

**College Station
Independent School District**

**Budget
for the
2012-2013
Fiscal Year**

**Adopted by the CSISD School Board
Tuesday, August 21, 2012**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2012-2013
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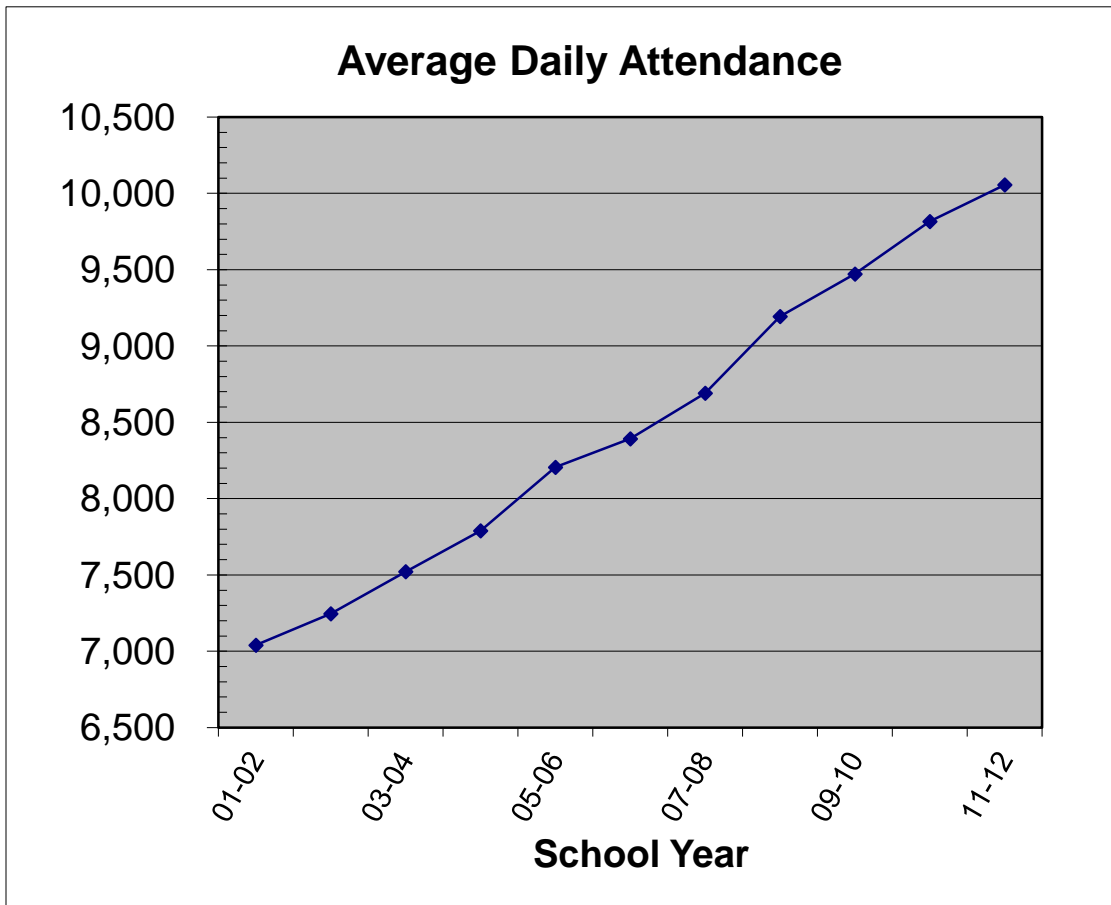
OVERVIEW

2012-2013 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 2012-2013 school year continue to trend upward. ADA for the 2011-2012 school year increased over the 2010-2011 school year by 2.45 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2007-2008 school year and ending with the 2011-2012 school year of 3.69 percent. The chart below provides a visual depiction of the District's ADA statistics for the past ten years.

