, and 2018-19, respectively.

The 83rd Texas Legislature approved a 0.5% increased deduction from each TRS eligible employee's gross salary for retirement for 3 consecutive years. This increase resulted in an employee deduction of 6.7%, 7.2%, 7.7% for the three years 2014-15, 2015-16 and 2016-17 respectively for a total of 1.5% increase of pension paid by the employee.

Personnel units were added to the District to support the opening of our third middle school, Wellborn Middle. New personnel units were also added to support safety and growth in our special programs.

Proposed Tax Rate

The proposed total tax rate of \$1.37200 per one hundred dollars in taxable property valuation is comprised of the following components:

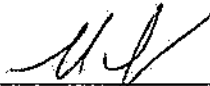
Maintenance and Operations	\$1.04000
Debt Service	<u>0.33200</u>
Total Rate	<u>\$1.37200</u>

This proposed tax rate represents 1.86% decrease in the tax rate from 2017. This compares to tax rates for the last few years as follows:

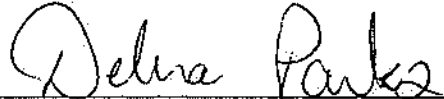
<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
\$1.30993	\$1.33503	\$1.33503	\$1.32000	\$1.38000	\$1.36290	\$1.39600	\$1.39800

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, 2019**

	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	\$104,634,035	\$0	\$0	\$0	\$0	\$33,407,242	\$138,041,277
Interest Earned	1,200,000	\$1,000	447,500	0	13,000	200,000	1,861,500
Child Nutrition	0	3,131,250	0	0	0	0	3,131,250
Co-Curricular	430,000	0	0	0	0	0	430,000
Other Revenues	560,712	0	0	2,169,560	412,000	0	3,142,272
TOTAL LOCAL/INTERMED.	106,824,747	3,132,250	447,500	2,169,560	425,000	33,607,242	146,606,299
STATE SOURCES							
Available School Fund	5,708,342	0	0	0	0	0	5,708,342
Foundation School Fund	4,614,952	0	0	0	0	0	4,614,952
TRS On-Behalf	5,386,956	0	0	0	0	0	5,386,956
Other State Revenues	0	3,382,880	0	0	0	0	3,382,880
TOTAL STATE	15,710,250	3,382,880	0	0	0	0	19,093,130
FEDERAL SOURCES							
National School Lunch/Breakfast	0	3,308,097	0	0	0	0	3,308,097
Other Federal	1,715,000	0	0	0	0	0	1,715,000
TOTAL FEDERAL	1,715,000	3,308,097	0	0	0	0	5,023,097
TOTAL ESTIMATED REVENUES	124,249,997	9,823,227	447,500	2,169,560	425,000	33,607,242	170,722,526
APPROPRIATIONS							
Payroll Costs	97,081,460	2,836,264	375,569	1,701,560	0	0	101,994,853
Contracted Services	8,661,263	124,535	4,500	33,000	13,500	0	8,836,798
Chapter 41 Recapture Payment	14,638,779	0	0	0	0	0	14,638,779
Materials and Supplies	4,718,537	7,659,861	3,000	102,500	0	0	12,483,898
Other Operating Costs	3,138,699	276,408	750	332,500	450,000	0	4,196,357
Debt Service	0	0	0	0	0	33,362,082	33,362,082
Capital Outlay	700,000	0	27,426,681	0	0	0	28,126,681
TOTAL APPROPRIATIONS	128,936,738	10,897,068	27,810,500	2,169,560	463,500	33,362,082	203,639,449
OTHER SOURCES (USES)	0	0	0	0	0	0	0
EXCESS (DEFICIENCY)	(4,686,741)	(1,073,841)	(27,363,000)	0	(38,500)	245,160	(32,916,923)
EST. FUND BALANCE 08/31/2018	34,741,624	1,768,265	30,968,000	1,229,500	897,500	8,807,000	78,391,889
EST. FUND BALANCE 08/31/2019	\$30,054,883	\$684,424	\$3,605,000	\$1,229,500	\$849,000	\$9,052,180	\$45,474,986

