

**College Station
Independent School District**

**Budget
For The
2010-2011
Fiscal Year**

**Considered by Board of School Trustees
August 17, 2010**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2010-2011
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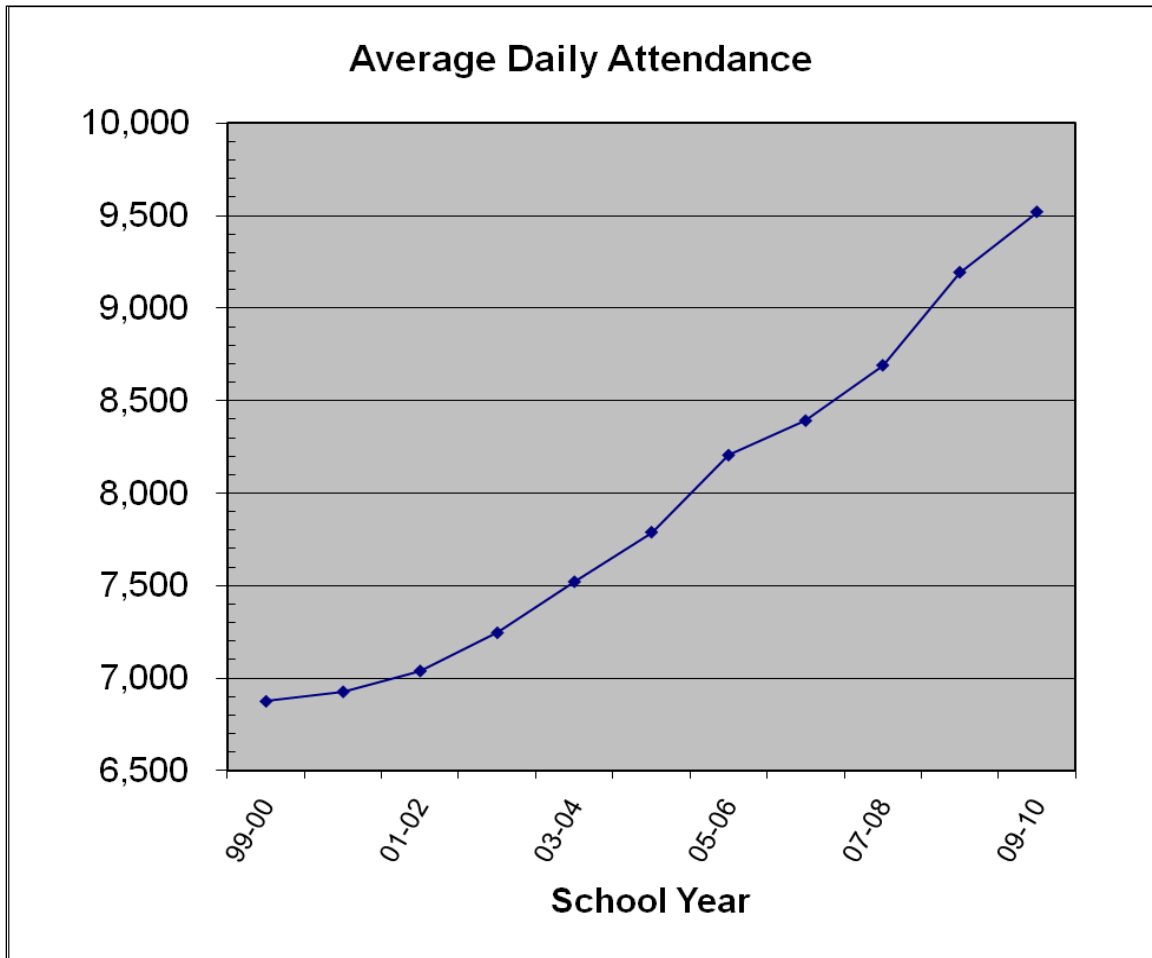
OVERVIEW

