

**College Station
Independent School District**

**Budget
For The
2008-2009
Fiscal Year**

**Considered by Board of School Trustees
August 19, 2008**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Ms. Charlotte Slack, President
Mr. Marc Chaloupka, Vice President
Mr. Randall Pitcock, Secretary
Ms. Mary Broussard, Trustee
Dr. Valerie Jochen, Trustee
Mr. Tim Jones, Trustee
Dr. Garland Watson, Trustee

SUPERINTENDENT

Dr. Eddie Coulson

DEPUTY SUPERINTENDENTS

Greg McIntyre, Curriculum, Instruction and Personnel
Michael Ball, Business and Operations

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2008-2009
TABLE OF CONTENTS**

	Page No.
OVERVIEW	
Budget Overview	5
OFFICIAL BUDGET	
Combined Budget of Revenues and Appropriations	10
Official Budget	11
REVENUE	
Sources of Revenue	23
Tax Rate Summary and History	24
Impact of Proposed Tax Levy on Average Residence	25
Comparison of Tax Levy on Various Home Values	26
Certified Tax Roll Comparison	27
APPROPRIATIONS	
Appropriations by Object Category – General Fund	29
Appropriations by Functional Category – General Fund	30
DEBT REQUIREMENTS	
Debt Service Requirements	32

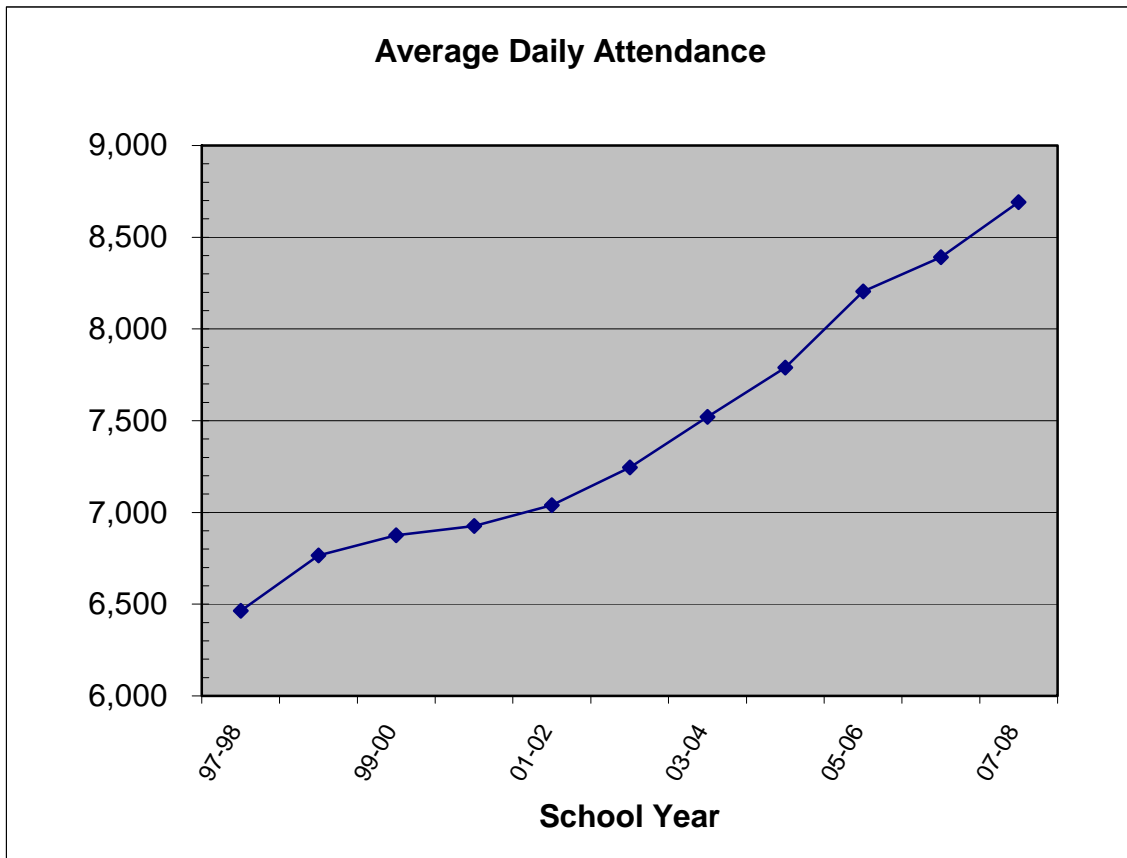
OVERVIEW

2008-2009 BUDGET OVERVIEW

One of the by-products of the budgeting process is the opportunity for the District to communicate to the community, staff and students some of the District's strengths and challenges in an environment that promotes trust.

