

**College Station
Independent School District**

Proposed Budget

for the

2014-2015

Fiscal Year

**Recommended to the CSISD School Board
Tuesday, August 19, 2014**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2014-2015**

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OVERVIEW

2014-2015

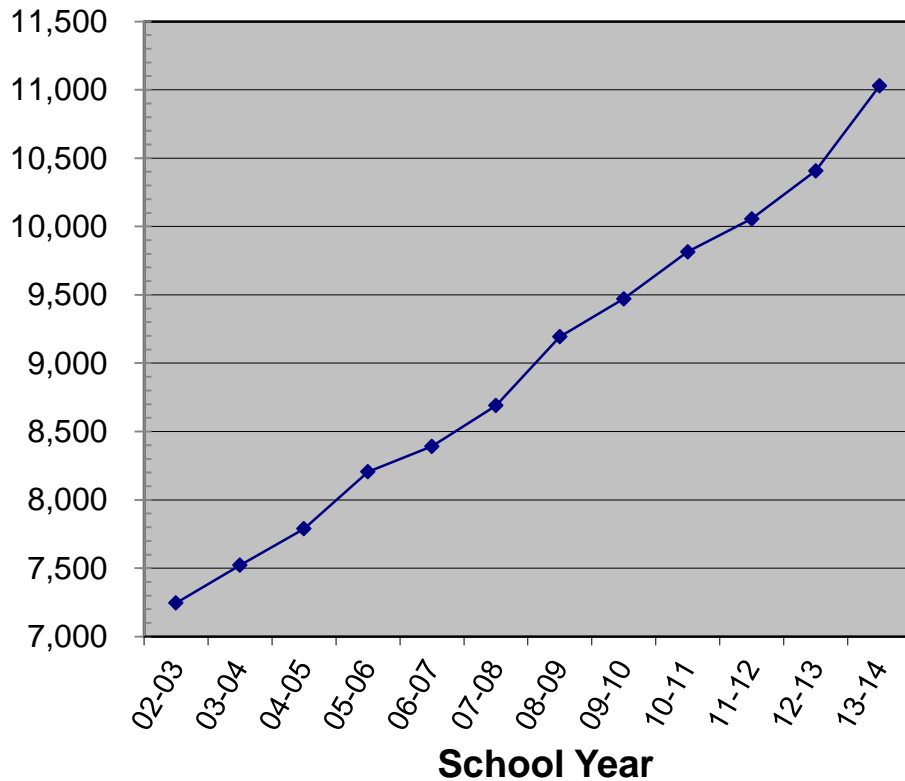
BUDGET OVERVIEW

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 2014-2015 school year continue to trend upward. ADA for the 2013-2014 school year increased over the 2012-2013 school year by 5.97 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2009-2010 school year and ending with the 2013-2014 school year of 3.72 percent. The chart below provides a visual depiction of the District's ADA statistics for the past twelve years.

Average Daily Attendance

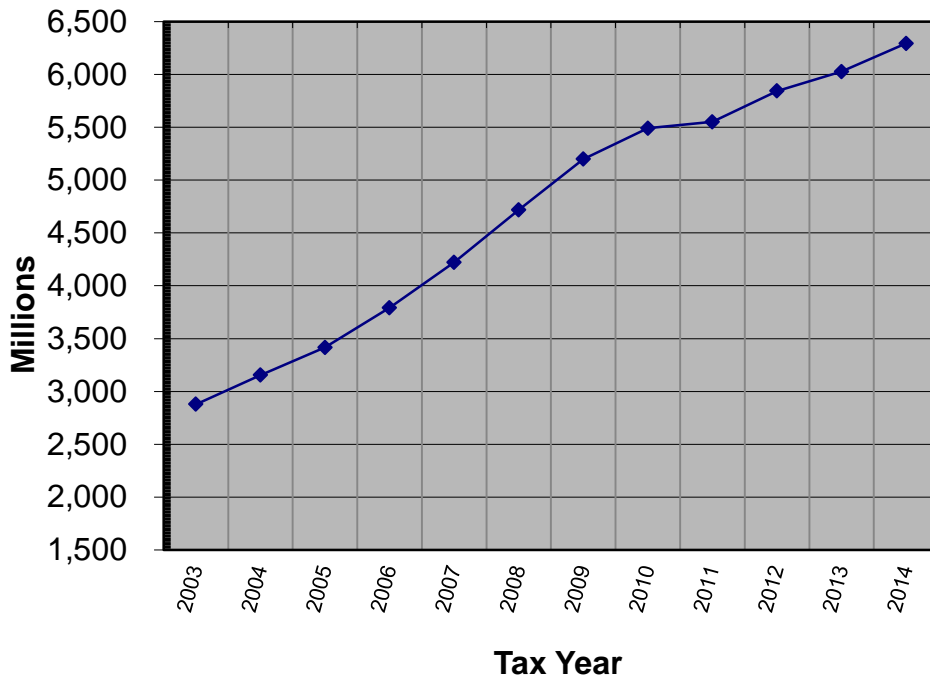


Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD want their children to be a part of the District. Every effort is made by the District to provide a safe and healthy 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 slightly. The 2014 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 7.22 percent over the same category in 2013. The District has experienced an average rate of increase in freeze adjusted taxable value of 4.23 percent over the previous five years. This is a key factor for the District to continue its ability to generate revenues to fund its debt service.