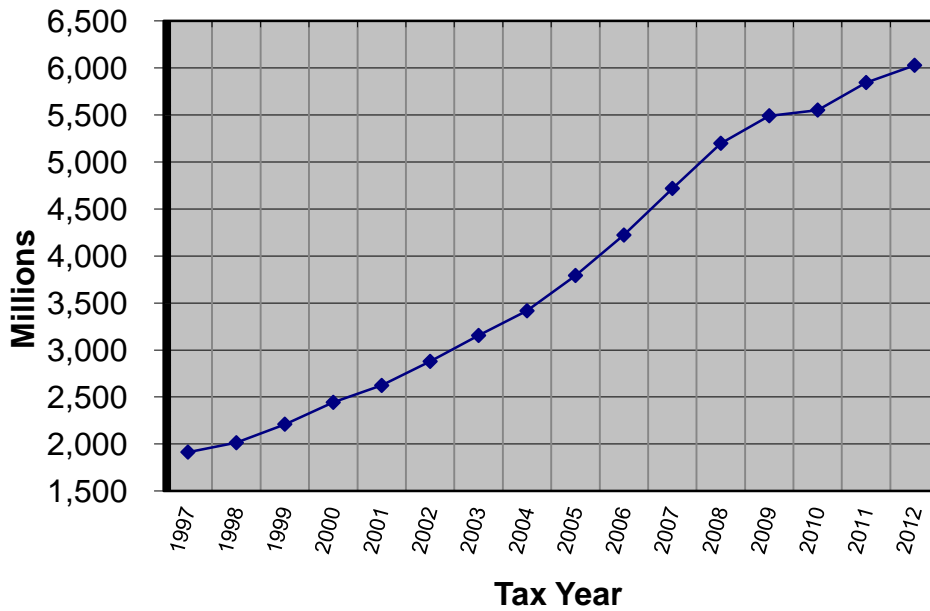


Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD want their children to be a part of the District. Every effort is made by the District to provide a safe and healthy 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 2012 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 3.14 percent over the same category in 2011. The District has experienced an average rate of increase in freeze adjusted taxable value of 5.06 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 2012-2013 budget development process began in June 2010 as the district realized the diminishing fiscal effect of the target revenue school funding system established by the 79th Texas Legislature in 2005. As the 82nd Texas Legislature convened in January 2011, it became apparent that public school funding would be reduced for the first time in many decades.

This annual budget reveals the cumulative effect of a 9.1% reduction of state funding over this biennium, equating to a total loss of \$7.1 million in available revenue at the same time an additional 600 students are enrolled in the district. The objective of the current budget development process has been a balanced approach of reductions, taxpayer resources and use of fund balance.

Last year, College Station ISD instituted a budget reduction plan designed to have minimal effect on the classroom. This action resulted in a \$2.7 million planned reduction in appropriations for the 2011-2012 school year and an additional \$2.0 million reduction for the 2012-2013 school year. Taxpayer resources involve the Board of Trustees using their limited discretion in establishing the tax rate. The proposed tax rate for Maintenance and Operations of \$1.04 now includes an additional levy of \$0.04 that is available to the District. The District has planned the 2012-2013 budget with a \$4.6 million deduction from fund balance as prescribed in the long range plan of the district. This amount is equivalent to the first year additional operating costs of College Station High School, the district's second comprehensive high school.

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 District's second high school, College Station High School will open this year with an operational cost of \$4.6 million. This project is the result of the successful passage of a \$144.2 million bond election in May 2009.

A continuing decline in state resources 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 1.5% salary increase while the district's contribution to the employee's health insurance program will remain at \$363 per month. This is the cost of employee-only insurance premium for the most popular program. 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 \$1.33503 per one hundred dollars in taxable property valuation is comprised of the following components:

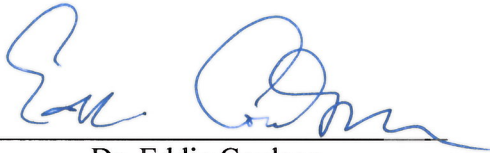
Maintenance and Operations	\$1.04000
Debt Service	<u>0.29503</u>
Total Rate	<u>\$1.33503</u>

This proposed tax rate represents no change from the tax rate for 2011. This compares to tax rates for the last few years as follows:

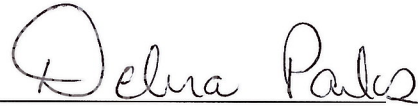
<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>
\$1.77	\$1.675	\$1.48	\$1.24105	\$1.22105	\$1.25341	\$1.30993	\$1.33503