2010-2011 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

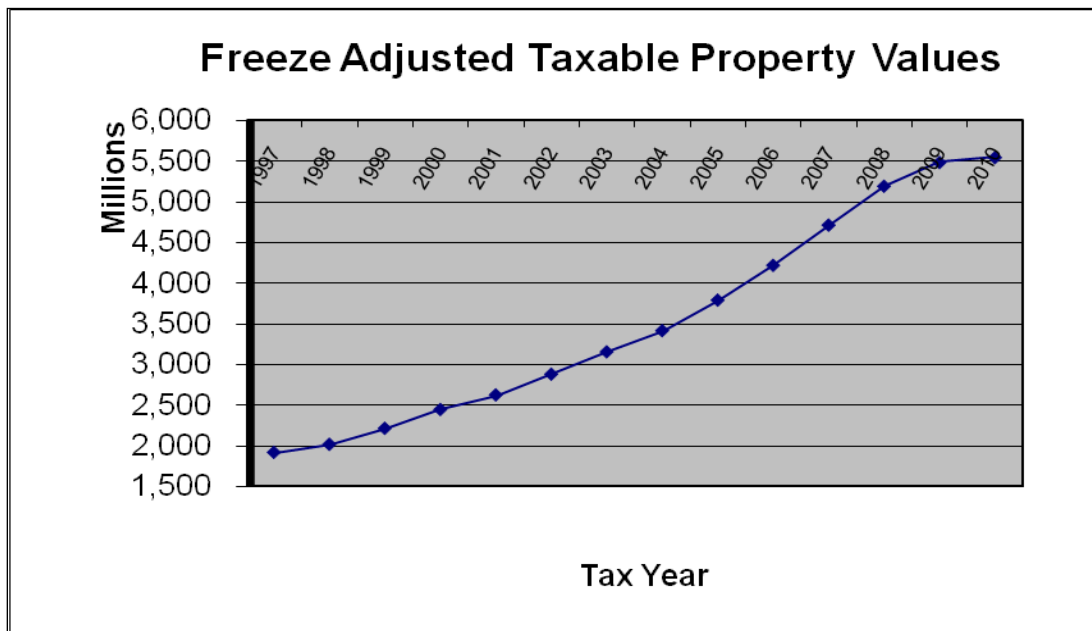
The District continues to experience growth in student enrollment and average daily attendance (ADA.) The preliminary enrollment projections for the 2010-2011 school year continue to trend upward. ADA for the 2009-2010 school year increased over the 2008-2009 school year by 3.55 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2005-2006 school year and ending with the 2009-2010 school year of 4.10 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 slightly. The 2010 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 1.10 percent over the same category in 2009. The District has experienced an average rate of increase in freeze adjusted taxable value of 8 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.



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 3646, 81st Texas Legislature provides an adjustment to the equalized wealth level at which districts are required to send Maintenance and Operations tax revenues outside the district in the form of recapture payments. This change resulted in a significant decrease in the district's recapture payments during the 2009-2010 budget year, and the budget for recapture payments for 2010-2011 remains at significantly lower levels than in previous years.

The implementation of House Bill 1 has 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 to support the success of future students.

The need for future construction of new campuses continues to be a focus of the District. The construction of the District's eighth elementary school, Greens Prairie Elementary School, began in 2009-2010 along with the construction of a Transportation Center. The District also began construction of its 2nd comprehensive high school. These projects are the result of the successful passage of a \$144.2 million bond election in May 2009.

Human Resources

The proposed budget provides an average salary increase to teachers, librarians, nurses, counselors, and speech pathologists of approximately 1 percent. The budget proposal provides an increase in compensation for other full-time employees based on 1 percent of current salary, or \$350 annually, whichever is greater.

Student enrollment growth has created the need to add positions throughout the District. The proposed 2010-2011 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

The proposed total tax rate of \$1.30993 per one hundred dollars in taxable property valuation is comprised of the following components:

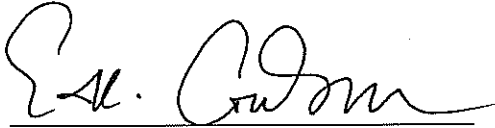
Maintenance and Operations	\$1.00005
Debt Service	<u>0.30988</u>
Total Rate	<u>\$1.30993</u>

This proposed tax rate represents a total increase of five and a half cents over the tax rate for 2009. This compares to tax rates for the last few years as follows:

<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-2009</u>	<u>2009-2010</u>
\$1.79	\$1.77	\$1.77	\$1.675	\$1.48	\$1.24105	\$1.22105	\$1.25341

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



Amanda Dotson
Chief Financial Officer

OFFICIAL BUDGET

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FOR THE FISCAL YEAR ENDING AUGUST 31, 2011**

