

**College Station
Independent School District**

**Budget
For The
2006-2007
Fiscal Year**

**Considered by Board of School Trustees
August 28, 2006**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2006-2007
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OVERVIEW

2006-2007 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.

Future Vision from a Budget Perspective

Throughout the budget development process, an effort has been made to place the District in a financial position so that future growth needs can be met in an orderly manner. The 2006-2007 proposed budget provides a surplus of approximately three percent of total expenditures.

The need for future construction of new campuses has been discussed at some length throughout the District's Planning For Growth process. The budget surplus in the proposed 2006-2007 budget positions the District to absorb the recurring operating costs of a potential new elementary campus. It also positions the District to minimize the budget reduction measures that might otherwise be required to create capacity in the budget for the recurring costs associated with a potential new campus.

Growth

The District continues to experience growth in student enrollment. The preliminary enrollment statistics for the 2006-2007 school year continue to trend upward at an increasing rate. A comparison of student enrollment in elementary grade levels on the first day of instruction in the 2006-2007 school year with similar statistics from the first day of instruction for the 2005-2006 school year reveals an enrollment increase of 6.75 percent in the elementary grade levels. The overall rate of enrollment increase comparing these two starting dates for all grades levels reveals an overall rate of increase of 3.30 percent for all grade levels.

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.

The increasing rate at which student enrollment is growing is expected to accelerate the District's planning for facilities growth.

Property Values

The total taxable value of all property within the boundaries of the District continues to increase. The 2006 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 11.34 percent over the same category in 2005. This is a key factor for the District to continue its ability to generate revenues to fund operations.

Human Resources

The proposed budget provides a salary increase to teachers, librarians, nurses and counselors in response to House Bill 1, 79th Legislature, 3rd Called Session. The salary increases for these educators average approximately 7 percent. The budget proposal provides an increase in salary of 5 percent for all other employees.

One of the most important resources of the District is its faculty and staff. The District attempts to attract and retain the very best faculty and staff members possible. The proposed budget provides funding for a competitive compensation package with the goal of continuing to attract and retain the best educators to meet the needs of students in the District.

Student enrollment growth has created the need to add positions throughout the District. The proposed 2006-2007 budget provides funding for the staffing plan that includes approximately 21 new positions aimed at reducing class size at the secondary level, to meet the class size requirements in the elementary grade levels, and to meet identified needs in special areas.

The proposed District budget includes a contribution of \$325 per full-time employee per month toward the cost of the District's group health insurance plan made available through the Texas Teacher Retirement System.

Legislative Scenario

The budget development process has included the impact of House Bill 1. The implementation of House Bill 1 has provided a reduction in the property tax rate. It has also provided the Board of Trustees with some discretion in establishing the tax rate.

House Bill 1 provides some state aid to the District. However, the recapture provision is not eliminated. Approximately 17 percent of all Maintenance and Operations tax revenues collected from owners of taxable property located within the District are scheduled to be sent outside the District in the form of recapture payments during the 2006-2007 budget year.

Proposed Tax Rate Reduction

The proposed total tax rate of \$1.48 per one hundred dollars in taxable property valuation is broken down into the following components:

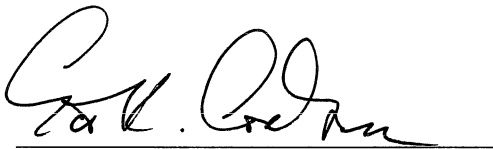
Maintenance and Operations	\$1.33
Debt Service	<u>0.15</u>
Total Rate	<u>\$1.48</u>

This proposed tax rate represents a total reduction of \$0.195 from the tax rate for 2005. This compares to tax rates for the last few years as follows:

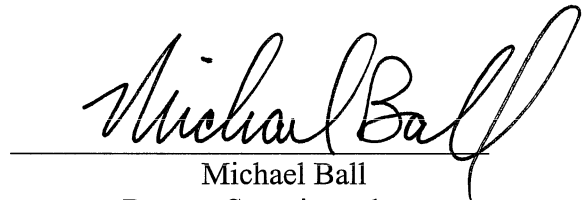
<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
\$1.75	\$1.75	\$1.79	\$1.79	\$1.77	\$1.77	\$1.675

Acknowledgments

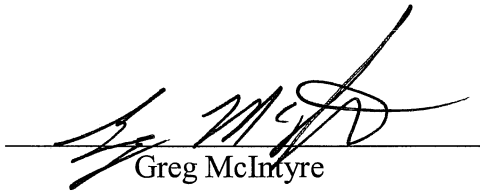
We appreciate the continuing support of the College Station Independent School District Board of Trustees, and the Community, for allowing the District to develop, implement, and maintain excellent educational opportunities to meet the unique needs of all students of the College Station Independent School District.