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



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, 2013**

	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	\$66,234,489	\$0	\$0	\$0	\$0	\$18,786,585	\$85,021,074
Interest Earned	345,000	0	\$55,564	\$0	\$0	50,000	450,564
Child Nutrition		2,616,900	\$0	\$0	\$0	0	2,616,900
Co-Curricular	180,000	0	\$0	\$0	\$0	0	180,000
Other Revenues	300,000	615,632	\$0	\$1,637,595	\$397,000	0	2,950,227
TOTAL LOCAL/INTERMED.	67,059,489	3,232,532	55,564	1,637,595	397,000	18,836,585	91,218,765
STATE SOURCES							
Available School Fund	3,759,493	0	0	0	0	0	3,759,493
Technology Allotment		0	0	0	0	0	0
Foundation School Fund	4,574,300	0	0	0	0	0	4,574,300
TRS On-Behalf	3,240,840	0	0	0	0	0	3,240,840
Other State Revenues	0	502,235	0	0	0	0	502,235
TOTAL STATE	11,574,633	502,235	0	0	0	0	12,076,868
FEDERAL SOURCES							
National School Lunch/Breakfast	0	2,439,616	0	0	0	0	2,439,616
Other Federal	0	0	0	0	0	0	0
TOTAL FEDERAL	0	2,439,616	0	0	0	0	2,439,616
TOTAL ESTIMATED REVENUES	78,634,122	6,174,383	55,564	1,637,595	397,000	18,836,585	105,735,249
APPROPRIATIONS							
Payroll Costs	67,093,731	2,083,834	306,397	1,083,773	0	0	70,567,735
Contracted Services	6,637,720	130,530	14,400	48,083	3,800	0	6,834,533
Chapter 41 Recapture Payment	3,345,208	0	0	0	0	0	3,345,208
Materials and Supplies	3,904,209	3,581,725	755,000	129,400	0	0	8,370,334
Other Operating Costs	2,207,699	169,869	0	362,521	390,000	0	3,130,089
Debt Service	0	0	0	0	0	19,232,938	19,232,938
Capital Outlay	42,695	168,000	6,103,324	0	0	0	6,314,019
TOTAL APPROPRIATIONS	83,231,262	6,133,958	7,179,121	1,623,777	393,800	19,232,938	117,794,856
OTHER SOURCES (USES)	0	0	0	0	0	0	0
EXCESS (DEFICIENCY)	(4,597,140)	40,425	(7,123,557)	13,818	3,200	(396,353)	(12,059,607)
EST. FUND BALANCE 09/01/2012	34,174,595	1,471,903	7,123,557	247,673	0	6,967,805	49,985,533
EST. FUND BALANCE 08/31/2013	\$29,577,455	\$1,512,328	\$0	\$261,491	\$3,200	\$6,571,452	\$37,925,926

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2012-2013**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$66,234,489	\$0	\$18,786,585	\$85,021,074
Interest Earnings	345,000	0	50,000	395,000
Gate Receipts	180,000	0	0	180,000
Tuition	170,000	0	0	170,000
Child Nutrition	0	2,616,900	0	2,616,900
Rental Fees	25,000	0	0	25,000
Fees	105,000	0	0	105,000
Campus Activities	0	615,632	0	615,632
Miscellaneous Local	0	0	0	0
5700 Total Local	67,059,489	3,232,532	18,836,585	89,128,606
5800 State				
Available School Fund Revenue	3,759,493	0	0	3,759,493
Additional State Aid for Tax Red.	4,574,300	0	0	4,574,300
Technology Allotment	0	0	0	0
TRS On-Behalf	3,240,840	0	0	3,240,840
Child Nutrition	0	502,235	0	502,235
5800 Total State	11,574,633	502,235	0	12,076,868
5900 Federal				
National School Lunch/Breakfast	0	0	0	0
Vocational	0	0	0	0
Other Federal	0	2,439,616	0	2,439,616
5900 Total Federal	0	2,439,616	0	2,439,616
5000 Total Estimated Revenues	\$78,634,122	\$6,174,383	\$18,836,585	\$103,645,090

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2012-2013**

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	\$46,896,826	\$0	\$0	\$46,896,826
Contracted Services	6200	501,968	5,350	0	507,318
Supplies and Materials	6300	1,124,623	747,269	0	1,871,892
Other Operating Costs	6400	186,495	34,450	0	220,945
Debt Service	6500	0	0	0	0
Capital Outlay	6600	10,000	0	0	10,000
Total Instruction		48,719,912	787,069	0	49,506,981

Instructional Resources and Media Services:

12

Payroll Costs	6100	582,926	0	0	582,926
Contracted Services	6200	72,897	600	0	73,497
Supplies and Materials	6300	115,262	82,950	0	198,212
Other Operating Costs	6400	3,419	0	0	3,419
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Resources/Media Services		774,504	83,550	0	858,054

Curriculum/Staff Dev.:

13

Payroll Costs	6100	340,133	0	0	340,133
Contracted Services	6200	97,566	700	0	98,266
Supplies and Materials	6300	143,973	500	0	144,473
Other Operating Costs	6400	266,382	11,344	0	277,726
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		848,054	12,544	0	860,598