	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	\$58,655,108	\$0	\$0	\$0	\$0	\$18,176,016	\$76,831,124
Interest Earned	900,000	0	115,600	0	0	80,000	1,095,600
Child Nutrition	0	2,384,200	0	0	0	0	2,384,200
Co-Curricular	160,000	0	0	0	0	0	160,000
Other Revenues	811,471	569,754	0	1,431,841	377,822	0	3,190,888
TOTAL LOCAL/INTERMED.	60,526,579	2,953,954	115,600	1,431,841	377,822	18,256,016	83,661,812
STATE SOURCES							0
Available School Fund	806,511	0	0	0	0	0	806,511
Technology Allotment	0	291,526	0	0	0	0	291,526
Foundation School Fund	10,083,204	0	0	0	0	0	10,083,204
TRS On-Behalf	3,093,305	0	0	0	0	0	3,093,305
Other State Revenues	0	28,000	0	0	0	0	28,000
TOTAL STATE	13,983,020	319,526	0	0	0	0	14,302,546
FEDERAL SOURCES							
National School Lunch/Breakfast	0	1,761,000	0	0	0	0	1,761,000
Other Federal	8,529	2,862,633	0	0	0	0	2,871,162
TOTAL FEDERAL	8,529	4,623,633	0	0	0	0	4,632,162
TOTAL ESTIMATED REVENUES	74,518,128	7,897,113	115,600	1,431,841	377,822	18,256,016	102,596,520
APPROPRIATIONS							
Payroll Costs	60,779,272	4,580,092	338,317	993,887	0	0	66,691,568
Contracted Services	5,910,113	195,900	327,000	52,950	3,800	0	6,489,763
Chapter 41 Recapture Payment	1,299,159	0	0	0	0	0	1,299,159
Materials and Supplies	4,129,643	3,010,314	5,000	98,950	0	0	7,243,907
Other Operating Costs	1,880,269	220,238	0	282,565	374,022	0	2,757,094
Debt Service	214,985	0	0	0	0	17,530,193	17,745,178
Capital Outlay	303,941	82,198	86,581,813	0	0	0	86,967,952
TOTAL APPROPRIATIONS	74,517,382	8,088,742	87,252,130	1,428,352	377,822	17,530,193	189,194,621
OTHER SOURCES (USES)	0	0	65,000,000	0	0	0	65,000,000
EXCESS (DEFICIENCY)	746	(191,629)	(22,136,530)	3,489	0	725,823	(21,598,101)
EST. FUND BALANCE 09/01/2010	29,321,358	1,346,000	25,075,000	300,000	0	4,020,686	60,063,044
EST. FUND BALANCE 08/31/2011	\$29,322,104	\$1,154,371	\$2,938,470	\$303,489	\$0	\$4,746,509	\$38,464,943

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2010-2011**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$58,655,108		\$18,176,016	\$76,831,124
Interest Earnings	900,000		80,000	980,000
Gate Receipts	160,000			160,000
Tuition	220,000			220,000
Child Nutrition		2,384,200		2,384,200
Rental Fees	60,000			60,000
Fees	50,000			50,000
Campus Activities		569,754		569,754
Miscellaneous Local	481,471			481,471
5700 Total Local	60,526,579	2,953,954	18,256,016	81,736,549
5800 State				
Available School Fund Revenue	806,511			806,511
Additional State Aid for Tax Red.	10,083,204			10,083,204
Technology Allotment		291,526		291,526
TRS On-Behalf	3,093,305			3,093,305
Child Nutrition		28,000		28,000
5800 Total State	13,983,020	319,526	0	14,302,546
5900 Federal				
National School Lunch/Breakfast		1,761,000		1,761,000
USDA Commodities		202,726		202,726
State Fiscal Stabilization Fund (ARRA)		2,659,907		2,659,907
Vocational				0
Other Federal	8,529			8,529
				0
5900 Total Federal	8,529	4,623,633	0	4,632,162
5000 Total Estimated Revenues	\$74,518,128	\$7,897,113	\$18,256,016	\$100,671,257

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2010-2011**

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	\$41,877,295	\$2,351,342	\$0	\$44,228,637
Contracted Services	6200	558,680	5,700	0	564,380
Supplies and Materials	6300	1,409,144	423,173	0	1,832,317
Other Operating Costs	6400	196,714	30,200	0	226,914
Debt Service	6500	0	0	0	0
Capital Outlay	6600	6,000	0	0	6,000
Total Instruction		44,047,833	2,810,415	0	46,858,248

Instructional Resources and Media Services:

12

Payroll Costs	6100	843,071	0	0	843,071
Contracted Services	6200	43,197	1,100	0	44,297
Supplies and Materials	6300	151,746	52,249	0	203,995
Other Operating Costs	6400	4,965	500	0	5,465
Debt Service	6500	0	0	0	0
Capital Outlay	6600	2,750	31,198	0	33,948
Total Instructional Resources/Media Services		1,045,729	85,047	0	1,130,776

Curriculum/Staff Dev.:

13

Payroll Costs	6100	500,452	0	0	500,452
Contracted Services	6200	57,056	2,500	0	59,556
Supplies and Materials	6300	125,959	250	0	126,209
Other Operating Costs	6400	320,039	20,200	0	340,239
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		1,003,506	22,950	0	1,026,456

Instructional Leadership:

21

Payroll Costs	6100	1,125,155	208,358	0	1,333,513
Contracted Services	6200	32,347	0	0	32,347
Supplies and Materials	6300	83,283	0	0	83,283
Other Operating Costs	6400	38,145	0	0	38,145
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,278,930	208,358	0	1,487,288

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2010-2011**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23					
Payroll Costs		6100	\$3,798,424	\$100,207	0	\$3,898,631
Contracted Services		6200	29,715	0	0	29,715
Supplies and Materials		6300	62,753	13,196	0	75,949
Other Operating Costs		6400	61,722	18,200	0	79,922
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total School Leadership			3,952,614	131,603	0	4,084,217
Guidance and Counseling:	31					
Payroll Costs		6100	2,088,501	0	0	2,088,501
Contracted Services		6200	18,790	0	0	18,790
Supplies and Materials		6300	98,660	100	0	98,760
Other Operating Costs		6400	30,011	100	0	30,111
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Guidance and Counseling			2,235,962	200	0	2,236,162
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	762,572	0	0	762,572
Contracted Services		6200	13,286	0	0	13,286
Supplies and Materials		6300	16,700	250	0	16,950
Other Operating Costs		6400	6,911	0	0	6,911
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Health Services			799,469	250	0	799,719

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2010-2011**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34					
Payroll Costs		6100	\$1,679,240	\$0	\$0	\$1,679,240
Contracted Services		6200	110,000	0	0	110,000
Supplies and Materials		6300	572,000	0	0	572,000
Other Operating Costs		6400	(328,800)	0	0	(328,800)
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Student Transportation			2,032,440	0	0	2,032,440
Food Services:	35					
Payroll Costs		6100	0	1,915,185	0	1,915,185
Contracted Services		6200	0	107,600	0	107,600
Supplies and Materials		6300	0	2,351,226	0	2,351,226
Other Operating Costs		6400	0	36,550	0	36,550
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	51,000	0	51,000
Total Food Services			0	4,461,561	0	4,461,561
Co. & Extracurricular Activities:	36					
Payroll Costs		6100	915,811	5,000	0	920,811
Contracted Services		6200	143,151	7,900	0	151,051
Supplies and Materials		6300	462,924	165,750	0	628,674
Other Operating Costs		6400	948,810	91,658	0	1,040,468
Debt Service		6500	0	0	0	0
Capital Outlay		6600	25,000	0	0	25,000
Total Co. & Extracurricular Activities			2,495,696	270,308	0	2,766,004
General Administration:	41					
Payroll Costs		6100	1,647,914	0	0	1,647,914
Contracted Services		6200	345,011	0	0	345,011
Supplies and Materials		6300	130,432	0	0	130,432
Other Operating Costs		6400	209,299	0	0	209,299
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total General Administration			2,332,656	0	0	2,332,656

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2010-2011**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51				
Payroll Costs	6100	\$4,303,151	\$0	\$0	\$4,303,151
Contracted Services	6200	3,362,847	71,100	0	3,433,947
Supplies and Materials	6300	679,889	0	0	679,889
Other Operating Costs	6400	266,350	1,200	0	267,550
Debt Service	6500	0	0	0	0
Capital Outlay	6600	228,191	0	0	228,191
Total Plant Maintenance		8,840,428	72,300	0	8,912,728
Security and Monitoring:	52				
Payroll Costs	6100	48,800	0	0	48,800
Contracted Services	6200	113,800	0	0	113,800
Supplies and Materials	6300	7,545	0	0	7,545
Other Operating Costs	6400	0	0	0	0
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Security and Monitoring		170,145	0	0	170,145
Computer Services:	53				
Payroll Costs	6100	1,005,081	0	0	1,005,081
Contracted Services	6200	343,042	0	0	343,042
Supplies and Materials	6300	319,525	0	0	319,525
Other Operating Costs	6400	27,534	0	0	27,534
Debt Service	6500	0	0	0	0
Capital Outlay	6600	42,000	0	0	42,000
Total Computer Services		1,737,182	0	0	1,737,182
Community Services:	61				
Payroll Costs	6100	183,805	0	0	183,805
Contracted Services	6200	0	0	0	0
Supplies and Materials	6300	9,083	4,120	0	13,203
Other Operating Costs	6400	8,569	21,630	0	30,199
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Community Services		201,457	25,750	0	227,207

