

**College Station  
Independent School District**



**2021-2022**

**Budget Book**

**August 17, 2021**

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
BUDGET FOR FISCAL YEAR 2021-2022**

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## **OVERVIEW**

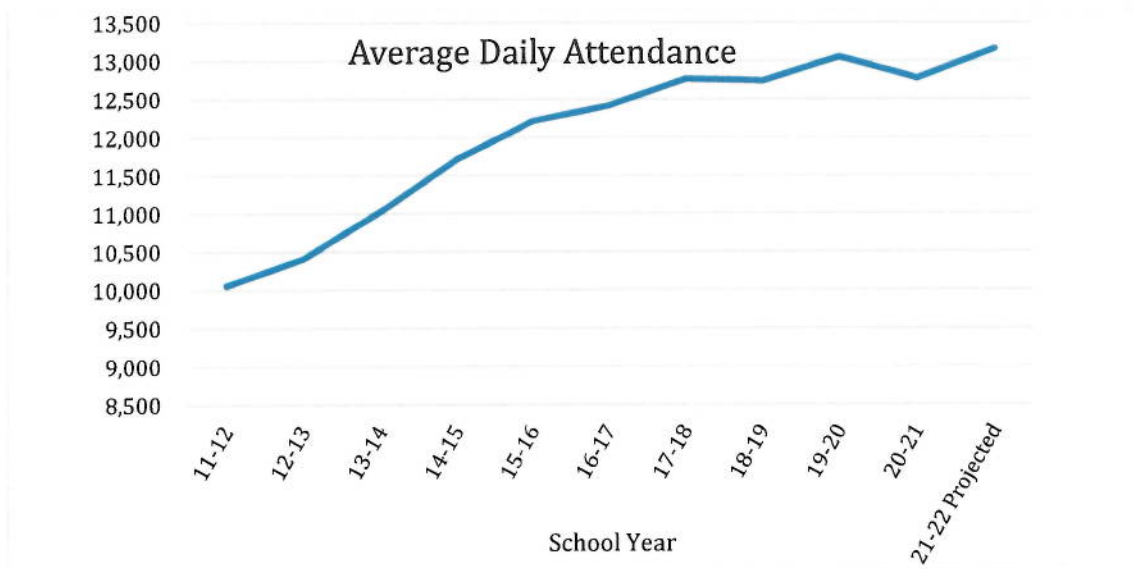
## 2021-2022

### 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

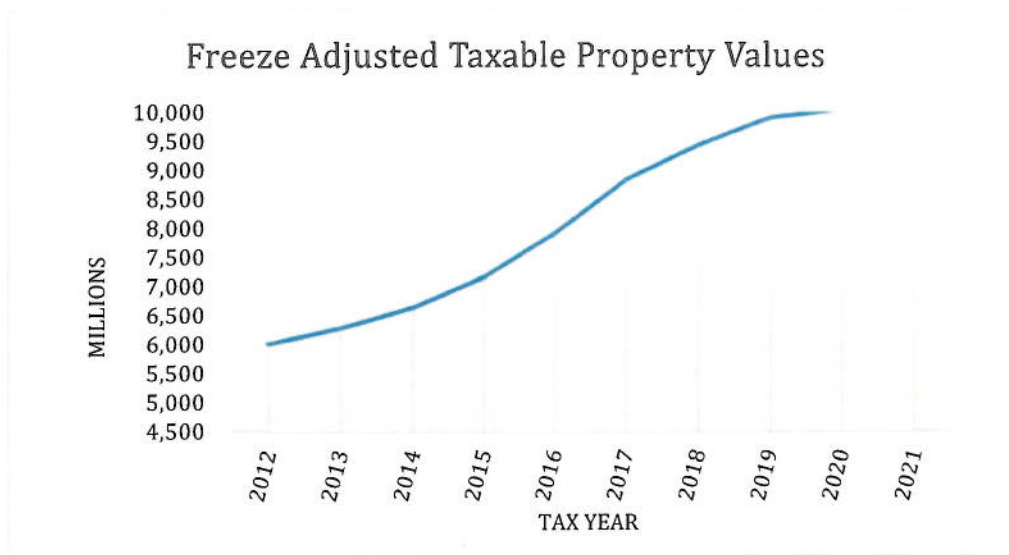
The trend for College Station ISD has been one of steady growth in enrollment over the last ten years, with the exception of 20-21 which was affected by the COVID-19 pandemic and saw a decrease in ADA of approximately 2%. CSISD administration believes that the trend of steady growth will continue into the 2021-2022 school year and beyond. ADA for the 2020-2021 school year decreased by -2.10% from 2019-2020. The district has experienced an average growth in ADA of .93% over the last five-year period beginning with the 2016-2017 school year and ending with the 2020-2021 school year. The chart below provides a visual depiction of the district's ADA statistics for the past ten years as well as a projection of ADA for the 2021-2022 school year.