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2018-2019**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$104,634,035	\$0	\$33,407,242	\$138,041,277
Interest Earnings	1,200,000	1,000	200,000	1,401,000
Gate Receipts	430,000	0	0	430,000
Tuition	204,000	0	0	204,000
Child Nutrition	0	3,131,250	0	3,131,250
Rental Fees	140,000	0	0	140,000
Fees	17,000	0	0	17,000
Campus Activities	0	0	0	0
Miscellaneous Local	199,712	0	0	199,712
5700 Total Local	106,824,747	3,132,250	33,607,242	143,564,239
5800 State				
Available School Fund Revenue	5,708,342	0	0	5,708,342
Additional State Aid for Tax Red.	4,614,952	0	0	4,614,952
Technology Allotment	0	0	0	0
TRS On-Behalf	5,386,956	0	0	5,386,956
Child Nutrition	0	30,000	0	30,000
Instructional Material Allotment	0	3,352,880	0	3,352,880
5800 Total State	15,710,250	3,382,880	0	19,093,130
5900 Federal				
National School Lunch/Breakfast	0	3,308,097	0	3,308,097
Vocational	0	0	0	0
Other Federal	1,715,000	0	0	1,715,000
5900 Total Federal	1,715,000	3,308,097	0	5,023,097
5000 Total Estimated Revenues	\$124,249,997	\$9,823,227	\$33,607,242	\$167,680,466

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2018-2019**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
APPROPRIATIONS:					
Instruction:					
	11				
Payroll Costs	6100	\$65,186,702	\$0	\$0	\$65,186,702
Contracted Services	6200	595,751	1,443	0	597,194
Supplies and Materials	6300	1,277,885	3,327,561	0	4,605,446
Other Operating Costs	6400	443,546	85,528	0	529,074
Debt Service	6500	0	0	0	0
Capital Outlay	6600	89,300	0	0	89,300
Total Instruction		67,593,184	3,414,531	0	71,007,715
Instructional Resources and Media Services:					
	12				
Payroll Costs	6100	700,265	0	0	700,265
Contracted Services	6200	25,377	0	0	25,377
Supplies and Materials	6300	149,719	48,606	0	198,325
Other Operating Costs	6400	7,541	308	0	7,849
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Resources/Media Services		882,902	48,914	0	931,816
Curriculum/Staff Dev.:					
	13				
Payroll Costs	6100	435,160	0	0	435,160
Contracted Services	6200	35,370	23	0	35,393
Supplies and Materials	6300	70,645	3,041	0	73,686
Other Operating Costs	6400	420,494	5,486	0	425,980
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		961,669	8,550	0	970,219
Instructional Leadership:					
	21				
Payroll Costs	6100	1,723,805	0	0	1,723,805
Contracted Services	6200	57,775	0	0	57,775
Supplies and Materials	6300	48,271	0	0	48,271
Other Operating Costs	6400	79,201	0	0	79,201
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,909,052	0	0	1,909,052

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2018-2019**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23				
Payroll Costs	6100	\$6,692,441	\$0	\$0	\$6,692,441
Contracted Services	6200	57,790	0	0	57,790
Supplies and Materials	6300	49,628	21,250	0	70,878
Other Operating Costs	6400	64,921	11,601	0	76,522
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total School Leadership		6,864,780	32,851	0	6,897,631
Guidance and Counseling:	31				
Payroll Costs	6100	3,796,734	0	0	3,796,734
Contracted Services	6200	8,455	175	0	8,630
Supplies and Materials	6300	132,912	28	0	132,940
Other Operating Costs	6400	31,102	210	0	31,312
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Guidance and Counseling		3,969,203	413	0	3,969,616
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	1,253,309	0	0	1,253,309
Contracted Services	6200	307,036	156	0	307,192
Supplies and Materials	6300	36,937	42	0	36,979
Other Operating Costs	6400	8,303	160	0	8,463
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Health Services		1,605,585	357	0	1,605,942