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2010-2011**

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	214,985	0	17,530,193	17,745,178
Capital Outlay	6600	0	0	0	0
Total Debt Service		214,985	0	17,530,193	17,745,178
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	1,299,159	0	0	1,299,159
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		1,299,159	0	0	1,299,159
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 2010-2011**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	\$90,000	\$0	\$0	\$90,000
Total Payments to Fiscal Agent			90,000	0	0	90,000
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	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	0	0	0	0
Payments to Tax Increment Fund			0	0	0	0
Payments to Tax County Appraisal District:						
	99					
Other Operating Costs		6400	739,191	0	0	739,191
Payments to County Appraisal District			739,191	0	0	739,191
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$60,779,272	\$4,580,092	\$0	\$65,359,364
Contracted Services		6200	7,209,272	195,900	0	6,665,981
Supplies and Materials		6300	4,129,643	3,010,314	0	7,139,957
Other Operating Costs		6400	1,880,269	220,238	0	2,100,507
Debt Service		6500	214,985	0	17,530,193	17,745,178
Capital Outlay		6600	303,941	82,198	0	386,139
Transfers In		7900	0	0	0	739,191
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$74,517,382	\$8,088,742	\$17,530,193	\$100,136,317

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2011**

	Special Revenue Funds				Total Special Revenue
	240 Child Nutrition	266 State Fiscal Stabilization	411 Technology Allotment	461 Campus Activity	
ESTIMATED REVENUES					
LOCAL/INTERMEDIATE					
Property Tax					\$0
Interest Earned					0
Child Nutrition	\$2,384,200				2,384,200
Co-Curricular					0
Other Revenues				\$569,754	569,754
TOTAL LOCAL/INTERMED.	2,384,200	0	0	569,754	2,953,954
STATE SOURCES					0
Available School Fund					0
Technology Allotment			\$291,526		291,526
TRS On-Behalf					0
Other State Revenues	28,000				28,000
TOTAL STATE	28,000	0	291,526	0	319,526
FEDERAL SOURCES					
National School Lunch/Breakfast	1,761,000				1,761,000
Other Federal	202,726	2,659,907			2,862,633
TOTAL FEDERAL	1,963,726	2,659,907	0	0	4,623,633
TOTAL ESTIMATED REVENUES	4,375,926	2,659,907	291,526	569,754	7,897,113
APPROPRIATIONS					
Payroll Costs	1,915,185	2,659,907		5,000	4,580,092
Contracted Services	178,700			17,200	195,900
Chapter 41 Recapture Payment					0
Materials and Supplies	2,351,226		291,526	367,562	3,010,314
Other Operating Costs	37,750			182,488	220,238
Debt Service					0
Capital Outlay	51,000			31,198	82,198
TOTAL APPROPRIATIONS	4,533,861	2,659,907	291,526	603,448	8,088,742
OTHER SOURCES (USES)					0
EXCESS (DEFICIENCY)	(157,935)	0	0	(33,694)	(191,629)
EST. FUND BALANCE 09/01/2010	700,000	0	100,000	546,000	1,346,000
EST. FUND BALANCE 08/31/2011	\$542,065	\$0	\$100,000	\$512,306	\$1,154,371

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2011**

	Capital Projects Funds			Total Capital Projects
	Board Directed Projects	2007 Bond Projects	2009 Bond Projects	
ESTIMATED REVENUES				
LOCAL/INTERMEDIATE				
Property Tax				0
Interest Earned	600	15,000	100,000	115,600
Child Nutrition				0
Co-Curricular				0
Other Revenues				\$0
TOTAL LOCAL/INTERMED.	600	15,000	100,000	115,600
STATE SOURCES				0
Available School Fund				0
Technology Allotment				0
TRS On-Behalf				0
Other State Revenues				0
TOTAL STATE	0	0	0	0
FEDERAL SOURCES				
National School Lunch/Breakfast				0
Other Federal				0
TOTAL FEDERAL	0	0	0	0
TOTAL ESTIMATED REVENUES	600	15,000	100,000	115,600
APPROPRIATIONS				
Payroll Costs			338,317	338,317
Contracted Services		310,000	17,000	327,000
Chapter 41 Recapture Payment				0
Materials and Supplies			5,000	5,000
Other Operating Costs				0
Debt Service				0
Capital Outlay	175,600	5,887,916	80,518,297	86,581,813
TOTAL APPROPRIATIONS	175,600	6,197,916	80,878,614	87,252,130
OTHER SOURCES (USES)			65,000,000	65,000,000
EXCESS (DEFICIENCY)	(175,000)	(6,182,916)	(15,778,614)	(22,136,530)
EST. FUND BALANCE 09/01/2010	175,000	6,900,000	18,000,000	25,075,000
EST. FUND BALANCE 08/31/2011	\$0	\$717,084	\$2,221,386	\$2,938,470