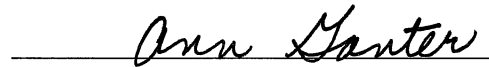
Dr. Eddie Coulson
Acting Superintendent



Michael Ball
Deputy Superintendent
Business and Operations



Greg McIntyre
Director of Personnel



Ann Ganter
Director of Public Relations
and Education Foundation

OFFICIAL BUDGET

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FOR THE FISCAL YEAR ENDING AUGUST 31, 2007**

	General Fund	Special Revenue	Proprietary Funds	Internal Service	Debt Service	Totals Memorandum Only
ESTIMATED REVENUES						
LOCAL/INTERMEDIATE						
Property Tax	\$59,066,116	\$0	\$0	\$0	\$6,661,592	\$65,727,708
Interest Earned	750,000	0	0	0	80,000	830,000
Child Nutrition		1,718,000	0	0	0	1,718,000
Co-Curricular	110,000	0	0	0	0	110,000
Other Revenues	335,000	703,420	1,208,535	311,061	0	2,558,016
TOTAL LOCAL/INTERMED.	60,261,116	2,421,420	1,208,535	311,061	6,741,592	70,943,724
STATE SOURCES						
Available School Fund	2,601,112	0	0	0	0	2,601,112
Technology Allotment		251,760	0	0	0	251,760
Foundation School Fund	6,587,044					6,587,044
TRS On-Behalf	2,525,770	0	0	0	0	2,525,770
Other State Revenues		25,000	0	0	0	25,000
TOTAL STATE	11,713,926	276,760	0	0	0	11,990,686
FEDERAL SOURCES						
National School Lunch/Breakfast		1,318,968	0	0	0	1,318,968
Other Federal	20,000	0	0	0	0	20,000
TOTAL FEDERAL	20,000	1,318,968	0	0	0	1,338,968
TOTAL ESTIMATED REVENUES	71,995,042	4,017,148	1,208,535	311,061	6,741,592	84,273,378
APPROPRIATIONS						
Payroll Costs	47,132,332	1,453,847	806,132	0	0	49,392,311
Contracted Services	4,843,088	139,347	39,400	25,093	0	5,046,928
Chapter 41 Recapture Payment	10,067,935	0	0	0	0	10,067,935
Materials and Supplies	3,033,983	2,313,084	251,080	57,275	0	5,655,422
Other Operating Costs	2,113,333	229,017	92,223	223,461	0	2,658,034
Debt Service	837,066	0	0	0	6,801,273	7,638,339
Capital Outlay	1,702,910	107,000	55,000	0	0	1,864,910
TOTAL APPROPRIATIONS	69,730,647	4,242,295	1,243,835	305,829	6,801,273	82,323,879
OTHER SOURCES (USES)	0	0	0	0	0	0
EXCESS (DEFICIENCY)	2,264,395	(225,147)	(35,300)	5,232	(59,681)	1,949,499
EST. FUND BALANCE 09/01/2006	20,578,000	1,282,000	376,000	752,000	2,277,000	25,265,000
EST. FUND BALANCE 08/31/2007	\$22,842,395	\$1,056,853	\$340,700	\$757,232	\$2,217,319	\$27,214,499