Instructional Leadership:

21

Payroll Costs	6100	1,166,071	0	0	1,166,071
Contracted Services	6200	66,561	0	0	66,561
Supplies and Materials	6300	80,889	0	0	80,889
Other Operating Costs	6400	34,999	0	0	34,999
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,348,520	0	0	1,348,520

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2012-2013**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23				
Payroll Costs	6100	4,488,612	0	0	\$4,488,612
Contracted Services	6200	68,793	0	0	68,793
Supplies and Materials	6300	59,293	5,200	0	64,493
Other Operating Costs	6400	48,484	9,750	0	58,234
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total School Leadership		4,665,182	14,950	0	4,680,132
Guidance and Counseling:	31				
Payroll Costs	6100	2,082,721	0	0	2,082,721
Contracted Services	6200	22,725	0	0	22,725
Supplies and Materials	6300	86,088	250	0	86,338
Other Operating Costs	6400	28,166	500	0	28,666
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Guidance and Counseling		2,219,700	750	0	2,220,450
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	803,686	0	0	803,686
Contracted Services	6200	18,327	0	0	18,327
Supplies and Materials	6300	23,988	200	0	24,188
Other Operating Costs	6400	4,758	0	0	4,758
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Health Services		850,759	200	0	850,959

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2012-2013**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34					
Payroll Costs		6100	1,956,662	\$0	\$0	\$1,956,662
Contracted Services		6200	75,970	0	0	75,970
Supplies and Materials		6300	580,500	0	0	580,500
Other Operating Costs		6400	(236,195)	0	0	(236,195)
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Student Transportation			2,376,937	0	0	2,376,937
Food Services:	35					
Payroll Costs		6100	0	2,083,833	0	2,083,833
Contracted Services		6200	0	53,850	0	53,850
Supplies and Materials		6300	0	2,570,556	0	2,570,556
Other Operating Costs		6400	0	30,860	0	30,860
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	168,000	0	168,000
Total Food Services			0	4,907,099	0	4,907,099
Co. & Extracurricular Activities:	36					
Payroll Costs		6100	1,646,692	0	0	1,646,692
Contracted Services		6200	218,794	2,050	0	220,844
Supplies and Materials		6300	486,441	168,800	0	655,241
Other Operating Costs		6400	1,300,053	62,716	0	1,362,769
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Co. & Extracurricular Activities			3,651,980	233,566	0	3,885,546
General Administration:	41					
Payroll Costs		6100	1,603,617	0	0	1,603,617
Contracted Services		6200	280,027	0	0	280,027
Supplies and Materials		6300	118,920	0	0	118,920
Other Operating Costs		6400	201,843	0	0	201,843
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total General Administration			2,204,407	0	0	2,204,407

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2012-2013**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51				
Payroll Costs	6100	4,332,544	0	0	4,332,544
Contracted Services	6200	3,852,309	67,980	0	3,920,289
Supplies and Materials	6300	820,035	0	0	820,035
Other Operating Costs	6400	254,714	500	0	255,214
Debt Service	6500	0	0	0	0
Capital Outlay	6600	32,695	0	0	32,695
Total Plant Maintenance		9,292,297	68,480	0	9,360,777
Security and Monitoring:	52				
Payroll Costs	6100	51,337	0	0	51,337
Contracted Services	6200	157,880	0	0	157,880
Supplies and Materials	6300	8,791	0	0	8,791
Other Operating Costs	6400	250	0	0	250
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Security and Monitoring		218,258	0	0	218,258
Computer Services:	53				
Payroll Costs	6100	1,019,236	0	0	1,019,236
Contracted Services	6200	376,056	0	0	376,056
Supplies and Materials	6300	247,169	0	0	247,169
Other Operating Costs	6400	15,606	0	0	15,606
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Computer Services		1,658,067	0	0	1,658,067
Community Services:	61				
Payroll Costs	6100	122,668	0	0	122,668
Contracted Services	6200	3,750	0	0	3,750
Supplies and Materials	6300	8,236	6,000	0	14,236
Other Operating Costs	6400	8,726	19,750	0	28,476
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Community Services		143,380	25,750	0	169,130

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2012-2013**

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	19,232,938	19,232,938
Capital Outlay	6600	0	0	0	0
Total Debt Service		0	0	19,232,938	19,232,938
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	3,347,546	0	0	3,347,546
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		3,347,546	0	0	3,347,546
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 2012-2013**