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2011**

	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	\$1,003,121	\$428,720	\$1,431,841
TOTAL LOCAL/INTERMED.	1,003,121	428,720	1,431,841
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	1,003,121	428,720	1,431,841
APPROPRIATIONS			
Payroll Costs	719,056	274,831	993,887
Contracted Services	39,100	13,850	52,950
Chapter 41 Recapture Payment			0
Materials and Supplies	63,400	35,550	98,950
Other Operating Costs	181,565	101,000	282,565
Debt Service			0
Capital Outlay			0
TOTAL APPROPRIATIONS	1,003,121	425,231	1,428,352
OTHER SOURCES (USES)			0
EXCESS (DEFICIENCY)	0	3,489	3,489
EST. FUND BALANCE 09/01/2010	100,000	200,000	300,000
EST. FUND BALANCE 08/31/2011	\$100,000	\$203,489	\$303,489

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2011**

	Internal Service Fund	Total Internal Service
	773 Workers Compensation	
ESTIMATED REVENUES		
LOCAL/INTERMEDIATE		
Property Tax		0
TIF Payment		0
Child Nutrition		0
Co-Curricular		0
Other Revenues	\$377,822	\$377,822
TOTAL LOCAL/INTERMED.	377,822	377,822
STATE SOURCES		0
Available School Fund		0
Technology Allotment		0
TRS On-Behalf		0
Other State Revenues		0
TOTAL STATE	0	0
FEDERAL SOURCES		
National School Lunch/Breakfast		0
Other Federal		0
TOTAL FEDERAL	0	0
TOTAL ESTIMATED REVENUES	377,822	377,822
APPROPRIATIONS		
Payroll Costs		0
Contracted Services	3,800	3,800
Chapter 41 Recapture Payment		0
Materials and Supplies		0
Other Operating Costs	374,022	374,022
Debt Service		0
Capital Outlay		0
TOTAL APPROPRIATIONS	377,822	377,822
OTHER SOURCES (USES)		0
EXCESS (DEFICIENCY)	0	0
EST. FUND BALANCE 09/01/2010	0	0
EST. FUND BALANCE 08/31/2011	\$0	\$0

REVENUE

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

	2010-2011	Percentage of Total Revenues	2009-2010	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$58,655,108	78.72%	\$57,937,234	79.02%
Gate Receipts	160,000	0.21%	150,000	0.20%
Tuition	220,000	0.30%	195,000	0.27%
Other Local	1,491,471	2.00%	1,924,000	2.62%
Total Local Sources	60,526,579	81.23%	60,206,234	82.11%
5800 State				
Available School Fund	806,511	1.08%	2,408,749	3.28%
Foundation School Fund	10,083,204	13.53%	7,665,940	10.45%
TRS On Behalf	3,093,305	4.15%	3,049,053	4.16%
Other State	0	0.00%	0	0.00%
Total State Sources	13,983,020	18.76%	13,123,742	17.89%
5900 Federal				
Other Federal	8,529	0.01%	0	0.00%
Total Federal Sources	8,529	0.01%	0	0.00%
Total Estimated Revenues	\$74,518,128	100.00%	\$73,329,976	100.00%

**College Station Independent School District
Tax Rate Summary and History
2010-2011**

ACTUAL TAX RATE COMPARISON

	2009-2010	2010-2011	Change
Rate for Maintenance and Operations	1.00005	1.00005	0.00000
Rate for Debt Service	0.25336	0.30988	0.05652
Total Tax Rate	<u>1.25341</u>	<u>1.30993</u>	<u>0.05652</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04005	1.00005
Calculated Debt Service Tax Rate	0.30988	0.30988
Total	<u>1.34993</u>	<u>1.30993</u>

TAX RATE HISTORY

02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
\$1.79	\$1.77	\$1.77	\$1.675	\$1.480	\$1.24105	\$1.22105	1.25341

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2010-2011

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$217,140	\$218,696	0.7166%
Average Taxable Value of Residences	\$201,080	\$203,134	1.0215%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.25341</u>	<u>\$1.30993</u>	<u>4.5093%</u>
Taxes Due on Average Residence	\$2,520.36	\$2,660.91	5.5766%
Increase (Decrease) in Annual Taxes		\$140.55	

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)**

2009-2010 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	\$1.25341	\$1.25341	\$1.25341	\$1.25341	\$1.25341	\$1.25341
Tax Levy	\$438.69	\$877.39	\$1,065.40	\$1,692.10	\$2,318.81	\$2,945.51

2010-2011 Values

Appraised Value	\$50,358	\$85,609	\$100,717	\$151,075	\$201,433	\$251,791
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	35,358	70,609	85,717	136,075	186,433	236,791
Proposed Tax Rate	\$1.30993	\$1.30993	\$1.30993	\$1.30993	\$1.30993	\$1.30993
Proposed Tax Levy	\$463.17	\$924.93	\$1,122.83	\$1,782.49	\$2,442.14	\$3,101.80

Tax Levy Change	\$24.48	\$47.54	\$57.43	\$90.39	\$123.33	\$156.29
Percentage Change	5.58%	5.42%	5.39%	5.34%	5.32%	5.31%

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 2010 was \$218,696. Average home value in 2009 was \$217,140. This represents an increase in the average value of 0.72 percent.