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2006-2007**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$59,066,116		\$6,661,592	\$65,727,708
Interest Earnings	750,000		80,000	830,000
Gate Receipts	110,000			110,000
Tuition	160,000			160,000
Child Nutrition		1,718,000		1,718,000
Rental Fees	39,000			39,000
Fees	26,000			26,000
Campus Activities				0
Miscellaneous Local	110,000	703,420		813,420
5700 Total Local	60,261,116	2,421,420	6,741,592	69,424,128
5800 State				
Available School Fund Revenue	2,601,112			2,601,112
Additional State Aid for Tax Red.	3,739,933			3,739,933
Salary Allotment	1,500,000			1,500,000
Staff Allotment	244,000			244,000
Hold Harmless Additional State Aid	160,911			160,911
"New" Salary Transition Entitlement	177,173			177,173
HB1 Additional Aid	765,027			765,027
Technology Allotment		251,760		251,760
TRS On-Behalf	2,525,770			2,525,770
Child Nutrition		25,000		25,000
5800 Total State	11,713,926	276,760	0	11,990,686
5900 Federal				
National School Lunch/Breakfast		1,181,500		1,181,500
USDA Commodities		137,468		137,468
Vocational				0
Other Federal	20,000			20,000
				0
5900 Total Federal	20,000	1,318,968	0	1,338,968
5000 Total Estimated Revenues	\$71,995,042	\$4,017,148	\$6,741,592	\$82,753,782

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2006-2007**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
APPROPRIATIONS:					
Instruction:					
	11				
Payroll Costs	6100	\$31,947,700	\$20,000	\$0	\$31,967,700
Contracted Services	6200	569,516	12,200	0	581,716
Supplies and Materials	6300	1,284,728	602,787	0	1,887,515
Other Operating Costs	6400	152,677	116,567	0	269,244
Debt Service	6500	0	0	0	0
Capital Outlay	6600	43,368	0	0	43,368
Total Instruction		33,997,989	751,554	0	34,749,543
Instructional Resources and Media Services:					
	12				
Payroll Costs	6100	933,789	0	0	933,789
Contracted Services	6200	17,236	1,750	0	18,986
Supplies and Materials	6300	48,020	43,099	0	91,119
Other Operating Costs	6400	7,175	500	0	7,675
Debt Service	6500	0	0	0	0
Capital Outlay	6600	92,627	15,000	0	107,627
Total Instructional Resources/Media Services		1,098,847	60,349	0	1,159,196
Curriculum/Staff Dev.:					
	13				
Payroll Costs	6100	316,348	0	0	316,348
Contracted Services	6200	43,400	2,500	0	45,900
Supplies and Materials	6300	78,613	250	0	78,863
Other Operating Costs	6400	204,984	21,950	0	226,934
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		643,345	24,700	0	668,045
Instructional Leadership:					
	21				
Payroll Costs	6100	897,977	0	0	897,977
Contracted Services	6200	36,051	0	0	36,051
Supplies and Materials	6300	70,976	0	0	70,976
Other Operating Costs	6400	34,537	0	0	34,537
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,039,541	0	0	1,039,541

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2006-2007**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23					
Payroll Costs		6100	\$3,091,337	\$0	0	\$3,091,337
Contracted Services		6200	25,860	0	0	25,860
Supplies and Materials		6300	49,022	9,420	0	58,442
Other Operating Costs		6400	33,330	14,900	0	48,230
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total School Leadership			3,199,549	24,320	0	3,223,869
Guidance and Counseling:	31					
Payroll Costs		6100	1,690,138	0	0	1,690,138
Contracted Services		6200	63,436	0	0	63,436
Supplies and Materials		6300	32,924	0	0	32,924
Other Operating Costs		6400	20,626	100	0	20,726
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Guidance and Counseling			1,807,124	100	0	1,807,224
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	596,426	0	0	596,426
Contracted Services		6200	10,498	0	0	10,498
Supplies and Materials		6300	13,713	100	0	13,813
Other Operating Costs		6400	3,323	0	0	3,323
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Health Services			623,960	100	0	624,060