Growth

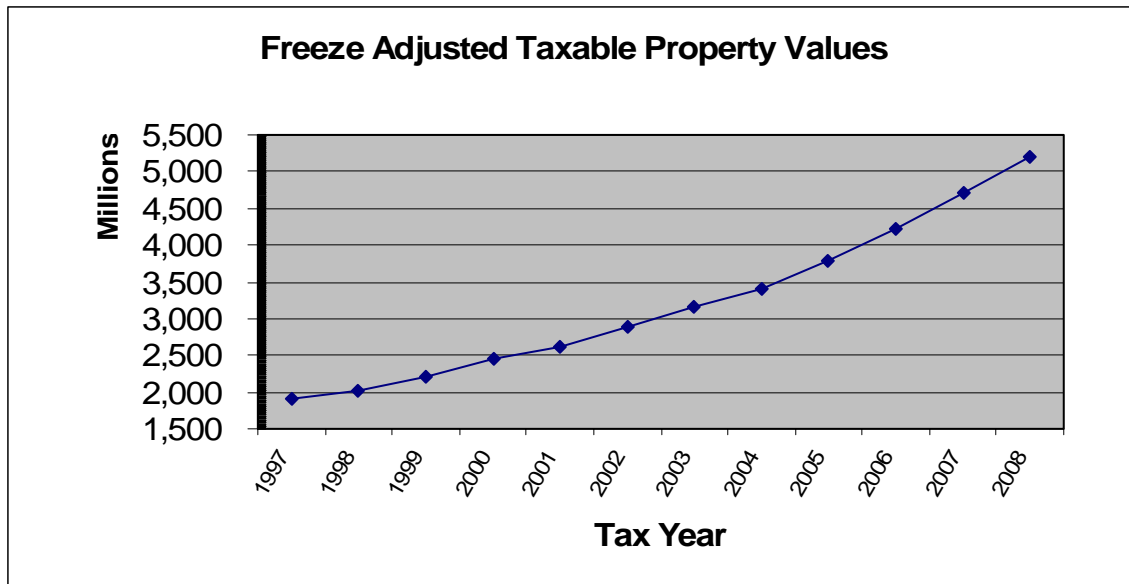
The District continues to experience growth in student enrollment and average daily attendance (ADA.) The preliminary enrollment projections for the 2008-2009 school year continue to trend upward. ADA for the 2007-2008 school year increased over the 2006-2007 school year by 3.56 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2003-2004 school year and ending with the 2007-2008 school year of 3.71 percent. The chart below provides a visual depiction of the District's ADA statistics for the past ten years.



Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD want their children to be a part of the District. Every effort is made by the District to provide a safe and healthy learning environment that encourages academic, social and emotional success for each student.

Property Values

The total taxable value of all property within the boundaries of the District continues to increase. The 2008 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 10.17 percent over the same category in 2007. The District has experienced an average rate of increase in freeze adjusted taxable value of 10.51 percent over that previous five years. This is a key factor for the District to continue its ability to generate revenues to fund its debt service.



Legislative Scenario

The budget development process has included the impact of House Bill 1, 79th Texas Legislature, 3rd Called Session. A major provision of House Bill 1 is the imposition of Target Revenue amounts for public school districts in Texas. General Fund revenues from state aid and local tax revenues are capped at the Target Revenue amount per student in weighted average daily attendance (WADA.) General Fund revenues are limited to the product of the Target Revenue amount multiplied by the number of students in weighted average daily attendance. If local property taxes are below that amount, the state provides funding to make up the difference. If local property taxes exceed that amount, a district must pay the excess back through recapture payments.

House Bill 1 provides some state aid to the District. However, the recapture provision is not eliminated. Approximately 16 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 2008-2009 budget year.

The implementation of House Bill 1 has provided a reduction in the property tax rate. It has also provided the Board of Trustees with limited discretion in establishing the tax rate. The proposed tax rate for Maintenance and Operations of \$1.00005 does not include an additional levy of \$0.04 available under the provisions of House Bill 1.

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 in an orderly manner to support the success of future students.

The need for future construction of new campuses is now a reality. The construction of the District's seventh elementary school, Creek View Elementary School, is currently underway.

Past planning efforts have enabled The District to be positioned financially to address the budget needs presented by enrollment growth. The District currently is engaged in a planning process lead by the Long Range Educational Planning Committee. That planning process is focused on developing recommendations that will enable The District to meet future needs resultant from continued growth in student enrollment.

Human Resources

The proposed budget provides an average salary increase to teachers, librarians, nurses and counselors of approximately 4 percent. The budget proposal provides an increase in compensation for other employees based on 4 percent of current salary.