Freeze Adjusted Taxable Property Values



Legislative Scenario

The 83rd legislature of 2013 replaced \$1.4 million of the College Station ISD reductions brought about when the 82nd Texas Legislature approved what equated to a \$7.2 million reduction in funds to CSISD for the 2011-13 biennium. This minimal addition equates to a recovery of less than twenty (20) percent of the lost state funding.

Future Vision from a Budget Perspective

The vision for the current budget development process has been to provide adequate resources to support the success of current students while at the same time placing the District in a financial position so that future growth needs can be met to support the success of future students.

The need for future construction of new campuses continues to be a focus of the District. A direct result of this was the successful passage of the \$83.5 million bond election in November of 2013. The District's new ninth elementary, a replacement building for the Center for Alternative Learning, and improvement projects at Rock Prairie, AMCHS, and CSMS are scheduled for construction in fiscal 2014-15. Construction projects nearing completion in fiscal 2013-14 are the Security Vestibules at five campuses as well as improvement projects at Rock Prairie and Creek View.

The failure of the 83rd state legislature to reinstate all lost revenues from the 2011-2013 bienniums continues to be monitored by the Board of Trustees and CSISD management. This may result in reductions in discretionary programs, less individualized student support and even larger class sizes. The district currently has the debt service flexibility to build new campuses, but may not have the cash resources necessary to operate new school facilities.

Human Resources

The proposed budget includes a 1.8% salary increase for all employees while the district's contribution to the employee's health insurance program will remain at \$363 per month. This complies with the state mandate of one no-cost employee only insurance plan. The monthly contribution is available to employees regularly scheduled to work 20 or more hours per week. In addition, beginning in fiscal 2015, CSISD will contribute to TRS 1.5% of the state statutory minimum salary (SSMT) for all applicable SSMT employees plus 1.5% of the total salary for all non-SSMT employees.

The 83rd Texas Legislature approved an increase deduction for each TRS eligible employee's gross salary for retirement from 6.4% to 6.7%. The district approved the 1.8% salary increase in an effort to mitigate the employee's additional TRS contribution for the 2014-2015 school year.

Additional personnel positions have been added to meet the state required maximum student to teacher ratio of 22:1 in elementary classrooms. Personnel units were added to grades 5-8 campuses to increase teacher initiated intervention activities for our at-risk students. New personnel units were also added to College Station High School to continue to create educational opportunities for all students as CSHS receives its first senior class this year.

Proposed Tax Rate

The proposed total tax rate of \$1.38000 per one hundred dollars in taxable property valuation is comprised of the following components:

Maintenance and Operations	\$1.04000
Debt Service	<u>0.34000</u>
Total Rate	<u>\$1.38000</u>

This proposed tax rate represents 4.55% change from the tax rate for 2013. This compares to tax rates for the last few years as follows:

<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-14</u>
\$1.48000	\$1.24105	\$1.22105	\$1.25341	\$1.30993	\$1.33503	\$1.33503	\$1.32000

