

**College Station  
Independent School District**

**Budget  
for the  
2017-2018  
Fiscal Year**

**Adopted by the CSISD School Board  
August 15, 2017**

# **COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**

## **BOARD OF SCHOOL TRUSTEES**

**Dr. Valerie Jochen, President**  
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**Mr. Quinn Williams, Trustee**

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**Dr. Clark Ealy**

**Mike Martindale, Deputy Superintendent/CFO**  
**Greg McIntyre, Chief Administrative Officer**  
**Dr. Penny Tramel, Chief Academic Officer**

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
BUDGET FOR FISCAL YEAR 2017-2018**

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## **OVERVIEW**

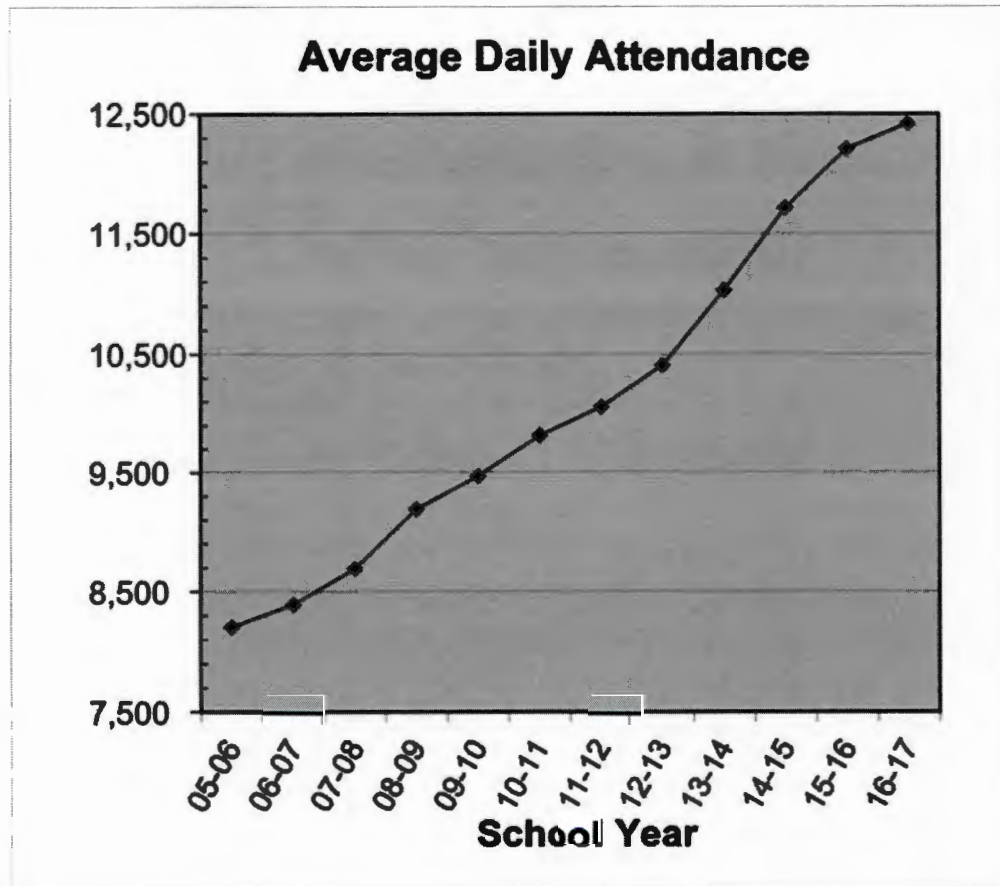
## 2017-2018

### 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 2017-2018 school year continue to trend upward. ADA for the 2016-2017 school year increased over the 2015-2016 school year by 1.72 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2012-2013 school year and ending with the 2016-2017 school year of 4.33 percent. The chart below provides a visual depiction of the District's ADA statistics for the past twelve years.



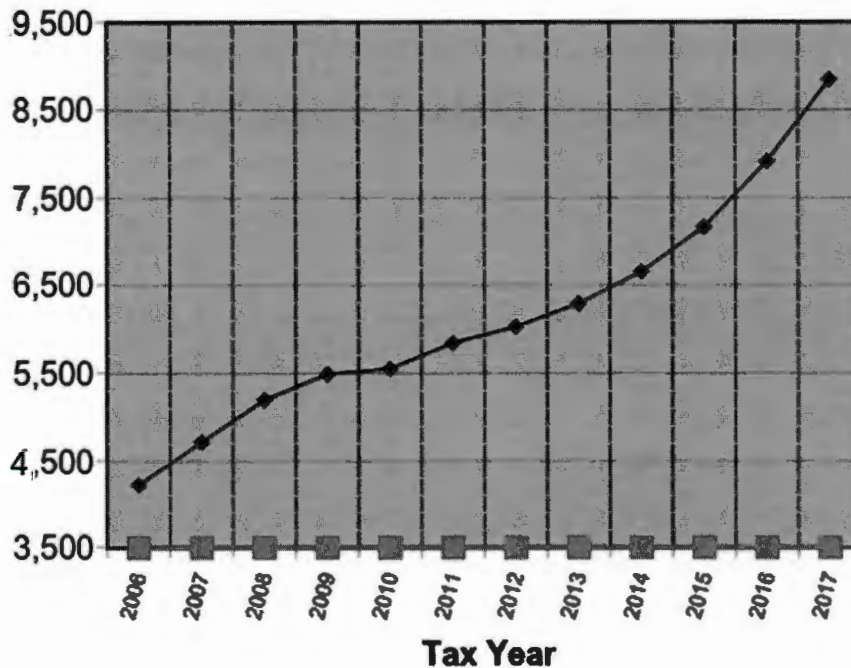
Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD

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 2017 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 11.74 percent over the same category in 2016. The District has experienced an average rate of increase in freeze adjusted taxable value of 8.01 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 85th regular legislative session failed to produce any new revenue by the state to support Texas public school children. With the state's failure to act, the burden to fund public schools continues to shift more and more toward the local taxpayer and a reliance on local tax dollars to educate the children of public schools. At the time of this budget being proposed, our legislators are currently reconvened in a special session. Coliege Station ISD eagerly awaits the results of the special session and hopes it brings increased

state funding back to the children of public schools throughout the state, in turn relieving the increasing burden that has been placed on local taxpayers.