Student enrollment growth has created the need to add positions throughout the District. The proposed 2008-2009 budget provides funding for the staffing plan 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 monthly contribution of \$325 per employee toward the cost of the District's group health insurance plan made available through the Texas Teacher Retirement System. This monthly contribution is available to employees regularly scheduled to work 20 or more hours per week.

Proposed Tax Rate Reduction

The proposed total tax rate of \$1.22105 per one hundred dollars in taxable property valuation is comprised of the following components:

Maintenance and Operations	\$1.00005
Debt Service	<u>0.22100</u>
Total Rate	<u>\$1.22105</u>

This proposed tax rate represents a total reduction of two cents from the tax rate for 2007. This compares to tax rates for the last few years as follows:

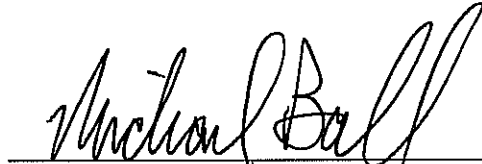
<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
\$1.75	\$1.79	\$1.79	\$1.77	\$1.77	\$1.675	\$1.48	\$1.24105

Acknowledgments

We appreciate the continuing support of the College Station Independent School District Board of Trustees, and the Community, for continuing to make resources available to the District to facilitate the success of each student. Our pledge is to be good stewards of the resources entrusted to us as we develop, implement, and maintain excellent educational opportunities to meet the unique needs of all students of the College Station Independent School District.



Dr. Eddie Coulson
Superintendent



Michael Ball
Deputy Superintendent
Business and Operations

OFFICIAL BUDGET

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FOR THE FISCAL YEAR ENDING AUGUST 31, 2009**

	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	\$54,543,110	\$0	\$0	\$0	\$0	\$12,053,425	\$66,596,535
Interest Earned	1,500,000	0	1,700,000	0	0	90,000	3,290,000
Child Nutrition		2,080,300	0	0	0	0	2,080,300
Co-Curricular	130,000	0	0	0	0	0	130,000
Other Revenues	500,000	760,872	0	1,311,080	343,861	0	2,915,813
TOTAL LOCAL/INTERMED.	56,673,110	2,841,172	1,700,000	1,311,080	343,861	12,143,425	75,012,648
STATE SOURCES							0
Available School Fund	2,242,240	0	0	0	0	0	2,242,240
Technology Allotment		264,780	0	0	0	0	264,780
Foundation School Fund	15,101,553						15,101,553
TRS On-Behalf	2,601,543	0	0	0	0	0	2,601,543
Other State Revenues		702,925	0	0	0	0	702,925
TOTAL STATE	19,945,336	967,705	0	0	0	0	20,913,041
FEDERAL SOURCES							
National School Lunch/Breakfast		1,522,300	0	0	0	0	1,522,300
Other Federal	0	188,028	0	0	0	0	188,028
TOTAL FEDERAL	0	1,710,328	0	0	0	0	1,710,328
TOTAL ESTIMATED REVENUES	76,618,446	5,519,205	1,700,000	1,311,080	343,861	12,143,425	97,636,017
APPROPRIATIONS							
Payroll Costs	55,187,048	2,019,359	213,349	875,828	0	0	58,295,584
Contracted Services	5,612,131	185,201	0	55,500	3,800	0	5,856,632
Chapter 41 Recapture Payment	9,084,698	0	0	0	0	0	9,084,698
Materials and Supplies	4,030,429	2,684,464	10,500	163,978	0	0	6,889,371
Other Operating Costs	2,591,311	310,693	3,000	215,774	340,061	0	3,460,839
Debt Service	603,740	0	0	0	0	12,140,480	12,744,220
Capital Outlay	1,532,697	57,146	32,909,127	0	0	0	34,498,970
TOTAL APPROPRIATIONS	78,642,054	5,256,863	33,135,976	1,311,080	343,861	12,140,480	130,830,314
OTHER SOURCES (USES)	601,056	0	0	0	0	0	601,056
EXCESS (DEFICIENCY)	(1,422,552)	262,342	(31,435,976)	0	0	2,945	(32,593,241)
EST. FUND BALANCE 09/01/2008	34,100,000	1,941,000	47,558,000	290,000	130,000	2,900,000	86,919,000
EST. FUND BALANCE 08/31/2009	\$32,677,448	\$2,203,342	\$16,122,024	\$290,000	\$130,000	\$2,902,945	\$54,325,759