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2006-2007**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34				
Payroll Costs	6100	\$1,041,077	\$0	\$0	\$1,041,077
Contracted Services	6200	53,500	0	0	53,500
Supplies and Materials	6300	167,784	0	0	167,784
Other Operating Costs	6400	60,773	300	0	61,073
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Student Transportation		1,323,134	300	0	1,323,434
Food Services:	35				
Payroll Costs	6100	0	1,415,554	0	1,415,554
Contracted Services	6200	0	122,897	0	122,897
Supplies and Materials	6300	0	1,507,428	0	1,507,428
Other Operating Costs	6400	0	26,000	0	26,000
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	92,000	0	92,000
Total Food Services		0	3,163,879	0	3,163,879
Co. & Extracurricular Activities:	36				
Payroll Costs	6100	785,546	0	0	785,546
Contracted Services	6200	117,866	0	0	117,866
Supplies and Materials	6300	328,868	148,400	0	477,268
Other Operating Costs	6400	595,717	47,000	0	642,717
Debt Service	6500	0	0	0	0
Capital Outlay	6600	75,000	0	0	75,000
Total Co. & Extracurricular Activities		1,902,997	195,400	0	2,098,397
General Administration:	41				
Payroll Costs	6100	1,279,741	0	0	1,279,741
Contracted Services	6200	912,883	0	0	912,883
Supplies and Materials	6300	133,376	500	0	133,876
Other Operating Costs	6400	230,828	1,000	0	231,828
Debt Service	6500	0	0	0	0
Capital Outlay	6600	55,000	0	0	55,000
Total General Administration		2,611,828	1,500	0	2,613,328

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2006-2007**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51					
Payroll Costs		6100	\$3,863,580	\$0	\$0	\$3,863,580
Contracted Services		6200	2,636,229	0	0	2,636,229
Supplies and Materials		6300	742,881	0	0	742,881
Other Operating Costs		6400	406,721	700	0	407,421
Debt Service		6500	0	0	0	0
Capital Outlay		6600	359,915	0	0	359,915
Total Plant Maintenance			8,009,326	700	0	8,010,026
Security and Monitoring:	52					
Payroll Costs		6100	5,586	18,293	0	23,879
Contracted Services		6200	3,183	0	0	3,183
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 Security and Monitoring			8,769	18,293	0	27,062
Computer Services:	53					
Payroll Costs		6100	497,437	0	0	497,437
Contracted Services		6200	353,430	0	0	353,430
Supplies and Materials		6300	78,200	0	0	78,200
Other Operating Costs		6400	10,572	0	0	10,572
Debt Service		6500	0	0	0	0
Capital Outlay		6600	15,000	0	0	15,000
Total Computer Services			954,639	0	0	954,639
Community Services:	61					
Payroll Costs		6100	185,650	0	0	185,650
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	4,878	1,100	0	5,978
Other Operating Costs		6400	9,992	0	0	9,992
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Community Services			200,520	1,100	0	201,620

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2006-2007**

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	837,066	0	6,801,273	7,638,339
Capital Outlay	6600	0	0	0	0
Total Debt Service		837,066	0	6,801,273	7,638,339
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	1,062,000	0	0	1,062,000
Total Facilities Acq./Construction		1,062,000	0	0	1,062,000
Contracted Instructional Services:	91				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	10,067,935	0	0	10,067,935
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		10,067,935	0	0	10,067,935
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 2006-2007**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
Agent:	93					
Other Operating Costs		6400	\$0	\$0	\$0	\$0
Total Payments to Fiscal Agent			0	0	0	0
Payments to Other School Districts:						
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:						
Justice Programs:	95					
Contracted Services		6200	0	0	0	0
Total Payments to Juvenile Justice Programs			0	0	0	0
Payments to Charter Schools:						
Schools:	96					
Contracted Services		6200	0	0	0	0
Payments to Charter Schools			0	0	0	0
Payments to Tax Increment Fund:						
Increment Fund:	97					
Other Operating Costs		6400	342,078	0	0	342,078
Payments to Tax Increment Fund			342,078	0	0	342,078
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$47,132,332	\$1,453,847	\$0	\$48,586,179
Contracted Services		6200	14,911,023	139,347	0	15,050,370
Supplies and Materials		6300	3,033,983	2,313,084	0	5,347,067
Other Operating Costs		6400	2,113,333	229,017	0	2,342,350
Debt Service		6500	837,066	0	6,801,273	7,638,339
Capital Outlay		6600	1,702,910	107,000	0	1,809,910
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$69,730,647	\$4,242,295	\$6,801,273	\$80,774,215