District administration is predicting an increase in enrollment for the 2021-2022 school year of 3%. College Station remains a stable community and is a vibrant place where families want to reside and raise their families. 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 2021 certified tax roll indicates that the freeze adjusted taxable value of property within the district increased by 3.78% over the same category in 2020, while the net taxable value increased 4.11%. The district has experienced an average rate of increase in freeze adjusted taxable value of 5.73% over the previous five years. This is an important indicator of student growth and a key factor for CSISD to continue its ability to generate revenues to fund its debt service.



## **COVID-19 Update**

During the 2021-2022 year CSISD will continue to utilize any and all federal funds available through coronavirus relief measures, including ESSER I, ESSER II, ESSER III, and CRF to the extent available and allowable, not only to directly purchase goods, services, and salaries using the federal funds, but to offset general fund expenses that may be supplanted by these grant funds. The COVID-19 virus continues to generate uncertainties, not only in expenses, but in student enrollment as well. The district will continue to monitor enrollment numbers and plan accordingly.

## **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 CSISD in a financial position so that future growth needs can be met to support the success of future students.

Due to the decreased enrollment in 2020-2021 and only moderate growth anticipated for 2021-2022, the district does not project a need for an additional bond issue to finance new school building 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 3<sup>rd</sup> intermediate school, Pecan Trail, opened in August 2017. The 3<sup>rd</sup> middle school, Wellborn Middle, opened in August 2018 and the 10<sup>th</sup> elementary school, River Bend, opened in August 2019 for the start of the 2019-2020 school year. However, there are areas within the District that require imminent attention, and therefore a Bond Planning Committee was formed in 2020-2021 to work through these needs and determine if a bond referendum was needed. Through this committee's work, it was determined that there was significant needs to be met, and the best option to meet those needs would be to propose a bond election to the Board of Trustees. The Board of Trustees voted in July 2021 to call a bond election containing four (4) propositions for November 2021. Those bond referendums total \$83.16 million.

**Human Resources**

For the 2021-2022 school year the board adopted a compensation plan that increased the beginning teacher salary as well as provided at least \$1000 base salary increase to all teachers. The plan also provided a 1.5% raise for all other district employees. The TRS health insurance program has seen significant increases in premiums for 2021-2022 across the majority of its offerings. To offset these increases the CSISD has elected to share the cost of increase with employees by raising the district's contribution to employee health coverage by \$15 per employee per month. This increase will result in the following district contributions for 2021-2022: As in previous years, there will be four (4) tiers of contributions. The district will contribute up to \$420 for employee only, \$485 for employee plus spouse, \$450 for employee plus children, and \$500 for employee plus family. The monthly contribution is available to employees regularly scheduled to work 20 or more hours per week. The employee's contribution rate to TRS retirement increases from 7.7% to 8.0% for 2021-2022 while the state contribution on-behalf of employees towards TRS retirement increases from 7.5% to 7.75% for 2021-2022.

Personnel units will be added in 2021-2022 for Special Education (5), and Pre-K (2).