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2008-2009**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$54,543,110		\$12,053,425	\$66,596,535
Interest Earnings	1,500,000		90,000	1,590,000
Gate Receipts	130,000			130,000
Tuition	160,000			160,000
Child Nutrition		2,080,300		2,080,300
Rental Fees	54,000			54,000
Fees	26,000			26,000
Campus Activities				0
Miscellaneous Local	260,000	760,872		1,020,872
5700 Total Local	56,673,110	2,841,172	12,143,425	71,657,707
5800 State				
Available School Fund Revenue	2,242,240			2,242,240
Additional State Aid for Tax Red.	15,101,553			15,101,553
High School Allotment	0	675,125		675,125
Technology Allotment		264,780		264,780
TRS On-Behalf	2,601,543			2,601,543
Child Nutrition		27,800		27,800
5800 Total State	19,945,336	967,705	0	20,913,041
5900 Federal				
National School Lunch/Breakfast		1,522,300		1,522,300
USDA Commodities		188,028		188,028
Vocational				0
Other Federal				0
5900 Total Federal	0	1,710,328	0	1,710,328
5000 Total Estimated Revenues	\$76,618,446	\$5,519,205	\$12,143,425	\$94,281,076

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2008-2009**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
APPROPRIATIONS:					
Instruction:	11				
Payroll Costs	6100	\$37,649,633	\$373,895	\$0	\$38,023,528
Contracted Services	6200	646,971	12,700	0	659,671
Supplies and Materials	6300	2,037,249	522,567	0	2,559,816
Other Operating Costs	6400	220,320	115,577	0	335,897
Debt Service	6500	0	0	0	0
Capital Outlay	6600	52,405	0	0	52,405
Total Instruction		40,606,578	1,024,739	0	41,631,317
Instructional Resources and Media Services:					
	12				
Payroll Costs	6100	843,937	0	0	843,937
Contracted Services	6200	44,064	1,750	0	45,814
Supplies and Materials	6300	45,650	58,099	0	103,749
Other Operating Costs	6400	3,865	500	0	4,365
Debt Service	6500	0	0	0	0
Capital Outlay	6600	94,752	21,146	0	115,898
Total Instructional Resources/Media Services		1,032,268	81,495	0	1,113,763
Curriculum/Staff Dev.:					
	13				
Payroll Costs	6100	420,327	0	0	420,327
Contracted Services	6200	44,379	5,300	0	49,679
Supplies and Materials	6300	88,354	5,150	0	93,504
Other Operating Costs	6400	247,169	80,950	0	328,119
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		800,229	91,400	0	891,629
Instructional Leadership:					
	21				
Payroll Costs	6100	1,226,358	0	0	1,226,358
Contracted Services	6200	50,363	0	0	50,363
Supplies and Materials	6300	66,388	0	0	66,388
Other Operating Costs	6400	36,976	0	0	36,976
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,380,085	0	0	1,380,085

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2008-2009**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23					
Payroll Costs		6100	\$3,288,578	\$0	0	\$3,288,578
Contracted Services		6200	25,560	0	0	25,560
Supplies and Materials		6300	49,879	10,670	0	60,549
Other Operating Costs		6400	47,043	17,250	0	64,293
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total School Leadership			3,411,060	27,920	0	3,438,980
Guidance and Counseling:	31					
Payroll Costs		6100	2,054,447	0	0	2,054,447
Contracted Services		6200	72,496	0	0	72,496
Supplies and Materials		6300	65,310	150	0	65,460
Other Operating Costs		6400	28,462	100	0	28,562
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Guidance and Counseling			2,220,715	250	0	2,220,965
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	708,799	0	0	708,799
Contracted Services		6200	13,280	0	0	13,280
Supplies and Materials		6300	14,050	250	0	14,300
Other Operating Costs		6400	4,476	0	0	4,476
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Health Services			740,605	250	0	740,855

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2008-2009**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34					
Payroll Costs		6100	\$1,417,042	\$0	\$0	\$1,417,042
Contracted Services		6200	64,100	0	0	64,100
Supplies and Materials		6300	200,148	0	0	200,148
Other Operating Costs		6400	61,694	0	0	61,694
Debt Service		6500	0	0	0	0
Capital Outlay		6600	601,056	0	0	601,056
Total Student Transportation			2,344,040	0	0	2,344,040
Food Services:	35					
Payroll Costs		6100	0	1,625,967	0	1,625,967
Contracted Services		6200	0	107,000	0	107,000
Supplies and Materials		6300	0	1,914,578	0	1,914,578
Other Operating Costs		6400	0	35,600	0	35,600
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	36,000	0	36,000
Total Food Services			0	3,719,145	0	3,719,145
Co. & Extracurricular Activities:	36					
Payroll Costs		6100	886,588	0	0	886,588
Contracted Services		6200	129,766	0	0	129,766
Supplies and Materials		6300	468,172	173,000	0	641,172
Other Operating Costs		6400	766,949	60,716	0	827,665
Debt Service		6500	0	0	0	0
Capital Outlay		6600	50,000	0	0	50,000
Total Co. & Extracurricular Activities			2,301,475	233,716	0	2,535,191
General Administration:	41					
Payroll Costs		6100	1,476,210	0	0	1,476,210
Contracted Services		6200	1,044,344	0	0	1,044,344
Supplies and Materials		6300	141,316	0	0	141,316
Other Operating Costs		6400	259,127	0	0	259,127
Debt Service		6500	0	0	0	0
Capital Outlay		6600	55,000	0	0	55,000
Total General Administration			2,975,997	0	0	2,975,997