	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	8,000	0	0	8,000
Total Payments to Juvenile Justice Programs			8,000	0	0	8,000
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		6400	813,759	0	0	813,759
Payments to County Appraisal District			813,759	0	0	813,759
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$67,093,731	\$2,083,833	\$0	\$69,177,564
Contracted Services		6200	9,982,928	130,530	0	9,299,699
Supplies and Materials		6300	3,904,208	3,581,725	0	7,485,933
Other Operating Costs		6400	2,207,700	169,870	0	2,377,570
Debt Service		6500	0	0	19,232,938	19,232,938
Capital Outlay		6600	42,695	168,000	0	210,695
Transfers In		7900	0	0	0	813,759
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$83,231,262	\$6,133,958	\$19,232,938	\$108,598,158

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	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	2,616,900	0	0	2,616,900
Co-Curricular	0	0	0	0
Other Revenues	0	0	615,632	615,632
TOTAL LOCAL/INTERMED.	2,616,900	0	615,632	3,232,532
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	474,235	0	502,235
TOTAL STATE	28,000	474,235	0	502,235
FEDERAL SOURCES				
National School Lunch/Breakfast	2,439,616	0	0	2,439,616
Other Federal	0	0	0	0
TOTAL FEDERAL	2,439,616	0	0	2,439,616
TOTAL ESTIMATED REVENUES	5,084,516	474,235	615,632	6,174,383
APPROPRIATIONS				
Payroll Costs	2,083,834	0	0	2,083,834
Contracted Services	121,830	0	8,700	130,530
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	2,570,556	552,219	458,950	3,581,725
Other Operating Costs	31,360	0	138,509	169,869
Debt Service	0	0	0	0
Capital Outlay	168,000	0	0	168,000
TOTAL APPROPRIATIONS	4,975,580	552,219	606,159	6,133,958
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	108,936	(77,984)	9,473	40,425
EST. FUND BALANCE 09/01/2012	813,636	77,984	580,283	1,471,903
EST. FUND BALANCE 08/31/2013	\$922,572	\$0	\$589,756	\$1,512,328

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	Capital Projects Funds		Total Capital Projects
	Board Directed Projects	2009 Bond Projects	
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax	\$0	\$0	\$0
Interest Earned	0	55,564	55,564
Child Nutrition	0	0	0
Co-Curricular	0	0	0
Other Revenues	0	0	\$0
TOTAL LOCAL/INTERMED.	0	55,564	55,564
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	0	55,564	55,564
APPROPRIATIONS			
Payroll Costs	0	306,397	306,397
Contracted Services	0	14,400	14,400
Chapter 41 Recapture Payment	0		0
Materials and Supplies	0	755,000	755,000
Other Operating Costs	0	0	0
Debt Service	0	0	0
Capital Outlay		6,103,324	6,103,324
TOTAL APPROPRIATIONS	0	7,179,121	7,179,121
OTHER SOURCES (USES)	0		0
EXCESS (DEFICIENCY)	0	(7,123,557)	(7,123,557)
EST. FUND BALANCE 09/01/2012	0	7,123,557	7,123,557
EST. FUND BALANCE 08/31/2013	\$0	\$0	\$0

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	Proprietary Funds		Total Proprietary Funds
	714 Kids Klub	713 Community Ed	
ESTIMATED REVENUES			
LOCAL/INTERMEDIATE			
Property Tax	\$0	\$0	\$0
TIF Payment	0	0	0
Child Nutrition	0	0	0
Co-Curricular	0	0	0
Other Revenues	1,134,895	502,700	1,637,595
TOTAL LOCAL/INTERMED.	1,134,895	502,700	1,637,595
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	1,134,895	502,700	1,637,595
APPROPRIATIONS			
Payroll Costs	761,781	321,992	1,083,773
Contracted Services	39,393	8,690	48,083
Chapter 41 Recapture Payment			0
Materials and Supplies	86,400	43,000	129,400
Other Operating Costs	247,321	115,200	362,521
Debt Service	0	0	0
Capital Outlay	0	0	0
TOTAL APPROPRIATIONS	1,134,895	488,882	1,623,777
OTHER SOURCES (USES)	0	0	0
EXCESS (DEFICIENCY)	0	13,818	13,818
EST. FUND BALANCE 09/01/2012	37,023	210,650	247,673
EST. FUND BALANCE 08/31/2013	\$37,023	\$224,468	\$261,491