**Proposed Tax Rate**

The proposed total tax rate of \$1.22900 per one hundred dollars in taxable property valuation is comprised of the following components:

Maintenance and Operations	\$0.95220
Debt Service	<u>0.26300</u>
Total Rate	<u>\$1.21520</u>

This proposed tax rate represents a 1.38 cent (1.12%) decrease in the tax rate from 2020-2021. This compares to tax rates for the last few years as follows:

<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
\$1.32000	\$1.38000	\$1.36290	\$1.39600	\$1.39800	\$1.37200	\$1.23900	\$1.22900

**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.



Mr. Mike Martindale  
Superintendent



Thad Lasater  
Director of Business Services

**SUPPLEMENTARY  
SUMMARY INFORMATION**



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Debt Service Fund, Special Revenue Funds  
 FOR FISCAL YEAR 2021-2022**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local</b>				
Ad Valorem Property Taxes	\$107,469,000	\$0	\$29,277,390	\$136,746,390
Interest Earnings	100,000	3,000	30,000	133,000
Gate Receipts	400,000	0	0	400,000
Tuition	200,000	0	0	200,000
Child Nutrition	0	1,346,845	0	1,346,845
Rental Fees	80,000	0	0	80,000
Fees	15,000	0	0	15,000
Campus Activities	0	0	0	0
Miscellaneous Local	186,700	1,591,463	0	1,778,163
<b>5700 Total Local</b>	<b>108,450,700</b>	<b>2,941,308</b>	<b>29,307,390</b>	<b>140,699,398</b>
<b>5800 State</b>				
Available School Fund Revenue	2,654,828	0	0	2,654,828
Foundation School Program	2,557,755	0	217,610	2,775,365
Technology Allotment	0	0	0	0
TRS On-Behalf	7,181,989	0	0	7,181,989
Child Nutrition	0	30,000	0	30,000
Instructional Material Allotment	0	1,564,857	0	1,564,857
<b>5800 Total State</b>	<b>12,394,572</b>	<b>1,594,857</b>	<b>217,610</b>	<b>14,207,039</b>
<b>5900 Federal</b>				
National School Lunch/Breakfast	0	5,869,700	0	5,869,700
Vocational	0	0	0	0
Other Federal	3,890,000	0	0	3,890,000
<b>5900 Total Federal</b>	<b>3,890,000</b>	<b>5,869,700</b>	<b>0</b>	<b>9,759,700</b>
<b>5000 Total Estimated Revenues</b>	<b>\$124,735,272</b>	<b>\$10,405,865</b>	<b>\$29,525,000</b>	<b>\$164,666,137</b>

*In this presentation Special Revenue Funds include the Child Nutrition Fund, Instructional Materials Fund, and Campus Activity Funds.*

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Debt Service Fund, Special Revenue Funds  
 FOR FISCAL YEAR 2021-2022**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>APPROPRIATIONS:</b>					
<b>Instruction: 11</b>					
	6100	\$73,180,906	\$0	\$0	\$73,180,906
	6200	720,298	0	0	720,298
	6300	1,660,202	1,895,125	0	3,555,327
	6400	396,587	98,697	0	495,284
	6500	0	0	0	0
	6600	4,500	0	0	4,500
<b>Total Instruction</b>		<b>75,962,493</b>	<b>1,993,822</b>	<b>0</b>	<b>77,956,315</b>
<b>Instructional Resources and Media Services: 12</b>					
	6100	1,107,100	0	0	1,107,100
	6200	16,135	11,189	0	27,324
	6300	133,759	82,300	0	216,059
	6400	6,509	240	0	6,749
	6500	0	0	0	0
	6600	0	0	0	0
<b>Total Instructional Resources/Media Services</b>		<b>1,263,503</b>	<b>93,729</b>	<b>0</b>	<b>1,357,232</b>
<b>Curriculum/Staff Dev.: 13</b>					
	6100	153,994	0	0	153,994
	6200	57,354	23	0	57,377
	6300	94,620	3,041	0	97,661
	6400	470,009	6,846	0	476,855
	6500	0	0	0	0
	6600	0	0	0	0
<b>Total Curriculum/Staff Development</b>		<b>775,977</b>	<b>9,910</b>	<b>0</b>	<b>785,887</b>
<b>Instructional Leadership: 21</b>					
	6100	1,848,000	0	0	1,848,000
	6200	36,275	0	0	36,275
	6300	222,660	0	0	222,660
	6400	126,129	0	0	126,129
	6500	0	0	0	0
	6600	0	0	0	0
<b>Total Instructional Leadership</b>		<b>2,233,064</b>	<b>0</b>	<b>0</b>	<b>2,233,064</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Debt Service Fund, Special Revenue Funds  
 FOR FISCAL YEAR 2021-2022**