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2008-2009**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51					
Payroll Costs		6100	\$4,189,059	\$0	\$0	\$4,189,059
Contracted Services		6200	3,071,756	58,451	0	3,130,207
Supplies and Materials		6300	657,408	0	0	657,408
Other Operating Costs		6400	384,383	0	0	384,383
Debt Service		6500	0	0	0	0
Capital Outlay		6600	180,824	0	0	180,824
Total Plant Maintenance			8,483,430	58,451	0	8,541,881
Security and Monitoring:	52					
Payroll Costs		6100	20,962	19,497	0	40,459
Contracted Services		6200	41,544	0	0	41,544
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	5,300	0	0	5,300
Total Security and Monitoring			67,806	19,497	0	87,303
Computer Services:	53					
Payroll Costs		6100	811,808	0	0	811,808
Contracted Services		6200	363,508	0	0	363,508
Supplies and Materials		6300	93,796	0	0	93,796
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			1,294,684	0	0	1,294,684
Community Services:	61					
Payroll Costs		6100	193,300	0	0	193,300
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	4,709	0	0	4,709
Other Operating Costs		6400	15,675	0	0	15,675
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Community Services			213,684	0	0	213,684

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2008-2009**

	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	603,740	0	12,140,480	12,744,220
Capital Outlay		6600	0	0	0	0
Total Debt Service			603,740	0	12,140,480	12,744,220
Facilities Acquisition and Construction:	81					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	98,000	0	0	98,000
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	478,360	0	0	478,360
Total Facilities Acq./Construction			576,360	0	0	576,360
Contracted Instructional Services:	91					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	9,084,698	0	0	9,084,698
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			9,084,698	0	0	9,084,698
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 2008-2009**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	\$26,600	\$0	\$0	\$26,600
Total Payments to Fiscal Agent			26,600	0	0	26,600
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	0	0	0	0
Total Payments to Juvenile Justice Programs			0	0	0	0
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	478,000	0	0	478,000
Payments to Tax Increment Fund			478,000	0	0	478,000
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$55,187,048	\$2,019,359	\$0	\$57,206,407
Contracted Services		6200	14,696,829	185,201	0	14,882,030
Supplies and Materials		6300	4,030,429	2,684,464	0	6,714,893
Other Operating Costs		6400	2,591,311	310,693	0	2,902,004
Debt Service		6500	603,740	0	12,140,480	12,744,220
Capital Outlay		6600	1,532,697	57,146	0	1,589,843
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$78,642,054	\$5,256,863	\$12,140,480	\$96,039,397

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2009**

	Special Revenue Funds				Total Special Revenue
	240 Child Nutrition	411 Technology	428 High School Allotment	461 Campus Activity	
ESTIMATED REVENUES					
LOCAL/INTERMEDIATE					
Property Tax					\$0
Interest Earned					0
Child Nutrition	\$2,080,300				2,080,300
Co-Curricular					0
Other Revenues				\$760,872	760,872
TOTAL LOCAL/INTERMED.	2,080,300	0	0	760,872	2,841,172
STATE SOURCES					0
Available School Fund					0
Technology Allotment (\$27.42/ADA)		\$264,780			264,780
TRS On-Behalf					0
Other State Revenues	27,800		\$675,125		702,925
TOTAL STATE	27,800	264,780	675,125	0	967,705
FEDERAL SOURCES					
National School Lunch/Breakfast	1,522,300				1,522,300
Other Federal	188,028				188,028
TOTAL FEDERAL	1,710,328	0	0	0	1,710,328
TOTAL ESTIMATED REVENUES	3,818,428	264,780	675,125	760,872	5,519,205
APPROPRIATIONS					
Payroll Costs	1,625,967		373,895	19,497	2,019,359
Contracted Services	165,451		2,800	16,950	185,201
Chapter 41 Recapture Payment					0
Materials and Supplies	1,914,578	264,780	14,900	490,206	2,684,464
Other Operating Costs	35,600		56,220	218,873	310,693
Debt Service					0
Capital Outlay	36,000			21,146	57,146
TOTAL APPROPRIATIONS	3,777,596	264,780	447,815	766,672	5,256,863
OTHER SOURCES (USES)					0
EXCESS (DEFICIENCY)	40,832	0	227,310	(5,800)	262,342
EST. FUND BALANCE 09/01/2008	731,000	160,000	450,000	600,000	1,941,000
EST. FUND BALANCE 08/31/2009	\$771,832	\$160,000	\$677,310	\$594,200	\$2,203,342