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2018-2019**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34					
Payroll Costs		6100	\$3,372,172	\$0	\$0	\$3,372,172
Contracted Services		6200	72,000	0	0	72,000
Supplies and Materials		6300	551,000	0	0	551,000
Other Operating Costs		6400	(257,333)	0	0	(257,333)
Debt Service		6500	0	0	0	0
Capital Outlay		6600	10,000	0	0	10,000
Total Student Transportation			3,747,839	0	0	3,747,839
Food Services:	35					
Payroll Costs		6100	0	2,836,264	0	2,836,264
Contracted Services		6200	0	31,525	0	31,525
Supplies and Materials		6300	0	3,484,723	0	3,484,723
Other Operating Costs		6400	0	27,105	0	27,105
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Food Services			0	6,379,617	0	6,379,617
Co. & Extracurricular Activities:	36					
Payroll Costs		6100	2,822,288	0	0	2,822,288
Contracted Services		6200	314,724	857	0	315,581
Supplies and Materials		6300	803,889	183,335	0	987,224
Other Operating Costs		6400	1,328,507	120,867	0	1,449,374
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Co. & Extracurricular Activities			5,269,408	305,059	0	5,574,467
General Administration:	41					
Payroll Costs		6100	2,512,896	0	0	2,512,896
Contracted Services		6200	516,389	0	0	516,389
Supplies and Materials		6300	97,010	4,782	0	101,792
Other Operating Costs		6400	258,287	6,353	0	264,640
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total General Administration			3,384,582	11,135	0	3,395,717

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2018-2019**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51					
Payroll Costs		6100	\$6,400,734	\$0	\$0	\$6,400,734
Contracted Services		6200	4,424,364	90,180	0	4,514,544
Supplies and Materials		6300	953,875	0	0	953,875
Other Operating Costs		6400	569,041	550	0	569,591
Debt Service		6500	0	0	0	0
Capital Outlay		6600	581,855	0	0	581,855
Total Plant Maintenance			12,929,869	90,730	0	13,020,599
Security and Monitoring:	52					
Payroll Costs		6100	112,433	0	0	112,433
Contracted Services		6200	661,317	177	0	661,494
Supplies and Materials		6300	104,794	0	0	104,794
Other Operating Costs		6400	38,902	0	0	38,902
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Security and Monitoring			917,446	177	0	917,623
Computer Services:	53					
Payroll Costs		6100	1,945,501	0	0	1,945,501
Contracted Services		6200	407,765	0	0	407,765
Supplies and Materials		6300	434,272	550,000	0	984,272
Other Operating Costs		6400	32,540	0	0	32,540
Debt Service		6500	0	0	0	0
Capital Outlay		6600	18,845	0	0	18,845
Total Computer Services			2,838,923	550,000	0	3,388,923
Community Services:	61					
Payroll Costs		6100	127,020	0	0	127,020
Contracted Services		6200	5,150	0	0	5,150
Supplies and Materials		6300	7,700	36,494	0	44,194
Other Operating Costs		6400	6,647	18,241	0	24,888
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Community Services			146,517	54,735	0	201,252

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2018-2019**

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	33,362,082	33,362,082
Capital Outlay	6600	0	0	0	0
Total Debt Service		0	0	33,362,082	33,362,082
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	14,638,779	0	0	14,638,779
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		14,638,779	0	0	14,638,779
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 2018-2019**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	\$105,000	\$0	\$0	\$105,000
Total Payments to Fiscal Agent			105,000	0	0	105,000
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	1,162,000	0	0	1,162,000
Payments to County Appraisal District			1,162,000	0	0	1,162,000
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$97,081,460	\$2,836,264	\$0	\$99,917,724
Contracted Services		6200	23,300,042	124,535	0	23,424,577
Supplies and Materials		6300	4,718,537	7,659,861	0	12,378,398
Other Operating Costs		6400	3,136,699	276,408	0	3,413,107
Debt Service		6500	0	0	33,362,082	33,362,082
Capital Outlay		6600	700,000	0	0	700,000
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$128,936,738	\$10,897,068	\$33,362,082	\$173,195,888