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2007**

	Special Revenue Funds			Total Special Revenue
	240 Child Nutrition	411 Technology	461 Campus Activity	
ESTIMATED REVENUES				
LOCAL/INTERMEDIATE				
Property Tax				\$0
TIF Payment				0
Child Nutrition	\$1,718,000			1,718,000
Co-Curricular				0
Other Revenues			\$703,420	703,420
TOTAL LOCAL/INTERMED.	1,718,000	0	703,420	2,421,420
STATE SOURCES				0
Available School Fund				0
Technology Allotment (\$27.42/ADA)		\$251,760		251,760
TRS On-Behalf				0
Other State Revenues	25,000			25,000
TOTAL STATE	25,000	251,760	0	276,760
FEDERAL SOURCES				
National School Lunch/Breakfast	1,318,968			1,318,968
Other Federal				0
TOTAL FEDERAL	1,318,968	0	0	1,318,968
TOTAL ESTIMATED REVENUES	3,061,968	251,760	703,420	4,017,148
APPROPRIATIONS				
Payroll Costs	1,415,554		38,293	1,453,847
Contracted Services	122,897		16,450	139,347
Chapter 41 Recapture Payment				0
Materials and Supplies	1,507,428	365,760	439,896	2,313,084
Other Operating Costs	26,000		203,017	229,017
Debt Service				0
Capital Outlay	92,000		15,000	107,000
TOTAL APPROPRIATIONS	3,163,879	365,760	712,656	4,242,295
OTHER SOURCES (USES)				0
EXCESS (DEFICIENCY)	(101,911)	(114,000)	(9,236)	(225,147)
EST. FUND BALANCE 09/01/2006	640,000	114,000	528,000	1,282,000
EST. FUND BALANCE 08/31/2007	\$538,089	\$0	\$518,764	\$1,056,853

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2007**

	Proprietary Funds		Total Proprietary Funds
	714 Kids Klub	713 Community Ed	
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax			0
TIF Payment			0
Child Nutrition			0
Co-Curricular			0
Other Revenues	\$766,405	\$442,130	\$1,208,535
TOTAL LOCAL/INTERMED.	766,405	442,130	1,208,535
STATE SOURCES			0
Available School Fund			0
Technology Allotment			0
TRS On-Behalf			0
Other State Revenues			0
TOTAL STATE	0	0	0
FEDERAL SOURCES			
National School Lunch/Breakfast			0
Other Federal			0
TOTAL FEDERAL	0	0	0
TOTAL ESTIMATED REVENUES	766,405	442,130	1,208,535
APPROPRIATIONS			
Payroll Costs	525,252	280,880	806,132
Contracted Services	25,000	14,400	39,400
Chapter 41 Recapture Payment			0
Materials and Supplies	163,630	87,450	251,080
Other Operating Costs	52,523	39,700	92,223
Debt Service			0
Capital Outlay	55,000		55,000
TOTAL APPROPRIATIONS	821,405	422,430	1,243,835
OTHER SOURCES (USES)			0
EXCESS (DEFICIENCY)	(55,000)	19,700	(35,300)
EST. FUND BALANCE 09/01/2006	264,000	112,000	376,000
EST. FUND BALANCE 08/31/2007	\$209,000	\$131,700	\$340,700

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2007**

	Internal Service Funds		Total Internal Service
	752 Print Shop	773 Workers Compensation	
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax			0
TIF Payment			0
Child Nutrition			0
Co-Curricular			0
Other Revenues	\$85,000	\$226,061	\$311,061
TOTAL LOCAL/INTERMED.	85,000	226,061	311,061
STATE SOURCES			0
Available School Fund			0
Technology Allotment			0
TRS On-Behalf			0
Other State Revenues			0
TOTAL STATE	0	0	0
FEDERAL SOURCES			
National School Lunch/Breakfast			0
Other Federal			0
TOTAL FEDERAL	0	0	0
TOTAL ESTIMATED REVENUES	85,000	226,061	311,061
APPROPRIATIONS			
Payroll Costs			0
Contracted Services	21,493	3,600	25,093
Chapter 41 Recapture Payment			0
Materials and Supplies	57,275		57,275
Other Operating Costs	1,000	222,461	223,461
Debt Service			0
Capital Outlay			0
TOTAL APPROPRIATIONS	79,768	226,061	305,829
OTHER SOURCES (USES)			0
EXCESS (DEFICIENCY)	5,232	0	5,232
EST. FUND BALANCE 09/01/2006	519,000	233,000	752,000
EST. FUND BALANCE 08/31/2007	\$524,232	\$233,000	\$757,232