### **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.

Due to continuing student enrollment growth, the need for future construction of new facilities continues to be a focus of the District. A direct result of this was the successful passage of the \$135.9 million bond election in November 2015. The District's 3<sup>rd</sup> intermediate school, Pecan Trail, will open in August 2017. The 3<sup>rd</sup> middle school, Wellborn Middle, is scheduled to open in August 2018 and the 10<sup>th</sup> elementary school is scheduled to open in August 2019.

The failure of the 83<sup>rd</sup> and 84<sup>th</sup> Texas Legislatures to reinstate all lost revenues since 2011 continues to be monitored by the Board of Trustees and CSISD leadership. Continued inaction on the part of the Legislature in the future could result in reductions in discretionary programs, less individualized student support, larger class sizes, and less than sufficient cost of living increases for current employees.

### **Human Resources**

The proposed budget includes a 1.5% salary increase for all employees plus salary equity adjustments for some employees which were a result of a review performed by the Texas Association of School Boards (TASB) in fiscal 2016-17. The District's contribution to the employee's health insurance program will increase by \$10 per month over the 2016-17 contribution rate and remain four (4) tiered for a monthly contribution rate of \$405/470/435/485 respectively for the four participant levels of employee only, employee plus spouse, employee plus children and employee plus family. The monthly contribution is available to employees regularly scheduled to work 20 or more hours per week. In addition, beginning in fiscal 2015, CSISD contributes 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. This mandate was funded by the state in fiscal 2015 only. The law is still in place for the 2017-2018 school year, and is the third year of a state unfunded mandate. The cost to the District is \$0.8 million, \$0.9 million and estimated to be \$0.9 million in fiscal 2014-15, 2015-16 and 2016-17, respectively.

The 84th Texas Legislature approved an increase deduction for each TRS eligible employee's gross salary for retirement from 7.2% to 7.7% for fiscal 2016-17. This was the final year of a 3 year planned increase by TRS to the employee of 0.5% each 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

the District to support the opening of our third intermediate school, Pecan Trail. New personnel units were also added to College View High School to continue to create increased educational opportunities for students choosing to attend our high school of choice.

**Proposed Tax Rate**

The proposed total tax rate of \$1.39800 per one hundred dollars in taxable property valuation is comprised of the following components:


Maintenance and Operations	\$1.04000
Debt Service	<u>0.35800</u>
Total Rate	<u>\$1.39800</u>

This proposed tax rate represents 0.14% change from the tax rate from 2016. This compares to tax rates for the last few years as follows:

<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-17</u>
\$1.25341	\$1.30993	\$1.33503	\$1.33503	\$1.32000	\$1.38000	\$1.36290	\$1.39600