Acknowledgments

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

Dr. Clark Ealy
Superintendent

Debra Parks
Director, Business Services

OFFICIAL BUDGET

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015**

	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	\$74,242,131	\$0	\$0	\$0	\$0	\$24,314,644	\$98,556,775
Interest Earned	180,000	0	200,500	0	0	50,000	430,500
Child Nutrition	0	2,655,500	0	0	0	0	2,655,500
Co-Curricular	250,000	0	0	0	0	0	250,000
Other Revenues	383,350	0	0	1,877,205	413,500	0	2,674,055
TOTAL LOCAL/INTERMED.	75,055,481	2,655,500	200,500	1,877,205	413,500	24,364,644	104,566,830
STATE SOURCES							
Available School Fund	2,845,642	0	0	0	0	0	2,845,642
Technology Allotment	0	0	0	0	0	0	0
Foundation School Fund	5,337,612	0	0	0	0	0	5,337,612
TRS On-Behalf	3,992,729	0	0	0	0	0	3,992,729
Other State Revenues	0	935,836	0	0	0	0	935,836
TOTAL STATE	12,175,983	935,836	0	0	0	0	13,111,819
FEDERAL SOURCES							
National School Lunch/Breakfast	0	2,735,733	0	0	0	0	2,735,733
Other Federal	250,000	0	0	0	0	0	250,000
TOTAL FEDERAL	250,000	2,735,733	0	0	0	0	2,985,733
TOTAL ESTIMATED REVENUES	87,481,464	6,327,069	200,500	1,877,205	413,500	24,364,644	120,664,382
APPROPRIATIONS							
Payroll Costs	76,225,882	2,126,163	342,570	1,367,795	0	0	80,062,410
Contracted Services	6,882,325	110,520	8,000	60,900	4,000	0	7,065,745
Chapter 41 Recapture Payment	0	0	0	0	0	0	0
Materials and Supplies	4,704,642	4,540,746	509,500	107,800	0	0	9,862,688
Other Operating Costs	2,552,645	160,352	2,500	340,850	398,000	0	3,454,347
Debt Service	0	0	0	0	0	25,074,469	25,074,469
Capital Outlay	146,700	85,000	49,956,834	0	0	0	50,188,534
TOTAL APPROPRIATIONS	90,512,194	7,022,781	50,819,404	1,877,345	402,000	25,074,469	175,708,193
OTHER SOURCES (USES)	0	0	0	0	0	0	0
EXCESS (DEFICIENCY)	(3,030,730)	(695,712)	(50,618,904)	(140)	11,500	(709,825)	(55,043,811)
EST. FUND BALANCE 09/01/2014	28,775,737	1,239,544	65,020,688	382,694	402,500	6,205,635	102,026,798
EST. FUND BALANCE 08/31/2015	\$25,745,007	\$543,832	\$14,401,784	\$382,554	\$414,000	\$5,495,810	\$46,982,987

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2014-2015**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$74,242,131	\$0	\$24,314,644	\$98,556,775
Interest Earnings	180,000	0	50,000	230,000
Gate Receipts	250,000	0	0	250,000
Tuition	150,000	0	0	150,000
Child Nutrition	0	2,655,500	0	2,655,500
Rental Fees	25,000	0	0	25,000
Fees	62,500	0	0	62,500
Campus Activities	0	0	0	0
Miscellaneous Local	145,850	0	0	145,850
5700 Total Local	75,055,481	2,655,500	24,364,644	102,075,625
5800 State				
Available School Fund Revenue	2,845,642	0	0	2,845,642
Additional State Aid for Tax Red.	5,337,612	0	0	5,337,612
Technology Allotment	0	0	0	0
TRS On-Behalf	3,992,729	0	0	3,992,729
Child Nutrition	0	935,836	0	935,836
Instructional Material Allotment	0	0	0	0
5800 Total State	12,175,983	935,836	0	13,111,819
5900 Federal				
National School Lunch/Breakfast	0	2,735,733	0	2,735,733
Vocational	0	0	0	0
Other Federal	250,000	0	0	250,000
5900 Total Federal	250,000	2,735,733	0	2,985,733
5000 Total Estimated Revenues	\$87,481,464	\$6,327,069	\$24,364,644	\$118,173,177

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2014-2015**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
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APPROPRIATIONS:

Instruction:

	11				
Payroll Costs	6100	\$52,975,756	\$0	\$0	\$52,975,756
Contracted Services	6200	520,826	1,843	0	522,669
Supplies and Materials	6300	1,327,116	1,033,266	0	2,360,382
Other Operating Costs	6400	232,525	34,328	0	266,853
Debt Service	6500	0	0	0	0
Capital Outlay	6600	108,617	0	0	108,617
Total Instruction		55,164,840	1,069,437	0	56,234,277

Instructional Resources and Media Services:

	12				
Payroll Costs	6100	671,968	0	0	671,968
Contracted Services	6200	32,346	0	0	32,346
Supplies and Materials	6300	158,414	32,389	0	190,803
Other Operating Costs	6400	6,288	0	0	6,288
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Resources/Media Services		869,015	32,389	0	901,404

Curriculum/Staff Dev.:

	13				
Payroll Costs	6100	389,680	0	0	389,680
Contracted Services	6200	118,759	3,000	0	121,759
Supplies and Materials	6300	99,782	4,222	0	104,004
Other Operating Costs	6400	289,658	8,745	0	298,403
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		897,880	15,967	0	913,847

Instructional Leadership:

	21				
Payroll Costs	6100	1,427,275	0	0	1,427,275
Contracted Services	6200	43,538	0	0	43,538
Supplies and Materials	6300	76,820	0	0	76,820
Other Operating Costs	6400	47,049	0	0	47,049
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,594,682	0	0	1,594,682

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2014-2015**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23					
Payroll Costs		6100	\$5,212,327	\$0	0	\$5,212,327
Contracted Services		6200	112,048	0	0	112,048
Supplies and Materials		6300	55,042	2,603	0	57,645
Other Operating Costs		6400	59,893	17,419	0	77,312
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total School Leadership			5,439,310	20,022	0	5,459,332
Guidance and Counseling:	31					
Payroll Costs		6100	2,727,019	0	0	2,727,019
Contracted Services		6200	11,460	0	0	11,460
Supplies and Materials		6300	117,076	0	0	117,076
Other Operating Costs		6400	29,302	400	0	29,702
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Guidance and Counseling			2,884,856	400	0	2,885,256
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	908,033	0	0	908,033
Contracted Services		6200	25,328	0	0	25,328
Supplies and Materials		6300	33,146	0	0	33,146
Other Operating Costs		6400	6,472	0	0	6,472
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Health Services			972,979	0	0	972,979