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2013**

	Internal Service Fund 773 Workers Compensation	Total Internal Service
ESTIMATED REVENUES		
LOCAL/INTERMEDIATE		
Property Tax	\$0.00	\$0
TIF Payment	0	0
Child Nutrition	0	0
Co-Curricular	0	0
Other Revenues	397,000	397,000
TOTAL LOCAL/INTERMED.	397,000	397,000
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	397,000	397,000
APPROPRIATIONS		
Payroll Costs	0	0
Contracted Services	3,800	3,800
Chapter 41 Recapture Payment	0	0
Materials and Supplies	0	0
Other Operating Costs	390,000	390,000
Debt Service	0	0
Capital Outlay	0	0
TOTAL APPROPRIATIONS	393,800	393,800
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	3,200	3,200
EST. FUND BALANCE 09/01/2012	0	0
EST. FUND BALANCE 08/31/2013	\$3,200	\$3,200

REVENUE

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

	2012-2013	Percentage of Total Revenues	2011-2012	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$66,234,489	84.23%	\$61,666,692	78.06%
Gate Receipts	180,000	0.23%	180,000	0.23%
Tuition	170,000	0.22%	170,000	0.22%
Other Local	475,000	0.60%	348,000	0.44%
Total Local Sources	67,059,489	85.28%	62,364,692	78.95%
5800 State				
Available School Fund	3,759,493	4.78%	2,414,664	3.06%
Foundation School Fund	4,574,300	5.82%	9,021,549	11.42%
TRS On Behalf	3,240,840	4.12%	3,685,114	4.67%
Other State	0	0.00%	0	0.00%
Total State Sources	11,574,633	14.72%	15,121,327	19.15%
5900 Federal				
Other Federal	0	0.00%	1,502,108	1.90%
Total Federal Sources	0	0.00%	1,502,108	1.90%
Total Estimated Revenues	\$78,634,122	100.00%	\$78,988,127	100.00%

**College Station Independent School District
Tax Rate Summary and History
2012-2013**

ACTUAL TAX RATE COMPARISON

	2011-2012	2012-2013	Change
Rate for Maintenance and Operations	1.00005	1.04000	0.03995
Rate for Debt Service	0.33498	0.29503	-0.03995
Total Tax Rate	<u>1.33503</u>	<u>1.33503</u>	<u>0.00000</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	0.31151	0.29503
Total	<u>1.35151</u>	<u>1.33503</u>

TAX RATE HISTORY

04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12
\$1.77	\$1.675	\$1.480	\$1.24105	\$1.22105	1.25341	1.30993	1.33503

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2012-2013

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$223,646	\$224,487	0.3760%
Average Taxable Value of Residences	\$207,406	\$208,418	0.4879%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.33503</u>	<u>\$1.33503</u>	<u>0.0000%</u>
Taxes Due on Average Residence	\$2,768.93	\$2,782.44	0.4879%
Increase (Decrease) in Annual Taxes		\$13.51	

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.

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)**

2011-2012 Values

Appraised Value	\$51,132	\$86,924	\$102,263	\$153,395	\$204,527	\$255,659
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	36,132	71,924	87,263	138,395	189,527	240,659
Tax Rate	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503
Tax Levy	\$482.37	\$960.21	\$1,164.99	\$1,847.61	\$2,530.24	\$3,212.87

2012-2013 Values

Appraised Value	\$52,289	\$88,891	\$104,578	\$156,867	\$209,156	\$261,446
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	37,289	73,891	89,578	141,867	194,156	246,446
Proposed Tax Rate	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503	\$1.33503
Proposed Tax Levy	\$497.82	\$986.47	\$1,195.89	\$1,893.97	\$2,592.04	\$3,290.13

Tax Levy Change	\$15.45	\$26.26	\$30.90	\$46.36	\$61.80	\$77.26
Percentage Change	3.20%	2.73%	2.65%	2.51%	2.44%	2.40%

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 2012 was \$224,487. Average home value in 2011 was \$223,646. This represents an increase in the average value of .38 percent.

