



**College Station Independent School District
Proposed Summary of Budgeted Funds
For the Year Ended June 30, 2027**

	General Fund	Debt Service Fund	Child Nutrition Fund	2026-27 Total for Major Fund Groups
Revenues:				
Local and Intermediate Sources	\$ 111,772,345	\$ 44,280,804	\$ 3,831,000	\$ 159,884,149
State Programs	42,968,591	3,849,106	106,000	46,923,697
Federal Programs	225,000	-	6,060,589	6,285,589
Total Revenues	\$ 154,965,936	\$ 48,129,910	\$ 9,997,589	\$ 213,093,435
Expenditures:				
11 Instruction	\$ 91,912,761	\$ -	\$ -	\$ 91,912,761
12 Instructional Resources & Media	1,304,500	-	-	1,304,500
13 Staff Development	4,479,502	-	-	4,479,502
21 Instructional Administration	3,102,894	-	-	3,102,894
23 Campus Administration	8,158,846	-	-	8,158,846
31 Guidance & Counseling	6,310,763	-	-	6,310,763
33 Health Services	1,998,714	-	-	1,998,714
34 Student Transportation	4,933,641	-	-	4,933,641
35 Food Service	-	-	9,870,664	9,870,664
36 Cocurricular Activities	5,714,596	-	-	5,714,596
41 General Administration	5,617,496	-	-	5,617,496
51 Plant Maintenance & Operations	18,452,755	-	126,925	18,579,680
52 Security Services	2,765,835	-	-	2,765,835
53 Data Processing	4,560,952	-	-	4,560,952
61 Community Services	101,311	-	-	101,311
71 Debt Services	-	50,637,756	-	50,637,756
81 Facilities Acquisition & Constr.	-	-	-	-
93 Payments to Fiscal Agent	160,000	-	-	160,000
95 Juvenile Justice Alt Ed	8,000	-	-	8,000
99 Tax Appraisal & Collection	1,691,852	-	-	1,691,852
Total Expenditures	\$ 161,274,418	\$ 50,637,756	\$ 9,997,589	\$ 221,909,763
Other Resources	-	-	-	-
Other Uses	2,000,000	-	-	2,000,000
Net Other Resources and Uses	2,000,000	-	-	2,000,000
Net Effect on Fund Balance	\$ (8,308,482)	\$ (2,507,846)	\$ -	\$ (10,816,328)



The District's budget for the 2026-2027 fiscal year will be considered for adoption in June 2026. At the time of budget adoption, certified property values from the appraisal district have not yet been received, and the Texas Education Agency (TEA) has not finalized the Maximum Compressed Tax Rate (MCR) for the tax year.

Because these items are necessary to calculate the District's proposed tax rate and complete the Truth in Taxation requirements, the Truth in Taxation documents will be prepared and posted in August 2026, following receipt of certified values and TEA's tax rate calculations. The Board of Trustees is expected to consider adoption of the District's tax rate in August 2026 in accordance with state law.

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
PROPOSED 2026-2027 BUDGET
GENERAL, STUDENT NUTRITION, AND DEBT SERVICES**



General Fund Totals Per Student	2026-27 Budget	2025-26 Budget	(+/-)
Students in Enrollment	13,562	13,892	-330
Students in ADA	12,742.00	12,953.05	-211.05
General Fund Expenditures Per Student	\$ 12,039	\$ 11,191	\$ 848
All Funds Expenditures per Student	\$ 16,510	\$ 14,930	\$ 1,580

Funds 199, 240, and 599 Revenue By Source	2026-27		Percent of Total	2025-26		Percent of Total
	Total	Per Student		Total	Per Student	
Local Revenues	\$ 159,884,149	\$ 11,789.13	75.03%	\$ 154,004,494	\$ 10,592.20	75.53%
State Revenue Sources	46,923,697	3,459.94	22.02%	54,811,259	2,945.61	21.00%
Federal Revenue Sources	6,285,589	463.47	2.95%	7,308,103	485.64	3.46%
Grand Total	\$ 213,093,435	15,712.54		\$ 216,123,856	14,023.45	