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	\$6,755,686	\$0	\$0	\$6,755,686
Contracted Services	6200	54,806	0	0	54,806
Supplies and Materials	6300	74,116	34,535	0	108,650
Other Operating Costs	6400	60,282	21,684	0	81,966
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total School Leadership</b>		<b>6,944,889</b>	<b>56,219</b>	<b>0</b>	<b>7,001,108</b>
<b>Guidance and Counseling:</b>	<b>31</b>				
Payroll Costs	6100	4,241,952	0	0	4,241,952
Contracted Services	6200	5,294	0	0	5,294
Supplies and Materials	6300	5,091	33,383	0	38,474
Other Operating Costs	6400	31,383	170	0	31,553
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Guidance and Counseling</b>		<b>4,283,720</b>	<b>33,553</b>	<b>0</b>	<b>4,317,273</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	1,520,018	0	0	1,520,018
Contracted Services	6200	310,626	0	0	310,626
Supplies and Materials	6300	56,921	1,053	0	57,974
Other Operating Costs	6400	7,930	150	0	8,080
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Health Services</b>		<b>1,895,495</b>	<b>1,203</b>	<b>0</b>	<b>1,896,698</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Debt Service Fund, Special Revenue Funds  
 FOR FISCAL YEAR 2021-2022**

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	\$3,914,298	\$0	\$0	\$3,914,298
Contracted Services	6200	80,367	0	0	80,367
Supplies and Materials	6300	527,800	0	0	527,800
Other Operating Costs	6400	(214,700)	0	0	(214,700)
Debt Service	6500	0	0	0	0
Capital Outlay	6600	2,500	0	0	2,500
<b>Total Student Transportation</b>		<b>4,310,265</b>	<b>0</b>	<b>0</b>	<b>4,310,265</b>
<b>Food Services:</b>	<b>35</b>				
Payroll Costs	6100	0	3,265,738	0	3,265,738
Contracted Services	6200	0	132,083	0	132,083
Supplies and Materials	6300	0	3,819,603	0	3,819,603
Other Operating Costs	6400	0	29,121	0	29,121
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Food Services</b>		<b>0</b>	<b>7,246,545</b>	<b>0</b>	<b>7,246,545</b>
<b>Co. &amp; Extracurricular Activities:</b>	<b>36</b>				
Payroll Costs	6100	2,755,000	5,000	0	2,760,000
Contracted Services	6200	336,162	15,016	0	351,178
Supplies and Materials	6300	811,397	542,000	0	1,353,397
Other Operating Costs	6400	1,558,081	245,000	0	1,803,081
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Co. &amp; Extracurricular Activities</b>		<b>5,460,640</b>	<b>807,016</b>	<b>0</b>	<b>6,267,656</b>
<b>General Administration:</b>	<b>41</b>				
Payroll Costs	6100	2,870,105	0	0	2,870,105
Contracted Services	6200	498,382	0	0	498,382
Supplies and Materials	6300	150,914	4,861	0	155,775
Other Operating Costs	6400	312,100	6,294	0	318,394
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total General Administration</b>		<b>3,831,501</b>	<b>11,155</b>	<b>0</b>	<b>3,842,656</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Debt Service Fund, Special Revenue Funds  
 FOR FISCAL YEAR 2021-2022**

	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	\$6,977,040	\$0	\$0	\$6,977,040
Contracted Services		6200	5,478,444	94,846	0	5,573,290
Supplies and Materials		6300	832,528	0	0	832,528
Other Operating Costs		6400	1,380,004	550	0	1,380,554
Debt Service		6500	0	0	0	0
Capital Outlay		6600	366,000	0	0	366,000
<b>Total Plant Maintenance</b>			<b>15,034,016</b>	<b>95,396</b>	<b>0</b>	<b>15,129,412</b>
<b>Security and Monitoring:</b>	<b>52</b>					
Payroll Costs		6100	116,414	0	0	116,414
Contracted Services		6200	829,127	177	0	829,304
Supplies and Materials		6300	52,350	0	0	52,350
Other Operating Costs		6400	25,050	180	0	25,230
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Security and Monitoring</b>			<b>1,022,941</b>	<b>357</b>	<b>0</b>	<b>1,023,298</b>
<b>Computer Services:</b>	<b>53</b>					
Payroll Costs		6100	2,089,200	0	0	2,089,200
Contracted Services		6200	408,255	0	0	408,255
Supplies and Materials		6300	503,295	0	0	503,295
Other Operating Costs		6400	30,325	0	0	30,325
Debt Service		6500	0	0	0	0
Capital Outlay		6600	16,000	0	0	16,000
<b>Total Computer Services</b>			<b>3,047,075</b>	<b>0</b>	<b>0</b>	<b>3,047,075</b>
<b>Community Services:</b>	<b>61</b>					
Payroll Costs		6100	137,200	0	0	137,200
Contracted Services		6200	2,850	0	0	2,850
Supplies and Materials		6300	8,974	38,879	0	47,853
Other Operating Costs		6400	4,700	18,081	0	22,781
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Community Services</b>			<b>153,724</b>	<b>56,960</b>	<b>0</b>	<b>210,684</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Debt Service Fund, Special Revenue Funds  
 FOR FISCAL YEAR 2021-2022**