**CERTIFIED TAX ROLL COMPARISON
2012 VERSUS 2011**

2012

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$890,892,211	\$3,046,504,482	\$0	\$3,937,396,693	(\$245,361,397)	(\$493,210,071)	\$3,198,825,225	3.548%
NON-HOMESITES	\$1,121,922,918	\$2,061,870,830	\$0	\$3,183,793,748	(\$792,943,677)	\$0	\$2,390,850,071	4.124%
LAND - AGRICULTURAL	\$190,115,321	\$0	\$0	\$190,115,321	(\$187,210,857)	\$0	\$2,904,464	20.873%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$417,077,053	\$417,077,053	\$0	\$0	\$417,077,053	-4.067%
MINERALS	\$0	\$0	\$17,761,005	\$17,761,005	\$0	\$0	\$17,761,005	-17.505%
NET TAXABLE	\$2,202,930,450	\$5,108,375,312	\$434,838,058	\$7,746,143,820	(\$1,225,515,931)	\$0	\$6,520,627,889	2.834%
LESS: FREEZE TAXABLE						(\$493,210,071)	(\$493,210,071)	-0.735%
FREEZE ADJUSTED TAXABLE							\$6,027,417,818	3.137%

2011

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$788,545,320	\$3,037,938,498	\$0	\$3,826,483,818	(\$240,412,917)	(\$496,861,662)	\$3,089,209,239
NON-HOMESITES	\$1,079,745,872	\$1,911,345,112	\$0	\$2,991,090,984	(\$694,924,988)	\$0	\$2,296,165,996
LAND - AGRICULTURAL	\$179,300,615	\$0	\$0	\$179,300,615	(\$176,897,719)	\$0	\$2,402,896
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$434,756,443	\$434,756,443	\$0	\$0	\$434,756,443
MINERALS	\$0	\$0	\$21,529,706	\$21,529,706	\$0	\$0	\$21,529,706
NET TAXABLE	\$2,047,591,807	\$4,949,283,610	\$456,286,149	\$7,453,161,566	(\$1,112,235,624)	\$0	\$6,340,925,942
LESS: FREEZE TAXABLE						(\$496,861,662)	(\$496,861,662)
FREEZE ADJUSTED TAXABLE							\$5,844,064,280

CHANGE

CHANGE	\$155,338,643	\$159,091,702	(\$21,448,091)	\$292,982,254	(\$113,280,307)	\$3,651,591	\$183,353,538
PERCENT CHANGE	7.586%	3.214%	-4.701%	3.931%	10.185%	-0.735%	3.137%

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 2012-2013**

Object Category	Object Number	2012-2013		2011-2012	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$67,093,731	80.62%	\$64,439,458	79.11%
Contracted Services	6200	9,982,928	11.99%	10,732,082	13.17%
Supplies and Materials	6300	3,904,209	4.69%	4,244,366	5.21%
Other Operating Costs	6400	2,207,699	2.65%	1,944,446	2.39%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	42,695	0.05%	100,583	0.12%
Total Appropriations		\$83,231,262	100.00%	\$81,460,935	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2012-2013

	Function Code	2012-2013		2011-2012	
		Total Appropriation	% of Approp.	Total Appropriation	% of Approp.
Instruction	11	48,719,912	58.54%	47,191,101	56.70%
Instructional Resources and Media Services	12	774,504	0.93%	732,826	0.88%
Curriculum and Staff Development	13	848,054	1.02%	1,204,010	1.45%
Instructional Leadership	21	1,348,520	1.62%	1,415,778	1.70%
School Leadership	23	4,665,182	5.61%	4,484,231	5.39%
Guidance and Counseling	31	2,219,700	2.67%	2,374,290	2.85%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	850,759	1.02%	789,550	0.95%
Student Transportation	34	2,376,937	2.86%	2,305,826	2.77%
Co. & Extracurricular Activities	36	3,651,980	4.39%	2,483,421	2.98%
General Administration	41	2,204,407	2.65%	2,175,968	2.61%
Plant Maintenance	51	9,292,297	11.16%	8,854,605	10.64%
Security and Monitoring	52	218,258	0.26%	178,011	0.21%
Computer Services	53	1,658,067	1.99%	1,556,531	1.87%
Community Services	61	143,380	0.17%	193,364	0.23%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	0	0.00%	0	0.00%
Contracted Instructional Services	91	3,347,546	4.02%	4,639,666	5.57%
Payments to Fiscal Agent	93	90,000	0.11%	90,000	0.11%
Payments to Juvenile Justice	95	8,000	0.01%	5,000	0.01%
Payments to Tax Increment Fund	97	0	0.00%	0	0.00%
Payments to County Appraisal District	99	813,759	0.98%	786,757	0.95%
Total Appropriations		83,231,262	100.00%	81,460,935	100.00%