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2019**

	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	1,000	0	0	1,000
Child Nutrition	3,131,250	0	0	3,131,250
Co-Curricular	0	0	0	0
Other Revenues	0	0	0	0
TOTAL LOCAL/INTERMED.	3,132,250	0	0	3,132,250
STATE SOURCES				
Available School Fund	0	0	0	0
Technology Allotment	0	0	0	0
TRS On-Behalf	0	0	0	0
Other State Revenues	30,000	3,352,880	0	3,382,880
TOTAL STATE	30,000	3,352,880	0	3,382,880
FEDERAL SOURCES				
National School Lunch/Breakfast	3,308,097	0	0	3,308,097
Other Federal	0	0	0	0
TOTAL FEDERAL	3,308,097	0	0	3,308,097
TOTAL ESTIMATED REVENUES	6,470,347	3,352,880	0	9,823,227
APPROPRIATIONS				
Payroll Costs	2,836,264			2,836,264
Contracted Services	121,705		2,830	124,535
Chapter 41 Recapture Payment				0
Materials and Supplies	3,484,723	3,352,880	822,258	7,659,861
Other Operating Costs	27,655		248,753	276,408
Debt Service				0
Capital Outlay				0
TOTAL APPROPRIATIONS	6,470,347	3,352,880	1,073,841	10,897,068
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	(1,073,841)	(1,073,841)
EST. FUND BALANCE 08/31/2018	563,765	1,500	1,193,000	1,758,265
EST. FUND BALANCE 08/31/2019	\$563,765	\$1,500	\$119,159	\$684,424

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, 2019**

	2013 Bond Projects	2015 Bond Projects	2017 Bond Projects	Total Capital Projects
ESTIMATED REVENUES				
LOCAL/INTERMEDIATE				
Property Tax	\$0	\$0	\$0	\$0
Interest Earned	10,000	287,500	150,000	447,500
Child Nutrition	0	0	0	0
Co-Curricular	0	0	0	0
Other Revenues	0	0	0	0
TOTAL LOCAL/INTERMED.	10,000	287,500	150,000	447,500
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	10,000	287,500	150,000	447,500
APPROPRIATIONS				
Payroll Costs	0	375,569	0	375,569
Contracted Services	0	4,500	0	4,500
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	0	3,000	0	3,000
Other Operating Costs	0	750	0	750
Debt Service	0	0	0	0
Capital Outlay	760,000	16,916,681	9,750,000	27,426,681
TOTAL APPROPRIATIONS	760,000	17,300,500	9,750,000	27,810,500
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	(750,000)	(17,013,000)	(9,600,000)	(27,363,000)
EST. FUND BALANCE 08/31/2018	750,000	20,618,000	9,600,000	30,968,000
EST. FUND BALANCE 08/31/2019	\$0	\$3,605,000	\$0	\$3,605,000

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2019**

	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	1,483,820	510,740	175,000	2,169,560
TOTAL LOCAL/INTERMED.	1,483,820	510,740	175,000	2,169,560
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	1,483,820	510,740	175,000	2,169,560
APPROPRIATIONS				
Payroll Costs	1,203,020	348,540	150,000	1,701,560
Contracted Services	14,300	18,700	0	33,000
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	61,000	25,000	16,500	102,500
Other Operating Costs	205,500	118,500	8,500	332,500
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL APPROPRIATIONS	1,483,820	510,740	175,000	2,169,560
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	0	0
EST. FUND BALANCE 08/31/2018	908,000	314,000	7,500	1,229,500
EST. FUND BALANCE 08/31/2019	\$908,000	\$314,000	\$7,500	\$1,229,500

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2019**

	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	425,000	\$425,000
TOTAL LOCAL/INTERMED.	425,000	425,000
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	425,000	425,000
APPROPRIATIONS		
Payroll Costs	0	0
Contracted Services	13,500	13,500
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	463,500	463,500
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	(38,500)	(38,500)
EST. FUND BALANCE 08/31/2018	887,500	887,500
EST. FUND BALANCE 08/31/2019	\$849,000	\$849,000

REVENUE

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

	2018-2019	Percentage of Total Revenues	2017-2018	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$104,634,035	84.21%	\$97,576,614	87.26%
Gate Receipts	430,000	0.35%	330,000	0.29%
Tuition	204,000	0.17%	206,000	0.18%
Other Local	1,556,712	1.25%	744,000	0.67%
Total Local Sources	106,824,747	85.98%	98,856,614	88.40%
5800 State				
Available School Fund	5,708,342	4.59%	2,483,860	2.22%
Foundation School Fund	4,614,952	3.71%	5,259,354	4.70%
TRS On Behalf	5,386,956	4.34%	4,729,312	4.23%
Other State	0	0.00%	0	0.00%
Total State Sources	15,710,250	12.64%	12,472,526	11.15%
5900 Federal				
Other Federal	1,715,000	1.38%	500,000	0.45%
Total Federal Sources	1,715,000	1.38%	500,000	0.45%
Total Estimated Revenues	\$124,249,997	100.00%	\$111,829,140	100.00%