REVENUE

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

	2006-2007	Percentage of Total Revenues	2005-2006	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$59,066,116	82.04%	\$58,892,529	90.85%
Gate Receipts	110,000	0.15%	100,000	0.15%
Tuition	160,000	0.22%	160,000	0.25%
Other Local	925,000	1.28%	424,000	0.65%
Total Local Sources	60,261,116	83.70%	59,576,529	91.91%
5800 State				
Available School Fund	2,601,112	3.61%	1,936,000	2.99%
Foundation School Fund	6,587,044	9.15%	717,000	1.11%
TRS On Behalf	2,525,770	3.51%	2,452,205	3.78%
Other State	0	0.00%	118,750	0.18%
Total State Sources	11,713,926	16.27%	5,223,955	8.06%
5900 Federal				
Other Federal	20,000	0.03%	20,000	0.03%
Total Federal Sources	20,000	0.03%	20,000	0.03%
Total Estimated Revenues	\$71,995,042	100.00%	\$64,820,484	100.00%

**College Station Independent School District
Tax Rate Summary and History
2006-2007**

ACTUAL TAX RATE COMPARISON

	2005-2006	Proposed 2006-2007	Change
Rate for Maintenance and Operations	1.500	1.330	(0.170)
Rate for Debt Service	0.175	0.150	(0.025)
Total Tax Rate	<u>1.675</u>	<u>1.480</u>	<u>(0.195)</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	\$1.3679	\$1.3300
Calculated Debt Service Tax Rate	0.1623	0.1500
Total	<u>\$1.5303</u>	<u>\$1.4800</u>

TAX RATE HISTORY

98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
\$1.78	\$1.75	\$1.75	\$1.79	\$1.79	\$1.77	\$1.77	\$1.675

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2006-2007

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$163,158	\$178,030	9.1151%
Average Taxable Value of Residences	\$147,235	\$161,361	9.5942%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.675</u>	<u>\$1.480</u>	<u>-11.6418%</u>
Taxes Due on Average Residence	\$2,466.19	\$2,388.14	-3.1645%
Increase (Decrease) in Annual Taxes		(\$78.04)	

Please note that all residence values did not change from the prior year, or change by the average above. The average home value is influenced by the revaluation of existing homes, and the value of new homes constructed during the year. The taxable value of an individual home can only be determined by reviewing your appraisal notice or by contacting the Brazos County Appraisal District.

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or taxable value.

**College Station Independent School District
Comparison of Tax Levy
On Various Residence Values
At Average Increase In Home Value
(Where Taxpayer is Under 65 Years of Age)**

2005-2006 Values

Appraised Value	\$50,000	\$85,000	\$100,000	\$150,000	\$200,000	\$250,000
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	35,000	70,000	85,000	135,000	185,000	235,000
Tax Rate	\$1.675	\$1.675	\$1.675	\$1.675	\$1.675	\$1.675
Tax Levy	\$586.25	\$1,172.50	\$1,423.75	\$2,261.25	\$3,098.75	\$3,936.25

2006-2007 Values

Appraised Value	\$54,558	\$92,748	\$109,115	\$163,673	\$218,230	\$272,788
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	39,558	77,748	94,115	148,673	203,230	257,788
Proposed Tax Rate	\$1.480	\$1.480	\$1.480	\$1.480	\$1.480	\$1.480
Proposed Tax Levy	\$585.45	\$1,150.67	\$1,392.90	\$2,200.36	\$3,007.81	\$3,815.26

Tax Levy Change	(\$0.80)	(\$21.83)	(\$30.85)	(\$60.89)	(\$90.94)	(\$120.99)
Percentage Change	-0.14%	-1.86%	-2.17%	-2.69%	-2.93%	-3.07%

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 2006 was \$178,030. Average home value in 2005 was \$163,158. This represents an increase in the average value of 9.1151 percent.