**DEBT
REQUIREMENTS**

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS**

As of August 31, 2012

Fiscal Yr. Ending 8/31	Series 2004 Building Bonds		Series 2004 Refunding Bonds		Series 2006 Refunding Bonds		Series 2007 Building Bonds		Series 2009 Building Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	645,000	25,800	2,120,000	342,000	0	384,775	2,830,000	2,575,556	445,000	125,169
2014			2,235,000	233,125	0	384,775	2,945,000	2,458,819	455,000	114,475
2015			2,300,000	119,750	0	384,775	3,065,000	2,337,337	475,000	101,663
2016			1,245,000	31,125	1,110,000	357,025	3,190,000	2,203,244	495,000	87,111
2017					2,660,000	272,750	3,325,000	2,059,694	515,000	70,675
2018					2,740,000	163,138	3,160,000	1,910,068	535,000	52,300
2019					2,840,000	55,025	3,295,000	1,771,819	560,000	32,438
2020							3,455,000	1,623,544	585,000	10,969
2021							3,615,000	1,463,750		
2022							3,790,000	1,283,000		
2023							3,970,000	1,093,500		
2024							4,155,000	895,000		
2025							4,365,000	687,250		
2026							4,585,000	469,000		
2027							4,795,000	239,750		
2028										
2029										
2030										
2031										
2032										
2033										
2034										
2035										
2036										
Totals	\$ 645,000	\$ 25,800	\$ 7,900,000	\$ 726,000	\$ 9,350,000	\$ 2,002,263	\$ 54,540,000	\$ 23,071,331	\$ 4,065,000	\$ 594,800

Outstanding Principal

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS**

As of August 31, 2012

(Sale and Pricing Date 1/1/12)

Delivery Date 1/10/12

Fiscal Yr. Ending 8/31	Series 2009 Building Bonds		Series 2010 Building Bonds		Series 2011 Building Bonds		Series 2012 Refunding Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2013	1,635,000	1,432,981	1,790,000	2,174,825	925,000	1,473,381	0	302,450	19,228,951
2014	1,680,000	1,351,231	1,840,000	2,139,025	970,000	1,454,881	660,000	302,450	19,225,796
2015	995,000	1,267,231	1,900,000	2,102,225	1,020,000	1,435,481	685,000	282,650	18,473,128
2016	1,025,000	1,232,406	1,955,000	2,045,225	1,070,000	1,415,081	705,000	262,100	18,430,334
2017	1,055,000	1,199,094	2,015,000	1,986,575	1,120,000	1,393,681	725,000	240,950	18,640,436
2018	1,100,000	1,162,169	2,080,000	1,905,975	1,175,000	1,371,281	760,000	211,950	18,328,899
2019	1,145,000	1,126,419	2,145,000	1,822,775	1,235,000	1,347,781	790,000	181,550	18,349,826
2020	1,190,000	1,080,619	2,215,000	1,736,975	1,295,000	1,323,081	820,000	149,950	15,487,158
2021	1,235,000	1,033,019	2,295,000	1,648,375	1,355,000	1,271,281	855,000	117,150	14,890,596
2022	1,285,000	980,531	2,375,000	1,556,575	1,425,000	1,230,631	895,000	82,950	14,905,710
2023	1,340,000	925,919	2,465,000	1,485,325	1,495,000	1,187,881	920,000	56,100	14,940,748
2024	1,395,000	872,319	2,555,000	1,386,725	1,565,000	1,143,031	950,000	28,500	14,947,599
2025	1,450,000	816,519	2,660,000	1,284,525	1,645,000	1,094,125			14,004,444
2026	1,515,000	756,706	2,765,000	1,178,125	1,725,000	1,011,875			14,007,732
2027	1,580,000	692,319	2,875,000	1,067,525	1,810,000	925,625			13,987,246
2028	1,650,000	623,194	2,990,000	966,900	1,895,000	853,225			8,980,347
2029	1,725,000	548,944	3,110,000	847,300	1,990,000	777,425			9,000,698
2030	1,805,000	471,319	3,235,000	722,900	2,090,000	697,825			9,024,074
2031	1,895,000	387,838	3,365,000	593,500	2,190,000	614,225			9,047,594
2032	1,990,000	297,825	3,500,000	526,200	2,295,000	526,625			9,137,682
2033	2,090,000	203,300	3,645,000	456,200	2,410,000	434,825			9,241,358
2034	2,190,000	104,025	3,800,000	310,400	2,530,000	338,425			9,274,884
2035			3,960,000	158,400	2,650,000	232,165			7,002,600
2036					2,780,000	119,540			2,901,576
Totals	\$ 32,970,000	\$ 18,565,925	\$61,535,000	\$30,102,575	\$40,660,000	\$23,673,380	\$ 8,765,000	\$ 2,218,750	\$321,459,412

\$220,430,000