**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, 2018**

	General Fund	Special Revenue Funds	Capital Projects Fund	Proprietary Funds	Internal Service Funds	Debt Service Fund	Totals Memorandum Only
<b>ESTIMATED REVENUES</b>							
<b>LOCAL/INTERMEDIATE</b>							
Property Tax	\$97,576,614	\$0	\$0	\$0	\$0	\$33,588,873	\$131,165,487
Interest Earned	450,000	\$0	528,496	0	13,000	150,000	1,141,496
Child Nutrition	0	3,063,800	0	0	0	0	3,063,800
Co-Curricular	330,000	0	0	0	0	0	330,000
Other Revenues	500,000	0	0	2,157,907	200,000	0	2,857,907
<b>TOTAL LOCAL/INTERMED.</b>	<b>98,856,614</b>	<b>3,063,800</b>	<b>528,496</b>	<b>2,157,907</b>	<b>213,000</b>	<b>33,738,873</b>	<b>138,558,690</b>
<b>STATE SOURCES</b>							
Available School Fund	2,483,860	0	0	0	0	0	2,483,860
Foundation School Fund	5,259,354	0	0	0	0	0	5,259,354
TRS On-Behalf	4,729,312	0	0	0	0	0	4,729,312
Other State Revenues	0	585,566	0	0	0	0	585,566
<b>TOTAL STATE</b>	<b>12,472,526</b>	<b>585,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,058,092</b>
<b>FEDERAL SOURCES</b>							
National School Lunch/Breakfast	0	3,222,017	0	0	0	0	3,222,017
Other Federal	500,000	0	0	0	0	0	500,000
<b>TOTAL FEDERAL</b>	<b>500,000</b>	<b>3,222,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,722,017</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>111,829,140</b>	<b>6,871,383</b>	<b>528,496</b>	<b>2,157,907</b>	<b>213,000</b>	<b>33,738,873</b>	<b>155,338,799</b>
<b>APPROPRIATIONS</b>							
Payroll Costs	91,191,041	2,781,817	375,569	1,713,907	0	0	96,062,335
Contracted Services	8,014,057	114,925	4,500	31,500	9,000	0	8,173,982
Chapter 41 Recapture Payment	5,918,959	0	0	0	0	0	5,918,959
Materials and Supplies	5,308,782	4,580,642	3,000	95,000	0	0	9,987,424
Other Operating Costs	2,875,716	233,452	750	317,500	450,000	0	3,877,418
Debt Service	0	0	0	0	0	33,582,219	33,582,219
Capital Outlay	935,568	27,000	74,975,853	0	0	0	75,938,421
<b>TOTAL APPROPRIATIONS</b>	<b>114,244,123</b>	<b>7,737,836</b>	<b>75,359,672</b>	<b>2,157,907</b>	<b>459,000</b>	<b>33,582,219</b>	<b>233,540,758</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(2,414,983)</b>	<b>(866,453)</b>	<b>(74,831,176)</b>	<b>0</b>	<b>(246,000)</b>	<b>156,654</b>	<b>(78,201,958)</b>
<b>EST. FUND BALANCE 08/31/2017</b>	<b>32,037,803</b>	<b>1,519,732</b>	<b>81,970,003</b>	<b>1,114,427</b>	<b>1,066,092</b>	<b>6,776,495</b>	<b>124,484,552</b>
<b>EST. FUND BALANCE 08/31/2018</b>	<b>\$29,622,820</b>	<b>\$653,279</b>	<b>\$7,138,827</b>	<b>\$1,114,427</b>	<b>\$820,092</b>	<b>\$6,933,149</b>	<b>\$46,282,594</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2017-2018**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local</b>				
Ad Valorem Property Taxes	\$97,576,614	\$0	\$33,588,873	\$131,165,487
Interest Earnings	450,000	0	150,000	600,000
Gate Receipts	330,000	0	0	330,000
Tuition	206,000	0	0	206,000
Child Nutrition	0	3,063,800	0	3,063,800
Rental Fees	115,000	0	0	115,000
Fees	35,000	0	0	35,000
Campus Activities	0	0	0	0
Miscellaneous Local	144,000	0	0	144,000
<b>5700 Total Local</b>	<b>98,856,614</b>	<b>3,063,800</b>	<b>33,738,873</b>	<b>135,659,287</b>
<b>5800 State</b>				
Available School Fund Revenue	2,483,860	0	0	2,483,860
Additional State Aid for Tax Red.	5,259,354	0	0	5,259,354
Technology Allotment	0	0	0	0
TRS On-Behalf	4,729,312	0	0	4,729,312
Child Nutrition	0	30,000	0	30,000
Instructional Material Allotment	0	555,566	0	555,566
<b>5800 Total State</b>	<b>12,472,526</b>	<b>585,566</b>	<b>0</b>	<b>13,058,092</b>
<b>5900 Federal</b>				
National School Lunch/Breakfast	0	3,222,017	0	3,222,017
Vocational	0	0	0	0
Other Federal	500,000	0	0	500,000
<b>5900 Total Federal</b>	<b>500,000</b>	<b>3,222,017</b>	<b>0</b>	<b>3,722,017</b>
<b>5000 Total Estimated Revenues</b>	<b>\$111,829,140</b>	<b>\$6,871,383</b>	<b>\$33,738,873</b>	<b>\$152,439,396</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2017-2018**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>APPROPRIATIONS:</b>						
<b>Instruction:</b>		<b>11</b>				
Payroll Costs		6100	\$62,242,448	\$0	\$0	\$62,242,448
Contracted Services		6200	600,711	1,536	0	602,247
Supplies and Materials		6300	1,596,578	870,559	0	2,467,137
Other Operating Costs		6400	282,464	61,745	0	344,209
Debt Service		6500	0	0	0	0
Capital Outlay		6600	15,000	0	0	15,000
<b>Total Instruction</b>			<b>64,737,201</b>	<b>933,840</b>	<b>0</b>	<b>65,671,041</b>
<b>Instructional Resources and Media Services:</b>						
		<b>12</b>				
Payroll Costs		6100	723,941	0	0	723,941
Contracted Services		6200	27,889	0	0	27,889
Supplies and Materials		6300	158,245	53,030	0	211,275
Other Operating Costs		6400	6,239	594	0	6,833
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Instructional Resources/Media Services</b>			<b>916,314</b>	<b>53,624</b>	<b>0</b>	<b>969,938</b>
<b>Curriculum/Staff Dev.:</b>						
		<b>13</b>				
Payroll Costs		6100	417,644	18,062	0	435,706
Contracted Services		6200	94,459	100	0	94,559
Supplies and Materials		6300	101,810	0	0	101,810
Other Operating Costs		6400	394,026	3,712	0	397,738
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Curriculum/Staff Development</b>			<b>1,007,939</b>	<b>21,874</b>	<b>0</b>	<b>1,029,813</b>
<b>Instructional Leadership:</b>						
		<b>21</b>				
Payroll Costs		6100	1,897,701	0	0	1,897,701
Contracted Services		6200	45,294	0	0	45,294
Supplies and Materials		6300	62,753	0	0	62,753
Other Operating Costs		6400	62,436	0	0	62,436
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Instructional Leadership</b>			<b>2,068,184</b>	<b>0</b>	<b>0</b>	<b>2,068,184</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2017-2018**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>School Leadership:</b>		<b>23</b>				
Payroll Costs		6100	\$6,155,400	\$0	0	\$6,155,400
Contracted Services		6200	58,447	0	0	58,447
Supplies and Materials		6300	72,192	12,948	0	85,140
Other Operating Costs		6400	70,505	13,776	0	84,281
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total School Leadership</b>			<b>6,356,544</b>	<b>26,724</b>	<b>0</b>	<b>6,383,268</b>
<b>Guidance and Counseling:</b>		<b>31</b>				
Payroll Costs		6100	3,109,727	0	0	3,109,727
Contracted Services		6200	7,501	0	0	7,501
Supplies and Materials		6300	128,370	0	0	128,370
Other Operating Costs		6400	34,371	400	0	34,771
Debt Service		6500	0	0	0	0
Capital Outlay		6600	100,000	0	0	100,000
<b>Total Guidance and Counseling</b>			<b>3,379,969</b>	<b>400</b>	<b>0</b>	<b>3,380,369</b>
<b>Social Work Services:</b>		<b>32</b>				
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Social Work Services</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health Services:</b>		<b>33</b>				
Payroll Costs		6100	1,104,115	0	0	1,104,115
Contracted Services		6200	53,050	64	0	53,114
Supplies and Materials		6300	43,125	39	0	43,164
Other Operating Costs		6400	7,735	160	0	7,895
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Health Services</b>			<b>1,208,025</b>	<b>263</b>	<b>0</b>	<b>1,208,288</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2017-2018**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>Student Transportation:</b>	<b>34</b>				
Payroll Costs	6100	\$2,637,929	\$0	\$0	\$2,637,929
Contracted Services	6200	72,000	0	0	72,000
Supplies and Materials	6300	556,500	0	0	556,500
Other Operating Costs	6400	(260,700)	0	0	(260,700)
Debt Service	6500	0	0	0	0
Capital Outlay	6600	12,867	0	0	12,867
<b>Total Student Transportation</b>		<b>3,018,596</b>	<b>0</b>	<b>0</b>	<b>3,018,596</b>
<b>Food Services:</b>	<b>35</b>				
Payroll Costs	6100	0	2,726,251	0	2,726,251
Contracted Services	6200	0	29,625	0	29,625
Supplies and Materials	6300	0	3,422,261	0	3,422,261
Other Operating Costs	6400	0	26,530	0	26,530
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	27,000	0	27,000
<b>Total Food Services</b>		<b>0</b>	<b>6,231,667</b>	<b>0</b>	<b>6,231,667</b>
<b>Co. &amp; Extracurricular Activities:</b>	<b>36</b>				
Payroll Costs	6100	2,688,215	0	0	2,688,215
Contracted Services	6200	264,265	0	0	264,265
Supplies and Materials	6300	806,695	81,522	0	888,217
Other Operating Costs	6400	1,358,236	101,233	0	1,459,469
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Co. &amp; Extracurricular Activities</b>		<b>5,117,411</b>	<b>182,755</b>	<b>0</b>	<b>5,300,166</b>
<b>General Administration:</b>	<b>41</b>				
Payroll Costs	6100	2,391,613	0	0	2,391,613
Contracted Services	6200	420,360	0	0	420,360
Supplies and Materials	6300	112,352	4,770	0	117,122
Other Operating Costs	6400	202,906	6,274	0	209,180
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total General Administration</b>		<b>3,127,231</b>	<b>11,044</b>	<b>0</b>	<b>3,138,275</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2017-2018**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>Plant Maintenance:</b>		<b>51</b>				
Payroll Costs		6100	5,975,841	0	0	5,975,841
Contracted Services		6200	4,359,056	83,600	0	4,442,656
Supplies and Materials		6300	1,024,127	0	0	1,024,127
Other Operating Costs		6400	545,699	550	0	546,249
Debt Service		6500	0	0	0	0
Capital Outlay		6600	788,000	0	0	788,000
<b>Total Plant Maintenance</b>			<b>12,692,723</b>	<b>84,150</b>	<b>0</b>	<b>12,776,873</b>
<b>Security and Monitoring:</b>		<b>52</b>				
Payroll Costs		6100	85,524	0	0	85,524
Contracted Services		6200	490,605	0	0	490,605
Supplies and Materials		6300	129,150	0	0	129,150
Other Operating Costs		6400	25,098	180	0	25,278
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Security and Monitoring</b>			<b>730,377</b>	<b>180</b>	<b>0</b>	<b>730,557</b>
<b>Computer Services:</b>		<b>53</b>				
Payroll Costs		6100	1,648,317	37,504	0	1,685,821
Contracted Services		6200	415,020	0	0	415,020
Supplies and Materials		6300	509,685	100,000	0	609,685
Other Operating Costs		6400	28,285	0	0	28,285
Debt Service		6500	0	0	0	0
Capital Outlay		6600	19,701	0	0	19,701
<b>Total Computer Services</b>			<b>2,621,008</b>	<b>137,504</b>	<b>0</b>	<b>2,758,512</b>
<b>Community Services:</b>		<b>61</b>				
Payroll Costs		6100	112,626	0	0	112,626
Contracted Services		6200	7,400	0	0	7,400
Supplies and Materials		6300	7,200	35,513	0	42,713
Other Operating Costs		6400	8,124	18,298	0	26,422
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
<b>Total Community Services</b>			<b>135,350</b>	<b>53,811</b>	<b>0</b>	<b>189,161</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2017-2018**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>Debt Service:</b>	<b>71</b>				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	33,582,219	33,582,219
Capital Outlay	6600	0	0	0	0
<b>Total Debt Service</b>		<b>0</b>	<b>0</b>	<b>33,582,219</b>	<b>33,582,219</b>
<b>Facilities Acquisition and Construction:</b>	<b>81</b>				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Facilities Acq./Construction</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contracted Instructional Services:</b>	<b>91</b>				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	5,918,959	0	0	5,918,959
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Contracted Instructional Services</b>		<b>5,918,959</b>	<b>0</b>	<b>0</b>	<b>5,918,959</b>
<b>Incremental Costs Chapter 36:</b>	<b>92</b>				
Payroll Costs	6100	0	0	0	0
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	0	0	0	0
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Incremental Costs Chapter 36</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
OFFICIAL BUDGET  
FOR FISCAL YEAR 2017-2018**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
<b>Payments to Fiscal Agent:</b>						
	93					
Other Operating Costs		6400	110,292	0	0	110,292
<b>Total Payments to Fiscal Agent</b>			<b>110,292</b>	<b>0</b>	<b>0</b>	<b>110,292</b>
<b>Payments to Other School Districts:</b>						
	94					
Contracted Services		6200	0	0	0	0
<b>Total Payments to Other School Districts</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Juvenile Justice Programs:</b>						
	95					
Contracted Services		6200	10,000	0	0	10,000
<b>Total Payments to Juvenile Justice Programs</b>			<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Payments to Charter Schools:</b>						
	96					
Contracted Services		6200	0	0	0	0
<b>Payments to Charter Schools</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Tax Increment Fund:</b>						
	97					
Other Operating Costs		6400	0	0	0	0
<b>Payments to Tax Increment Fund</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Tax County Appraisal District:</b>						
	99					
Other Operating Costs		6200	1,088,000	0	0	1,088,000
<b>Payments to County Appraisal District</b>			<b>1,088,000</b>	<b>0</b>	<b>0</b>	<b>1,088,000</b>
<b>Transfers In</b>		7915	0	0	0	0
<b>Transfers Out</b>		8911	0	0	0	0
<b>Summary:</b>						
Payroll Costs		6100	\$91,191,041	\$2,781,817	\$0	\$93,972,858
Contracted Services		6200	13,933,016	114,925	0	14,047,941
Supplies and Materials		6300	5,308,782	4,580,642	0	9,889,424
Other Operating Costs		6400	2,875,716	233,452	0	3,109,168
Debt Service		6500	0	0	33,582,219	33,582,219
Capital Outlay		6600	935,568	27,000	0	962,568
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
<b>Total Estimated Appropriations/Transfers</b>			<b>\$114,244,123</b>	<b>\$7,737,836</b>	<b>\$33,582,219</b>	<b>\$155,564,178</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS  
SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2018**