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2014-2015**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34					
Payroll Costs		6100	\$2,090,475	\$0	\$0	\$2,090,475
Contracted Services		6200	98,200	0	0	98,200
Supplies and Materials		6300	571,500	0	0	571,500
Other Operating Costs		6400	(272,933)	0	0	(272,933)
Debt Service		6500	0	0	0	0
Capital Outlay		6600	5,000	0	0	5,000
Total Student Transportation			2,492,242	0	0	2,492,242
Food Services:	35					
Payroll Costs		6100	0	2,126,163	0	2,126,163
Contracted Services		6200	0	26,200	0	26,200
Supplies and Materials		6300	0	3,065,473	0	3,065,473
Other Operating Costs		6400	0	35,992	0	35,992
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	85,000	0	85,000
Total Food Services			0	5,338,828	0	5,338,828
Co. & Extracurricular Activities:	36					
Payroll Costs		6100	1,892,783	0	0	1,892,783
Contracted Services		6200	258,137	0	0	258,137
Supplies and Materials		6300	826,536	62,851	0	889,387
Other Operating Costs		6400	1,363,161	36,391	0	1,399,552
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Co. & Extracurricular Activities			4,340,616	99,242	0	4,439,858
General Administration:	41					
Payroll Costs		6100	1,746,347	0	0	1,746,347
Contracted Services		6200	318,682	0	0	318,682
Supplies and Materials		6300	114,935	5,000	0	119,935
Other Operating Costs		6400	213,801	5,836	0	219,637
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total General Administration			2,393,765	10,836	0	2,404,601

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2014-2015**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51					
Payroll Costs		6100	4,859,090	0	0	4,859,090
Contracted Services		6200	3,712,717	79,300	0	3,792,017
Supplies and Materials		6300	824,662	0	0	824,662
Other Operating Costs		6400	416,889	1,000	0	417,889
Debt Service		6500	0	0	0	0
Capital Outlay		6600	23,083	0	0	23,083
Total Plant Maintenance			9,836,441	80,300	0	9,916,741
Security and Monitoring:	52					
Payroll Costs		6100	57,841	0	0	57,841
Contracted Services		6200	317,365	177	0	317,542
Supplies and Materials		6300	9,630	0	0	9,630
Other Operating Costs		6400	5,150	0	0	5,150
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Security and Monitoring			389,986	177	0	390,163
Computer Services:	53					
Payroll Costs		6100	1,140,339	0	0	1,140,339
Contracted Services		6200	412,170	0	0	412,170
Supplies and Materials		6300	481,109	300,000	0	781,109
Other Operating Costs		6400	16,249	0	0	16,249
Debt Service		6500	0	0	0	0
Capital Outlay		6600	10,000	0	0	10,000
Total Computer Services			2,059,867	300,000	0	2,359,867
Community Services:	61					
Payroll Costs		6100	126,949	0	0	126,949
Contracted Services		6200	3,750	0	0	3,750
Supplies and Materials		6300	8,875	34,942	0	43,817
Other Operating Costs		6400	9,141	20,241	0	29,382
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Community Services			148,715	55,183	0	203,898

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2014-2015**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Debt Service:	71				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	25,074,469	25,074,469
Capital Outlay	6600	0	0	0	0
Total Debt Service		0	0	25,074,469	25,074,469
Facilities Acquisition and Construction:	81				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Facilities Acq./Construction		0	0	0	0
Contracted Instructional Services:	91				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	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 Contracted Instructional Services		0	0	0	0
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 2014-2015**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	130,000	0	0	130,000
Total Payments to Fiscal Agent			130,000	0	0	130,000
Payments to Other School Districts:						
	94					
Contracted Services		6200	0	0	0	0
Total Payments to Other School Districts			0	0	0	0
Payments to Juvenile Justice Programs:						
	95					
Contracted Services		6200	10,000	0	0	10,000
Total Payments to Juvenile Justice Programs			10,000	0	0	10,000
Payments to Charter Schools:						
	96					
Contracted Services		6200	0	0	0	0
Payments to Charter Schools			0	0	0	0
Payments to Tax Increment Fund:						
	97					
Other Operating Costs		6400	0	0	0	0
Payments to Tax Increment Fund			0	0	0	0
Payments to Tax County Appraisal District:						
	99					
Other Operating Costs		6200	887,000	0	0	887,000
Payments to County Appraisal District			887,000	0	0	887,000
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$76,225,882	\$2,126,163	\$0	\$78,352,045
Contracted Services		6200	6,882,325	110,520	0	6,992,845
Supplies and Materials		6300	4,704,642	4,540,746	0	9,245,388
Other Operating Costs		6400	2,552,645	160,352	0	2,712,997
Debt Service		6500	0	0	25,074,469	25,074,469
Capital Outlay		6600	146,700	85,000	0	231,700
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$90,512,194	\$7,022,781	\$25,074,469	\$122,609,444