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	29,525,000	29,525,000
Capital Outlay	6600	0	0	0	0
<b>Total Debt Service</b>		<b>0</b>	<b>0</b>	<b>29,525,000</b>	<b>29,525,000</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	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	25,000	0	0	25,000
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Contracted Instructional Services</b>		<b>25,000</b>	<b>0</b>	<b>0</b>	<b>25,000</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  
 DETAILED BUDGET SUMMARY  
 General Fund, Debt Service Fund, Special Revenue Funds  
 FOR FISCAL YEAR 2021-2022**

	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	\$170,000	\$0	\$0	\$170,000
<b>Total Payments to Fiscal Agent</b>			<b>170,000</b>	<b>0</b>	<b>0</b>	<b>170,000</b>
<b>Payments to Other School Districts:</b>						
School Districts:	94					
Contracted Services		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>						
Justice Programs:	95					
Contracted Services		6200	21,000	0	0	21,000
<b>Total Payments to Juvenile Justice Programs</b>			<b>21,000</b>	<b>0</b>	<b>0</b>	<b>21,000</b>
<b>Payments to Charter Schools:</b>						
Schools:	96					
Contracted Services		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>						
Increment Fund:	97					
Other Operating Costs		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>						
County Appraisal District:	99					
Other Operating Costs		6200	1,209,000	0	0	1,209,000
<b>Payments to County Appraisal District</b>			<b>1,209,000</b>	<b>0</b>	<b>0</b>	<b>1,209,000</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	\$107,666,913	\$3,270,738	\$0	\$110,937,651
Contracted Services		6200	10,064,375	253,334	0	10,317,709
Supplies and Materials		6300	5,134,626	6,454,780	0	11,589,406
Other Operating Costs		6400	4,389,389	427,013	0	4,816,402
Debt Service		6500	0	0	29,525,000	29,525,000
Capital Outlay		6600	389,000	0	0	389,000
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
<b>Total Estimated Appropriations/Transfers</b>			<b>\$127,644,303</b>	<b>\$10,405,865</b>	<b>\$29,525,000</b>	<b>\$167,575,168</b>

## **REVENUE**



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

	2021-2022 Budgeted	Percentage of Total Revenues	2020-2021 Budgeted	Percentage of Total Revenues
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local</b>				
Local Property Taxes	\$ 107,469,000	86.17%	\$ 104,729,000	84.51%
Gate Receipts	400,000	0.32%	429,000	0.35%
Tuition	200,000	0.16%	200,000	0.16%
Other Local	381,700	0.31%	1,068,712	0.86%
<b>Total Local Sources</b>	<b>108,450,700</b>	<b>86.95%</b>	<b>106,426,712</b>	<b>85.86%</b>
<b>5800 State</b>				
Available School Fund	2,654,828	2.13%	5,220,400	4.21%
Foundation School Program	2,557,755	2.05%	2,819,638	2.27%
TRS On Behalf	7,181,989	5.76%	7,176,696	5.79%
Other State	-	0.00%	-	0.00%
<b>Total State Sources</b>	<b>12,394,572</b>	<b>9.94%</b>	<b>15,216,734</b>	<b>12.27%</b>
<b>5900 Federal</b>				
Other Federal	3,890,000	3.12%	2,300,000	1.86%
<b>Total Federal Sources</b>	<b>3,890,000</b>	<b>3.12%</b>	<b>2,300,000</b>	<b>1.86%</b>
<b>Total Estimated Revenues</b>	<b>\$ 124,735,272</b>	<b>100%</b>	<b>\$ 123,943,446</b>	<b>100%</b>