	Special Revenue Funds			Total Special Revenue
	240 Child Nutrition	410 Instructional Material Allotment	461 Campus Activity	
<b>ESTIMATED REVENUES</b>				
<b>LOCAL/INTERMEDIATE</b>				
Property Tax	\$0	\$0	\$0	\$0
Interest Earned	0	0	0	0
Child Nutrition	3,063,800	0	0	3,063,800
Co-Curricular	0	0	0	0
Other Revenues	0	0	0	0
<b>TOTAL LOCAL/INTERMED.</b>	<b>3,063,800</b>	<b>0</b>	<b>0</b>	<b>3,063,800</b>
<b>STATE SOURCES</b>				
Available School Fund	0	0	0	0
Technology Allotment	0	0	0	0
TRS On-Behalf	0	0	0	0
Other State Revenues	30,000	555,566	0	585,566
<b>TOTAL STATE</b>	<b>30,000</b>	<b>555,566</b>	<b>0</b>	<b>585,566</b>
<b>FEDERAL SOURCES</b>				
National School Lunch/Breakfast	3,222,017	0	0	3,222,017
Other Federal	0	0	0	0
<b>TOTAL FEDERAL</b>	<b>3,222,017</b>	<b>0</b>	<b>0</b>	<b>3,222,017</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>6,315,817</b>	<b>555,566</b>	<b>0</b>	<b>6,871,383</b>
<b>APPROPRIATIONS</b>				
Payroll Costs	2,726,251	55,566	0	2,781,817
Contracted Services	113,225	0	1,700	114,925
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	3,422,261	500,000	658,381	4,580,642
Other Operating Costs	27,080	0	206,372	233,452
Debt Service	0	0	0	0
Capital Outlay	27,000	0	0	27,000
<b>TOTAL APPROPRIATIONS</b>	<b>6,315,817</b>	<b>555,566</b>	<b>866,453</b>	<b>7,737,836</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>0</b>	<b>(866,453)</b>	<b>(866,453)</b>
<b>EST. FUND BALANCE 08/31/2017</b>	<b>485,232</b>	<b>1,500</b>	<b>1,033,000</b>	<b>1,519,732</b>
<b>EST. FUND BALANCE 08/31/2018</b>	<b>\$485,232</b>	<b>\$1,500</b>	<b>\$166,547</b>	<b>\$653,279</b>