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015**

	Special Revenue Funds			Total Special Revenue
	240 Child Nutrition	410 Instructional Material Allotment	461 Campus Activity	
ESTIMATED REVENUES				
LOCAL/INTERMEDIATE				
Property Tax	\$0	\$0	\$0	\$0
Interest Earned	0	0	0	0
Child Nutrition	2,655,500	0	0	2,655,500
Co-Curricular	0	0	0	0
Other Revenues	0	0	0	0
TOTAL LOCAL/INTERMED.	2,655,500	0	0	2,655,500
STATE SOURCES				
Available School Fund	0	0	0	0
Technology Allotment	0	0	0	0
TRS On-Behalf	0	0	0	0
Other State Revenues	28,000	907,836	0	935,836
TOTAL STATE	28,000	907,836	0	935,836
FEDERAL SOURCES				
National School Lunch/Breakfast	2,735,733	0	0	2,735,733
Other Federal	0	0	0	0
TOTAL FEDERAL	2,735,733	0	0	2,735,733
TOTAL ESTIMATED REVENUES	5,419,233	907,836	0	6,327,069
APPROPRIATIONS				
Payroll Costs	2,126,163	0	0	2,126,163
Contracted Services	105,500	0	5,020	110,520
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	3,065,473	907,836	567,437	4,540,746
Other Operating Costs	36,992	0	123,360	160,352
Debt Service	0	0	0	0
Capital Outlay	85,000	0	0	85,000
TOTAL APPROPRIATIONS	5,419,128	907,836	695,817	7,022,781
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	105	0	(695,817)	(695,712)
EST. FUND BALANCE 09/01/2014	543,727	0	695,817	1,239,544
EST. FUND BALANCE 08/31/2015	\$543,832	\$0	\$0	\$543,832

The Activity Fund budget starting with fiscal 2013-14 will be updated with budget amendments as fund raisers occur.

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015**

	2009 Bond Projects	2013 Bond Projects	Total Capital Projects
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax	\$0	\$0	\$0
Interest Earned	500	200,000	200,500
Child Nutrition	0	0	0
Co-Curricular	0	0	0
Other Revenues	0	0	0
TOTAL LOCAL/INTERMED.	500	200,000	200,500
STATE SOURCES			
Available School Fund	0	0	0
Technology Allotment	0	0	0
TRS On-Behalf	0	0	0
Other State Revenues	0	0	0
TOTAL STATE	0	0	0
FEDERAL SOURCES			
National School Lunch/Breakfast	0	0	0
Other Federal	0	0	0
TOTAL FEDERAL	0	0	0
TOTAL ESTIMATED REVENUES	500	200,000	200,500
APPROPRIATIONS			
Payroll Costs	0	342,570	342,570
Contracted Services	0	8,000	8,000
Chapter 41 Recapture Payment	0	0	0
Materials and Supplies	500,500	9,000	509,500
Other Operating Costs	0	2,500	2,500
Debt Service	0	0	0
Capital Outlay	0	49,956,834	49,956,834
TOTAL APPROPRIATIONS	500,500	50,318,904	50,819,404
OTHER SOURCES (USES)	0	0	0
EXCESS (DEFICIENCY)	(500,000)	(50,118,904)	(50,618,904)
EST. FUND BALANCE 09/01/2014	500,000	64,520,688	65,020,688
EST. FUND BALANCE 08/31/2015	\$0	\$14,401,784	\$14,401,784

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015**

	Proprietary Funds			Total Proprietary Funds
	714 Kids Klub	713 Community Ed	715 Summer Sports Camps	
ESTIMATED REVENUES				
LOCAL/INTERMEDIATE				
Property Tax	\$0	\$0	\$0	\$0
TIF Payment	0	0	0	0
Child Nutrition	0	0	0	0
Co-Curricular	0	0	0	0
Other Revenues	1,179,650	557,555	140,000	1,877,205
TOTAL LOCAL/INTERMED.	1,179,650	557,555	140,000	1,877,205
STATE SOURCES				
Available School Fund	0	0	0	0
Technology Allotment	0	0	0	0
TRS On-Behalf	0	0	0	0
Other State Revenues	0	0	0	0
TOTAL STATE	0	0	0	0
FEDERAL SOURCES				
National School Lunch/Breakfast	0	0	0	0
Other Federal	0	0	0	0
TOTAL FEDERAL	0	0	0	0
TOTAL ESTIMATED REVENUES	1,179,650	557,555	140,000	1,877,205
APPROPRIATIONS				
Payroll Costs	911,228	348,067	108,500	1,367,795
Contracted Services	43,400	17,500	0	60,900
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	40,300	42,500	25,000	107,800
Other Operating Costs	184,850	149,500	6,500	340,850
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL APPROPRIATIONS	1,179,778	557,567	140,000	1,877,345
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	(128)	(12)	0	(140)
EST. FUND BALANCE 09/01/2014	201,860	170,834	10,000	382,694
EST. FUND BALANCE 08/31/2015	\$201,732	\$170,822	\$10,000	\$382,554