CERTIFIED TAX ROLL COMPARISON 2010 VERSUS 2009

2010

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$717,801,179	\$2,899,897,959	\$0	\$3,617,699,138	(\$222,579,965)	(\$458,600,263)	\$2,936,518,910	4.555%
NON-HOMESITES	\$958,364,213	\$1,902,868,481	\$0	\$2,861,232,694	(\$667,297,006)		\$2,193,935,688	-0.051%
LAND - AGRICULTURAL	\$168,733,201	\$0	\$0	\$168,733,201	(\$166,340,836)		\$2,392,365	6.299%
LAND -TIMBER	\$0	\$0	\$0	\$0	\$0		\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$398,850,790	\$398,850,790	\$0		\$398,850,790	-14.880%
MINERALS	\$0	\$0	\$19,628,282	\$19,628,282	\$0		\$19,628,282	20.749%
NET TAXABLE	\$1,844,898,593	\$4,802,766,440	\$418,479,072	\$7,066,144,105	(\$1,056,217,807)		\$6,009,926,298	1.481%
LESS: FREEZE TAXABLE						(\$458,600,263)	(\$458,600,263)	6.276%
FREEZE ADJUSTED TAXABLE							\$5,551,326,035	1.104%

2009

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$681,303,258	\$2,778,642,496	\$0	\$3,459,945,754	(\$219,838,424)	(\$431,517,445)	\$2,808,589,885
NON-HOMESITES	\$920,968,135	\$1,912,749,862	\$0	\$2,833,717,997	(\$638,663,041)		\$2,195,054,956
LAND - AGRICULTURAL	\$166,035,322	\$0	\$0	\$166,035,322	(\$163,784,727)		\$2,250,595
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0		\$0
PERSONAL PROPERTY	\$0	\$0	\$468,574,119	\$468,574,119	\$0		\$468,574,119
MINERALS	\$0	\$0	\$16,255,386	\$16,255,386	\$0		\$16,255,386
NET TAXABLE	\$1,768,306,715	\$4,691,392,358	\$484,829,505	\$6,944,528,578	(\$1,022,286,192)		\$5,922,242,386
LESS: FREEZE TAXABLE						(\$431,517,445)	(\$431,517,445)
FREEZE ADJUSTED TAXABLE							\$5,490,724,941

CHANGE

CHANGE	\$76,591,878	\$111,374,082	(\$66,350,433)	\$121,615,527	(\$33,931,615)	(\$27,082,818)	\$60,601,094
PERCENT CHANGE	4.331%	2.374%	-13.685%	1.751%	3.319%	6.276%	1.104%

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 2010-2011**

Object Category	Object Number	2010-2011		2009-2010	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$60,779,272	81.57%	\$62,001,110	81.58%
Contracted Services	6200	7,209,272	9.67%	6,120,492	8.05%
Supplies and Materials	6300	4,129,643	5.54%	4,229,164	5.56%
Other Operating Costs	6400	1,880,269	2.52%	2,354,294	3.10%
Debt Service	6500	214,985	0.29%	381,671	0.50%
Capital Outlay	6600	303,941	0.41%	921,887	1.21%
Total Appropriations		\$74,517,382	100.00%	\$76,008,618	100.00%

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2010-2011**

	Function Code	2010-2011		2009-2010	
		Total Appropriation	% of Approp.	Total Appropriation	% of Approp.
Instruction	11	44,047,833	59.11%	45,118,990	59.37%
Instructional Resources and Media Services	12	1,045,729	1.40%	1,046,451	1.38%
Curriculum and Staff Development	13	1,003,506	1.35%	894,226	1.18%
Instructional Leadership	21	1,278,930	1.72%	1,394,356	1.83%
School Leadership	23	3,952,614	5.30%	3,773,417	4.96%
Guidance and Counseling	31	2,235,962	3.00%	2,343,896	3.08%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	799,469	1.07%	838,957	1.10%
Student Transportation	34	2,032,440	2.73%	2,444,161	3.22%
Co. & Extracurricular Activities	36	2,495,696	3.35%	2,626,749	3.46%
General Administration	41	2,332,656	3.13%	2,217,868	2.92%
Plant Maintenance	51	8,840,428	11.86%	9,092,370	11.96%
Security and Monitoring	52	170,145	0.23%	159,842	21.00%
Computer Services	53	1,737,182	2.33%	1,942,984	2.56%
Community Services	61	201,457	0.27%	185,834	24.00%
Debt Service	71	214,985	0.29%	381,671	50.00%
Facilities Acquisition and Construction	81	0	0.00%	75,000	0.10%
Contracted Instructional Services	91	1,299,159	1.74%	183,036	0.24%
Payments to Fiscal Agent	93	90,000	0.12%	78,712	0.10%
Payments to Tax Increment Fund	97	0	0.00%	495,000	0.65%
Payments to County Appraisal District	99	739,191	0.99%	715,098	0.95%
Total Appropriations		74,517,382	100.00%	75,293,520	100.00%