CERTIFIED TAX ROLL COMPARISON 2006 VERSUS 2005

2006

CATEGORY	2006			2005			FREEZE ADJUSTED TAXABLE VALUE	FREEZE VALUE	EXEMPT	MARKET VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
	LAND	IMPROVEMENTS	OTHER	LAND	IMPROVEMENTS	OTHER						
HOMESITES	\$458,375,750	\$2,065,581,368	\$0	\$2,523,957,118			\$2,062,493,482	(\$273,530,255)	(\$187,933,381)	\$2,523,957,118	\$2,062,493,482	14.349%
NON-HOMESITES	\$654,159,225	\$1,526,867,898	\$0	\$2,181,027,123			\$1,722,776,669		(\$458,250,454)	\$2,181,027,123	\$1,722,776,669	9.517%
LAND - AGRICULTURAL	\$116,679,120	\$0	\$0	\$116,679,120			\$2,246,440		(\$114,432,680)	\$116,679,120	\$2,246,440	-3.915%
LAND - TIMBER	\$0	\$0	\$0	\$0			\$0		\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$414,394,057	\$414,394,057			\$414,394,057		\$0	\$414,394,057	\$414,394,057	4.751%
MINERALS	\$0	\$0	\$20,036,339	\$20,036,339			\$20,036,339		\$0	\$20,036,339	\$20,036,339	15.225%
NET TAXABLE	\$1,229,214,095	\$3,592,449,266	\$434,430,396	\$5,256,093,757			\$4,495,477,242	(\$273,530,255)	(\$760,616,515)	\$5,256,093,757	\$4,495,477,242	11.735%
LESS: FREEZE TAXABLE								(\$273,530,255)			(\$273,530,255)	18.274%
FREEZE ADJUSTED TAXABLE											\$4,221,946,987	11.336%

2005

CATEGORY	2005			2004			FREEZE ADJUSTED TAXABLE VALUE	FREEZE VALUE	EXEMPT	MARKET VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
	LAND	IMPROVEMENTS	OTHER	LAND	IMPROVEMENTS	OTHER						
HOMESITES	\$414,676,530	\$1,797,131,967	\$0	\$2,211,908,397			\$1,803,690,787	(\$231,268,429)	(\$176,849,181)	\$2,211,908,397	\$1,803,690,787	
NON-HOMESITES	\$616,351,010	\$1,399,603,608	\$0	\$2,015,954,618			\$1,573,062,814		(\$442,891,804)	\$2,015,954,618	\$1,573,062,814	
LAND - AGRICULTURAL	\$107,661,850	\$0	\$0	\$107,661,850			\$2,337,980		(\$105,323,870)	\$107,661,850	\$2,337,980	
LAND - TIMBER	\$0	\$0	\$0	\$0			\$0		\$0	\$0	\$0	
PERSONAL PROPERTY	\$0	\$0	\$395,597,594	\$395,597,594			\$395,597,594		\$0	\$395,597,594	\$395,597,594	
MINERALS	\$0	\$0	\$17,388,953	\$17,388,953			\$17,388,953		\$0	\$17,388,953	\$17,388,953	
NET TAXABLE	\$1,138,689,390	\$3,196,735,475	\$412,986,547	\$4,748,411,412			\$4,023,346,557	(\$231,268,429)	(\$725,064,855)	\$4,748,411,412	\$4,023,346,557	
LESS: FREEZE TAXABLE								(\$231,268,429)			(\$231,268,429)	
FREEZE ADJUSTED TAXABLE											\$3,792,078,128	

CHANGE

CHANGE	\$90,524,705	\$395,713,791	\$21,443,849	\$507,682,345			\$429,868,859	(\$42,261,826)	(\$35,551,660)	\$507,682,345	\$429,868,859	
PERCENT CHANGE	7.950%	12.379%	5.192%	10.692%				18.274%	4.903%	10.692%	11.336%	

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 2006-2007**

Object Category	Object Number	2006-2007		2005-2006	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$47,132,332	67.59%	\$42,708,292	66.78%
Contracted Services	6200	14,911,023	21.38%	14,348,544	22.44%
Supplies and Materials	6300	3,033,983	4.35%	2,678,862	4.19%
Other Operating Costs	6400	2,113,333	3.03%	2,003,683	3.13%
Debt Service	6500	837,066	1.20%	864,565	1.35%
Capital Outlay	6600	1,702,910	2.44%	1,350,837	2.11%
Total Appropriations		\$69,730,647	100.00%	\$63,954,783	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2006-2007