**College Station Independent School District  
Tax Rate Summary and History  
2021-2022**

**ACTUAL TAX RATE COMPARISON**

	2021-2022	2020-2021	Change
Rate for Maintenance and Operations	0.95220	0.96600	-0.01380
Rate for Debt Service	0.26300	0.26300	0.00000
Total Tax Rate	<u>1.21520</u>	<u>1.22900</u>	<u>-0.01380</u>

**ROLLBACK RATE COMPARISON**

	VATR Rate	Proposed Rate
Maximum Compressed M&O Rate	0.95220	0.95220
Calculated Debt Service Tax Rate	0.27903	0.26300
Total	<u>1.23123</u>	<u>1.21520</u>

**TAX RATE HISTORY**

<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
1.32000	1.38000	1.36290	1.39600	1.39800	1.37200	1.23900

**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)**

**2020-2021 Values**

<b>Appraised Value</b>	<b>\$85,000</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$350,000</b>	<b>\$400,000</b>
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	60,000	75,000	175,000	275,000	325,000	375,000
Tax Rate	\$1.22900	\$1.22900	\$1.22900	\$1.22900	\$1.22900	\$1.22900
Tax Levy	\$737.40	\$921.75	\$2,150.75	\$3,379.75	\$3,994.25	\$4,608.75

**2021-2022 Values**

<b>Appraised Value</b>	<b>\$85,000</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$350,000</b>	<b>\$400,000</b>
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	60,000	75,000	175,000	275,000	325,000	375,000
Proposed Tax Rate	\$1.21520	\$1.21520	\$1.21520	\$1.21520	\$1.21520	\$1.21520
Proposed Tax Levy	\$729.12	\$911.40	\$2,126.60	\$3,341.80	\$3,949.40	\$4,557.00

Tax Levy Change	(\$8.28)	(\$10.35)	(\$24.15)	(\$37.95)	(\$44.85)	(\$51.75)
Percentage Change	-1.12%	-1.12%	-1.12%	-1.12%	-1.12%	-1.12%

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 2020 was \$328,178. Average home value in 2021 was \$341,636. This represents an increase in the average value of 4.1 percent.

## CERTIFIED TAX ROLL COMPARISON

2021

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$1,890,626,633	\$5,655,736,863	\$0	\$7,546,363,496	(\$537,233,238)	(\$1,198,357,741)	\$5,810,772,517	4.893%
NON-HOMESITES	\$1,823,399,825	\$4,094,341,665	\$0	\$5,917,741,490	(\$1,903,193,510)	\$0	\$4,014,547,980	2.921%
LAND - AGRICULTURAL	\$295,770,560		\$0	\$295,770,560	(\$288,642,808)	\$0	\$7,127,752	88.927%
LAND -TIMBER			\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY			\$595,217,483	\$595,217,483	\$0	\$0	\$595,217,483	-0.600%
MINERALS			\$5,856,916	\$5,856,916	\$0	\$0	\$5,856,916	-42.411%
NET TAXABLE	\$4,009,797,018	\$9,750,078,528	\$601,074,399	\$14,360,949,945	(\$2,729,069,556)	\$0	\$11,631,880,389	4.117%
LESS: FREEZE TAXABLE						(\$1,198,357,741)	(\$1,198,357,741)	7.106%
FREEZE ADJUSTED TAXABLE							\$10,433,522,648	3.784%

2020

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$1,845,791,533	\$5,276,591,089	\$0	\$7,122,382,622	(\$463,816,842)	(\$1,118,855,674)	\$5,539,710,106
NON-HOMESITES	\$1,666,488,175	\$4,073,050,773	\$0	\$5,739,538,948	(\$1,838,930,046)	\$0	\$3,900,608,902
LAND - AGRICULTURAL	\$244,941,460	\$0	\$0	\$244,941,460	(\$241,168,700)	\$0	\$3,772,760
LAND -TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$598,808,887	\$598,808,887	\$0	\$0	\$598,808,887
MINERALS	\$0	\$0	\$10,170,193	\$10,170,193	\$0	\$0	\$10,170,193
NET TAXABLE	\$3,757,221,168	\$9,349,641,862	\$608,979,080	\$13,715,842,110	(\$2,543,915,588)	\$0	\$11,171,926,522
LESS: FREEZE TAXABLE						(\$1,118,855,674)	(\$1,118,855,674)
FREEZE ADJUSTED TAXABLE							\$10,053,070,848