The Activity Fund budget 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, 2018**

	2013 Bond Projects	2015 Bond Projects	Total Capital Projects
<b>ESTIMATED REVENUES</b>			
<b>LOCAL/INTERMEDIATE</b>			
Property Tax	\$0	\$0	\$0
Interest Earned	27,996	500,500	528,496
Child Nutrition	0	0	0
Co-Curricular	0	0	0
Other Revenues	0	0	0
<b>TOTAL LOCAL/INTERMED.</b>	<b>27,996</b>	<b>500,500</b>	<b>528,496</b>
<b>STATE SOURCES</b>			
Available School Fund	0	0	0
Technology Allotment	0	0	0
TRS On-Behalf	0	0	0
Other State Revenues	0	0	0
<b>TOTAL STATE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL SOURCES</b>			
National School Lunch/Breakfast	0	0	0
Other Federal	0	0	0
<b>TOTAL FEDERAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>27,996</b>	<b>500,500</b>	<b>528,496</b>
<b>APPROPRIATIONS</b>			
Payroll Costs	0	375,569	375,569
Contracted Services	0	4,500	4,500
Chapter 41 Recapture Payment	0	0	0
Materials and Supplies	0	3,000	3,000
Other Operating Costs	0	750	750
Debt Service	0	0	0
Capital Outlay	4,335,171	70,640,682	74,975,853
<b>TOTAL APPROPRIATIONS</b>	<b>4,335,171</b>	<b>71,024,501</b>	<b>75,359,672</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(4,307,175)</b>	<b>(70,524,001)</b>	<b>(74,831,176)</b>
<b>EST. FUND BALANCE 08/31/2017</b>	<b>4,307,175</b>	<b>77,662,828</b>	<b>81,970,003</b>
<b>EST. FUND BALANCE 08/31/2018</b>	<b>\$0</b>	<b>\$7,138,827</b>	<b>\$7,138,827</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2018**

	Proprietary Funds			Total Proprietary Funds
	714 Kids Klub	713 Community Ed	715 Summer Sports Camps	
<b>ESTIMATED REVENUES</b>				
<b>LOCAL/INTERMEDIATE</b>				
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	1,477,820	510,087	170,000	2,157,907
<b>TOTAL LOCAL/INTERMED.</b>	<b>1,477,820</b>	<b>510,087</b>	<b>170,000</b>	<b>2,157,907</b>
<b>STATE SOURCES</b>				
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
<b>TOTAL STATE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL SOURCES</b>				
National School Lunch/Breakfast	0	0	0	0
Other Federal	0	0	0	0
<b>TOTAL FEDERAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>1,477,820</b>	<b>510,087</b>	<b>170,000</b>	<b>2,157,907</b>
<b>APPROPRIATIONS</b>				
Payroll Costs	1,229,020	348,387	136,500	1,713,907
Contracted Services	12,800	18,700	0	31,500
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	45,500	24,500	25,000	95,000
Other Operating Costs	190,500	118,500	8,500	317,500
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>1,477,820</b>	<b>510,087</b>	<b>170,000</b>	<b>2,157,907</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EST. FUND BALANCE 08/31/2017</b>	<b>818,054</b>	<b>288,873</b>	<b>7,500</b>	<b>1,114,427</b>
<b>EST. FUND BALANCE 08/31/2018</b>	<b>\$818,054</b>	<b>\$288,873</b>	<b>\$7,500</b>	<b>\$1,114,427</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2018**