DEBT REQUIREMENTS

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE REQUIREMENTS
As of August 31, 2010**

(Sale and Pricing Date 8/17/10
Delivery Date 09/15/10)

Fiscal Yr. Ending 8/31	Series 2002 Refunding Bonds		Series 2004 Building Bonds		Series 2004 Refunding Bonds		Series 2006 Refunding Bonds		Series 2007 Building Bonds		Series 2009 Refunding Bonds		Series 2009 Building Bonds		Series 2010 Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2011	130,000	8,418	610,000	439,025	1,895,000	536,978		384,775	2,620,000	2,799,312	425,000	143,026	1,485,000	1,558,953	1,675,000	2,838,478	17,548,965
2012	130,000	2,827	630,000	414,625	2,005,000	445,125		384,775	2,725,000	2,687,963	430,000	134,476	1,555,000	1,484,703	1,505,000	2,893,953	17,428,447
2013			645,000	389,425	2,120,000	342,000		384,775	2,830,000	2,575,556	445,000	125,168	1,635,000	1,406,953	1,575,000	2,825,174	17,299,051
2014			670,000	363,625	2,235,000	233,125		384,775	2,945,000	2,458,819	455,000	114,475	1,680,000	1,357,903	1,645,000	2,753,197	17,295,919
2015			695,000	340,175	2,300,000	119,750		384,775	3,065,000	2,337,337	475,000	101,663	995,000	1,307,503	1,720,000	2,678,020	16,519,223
2016			720,000	315,155	1,245,000	31,125	1,110,000	357,025	3,190,000	2,203,244	495,000	87,112	1,025,000	1,275,165	1,800,000	2,599,416	16,453,242
2017			745,000	288,515			2,660,000	272,750	3,325,000	2,059,694	515,000	70,674	1,055,000	1,244,415	1,880,000	2,517,156	16,633,204
2018			780,000	260,205			2,740,000	163,138	3,160,000	1,910,068	535,000	52,300	1,100,000	1,202,215	1,970,000	2,431,240	16,304,166
2019			810,000	229,785			2,840,000	55,025	3,295,000	1,771,819	560,000	32,437	1,145,000	1,158,215	2,060,000	2,341,211	16,298,492
2020			845,000	197,385					3,455,000	1,623,544	585,000	10,969	1,190,000	1,112,415	2,150,000	2,247,069	13,416,382
2021			880,000	162,740					3,615,000	1,463,750			1,235,000	1,064,815	2,250,000	2,148,814	12,820,119
2022			920,000	125,780					3,790,000	1,283,000			1,285,000	1,015,415	2,355,000	2,045,989	12,820,184
2023			960,000	86,220					3,970,000	1,093,500			1,340,000	964,015	2,460,000	1,938,366	12,812,101
2024			1,005,000	44,220					4,155,000	895,000			1,395,000	909,075	2,575,000	1,825,944	12,804,239
2025									4,365,000	687,250			1,450,000	850,485	2,690,000	1,708,266	11,751,001
2026									4,585,000	469,000			1,515,000	788,135	2,815,000	1,585,333	11,757,468
2027									4,795,000	239,750			1,580,000	721,475	2,945,000	1,456,688	11,737,913
2028													1,650,000	650,375	3,075,000	1,322,101	6,697,476
2029													1,725,000	576,125	3,215,000	1,181,574	6,697,699
2030													1,805,000	498,500	3,365,000	1,034,648	6,703,148
2031													1,895,000	408,250	3,520,000	880,868	6,704,118
2032													1,990,000	313,500	3,680,000	720,004	6,703,504
2033													2,090,000	214,000	3,845,000	551,828	6,700,828
2034													2,190,000	109,500	4,025,000	376,111	6,700,611
2035															4,205,000	192,169	4,397,169
Totals	\$ 260,000	\$ 11,245	\$ 10,915,000	\$ 3,656,880	\$ 11,800,000	\$ 1,708,103	\$ 9,350,000	\$ 2,771,813	\$ 59,885,000	\$ 28,558,606	\$ 4,920,000	\$ 872,300	\$ 36,010,000	\$ 22,192,105	\$ 65,000,000	\$ 45,093,612	\$ 303,004,664

Outstanding Principal	\$198,140,000
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