CHANGE

CHANGE	\$252,575,850	\$400,436,666	(\$7,904,681)	\$645,107,835	(\$185,153,968)	(\$79,502,067)	\$380,451,800
PERCENT CHANGE	6.722%	4.283%	-1.298%	4.703%	7.278%	7.106%	3.784%

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 2021-2022**

Object Category	Object Number	2021-2022		2020-2021	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$ 107,666,913	84.35%	\$ 106,973,877	85.05%
Contracted Services	6200	10,064,375	7.88%	9,263,640	7.37%
Supplies and Materials	6300	5,134,626	4.02%	5,333,265	4.24%
Other Operating Costs	6400	4,389,389	3.44%	3,689,814	2.93%
Debt Service	6500	-	0.00%	-	0.00%
Capital Outlay	6600	389,000	0.30%	512,159	0.41%
<b>Total Appropriations</b>		<b>\$ 127,644,303</b>	<b>100%</b>	<b>\$ 125,772,755</b>	<b>100%</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**  
**Appropriations by Functional Category - General Fund**  
**For Fiscal Year 2021-2022**

	Function Code	2021-2022		2020-2021	
		Total Appropriation	Percent of Approp.	Total Appropriation	Percent of Approp.
Instruction	11	\$ 75,962,493	59.51%	\$ 75,195,468	59.79%
Instructional Resources and Media Services	12	1,263,503	0.99%	963,733	0.77%
Curriculum and Staff Development	13	775,977	0.61%	818,684	0.65%
Instructional Leadership	21	2,233,064	1.75%	2,559,328	2.03%
School Leadership	23	6,944,889	5.44%	6,994,032	5.56%
Guidance and Counseling	31	4,283,720	3.36%	4,733,120	3.76%
Social Work Services	32	-	0.00%	-	0.00%
Health Services	33	1,895,495	1.48%	1,759,675	1.40%
Student Transportation	34	4,310,265	3.38%	4,349,465	3.46%
Co. & Extracurricular Activities	36	5,460,640	4.28%	5,380,249	4.28%
General Administration	41	3,831,501	3.00%	3,488,810	2.77%
Plant Maintenance	51	15,034,016	11.78%	13,964,348	11.10%
Security and Monitoring	52	1,022,941	0.80%	966,232	0.77%
Computer Services	53	3,047,075	2.39%	2,993,427	2.38%
Community Services	61	153,724	0.12%	151,184	0.12%
Debt Service	71	-	0.00%	-	0.00%
Facilities Acquisition and Construction	81	-	0.00%	-	0.00%
Contracted Instructional Services	91	25,000	0.02%	-	0.00%
Payments to Fiscal Agent	93	170,000	0.13%	105,000	0.08%
Payments to Juvenile Justice	95	21,000	0.02%	16,000	0.01%
Payments to Tax Increment Fund	97	-	0.00%	-	0.00%
Payments to County Appraisal District	99	1,209,000	0.95%	1,334,000	1.06%
<b>Total Appropriations</b>		<b>\$ 127,644,303</b>	<b>100%</b>	<b>\$ 125,772,755</b>	<b>100%</b>

## **DEBT REQUIREMENTS**



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICES REQUIREMENTS  
As of August 31, 2022**