	<b>Internal Service Fund 773 Workers Compensation</b>	<b>Total Internal Service</b>
<b>ESTIMATED REVENUES</b>		
<b>LOCAL/INTERMEDIATE</b>		
Property Tax	\$0	\$0
TIF Payment	0	\$0
Child Nutrition	0	\$0
Co-Curricular	0	\$0
Other Revenues	213,000	\$213,000
<b>TOTAL LOCAL/INTERMED.</b>	<b>213,000</b>	<b>213,000</b>
<b>STATE SOURCES</b>		
Available School Fund	0	0
Technology Allotment	0	0
TRS On-Behalf	0	0
Other State Revenues	0	0
<b>TOTAL STATE</b>	<b>0</b>	<b>0</b>
<b>FEDERAL SOURCES</b>		
National School Lunch/Breakfast	0	0
Other Federal	0	0
<b>TOTAL FEDERAL</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>213,000</b>	<b>213,000</b>
<b>APPROPRIATIONS</b>		
Payroll Costs	0	0
Contracted Services	9,000	9,000
Chapter 41 Recapture Payment	0	0
Materials and Supplies	0	0
Other Operating Costs	450,000	450,000
Debt Service	0	0
Capital Outlay	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>459,000</b>	<b>459,000</b>
<b>OTHER SOURCES (USES)</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(246,000)</b>	<b>(246,000)</b>
<b>EST. FUND BALANCE 08/31/2017</b>	<b>1,066,092</b>	<b>1,066,092</b>
<b>EST. FUND BALANCE 08/31/2018</b>	<b>\$820,092</b>	<b>\$820,092</b>

## **REVENUE**

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

	2017-2018	Percentage of Total Revenues	2016-2017	Percentage of Total Revenues
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local</b>				
Local Property Taxes	\$97,576,614	87.26%	\$87,375,140	85.81%
Gate Receipts	330,000	0.29%	297,500	0.29%
Tuition	206,000	0.18%	170,000	0.17%
Other Local	744,000	0.67%	522,500	0.51%
<b>Total Local Sources</b>	<b>98,856,614</b>	<b>88.40%</b>	<b>88,365,140</b>	<b>86.78%</b>
<b>5800 State</b>				
Available School Fund	2,483,860	2.22%	4,737,441	4.65%
Foundation School Fund	5,259,354	4.70%	4,162,729	4.09%
TRS On Behalf	4,729,312	4.23%	4,305,300	4.23%
Other State	0	0.00%	0	0.00%
<b>Total State Sources</b>	<b>12,472,526</b>	<b>11.15%</b>	<b>13,205,470</b>	<b>12.97%</b>
<b>5900 Federal</b>				
Other Federal	500,000	0.45%	250,000	0.25%
<b>Total Federal Sources</b>	<b>500,000</b>	<b>0.45%</b>	<b>250,000</b>	<b>0.25%</b>
<b>Total Estimated Revenues</b>	<b>\$111,829,140</b>	<b>100.00%</b>	<b>\$101,820,610</b>	<b>100.00%</b>

**College Station Independent School District  
Tax Rate Summary and History  
2017-2018**

**ACTUAL TAX RATE COMPARISON**

	2016-2017	2017-2018	Change
Rate for Maintenance and Operations	1.04000	1.04000	0.00000
Rate for Debt Service	0.35600	0.35800	0.00200
Total Tax Rate	<u>1.39600</u>	<u>1.39800</u>	<u>0.00200</u>

**ROLLBACK RATE COMPARISON**

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	0.37970	0.35800
Total	<u>1.41970</u>	<u>1.39800</u>

**TAX RATE HISTORY**

08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
\$1.22105	1.25341	1.30993	1.33503	1.33503	1.32000	1.38000	1.3629



## College Station Independent School District

### Impact of Proposed Tax Levy On Average Residence 2017-2018

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$275,628	\$291,929	5.9141%
Average Taxable Value of Residences	\$248,286	\$264,920	6.6995%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.39600</u>	<u>\$1.39800</u>	<u>0.1433%</u>
Taxes Due on Average Residence	\$3,466.07	\$3,703.58	6.8524%
Increase (Decrease) in Annual Taxes		\$237.51	

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)**

**2016-2017 Values**

<b>Appraised Value</b>	<b>\$50,000</b>	<b>\$85,000</b>	<b>\$100,000</b>	<b>\$150,000</b>	<b>\$200,000</b>	<b>\$250,000</b>
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	25,000	60,000	75,000	125,000	175,000	225,000
Tax Rate	\$1.39600	\$1.39600	\$1.39600	\$1.39600	\$1.39600	\$1.39600
Tax Levy	\$349.00	\$837.60	\$1,047.00	\$1,745.00	\$2,443.00	\$3,141.00

**2017-2018 Values**

<b>Appraised Value</b>	<b>\$52,957</b>	<b>\$90,027</b>	<b>\$105,914</b>	<b>\$158,871</b>	<b>\$211,828</b>	<b>\$264,785</b>
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	27,957	65,027	80,914	133,871	186,828	239,785
Proposed Tax Rate	\$1.39800	\$1.39800	\$1.39800	\$1.39800	\$1.39800	\$1.39800
Proposed Tax Levy	\$390.84	\$909.08	\$1,131.18	\$1,871.52	\$2,611.86	\$3,352.19

Tax Levy Change	\$41.84	\$71.48	\$84.18	\$126.52	\$168.86	\$211.19
Percentage Change	11.99%	8.53%	8.04%	7.25%	6.91%	6.72%

Standard exemption amount was increased to \$25,000 from \$15,000 in November 2015.