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2015**

	Internal Service Fund 773 Workers Compensation	Total Internal Service
ESTIMATED REVENUES		
LOCAL/INTERMEDIATE		
Property Tax	\$0	\$0
TIF Payment	0	0
Child Nutrition	0	0
Co-Curricular	0	0
Other Revenues	413,500	413,500
TOTAL LOCAL/INTERMED.	413,500	413,500
STATE SOURCES		
Available School Fund	0	0
Technology Allotment	0	0
TRS On-Behalf	0	0
Other State Revenues	0	0
TOTAL STATE	0	0
FEDERAL SOURCES		
National School Lunch/Breakfast	0	0
Other Federal	0	0
TOTAL FEDERAL	0	0
TOTAL ESTIMATED REVENUES	413,500	413,500
APPROPRIATIONS		
Payroll Costs	0	0
Contracted Services	4,000	4,000
Chapter 41 Recapture Payment	0	0
Materials and Supplies	0	0
Other Operating Costs	398,000	398,000
Debt Service	0	0
Capital Outlay	0	0
TOTAL APPROPRIATIONS	402,000	402,000
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	11,500	11,500
EST. FUND BALANCE 09/01/2014	402,500	402,500
EST. FUND BALANCE 08/31/2015	\$414,000	\$414,000

REVENUE

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

	2014-2015	Percentage of Total Revenues	2013-2014	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$74,242,131	84.87%	\$69,483,948	85.58%
Gate Receipts	250,000	0.29%	200,000	0.25%
Tuition	150,000	0.17%	150,000	0.18%
Other Local	413,350	0.47%	486,000	0.60%
Total Local Sources	75,055,481	85.80%	70,319,948	86.61%
5800 State				
Available School Fund	2,845,642	3.25%	2,914,184	3.59%
Foundation School Fund	5,337,612	6.10%	3,736,529	4.60%
TRS On Behalf	3,992,729	4.56%	4,223,813	5.20%
Other State	0	0.00%	0	0.00%
Total State Sources	12,175,983	13.91%	10,874,526	13.39%
5900 Federal				
Other Federal	250,000	0.29%	0	0.00%
Total Federal Sources	250,000	0.29%	0	0.00%
Total Estimated Revenues	\$87,481,464	100.00%	\$81,194,474	100.00%

**College Station Independent School District
Tax Rate Summary and History
2014-2015**

ACTUAL TAX RATE COMPARISON

	2013-2014	2014-2015	Change
Rate for Maintenance and Operations	1.04000	1.04000	0.00000
Rate for Debt Service	0.28000	0.34000	0.06000
Total Tax Rate	<u>1.32000</u>	<u>1.38000</u>	<u>0.06000</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	<u>0.41085</u>	<u>0.34000</u>
Total	<u>1.45085</u>	<u>1.38000</u>

TAX RATE HISTORY

06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14
\$1.480	\$1.24105	\$1.22105	1.25341	1.30993	1.33503	1.33503	1.32000

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2014-2015

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$232,501	\$241,614	3.9196%
Average Taxable Value of Residences	\$216,647	\$225,588	4.1270%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.32000</u>	<u>\$1.38000</u>	<u>4.5455%</u>
Taxes Due on Average Residence	\$2,859.74	\$3,113.11	8.8599%
Increase (Decrease) in Annual Taxes		\$253.37	

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.

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

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

2013-2014 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	\$1.32000	\$1.32000	\$1.32000	\$1.32000	\$1.32000	\$1.32000
Tax Levy	\$462.00	\$924.00	\$1,122.00	\$1,782.00	\$2,442.00	\$3,102.00

2014-2015 Values

Appraised Value	\$51,960	\$88,332	\$103,920	\$155,879	\$207,839	\$259,799
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	36,960	73,332	88,920	140,879	192,839	244,799
Proposed Tax Rate	\$1.38000	\$1.38000	\$1.38000	\$1.38000	\$1.38000	\$1.38000
Proposed Tax Levy	\$510.05	\$1,011.98	\$1,227.10	\$1,944.13	\$2,661.18	\$3,378.23

Tax Levy Change	\$48.05	\$87.98	\$105.10	\$162.13	\$219.18	\$276.23
Percentage Change	10.40%	9.52%	9.37%	9.10%	8.98%	8.90%

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 2013 was \$232,501. Average home value in 2014 was \$241,614. This represents an increase in the average value of 1.04 percent.