Fiscal Yr. Ending 8/31	Series 2010 School Building Bonds		Series 2014 School Building Bonds		Series 2015 Refunding Bonds		Series 2016 School Building Bonds		Series 2016 Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022		117,500	2,270,000	2,393,338	3,730,000	950,525	1,750,000	1,752,506	1,100,000	1,464,975
2023		117,500	2,385,000	2,279,838	3,830,000	838,625	1,785,000	1,717,506	3,605,000	1,424,600
2024		117,500	2,500,000	2,160,588	3,945,000	713,725	1,875,000	1,628,256	3,775,000	1,244,350
2025		117,500	2,625,000	2,035,588	4,145,000	516,475	1,970,000	1,534,506	5,575,000	1,093,350
2026		117,500	2,730,000	1,930,588	4,350,000	309,225	2,070,000	1,436,006	5,855,000	814,600
2027		117,500	2,815,000	1,848,688	4,485,000	156,975	2,150,000	1,353,206	1,460,000	521,850
2028		117,500	2,910,000	1,750,163			2,215,000	1,288,706	1,535,000	448,850
2029		117,500	3,020,000	1,641,038			2,280,000	1,222,256	1,600,000	387,450
2030		117,500	3,135,000	1,527,788			2,375,000	1,131,056	1,665,000	323,450
2031	3,365,000	117,500	3,250,000	1,410,225			2,470,000	1,036,056	1,735,000	256,850
2032	2,510,000	50,200	3,380,000	1,280,225			2,565,000	937,256	1,810,000	187,450
2033			3,520,000	1,145,025			2,670,000	834,656	1,890,000	115,050
2034			3,660,000	1,004,225			2,750,000	754,556	1,945,000	58,350
2035			3,815,000	848,675			2,830,000	672,056		
2036			3,975,000	686,538			2,915,000	587,156		
2037			4,145,000	517,600			3,005,000	499,706		
2038			4,310,000	351,800			3,095,000	409,556		
2039			4,485,000	179,400			3,180,000	312,836		
2040							3,280,000	213,150		
2041							3,395,000	110,338		
2042										
<b>Totals</b>	<b>\$ 5,875,000</b>	<b>\$ 1,225,200</b>	<b>\$ 58,930,000</b>	<b>\$ 24,991,325</b>	<b>\$ 24,485,000</b>	<b>\$ 3,485,550</b>	<b>\$ 50,645,000</b>	<b>\$ 19,431,331</b>	<b>\$ 33,550,000</b>	<b>\$ 8,341,175</b>

Continued Below

Fiscal Yr. Ending 8/31	Series 2017 School Building Bonds		Series 2017 Refunding Bonds		Series 2020 Refunding Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	
2022	1,845,000	2,215,263		1,713,531	4,355,000	439,500	26,097,138
2023	1,940,000	2,123,013		1,713,531	2,150,000	221,750	26,131,363
2024	2,035,000	2,026,013		1,713,531	2,285,000	114,250	26,133,213
2025	2,140,000	1,924,263		1,713,531			25,390,213
2026	2,245,000	1,817,263		1,713,531			25,388,713
2027	2,360,000	1,705,013	4,570,000	1,713,531			25,256,763
2028	2,475,000	1,587,013	4,825,000	1,485,031			20,637,263
2029	2,575,000	1,488,013	5,085,000	1,243,781			20,660,038
2030	2,675,000	1,385,013	5,360,000	989,531			20,684,338
2031	2,785,000	1,278,013	2,175,000	828,731			20,707,375
2032	2,870,000	1,194,463	2,260,000	780,763			19,805,356
2033	2,955,000	1,108,363	6,000,000	690,138			20,928,281
2034	3,045,000	1,019,713	8,225,000	495,138			20,956,981
2035	3,140,000	924,556	8,450,000	292,825			18,973,113
2036	3,235,000	826,431	2,560,000	83,200			14,868,325
2037	3,340,000	721,294					12,228,600
2038	3,450,000	612,744					12,229,100
2039	3,560,000	500,619					12,227,856
2040	3,675,000	384,919					7,563,069
2041	3,800,000	260,888					7,566,225
2042	3,930,000	132,638					4,062,638
<b>Totals</b>	<b>\$ 60,075,000</b>	<b>\$ 25,235,500</b>	<b>\$ 45,510,000</b>	<b>\$ 17,150,325</b>	<b>\$ 8,790,000</b>	<b>\$ 775,500</b>	<b>\$ 388,495,907</b>

Total Bonds Outstanding at August 31, 2020

\$ 287,860,000

The Board of Trustees of College Station ISD has approved an order authorizing the redemption of outstanding bonds.  
The following bond series are eligible for refunding or early redemption:  
2010 Unlimited Tax School Building Bonds; 2011 Unlimited Tax School Building Bonds; 2012 Unlimited Refunding Building Bonds