	Function Code	2006-2007		2005-2006	
		Total Appropriation	% of Approp.	Total Appropriation	% of Approp.
Instruction	11	33,997,989	48.76%	30,669,842	47.96%
Instructional Resources and Media Services	12	1,098,847	1.58%	883,132	1.38%
Curriculum and Staff Development	13	643,345	0.92%	671,812	1.05%
Instructional Leadership	21	1,039,541	1.49%	891,968	1.39%
School Leadership	23	3,199,549	4.59%	2,950,472	4.61%
Guidance and Counseling	31	1,807,124	2.59%	1,730,635	2.71%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	623,960	0.89%	594,119	0.93%
Student Transportation	34	1,323,134	1.90%	1,252,407	1.96%
Food Services	35	0	0.00%	0	0.00%
Co. & Extracurricular Activities	36	1,902,997	2.73%	1,735,229	2.71%
General Administration	41	2,611,828	3.75%	2,422,356	3.79%
Plant Maintenance	51	8,009,326	11.49%	6,682,540	10.45%
Security and Monitoring	52	8,769	0.01%	57,854	0.09%
Computer Services	53	954,639	1.37%	771,611	1.21%
Community Services	61	200,520	0.29%	193,491	0.30%
Debt Service	71	837,066	1.20%	864,565	1.35%
Facilities Acquisition and Construction	81	1,062,000	1.52%	1,140,800	1.78%
Contracted Instructional Services	91	10,067,935	14.44%	10,099,872	15.79%
Payments to Tax Increment Fund	97	342,078	0.49%	342,078	0.53%
Total Appropriations		69,730,647	100.00%	63,954,783	100.00%

DEBT REQUIREMENTS

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE REQUIREMENTS
As of August 31, 2006**

Fiscal Yr. Ending 8/31	Series 1996		Series 1997		Series 1999		Series 2002		Series 2004		Series 2004		Series 2004		Totals
	Building Bonds Principal	Interest	Building Bonds Principal	Interest	Building Bonds Principal	Interest	Refunding Bonds Principal	Interest	Building Bonds Principal	Interest	Refunding Bonds Principal	Interest	Refunding Bonds Principal	Interest	
2007		206,550	700,000	253,538	325,000	278,330	1,930,000	298,661	545,000	500,575	890,000	773,619	890,000	773,619	6,701,273
2008		206,550		220,288	345,000	258,424	2,025,000	199,786	565,000	486,950	1,670,000	735,219	1,670,000	735,219	6,712,217
2009		206,550		220,288	360,000	237,293	2,145,000	95,536	580,000	472,825	1,745,000	681,813	1,745,000	681,813	6,744,305
2010		206,550		220,288	375,000	218,213	745,000	26,546	595,000	456,875	1,825,000	616,081	1,825,000	616,081	5,284,553
2011		206,550		220,288	395,000	202,744	130,000	8,418	610,000	439,025	1,895,000	536,978	1,895,000	536,978	4,644,003
2012		206,550		220,288	410,000	186,450	130,000	2,827	630,000	414,625	2,005,000	445,125	2,005,000	445,125	4,650,865
2013		206,550		220,288	430,000	169,538			645,000	389,425	2,120,000	342,000	2,120,000	342,000	4,522,801
2014		206,550		220,288	450,000	151,800			670,000	363,625	2,235,000	233,125	2,235,000	233,125	4,530,388
2015		206,550		220,288	475,000	133,238			695,000	340,175	2,300,000	119,750	2,300,000	119,750	4,490,001
2016		206,550		220,288	500,000	113,644			720,000	315,155	1,245,000	31,125	1,245,000	31,125	4,476,762
2017	1,445,000	206,550	1,200,000	169,662	525,000	93,019			745,000	288,515					4,672,746
2018	1,530,000	141,525	1,200,000	115,663	550,000	71,363			780,000	260,205					4,648,756
2019	1,615,000	72,675	1,235,000	58,663	575,000	48,675			810,000	229,785					4,644,798
2020					605,000	24,956			845,000	197,385					1,672,341
2021									880,000	162,740					1,042,740
2022									920,000	125,780					1,045,780
2023									960,000	86,220					1,046,220
2024									1,005,000	44,220					1,049,220
Totals	\$4,590,000	\$2,486,250	\$5,460,000	\$2,580,118	\$6,320,000	\$2,187,687	\$7,105,000	\$631,774	\$13,200,000	\$5,574,105	\$17,930,000	\$4,514,835	\$17,930,000	\$4,514,835	\$72,579,769
Outstanding Principal															\$54,605,000