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2009**

	Capital Projects Funds		Total Capital Projects
	Capital Projects Fund	2007 Bond Projects	
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax			0
Interest Earned		1,700,000	1,700,000
Child Nutrition			0
Co-Curricular			0
Other Revenues			\$0
TOTAL LOCAL/INTERMED.	0	1,700,000	1,700,000
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	0	1,700,000	1,700,000
APPROPRIATIONS			
Payroll Costs		213,349	213,349
Contracted Services			0
Chapter 41 Recapture Payment			0
Materials and Supplies		10,500	10,500
Other Operating Costs		3,000	3,000
Debt Service			0
Capital Outlay		32,909,127	32,909,127
TOTAL APPROPRIATIONS	0	33,135,976	33,135,976
OTHER SOURCES (USES)			0
EXCESS (DEFICIENCY)	0	(31,435,976)	(31,435,976)
EST. FUND BALANCE 09/01/2008	558,000	47,000,000	47,558,000
EST. FUND BALANCE 08/31/2009	\$558,000	\$15,564,024	\$16,122,024

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2009**

	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	\$908,125	\$402,955	\$1,311,080
TOTAL LOCAL/INTERMED.	908,125	402,955	1,311,080
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	908,125	402,955	1,311,080
APPROPRIATIONS			
Payroll Costs	606,223	269,605	875,828
Contracted Services	41,300	14,200	55,500
Chapter 41 Recapture Payment			0
Materials and Supplies	90,528	73,450	163,978
Other Operating Costs	170,074	45,700	215,774
Debt Service			0
Capital Outlay	0		0
TOTAL APPROPRIATIONS	908,125	402,955	1,311,080
OTHER SOURCES (USES)			0
EXCESS (DEFICIENCY)	0	0	0
EST. FUND BALANCE 09/01/2008	115,000	175,000	290,000
EST. FUND BALANCE 08/31/2009	\$115,000	\$175,000	\$290,000

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2009**

	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	\$0	\$343,861	\$343,861
TOTAL LOCAL/INTERMED.	0	343,861	343,861
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	0	343,861	343,861
APPROPRIATIONS			
Payroll Costs			0
Contracted Services		3,800	3,800
Chapter 41 Recapture Payment			0
Materials and Supplies			0
Other Operating Costs		340,061	340,061
Debt Service			0
Capital Outlay			0
TOTAL APPROPRIATIONS	0	343,861	343,861
OTHER SOURCES (USES)			0
EXCESS (DEFICIENCY)	0	0	0
EST. FUND BALANCE 09/01/2008	0	130,000	130,000
EST. FUND BALANCE 08/31/2009	\$0	\$130,000	\$130,000

REVENUE

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

	2008-2009	Percentage of Total Revenues	2007-2008	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$54,543,110	71.18%	\$50,110,945	70.76%
Gate Receipts	130,000	0.17%	110,000	0.16%
Tuition	160,000	0.21%	160,000	0.23%
Other Local	1,840,000	2.40%	925,000	1.31%
Total Local Sources	56,673,110	73.96%	51,305,945	72.46%
5800 State				
Available School Fund	2,242,240	2.93%	2,870,192	4.05%
Foundation School Fund	15,101,553	19.71%	14,035,186	19.82%
TRS On Behalf	2,601,543	3.40%	2,601,543	3.67%
Other State	0	0.00%	0	0.00%
Total State Sources	19,945,336	26.04%	19,506,921	27.54%
5900 Federal				
Other Federal	0	0.00%	0	0.00%
Total Federal Sources	0	0.00%	0	0.00%
Total Estimated Revenues	\$76,618,446	100.00%	\$70,812,866	100.00%

**College Station Independent School District
Tax Rate Summary and History
2008-2009**

ACTUAL TAX RATE COMPARISON

	2007-2008	2008-2009	Change
Rate for Maintenance and Operations	1.00005	1.00005	0.00000
Rate for Debt Service	0.24100	0.22100	-0.02000
Total Tax Rate	<u>1.24105</u>	<u>1.22105</u>	<u>-0.02000</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04005	1.00005
Calculated Debt Service Tax Rate	0.23567	0.22100
Total	<u>1.27572</u>	<u>1.22105</u>