**College Station Independent School District
Tax Rate Summary and History
2018-2019**

ACTUAL TAX RATE COMPARISON

	2018-2019	2017-2018	Change
Rate for Maintenance and Operations	1.04000	1.04000	0.00000
Rate for Debt Service	0.33200	0.35800	-0.02600
Total Tax Rate	<u>1.37200</u>	<u>1.39800</u>	<u>-0.02600</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	0.35936	0.33200
Total	<u>1.39936</u>	<u>1.37200</u>

TAX RATE HISTORY

<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
1.30993	1.33503	1.33503	1.32000	1.38000	1.36290	1.39600

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2018-2019

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$292,524	\$311,351	6.4361%
Average Taxable Value of Residences	\$265,475	\$283,279	6.7065%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.39800</u>	<u>\$1.37200</u>	<u>-1.8598%</u>
Taxes Due on Average Residence	\$3,711.34	\$3,886.59	4.7220%
Increase (Decrease) in Annual Taxes		\$175.25	

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)**

2017-2018 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	\$1.39800	\$1.39800	\$1.39800	\$1.39800	\$1.39800	\$1.39800
Tax Levy	\$349.50	\$838.80	\$1,048.50	\$1,747.50	\$2,446.50	\$3,145.50

2018-2019 Values

Appraised Value	\$53,206	\$90,450	\$106,411	\$159,617	\$212,823	\$266,029
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	28,206	65,450	81,411	134,617	187,823	241,029
Proposed Tax Rate	\$1.37200	\$1.37200	\$1.37200	\$1.37200	\$1.37200	\$1.37200
Proposed Tax Levy	\$386.99	\$897.97	\$1,116.96	\$1,846.95	\$2,576.93	\$3,306.92

Tax Levy Change	\$37.49	\$59.17	\$68.46	\$99.45	\$130.43	\$161.42
Percentage Change	10.73%	7.05%	6.53%	5.69%	5.33%	5.13%

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 2017 was \$291,929. Average home value in 2018 was \$310,646. This represents an increase in the average value of 6.4 percent.

CERTIFIED TAX ROLL COMPARISON

2018

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$1,631,137,669	\$4,896,227,284	\$0	\$6,527,364,953	(\$456,927,411)	(\$1,001,966,981)	\$5,068,470,561	9.042%
NON-HOMESITES	\$1,620,177,039	\$3,833,841,629	\$0	\$5,454,018,668	(\$1,658,103,780)	\$0	\$3,795,914,888	3.831%
LAND - AGRICULTURAL	\$237,498,540		\$0	\$237,498,540	(\$232,257,661)	\$0	\$5,240,879	10.783%
LAND - TIMBER			\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY			\$551,617,106	\$551,617,106	\$0	\$0	\$551,617,106	5.465%
MINERALS			\$20,376,352	\$20,376,352	\$0	\$0	\$20,376,352	54.563%
NET TAXABLE	\$3,488,813,248	\$8,730,068,913	\$571,993,458	\$12,790,875,619	(\$2,347,288,852)	\$0	\$10,443,586,767	7.360%
LESS: FREEZE TAXABLE						(\$1,001,966,981)	(\$1,001,966,981)	13.514%
FREEZE ADJUSTED TAXABLE							\$9,441,619,786	6.746%

2017

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$1,526,722,391	\$4,427,364,716	\$0	\$5,954,087,107	(\$423,219,133)	(\$882,678,174)	\$4,648,189,800
NON-HOMESITES	\$1,575,569,584	\$3,428,467,823	\$0	\$5,004,037,407	(\$1,348,195,188)	\$0	\$3,655,842,219
LAND - AGRICULTURAL	\$243,374,130	\$0	\$0	\$243,374,130	(\$238,643,370)	\$0	\$4,730,760
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$523,035,220	\$523,035,220	\$0	\$0	\$523,035,220
MINERALS	\$0	\$0	\$13,183,232	\$13,183,232	\$0	\$0	\$13,183,232
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
LESS: FREEZE TAXABLE						(\$882,678,174)	(\$882,678,174)
FREEZE ADJUSTED TAXABLE							\$8,844,981,231