For homeowners over age 65, property taxes are frozen at the dollar amount they were in the year the homeowner first became eligible for the over age 65 exemption. In addition to the standard exemption noted above, over age 65 homeowners also receive an additional \$5,000 local and \$10,000 state over age 65 exemption. This means that unless new improvements are added to an over age 65 homestead, taxes will not increase due to revaluation or tax rate increases.

The average residence value in the District in 2016 was \$275,628. Average home value in 2017 was \$291,929. This represents an increase in the average value of 5.9 percent.

## CERTIFIED TAX ROLL COMPARISON

**2017**

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$1,526,722,391	\$4,427,364,716	\$0	\$5,954,087,107	(\$423,219,133)	(\$882,678,174)	\$4,648,189,800	9.662%
NON-HOMESITES	\$1,575,569,584	\$3,428,467,823	\$0	\$5,004,037,407	(\$1,348,195,188)	\$0	\$3,655,842,219	30.523%
LAND - AGRICULTURAL	\$243,374,130	\$0	\$0	\$243,374,130	(\$238,643,370)	\$0	\$4,730,760	2.917%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$523,035,220	\$523,035,220	\$0	\$0	\$523,035,220	-2.980%
MINERALS	\$0	\$0	\$13,183,232	\$13,183,232	\$0	\$0	\$13,183,232	30.496%
NET TAXABLE	\$3,345,666,105	\$7,855,832,539	\$536,218,452	\$11,737,717,096	(\$2,010,057,691)	\$0	\$9,727,659,405	16.249%
LESS: FREEZE TAXABLE						(\$882,678,174)	(\$882,678,174)	13.951%
FREEZE ADJUSTED TAXABLE							\$8,844,981,231	16.483%

**2016**

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$1,260,259,886	\$4,165,795,269	\$0	\$5,426,055,155	(\$412,799,269)	(\$774,613,094)	\$4,238,642,792
NON-HOMESITES	\$1,403,997,904	\$2,589,313,432	\$0	\$3,993,311,336	(\$1,192,383,951)	\$0	\$2,800,927,385
LAND - AGRICULTURAL	\$231,400,736	\$0	\$0	\$231,400,736	(\$226,804,039)	\$0	\$4,596,697
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$539,099,640	\$539,099,640	\$0	\$0	\$539,099,640
MINERALS	\$0	\$0	\$10,102,401	\$10,102,401	\$0	\$0	\$10,102,401
NET TAXABLE	\$2,895,658,526	\$6,755,108,701	\$549,202,041	\$10,199,969,268	(\$1,831,987,259)	\$0	\$8,367,982,009
LESS: FREEZE TAXABLE						(\$774,613,094)	(\$774,613,094)
FREEZE ADJUSTED TAXABLE							\$7,593,368,915

**CHANGE**

CHANGE	\$450,007,579	\$1,100,723,838	(\$12,983,589)	\$1,537,747,828	(\$178,070,432)	(\$108,065,080)	\$1,251,612,316
PERCENT CHANGE	15.541%	16.295%	-2.364%	15.076%	9.720%	13.951%	16.483%

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 2017-2018**

Object Category	Object Number	2017-2018		2016-2017	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$91,191,041	79.81%	\$86,626,170	84.68%
Contracted Services	6200	13,933,016	12.20%	7,382,432	7.22%
Supplies and Materials	6300	5,308,782	4.65%	4,998,438	4.89%
Other Operating Costs	6400	2,875,716	2.52%	2,787,255	2.72%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	935,568	0.82%	500,000	0.49%
<b>Total Appropriations</b>		<b>\$114,244,123</b>	<b>100.00%</b>	<b>\$102,294,295</b>	<b>100.00%</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**  
**Appropriations by Functional Category - General Fund**  
**For Fiscal Year 2017-2018**

	Function Code	2017-2018		2016-2017	
		Total Appropriation	Percent of Approp.	Total Appropriation	Percent of Approp.
Instruction	11	\$64,737,201	56.67%	\$61,404,839	60.03%
Instructional Resources and Media Services	12	916,314	0.80%	918,874	0.90%
Curriculum and Staff Development	13	1,007,939	0.88%	969,496	0.95%
Instructional Leadership	21	2,068,184	1.81%	1,981,380	1.94%
School Leadership	23	6,356,544	5.56%	5,770,210	5.64%
Guidance and Counseling	31	3,379,969	2.96%	3,536,160	3.46%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	1,208,025	1.06%	1,228,776	1.20%
Student Transportation	34	3,018,596	2.64%	3,113,441	3.04%
Co. & Extracurricular Activities	36	5,117,411	4.48%	4,817,628	4.71%
General Administration	41	3,127,231	2.74%	2,731,841	2.67%
Plant Maintenance	51	12,692,723	11.11%	11,568,095	11.31%
Security and Monitoring	52	730,377	0.64%	439,973	0.43%
Computer Services	53	2,621,008	2.29%	2,542,083	2.49%
Community Services	61	135,350	0.12%	155,499	0.15%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	0	0.00%	7,000	0.01%
Contracted Instructional Services	91	5,918,959	5.18%	0	0.00%
Payments to Fiscal Agent	93	110,292	0.10%	132,000	0.13%
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	1,088,000	0.95%	967,000	0.95%
<b>Total Appropriations</b>		<b>\$114,244,123</b>	<b>100.00%</b>	<b>\$102,294,295</b>	<b>100.00%</b>

## **DEBT REQUIREMENTS**

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICES REQUIREMENTS  
As of August 31, 2017**