CERTIFIED TAX ROLL COMPARISON 2014 VERSUS 2013

2014

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$1,105,395,202	\$3,345,658,571	\$0	\$4,451,053,773	(\$259,538,144)	(\$629,642,450)	\$3,561,873,179	6.859%
NON-HOMESITES	\$1,174,864,636	\$2,496,592,841	\$0	\$3,671,457,477	(\$991,697,199)	\$0	\$2,679,760,278	6.976%
LAND - AGRICULTURAL	\$199,278,083	\$0	\$0	\$199,278,083	(\$195,674,714)	\$0	\$3,603,369	1.177%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$489,368,870	\$489,368,870	\$0	\$0	\$489,368,870	12.159%
MINERALS	\$0	\$0	\$12,598,749	\$12,598,749	\$0	\$0	\$12,598,749	-16.095%
NET TAXABLE	\$2,479,537,921	\$5,842,251,412	\$501,967,619	\$8,823,756,952	(\$1,446,910,057)	\$0	\$7,376,846,895	7.260%
LESS: FREEZE TAXABLE						(\$629,642,450)	(\$629,642,450)	7.740%
FREEZE ADJUSTED TAXABLE							\$6,747,204,445	7.215%

2013

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$912,986,177	\$3,253,653,984	\$0	\$4,166,640,161	(\$248,985,151)	(\$584,409,700)	\$3,333,245,310
NON-HOMESITES	\$1,136,760,311	\$2,286,247,406	\$0	\$3,423,007,717	(\$917,995,688)	\$0	\$2,505,012,029
LAND - AGRICULTURAL	\$191,988,023	\$0	\$0	\$191,988,023	(\$188,426,584)	\$0	\$3,561,439
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$436,315,430	\$436,315,430	\$0	\$0	\$436,315,430
MINERALS	\$0	\$0	\$15,015,544	\$15,015,544	\$0	\$0	\$15,015,544
NET TAXABLE	\$2,241,734,511	\$5,539,901,390	\$451,330,974	\$8,232,966,875	(\$1,355,407,423)	\$0	\$6,877,559,452
LESS: FREEZE TAXABLE						(\$584,409,700)	(\$584,409,700)
FREEZE ADJUSTED TAXABLE							\$6,293,149,752

CHANGE

CHANGE	\$237,803,410	\$302,350,022	\$50,636,645	\$590,790,077	(\$91,502,634)	(\$45,232,750)	\$454,054,693
PERCENT CHANGE	10.608%	5.458%	11.219%	7.176%	6.751%	7.740%	7.215%

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 2014-2015**

Object Category	Object Number	2014-2015		2013-2014	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$76,225,881	84.22%	\$71,615,578	84.17%
Contracted Services	6200	6,882,326	7.60%	6,719,096	7.90%
Supplies and Materials	6300	4,704,641	5.20%	4,275,044	5.02%
Other Operating Costs	6400	2,552,645	2.82%	2,330,181	2.74%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	146,700	0.16%	148,083	0.17%
Total Appropriations		\$90,512,193	100.00%	\$85,087,982	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2014-2015

	Function Code	2014-2015		2013-2014	
		Total Appropriation	% of Approp.	Total Appropriation	% of Approp.
Instruction	11	\$55,164,840.00	60.95%	\$52,065,299.00	57.52%
Instructional Resources and Media Services	12	869,015	0.96%	815,441	0.90%
Curriculum and Staff Development	13	897,879	0.99%	855,592	0.95%
Instructional Leadership	21	1,594,682	1.76%	1,416,694	1.57%
School Leadership	23	5,439,310	6.01%	4,988,349	5.51%
Guidance and Counseling	31	2,884,856	3.19%	2,596,438	2.87%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	972,979	1.07%	938,120	1.04%
Student Transportation	34	2,492,242	2.75%	2,270,627	2.51%
Co. & Extracurricular Activities	36	4,340,616	4.80%	3,922,226	4.33%
General Administration	41	2,393,765	2.64%	2,313,813	2.56%
Plant Maintenance	51	9,836,441	10.87%	9,378,286	10.36%
Security and Monitoring	52	389,986	0.43%	454,167	0.50%
Computer Services	53	2,059,867	2.28%	1,911,452	2.11%
Community Services	61	148,715	0.16%	174,848	0.19%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	0	0.00%	0	0.00%
Contracted Instructional Services	91	0	0.00%	0	0.00%
Payments to Fiscal Agent	93	130,000	0.14%	110,000	0.12%
Payments to Juvenile Justice	95	10,000	0.01%	10,000	0.01%
Payments to Tax Increment Fund	97	0	0.00%	0	0.00%
Payments to County Appraisal District	99	887,000	0.98%	866,630	0.96%
Total Appropriations		\$90,512,193.00	100.00%	\$85,087,982.00	100.00%