Function Code	General Fund (199) Expenditures By Function	2026-27		Percent of Total	2025-26		Percent of Total
		Total	Per Student		Total	Per Student	
00	Other Uses	\$ 2,000,000	147	1.22%	\$ 1,347,000	\$ -	0.86%
11	Instruction	\$ 91,912,761	6,777	56.29%	88,254,751	6,622	56.14%
12	Instructional Resources & Media	1,304,500	96	0.80%	1,388,120	99	0.88%
13	Staff Development	4,479,502	330	2.74%	3,746,799	88	2.38%
21	Instructional Administration	3,102,894	229	1.90%	2,928,345	183	1.86%
23	Campus Administration	8,158,846	602	5.00%	7,739,160	543	4.92%
31	Guidance & Counseling	6,310,763	465	3.87%	6,223,704	422	3.96%
32	Social Work Services	-	-	0.00%	-	-	0.00%
33	Health Services	1,998,714	147	1.22%	2,081,108	148	1.32%
34	Student Transportation	4,933,641	364	3.02%	5,058,595	388	3.22%
35	Food Service	-	-	0.00%	2,257	0	0.00%
36	Cocurricular Activities	5,714,596	421	3.50%	5,606,832	383	3.57%
41	General Administration	5,617,496	414	3.44%	5,678,252	375	3.61%
51	Plant Maintenance & Operations	18,452,755	1,361	11.30%	18,000,422	1,301	11.45%
52	Security Services	2,765,835	204	1.69%	2,163,636	166	1.38%
53	Data Processing	4,560,952	336	2.79%	4,030,669	334	2.56%
61	Community Services	101,311	7	0.06%	118,438	12	0.08%
71	Debt Services	-	-	0.00%	1,006,355	-	0.64%
81	Facilities Acquisition & Constr.	-	-	0.00%	-	-	0.00%
91	Contracted Instructional Services	-	-	0.00%	-	-	0.00%
92	Shared Service Arrangements	-	-	0.00%	-	-	0.00%
93	Payments to Fiscal Agent	160,000	12	0.10%	152,735	10	0.10%
95	Juvenile Justice Alt Ed	8,000	1	0.00%	14,000	1	0.01%
99	Tax Appraisal & Collection	1,691,852	125	1.04%	1,650,000	117	1.05%
	Grand Total	\$ 163,274,418	\$ 12,039		\$ 157,191,178	\$ 11,191	

Function Code	Student Nutrition (240) Expenditures By Function	2026-27		Percent of Total	2025-26		Percent of Total
		Total	Per Student		Total	Per Student	
35	Food Service	\$ 9,870,664	\$ 728	98.73%	\$ 9,667,459	\$ 684	98.65%
51	Plant Maintenance & Operations	126,925	9	1.27%	132,225	9	1.35%
	Grand Total	<u>\$ 9,997,589</u>	<u>\$ 737</u>		<u>\$ 9,799,684</u>	<u>\$ 693</u>	

Function Code	Debt Services (599) Expenditures By Function	2026-27		Percent of Total	2025-26		Percent of Total
		Total	Per Student		Total	Per Student	
71	Debt Services	50,637,756	\$ 3,734	100.00%	47,553,860	\$ 3,365	100.00%
00	Other Uses	-	-	0.00%	-	-	0.00%
	Grand Total	<u>\$ 50,637,756</u>	<u>\$ 3,734</u>		<u>\$ 43,976,442</u>	<u>\$ 3,046</u>	

*HB 1495 requirement - Portion of due to associations which can be attributed to lobbying activity \$1,700, and budgeted in function 41

*CSISD spent \$3,757 in 25-26 on required newspaper advertisement and will budget \$6,745 in object code 6491 for 26-27