CHANGE

CHANGE	\$143,147,143	\$874,236,374	\$35,775,006	\$1,053,158,523	(\$337,231,161)	(\$119,288,807)	\$596,638,555
PERCENT CHANGE	4.279%	11.129%	6.672%	8.972%	16.777%	13.514%	6.746%

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 2018-2019**

Object Category	Object Number	2018-2019		2017-2018	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$97,081,460	75.30%	\$91,191,041	79.81%
Contracted Services	6200	23,300,042	18.07%	13,933,016	12.20%
Supplies and Materials	6300	4,718,537	3.66%	5,308,782	4.65%
Other Operating Costs	6400	3,136,699	2.43%	2,875,716	2.52%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	700,000	0.54%	935,568	0.82%
Total Appropriations		\$128,936,738	100.00%	\$114,244,123	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2018-2019

	Function Code	2018-2019		2017-2018	
		Total Appropriation	Percent of Approp.	Total Appropriation	Percent of Approp.
Instruction	11	\$67,593,184	52.42%	\$64,737,201	56.67%
Instructional Resources and Media Services	12	882,902	0.68%	916,314	0.80%
Curriculum and Staff Development	13	961,669	0.75%	1,007,939	0.88%
Instructional Leadership	21	1,909,052	1.48%	2,068,184	1.81%
School Leadership	23	6,864,780	5.32%	6,356,544	5.56%
Guidance and Counseling	31	3,969,203	3.08%	3,379,969	2.96%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	1,605,585	1.25%	1,208,025	1.06%
Student Transportation	34	3,747,839	2.91%	3,018,596	2.64%
Co. & Extracurricular Activities	36	5,269,408	4.09%	5,117,411	4.48%
General Administration	41	3,384,582	2.62%	3,127,231	2.74%
Plant Maintenance	51	12,929,869	10.03%	12,692,723	11.11%
Security and Monitoring	52	917,446	0.71%	730,377	0.64%
Computer Services	53	2,838,923	2.20%	2,621,008	2.29%
Community Services	61	146,517	0.11%	135,350	0.12%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	0	0.00%	0	0.00%
Contracted Instructional Services	91	14,638,779	11.35%	5,918,959	5.18%
Payments to Fiscal Agent	93	105,000	0.08%	110,292	0.10%
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	1,162,000	0.90%	1,088,000	0.95%
Total Appropriations		\$128,936,738	100.00%	\$114,244,123	100.00%

DEBT REQUIREMENTS

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS
As of August 31, 2018

Fiscal Yr. Ending 8/31	Series 2008 Refunding Bonds		Series 2009 School Building Bonds		Series 2010 School Building Bonds		Series 2011 School Building Bonds		Series 2012 Refunding Bonds		Series 2014 School Building Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	560,000	32,438	1,145,000	93,400	2,145,000	382,950	1,235,000	253,656	790,000	181,550	3,760,000	2,792,338
2020	585,000	10,969	1,190,000	47,600	2,215,000	287,150	1,295,000	228,956	820,000	149,950	2,060,000	2,604,338
2021						208,550	1,355,000	177,156	855,000	117,150	2,160,000	2,501,338
2022					2,375,000	208,550	1,425,000	136,506	895,000	82,950	2,270,000	2,393,338
2023						137,300	1,495,000	93,756	920,000	56,100	2,385,000	2,279,838
2024						137,300	1,565,000	48,908	950,000	28,500	2,500,000	2,160,588
2025						137,300					2,625,000	2,035,588
2026						137,300					2,730,000	1,930,588
2027						137,300					2,815,000	1,848,688
2028						137,300					2,910,000	1,750,163
2029						137,300					3,020,000	1,641,038
2030						137,300					3,135,000	1,527,788
2031					3,365,000	137,300					3,250,000	1,410,225
2032					3,500,000	70,000					3,360,000	1,280,225
2033											3,520,000	1,145,025
2034											3,660,000	1,004,225
2035											3,815,000	848,675
2036											3,975,000	686,538
2037											4,145,000	517,900
2038											4,310,000	351,800
2039											4,485,000	179,400
2040												
2041												
2042												
Totals	\$ 1,145,000	\$ 43,406	\$ 2,335,000	\$ 141,000	\$ 13,600,000	\$ 2,402,900	\$ 8,370,000	\$ 938,938	\$ 5,230,000	\$ 616,200	\$ 66,910,000	\$ 32,889,338