TAX RATE HISTORY

00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
\$1.75	\$1.79	\$1.79	\$1.77	\$1.77	\$1.675	\$1.480	\$1.24105

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2008-2009

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$186,990	\$203,284	8.7138%
Average Taxable Value of Residences	\$170,876	\$186,905	9.3805%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.24105</u>	<u>\$1.22105</u>	<u>-1.6115%</u>
Taxes Due on Average Residence	\$2,120.66	\$2,282.20	7.6174%
Increase (Decrease) in Annual Taxes		\$161.54	

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)**

2007-2008 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	\$1.24105	\$1.24105	\$1.24105	\$1.24105	\$1.24105	\$1.24105
Tax Levy	\$434.37	\$868.74	\$1,054.89	\$1,675.42	\$2,295.94	\$2,916.47

2008-2009 Values

Appraised Value	\$54,357	\$92,407	\$108,714	\$163,071	\$217,428	\$271,785
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	39,357	77,407	93,714	148,071	202,428	256,785
Proposed Tax Rate	\$1.22105	\$1.22105	\$1.22105	\$1.22105	\$1.22105	\$1.22105
Proposed Tax Levy	\$480.57	\$945.18	\$1,144.29	\$1,808.02	\$2,471.75	\$3,135.47

Tax Levy Change	\$46.20	\$76.44	\$89.40	\$132.60	\$175.81	\$219.00
Percentage Change	10.64%	8.80%	8.47%	7.91%	7.66%	7.51%

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 2008 was \$203,284. Average home value in 2007 was \$186,990. This represents an increase in the average value of 8.7138 percent.

**CERTIFIED TAX ROLL COMPARISON
2008 VERSUS 2007**

2008

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$602,214,620	\$2,574,209,689	\$0	\$3,176,424,309	(\$204,946,325)	(\$373,514,638)	\$2,597,963,346	14.029%
NON-HOMESITES	\$827,446,278	\$1,807,522,748	\$0	\$2,634,969,026	(\$517,026,571)		\$2,117,942,455	6.698%
LAND - AGRICULTURAL	\$149,220,300	\$0	\$0	\$149,220,300	(\$147,215,980)		\$2,004,320	-5.923%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0		\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$457,659,499	\$457,659,499	\$0		\$457,659,499	6.982%
MINERALS	\$0	\$0	\$22,322,985	\$22,322,985	\$0		\$22,322,985	-9.667%
NET TAXABLE	\$1,578,881,198	\$4,381,732,437	\$479,982,484	\$6,440,596,119	(\$869,188,876)		\$5,571,407,243	10.772%
LESS: FREEZE TAXABLE						(\$373,514,638)	(\$373,514,638)	19.860%
FREEZE ADJUSTED TAXABLE							\$5,197,892,605	10.172%

2007

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$559,572,470	\$2,220,583,169	\$0	\$2,780,155,639	(\$190,186,120)	(\$311,624,927)	\$2,278,344,592
NON-HOMESITES	\$800,678,041	\$1,675,850,584	\$0	\$2,476,528,625	(\$491,538,387)		\$1,984,990,238
LAND - AGRICULTURAL	\$145,467,900	\$0	\$0	\$145,467,900	(\$143,337,400)		\$2,130,500
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0		\$0
PERSONAL PROPERTY	\$0	\$0	\$427,792,676	\$427,792,676	\$0		\$427,792,676
MINERALS	\$0	\$0	\$24,711,927	\$24,711,927	\$0		\$24,711,927
NET TAXABLE	\$1,505,718,411	\$3,896,433,753	\$452,504,603	\$5,854,656,767	(\$825,061,907)		\$5,029,594,860
LESS: FREEZE TAXABLE						(\$311,624,927)	(\$311,624,927)
FREEZE ADJUSTED TAXABLE							\$4,717,969,933

CHANGE

CHANGE	\$73,162,787	\$485,298,684	\$27,477,881	\$585,939,352	(\$44,126,969)	(\$61,889,711)	\$479,922,672
PERCENT CHANGE	4.859%	12.455%	6.072%	10.008%	5.348%	19.860%	10.172%

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 2008-2009**

Object Category	Object Number	2008-2009		2007-2008	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$55,187,048	70.16%	\$50,319,305	71.11%
Contracted Services	6200	14,696,829	18.69%	11,713,976	16.56%
Supplies and Materials	6300	4,030,429	5.13%	3,541,987	5.01%
Other Operating Costs	6400	2,591,311	3.30%	2,371,225	3.35%
Debt Service	6500	603,740	0.77%	748,316	1.06%
Capital Outlay	6600	1,532,697	1.95%	2,059,079	2.91%
Total Appropriations		\$78,642,054	100.00%	\$70,753,888	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2008-2009