DEBT REQUIREMENTS

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS**
As of August 31, 2014

Fiscal Yr. Ending 8/31	Series 2004 Refunding Bonds		Series 2006 Refunding Bonds		Series 2007 School Building Bonds		Series 2009 Refunding Bonds		Series 2009 School Building Bonds		Series 2010 School Building Bonds		Series 2011 School Building Bonds		Series 2012 Refunding Bonds		Series 2014 School Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2015	2,300,000	119,750	0	384,775	3,065,000	2,337,337	475,000	101,663	995,000	1,267,231	1,900,000	2,102,225	1,020,000	1,435,481	685,000	282,650	1,615,000	4,981,856	25,067,969
2016	1,245,000	31,125	1,110,000	357,025	3,190,000	2,203,244	495,000	87,111	1,025,000	1,232,406	1,955,000	2,045,225	1,070,000	1,415,081	705,000	262,100	3,280,000	3,272,788	24,981,105
2017			2,660,000	272,750	3,325,000	2,059,694	515,000	70,675	1,055,000	1,199,094	2,015,000	1,986,575	1,120,000	1,393,681	725,000	240,950	3,410,000	3,141,588	25,190,007
2018			2,740,000	163,138	3,160,000	1,910,068	535,000	52,300	1,100,000	1,162,169	2,080,000	1,905,975	1,175,000	1,371,281	760,000	211,950	3,575,000	2,971,088	24,872,969
2019			2,840,000	55,025	3,295,000	1,771,819	560,000	32,438	1,145,000	1,126,419	2,145,000	1,822,775	1,235,000	1,347,781	790,000	181,550	3,760,000	2,792,338	24,900,145
2020					3,455,000	1,623,544	585,000	10,969	1,190,000	1,080,619	2,215,000	1,736,975	1,295,000	1,323,081	820,000	149,950	2,060,000	2,604,338	20,149,476
2021					3,615,000	1,463,750			1,235,000	1,033,019	2,295,000	1,648,375	1,355,000	1,271,281	855,000	117,150	2,160,000	2,501,338	19,549,913
2022					3,790,000	1,283,000			1,285,000	980,531	2,375,000	1,556,575	1,425,000	1,230,631	895,000	82,950	2,270,000	2,393,338	19,567,025
2023					3,970,000	1,093,500			1,340,000	925,919	2,465,000	1,485,325	1,495,000	1,187,881	920,000	56,100	2,385,000	2,279,838	19,603,563
2024					4,155,000	895,000			1,395,000	872,319	2,555,000	1,386,725	1,565,000	1,143,031	950,000	28,500	2,500,000	2,160,588	19,606,163
2025					4,365,000	687,250			1,450,000	816,519	2,660,000	1,284,525	1,645,000	1,094,125			2,625,000	2,035,588	18,663,006
2026					4,585,000	469,000			1,515,000	756,706	2,765,000	1,178,125	1,725,000	1,011,875			2,730,000	1,930,588	18,666,294
2027					4,795,000	239,750			1,580,000	692,319	2,875,000	1,067,525	1,810,000	925,625			2,815,000	1,848,688	18,648,906
2028									1,650,000	623,194	2,990,000	966,900	1,895,000	853,225			2,910,000	1,750,163	13,638,481
2029									1,725,000	548,944	3,110,000	847,300	1,990,000	777,425			3,020,000	1,641,038	13,659,706
2030									1,805,000	471,319	3,235,000	722,900	2,090,000	697,825			3,135,000	1,527,788	13,684,831
2031									1,895,000	387,838	3,365,000	593,500	2,190,000	614,225			3,250,000	1,410,225	13,705,788
2032									1,990,000	297,825	3,500,000	526,200	2,295,000	526,625			3,380,000	1,280,225	13,795,875
2033									2,090,000	203,300	3,645,000	456,200	2,410,000	434,825			3,520,000	1,145,025	13,904,350
2034									2,190,000	104,025	3,800,000	310,400	2,530,000	338,425			3,660,000	1,004,225	13,937,075
2035											3,960,000	158,400	2,650,000	232,165			3,815,000	848,675	11,664,240
2036													2,780,000	119,540			3,975,000	686,538	7,561,078
2037																	4,145,000	517,600	4,662,600
2038																	4,310,000	351,800	4,661,800
2039																	4,485,000	179,400	4,664,400
Totals	\$3,545,000	\$ 150,875	\$ 9,350,000	\$1,232,713	\$ 48,765,000	\$ 18,036,956	\$ 3,165,000	\$ 355,156	\$ 29,655,000	\$ 15,781,713	\$57,905,000	\$25,788,725	\$38,765,000	\$20,745,118	\$ 8,105,000	\$ 1,613,850	\$ 78,790,000	\$47,256,656	\$409,006,762

Total Bonds Outstanding at August 31, 2014 **\$278,045,000**