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COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS
As of August 31, 2018

Fiscal Yr. Ending 8/31	Series 2015 Refunding Bonds		Series 2016 School Building Bonds		Series 2016 Refunding Bonds		Series 2017 School Building Bonds		Series 2017 Refunding Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2019	6,070,000	1,496,675	2,895,000	2,112,806		1,630,975	1,595,000	2,466,763		1,713,531	33,352,081
2020	3,495,000	1,193,175	3,035,000	1,968,056		1,630,975	1,675,000	2,387,013		1,713,531	28,601,713
2021	3,610,000	1,074,825	3,190,000	1,816,306	3,320,000	1,630,975	1,760,000	2,303,263		1,713,531	27,793,094
2022	3,730,000	850,525	1,750,000	1,752,506	1,100,000	1,484,975	1,845,000	2,215,263		1,713,531	26,308,144
2023	3,830,000	838,625	1,785,000	1,717,506	3,605,000	1,424,600	1,940,000	2,123,013		1,713,531	26,344,269
2024	3,945,000	713,725	1,875,000	1,628,256	3,775,000	1,244,350	2,035,000	2,026,013		1,713,531	26,346,169
2025	4,145,000	516,475	1,970,000	1,534,506	5,575,000	1,093,350	2,140,000	1,924,263		1,713,531	25,410,013
2026	4,350,000	309,225	2,070,000	1,436,006	5,855,000	814,600	2,245,000	1,817,263		1,713,531	25,408,513
2027	4,485,000	156,975	2,150,000	1,353,206	1,460,000	521,850	2,360,000	1,705,013	4,570,000	1,713,531	25,276,563
2028			2,215,000	1,268,706	1,535,000	448,850	2,475,000	1,587,013	4,825,000	1,485,031	20,657,063
2029			2,280,000	1,222,256	1,600,000	367,450	2,575,000	1,488,013	5,085,000	1,243,781	20,679,838
2030			2,375,000	1,131,056	1,665,000	323,450	2,675,000	1,385,013	5,360,000	889,531	20,704,138
2031			2,470,000	1,036,056	1,735,000	256,850	2,785,000	1,278,013	5,640,000	828,731	20,727,175
2032			2,565,000	937,256	1,810,000	197,450	2,870,000	1,194,463	5,920,000	760,763	20,815,156
2033			2,670,000	834,656	1,890,000	115,050	2,955,000	1,108,363	6,200,000	680,138	20,928,231
2034			2,790,000	754,556	1,945,000	58,350	3,045,000	1,019,713	6,485,000	495,138	20,966,981
2035			2,830,000	672,056			3,140,000	924,556	6,450,000	292,825	18,973,113
2036			2,915,000	587,156			3,235,000	826,431	6,450,000	83,200	14,868,325
2037			3,005,000	499,706			3,340,000	721,294			12,228,600
2038			3,095,000	409,556			3,450,000	612,744			12,229,100
2039			3,190,000	312,838			3,560,000	500,619			12,227,856
2040			3,290,000	213,150			3,675,000	384,919			7,563,069
2041			3,395,000	110,338			3,800,000	260,888			7,566,225
2042							3,930,000	132,638			4,062,638
Totals	\$ 37,660,000	\$ 7,250,225	\$ 59,765,000	\$ 25,329,500	\$ 36,870,000	\$ 13,234,100	\$ 65,105,000	\$ 32,392,538	\$ 45,510,000	\$ 22,290,919	\$ 480,028,063
Total Bonds Outstanding at August 31, 2018											
\$ 342,500,000											