Fiscal Yr. Ending 8/31	Series 2009 Refunding Bonds		Series 2009 School Building Bonds		Series 2010 School Building Bonds		Series 2011 School Building Bonds		Series 2012 Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	535,000	52,300	1,100,000	129,150	2,080,000	1,396,375	1,175,000	1,202,781	760,000	211,950
2019	560,000	32,438	1,145,000	93,400	2,145,000	1,313,175	1,235,000	1,179,281	790,000	181,550
2020	585,000	10,969	1,190,000	47,600	2,215,000	1,227,375	1,295,000	1,154,581	820,000	149,950
2021						1,138,775	1,355,000	1,102,781	855,000	117,150
2022					2,375,000	1,138,775	1,425,000	1,062,131	895,000	82,950
2023						1,067,525	1,495,000	1,019,381	920,000	56,100
2024						1,067,525	1,565,000	974,531	950,000	28,500
2025						1,067,525		925,625		
2026						1,067,525		925,625		
2027					2,875,000	1,067,525	1,810,000	925,625		
2028					2,990,000	966,900	1,895,000	853,225		
2029					3,110,000	847,300	1,990,000	777,425		
2030					3,235,000	722,900	2,090,000	697,825		
2031					3,365,000	593,500	2,190,000	614,225		
2032					3,500,000	526,200	2,295,000	526,625		
2033					3,645,000	456,200	2,410,000	434,825		
2034					3,800,000	310,400	2,530,000	338,425		
2035					3,960,000	158,400	2,650,000	232,165		
2036							2,780,000	119,540		
2037										
2038										
2039										
2040										
2041										
2042										
<b>Totals</b>	<b>\$ 1,680,000</b>	<b>\$ 95,706</b>	<b>\$ 3,435,000</b>	<b>\$ 270,150</b>	<b>\$ 39,295,000</b>	<b>\$ 16,133,900</b>	<b>\$ 32,185,000</b>	<b>\$ 15,066,624</b>	<b>\$ 5,990,000</b>	<b>\$ 828,150</b>

*Continued on the Next Page*



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICES REQUIREMENTS  
As of August 31, 2017**

Fiscal Yr. Ending 8/31	Series 2014 School Building Bonds		Series 2015 Refunding Bonds		Series 2016 School Building Bonds		Series 2016 Refunding Bonds		Series 2017 School Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2018	3,575,000	2,971,088	5,795,000	1,786,425	2,755,000	2,250,556		1,630,975	345,000	3,822,619	33,574,219
2019	3,760,000	2,792,338	6,070,000	1,496,675	2,895,000	2,112,806		1,630,975	1,595,000	2,466,763	33,494,400
2020	2,060,000	2,604,338	3,495,000	1,193,175	3,035,000	1,968,056		1,630,975	1,675,000	2,387,013	28,744,031
2021	2,160,000	2,501,338	3,610,000	1,074,825	3,190,000	1,816,306	3,320,000	1,630,975	1,760,000	2,303,263	27,935,413
2022	2,270,000	2,393,338	3,730,000	950,525	1,750,000	1,752,506	1,100,000	1,464,975	1,845,000	2,215,263	26,450,463
2023	2,385,000	2,279,838	3,830,000	838,625	1,785,000	1,717,506	3,605,000	1,424,600	1,940,000	2,123,013	26,486,588
2024	2,500,000	2,160,588	3,945,000	713,725	1,875,000	1,628,256	3,775,000	1,244,350	2,035,000	2,026,013	26,488,488
2025	2,625,000	2,035,588	4,145,000	516,475	1,970,000	1,534,506	5,575,000	1,093,350	2,140,000	1,924,263	25,552,331
2026	2,730,000	1,930,588	4,350,000	309,225	2,070,000	1,436,006	5,855,000	814,600	2,245,000	1,817,263	25,550,831
2027	2,815,000	1,848,688	4,485,000	156,975	2,150,000	1,353,206	1,460,000	521,850	2,360,000	1,705,013	25,533,881
2028	2,910,000	1,750,163			2,215,000	1,288,706	1,535,000	448,850	2,475,000	1,587,013	20,914,856
2029	3,020,000	1,641,038			2,280,000	1,222,256	1,600,000	387,450	2,575,000	1,488,013	20,938,481
2030	3,135,000	1,527,788			2,375,000	1,131,056	1,665,000	323,450	2,675,000	1,385,013	20,963,031
2031	3,250,000	1,410,225			2,470,000	1,036,056	1,735,000	256,850	2,785,000	1,278,013	20,983,869
2032	3,380,000	1,280,225			2,565,000	937,256	1,810,000	187,450	2,870,000	1,194,463	21,072,219
2033	3,520,000	1,145,025			2,670,000	834,656	1,890,000	115,050	2,955,000	1,108,363	21,184,119
2034	3,660,000	1,004,225			2,750,000	754,556	1,945,000	58,350	3,045,000	1,019,713	21,215,669
2035	3,815,000	848,675			2,830,000	672,056			3,140,000	924,556	19,230,853
2036	3,975,000	686,538			2,915,000	587,156			3,235,000	826,431	15,124,665
2037	4,145,000	517,600			3,005,000	499,706			3,340,000	721,294	12,228,600
2038	4,310,000	351,800			3,095,000	409,556			3,450,000	612,744	12,229,100
2039	4,485,000	179,400			3,190,000	312,838			3,560,000	500,619	12,227,856
2040					3,290,000	213,150			3,675,000	384,919	7,563,069
2041					3,395,000	110,338			3,800,000	260,888	7,566,225
2042									3,930,000	132,638	4,062,638
<b>Totals</b>	<b>\$ 70,485,000</b>	<b>\$ 35,860,425</b>	<b>\$ 43,455,000</b>	<b>\$ 9,036,650</b>	<b>\$ 62,520,000</b>	<b>\$ 27,579,056</b>	<b>\$ 36,870,000</b>	<b>\$ 14,865,075</b>	<b>\$ 65,450,000</b>	<b>\$ 36,215,157</b>	<b>\$ 517,315,893</b>
<b>Total Bonds Outstanding at August 31, 2017</b>											<b>\$ 361,365,000</b>