	Function Code	2008-2009		2007-2008	
		Total Appropriation	% of Approp.	Total Appropriation	% of Approp.
Instruction	11	40,606,578	51.64%	36,985,869	52.27%
Instructional Resources and Media Services	12	1,032,268	1.31%	1,001,580	1.42%
Curriculum and Staff Development	13	800,229	1.02%	832,925	1.18%
Instructional Leadership	21	1,380,085	1.75%	861,550	1.22%
School Leadership	23	3,411,060	4.34%	3,229,269	4.56%
Guidance and Counseling	31	2,220,715	2.82%	2,037,888	2.88%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	740,605	0.94%	710,458	1.00%
Student Transportation	34	2,344,040	2.98%	1,936,528	2.74%
Co. & Extracurricular Activities	36	2,301,475	2.93%	2,148,545	3.04%
General Administration	41	2,975,997	3.78%	2,981,747	4.21%
Plant Maintenance	51	8,483,430	10.79%	7,696,406	10.88%
Security and Monitoring	52	67,806	0.09%	42,231	0.06%
Computer Services	53	1,294,684	1.65%	1,147,125	1.62%
Community Services	61	213,684	0.27%	208,027	0.29%
Debt Service	71	603,740	0.77%	748,316	1.06%
Facilities Acquisition and Construction	81	576,360	0.73%	1,195,300	1.69%
Contracted Instructional Services	91	9,084,698	11.55%	6,622,221	9.36%
Payments to Fiscal Agent	93	26,600	0.03%	25,825	0.04%
Payments to Tax Increment Fund	97	478,000	0.61%	342,078	0.48%
Total Appropriations		78,642,054	100.00%	70,753,888	100.00%

DEBT REQUIREMENTS

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE REQUIREMENTS
As of August 31, 2008**

(Sale and Pricing Date 8/21/07
Delivery Date 09/19/07)

Fiscal Yr. Ending 8/31	Series 1999 Building Bonds		Series 2002 Refunding Bonds		Series 2004 Building Bonds		Series 2004 Refunding Bonds		Series 2006 Refunding Bonds		Series 2007 Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2009	\$ 360,000	\$ 237,293	\$ 2,145,000	\$ 95,536	\$ 580,000	\$ 472,825	\$ 1,745,000	\$ 681,813	\$ -	\$ 384,775	\$ 2,420,000	\$ 3,006,238	\$ 12,128,480
2010	375,000	218,213	745,000	26,546	595,000	456,875	1,825,000	616,081		384,775	2,520,000	2,906,412	10,668,902
2011	395,000	202,744	130,000	8,418	610,000	439,025	1,895,000	536,978		384,775	2,620,000	2,799,312	10,021,252
2012	410,000	186,450	130,000	2,827	630,000	414,625	2,005,000	445,125		384,775	2,725,000	2,687,963	10,021,765
2013	430,000	169,538			645,000	389,425	2,120,000	342,000		384,775	2,830,000	2,575,556	9,886,294
2014	450,000	151,800			670,000	363,625	2,235,000	233,125		384,775	2,945,000	2,458,819	9,892,144
2015	475,000	133,238			695,000	340,175	2,300,000	119,750		384,775	3,065,000	2,337,337	9,850,275
2016	500,000	113,644			720,000	315,155	1,245,000	31,125	1,110,000	357,025	3,190,000	2,203,244	9,785,193
2017	525,000	93,019			745,000	288,515			2,660,000	272,750	3,325,000	2,059,694	9,968,978
2018	550,000	71,363			780,000	260,205			2,740,000	163,138	3,160,000	1,910,068	9,634,774
2019	575,000	48,675			810,000	229,785			2,840,000	55,025	3,295,000	1,771,819	9,625,304
2020	605,000	24,956			845,000	197,385					3,455,000	1,623,544	6,750,885
2021					880,000	162,740					3,615,000	1,463,750	6,121,490
2022					920,000	125,780					3,790,000	1,283,000	6,118,780
2023					960,000	86,220					3,970,000	1,093,500	6,109,720
2024					1,005,000	44,220					4,155,000	895,000	6,099,220
2025											4,365,000	687,250	5,052,250
2026											4,585,000	469,000	5,054,000
2027											4,795,000	239,750	5,034,750
Totals	\$ 5,650,000	\$ 1,650,933	\$ 3,150,000	\$ 133,327	\$ 12,090,000	\$ 4,586,580	\$ 15,370,000	\$ 3,005,997	\$ 9,350,000	\$ 3,541,363	\$64,825,000	\$34,471,256	\$157,824,456

Outstanding Principal	\$110,435,000
------------------------------	----------------------