

**College Station
Independent School District**

**Budget
for the
2015-2016
Fiscal Year**

**Adopted by the CSISD School Board
August 18, 2015**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

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**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2015-2016**

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OVERVIEW

2015-2016

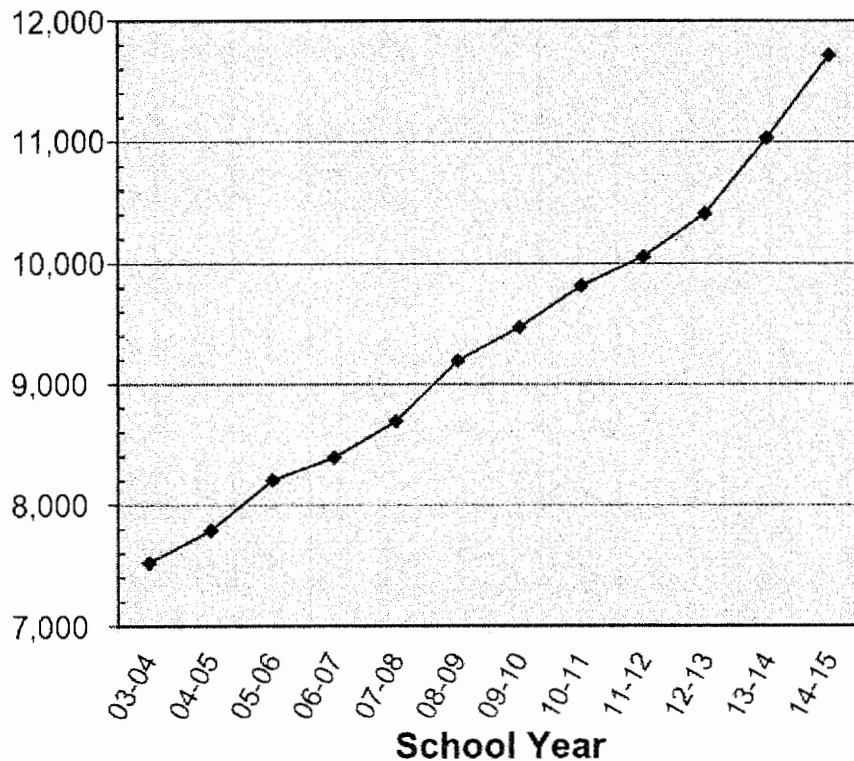
BUDGET OVERVIEW

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 2015-2016 school year continue to trend upward. ADA for the 2014-2015 school year increased over the 2013-2014 school year by 6.22 percent. The District experienced an average annual rate of growth in ADA for the five year period beginning with the 2010-2011 school year and ending with the 2014-2015 school year of 4.36 percent. The chart below provides a visual depiction of the District's ADA statistics for the past twelve years.

Average Daily Attendance

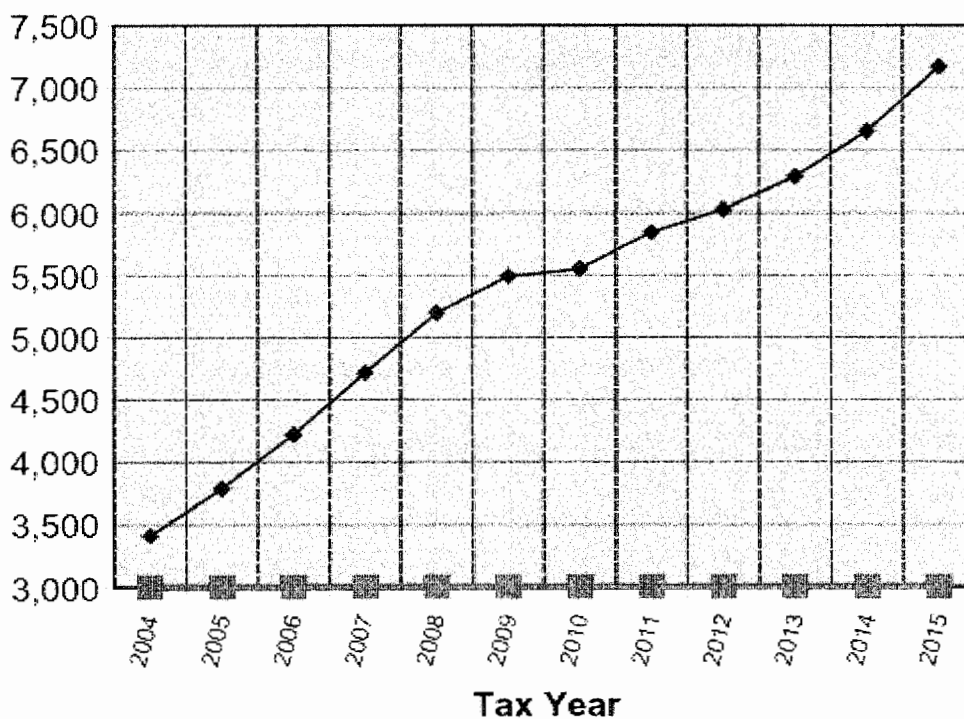


Increasing enrollment can be seen as a signal that the community is a vibrant place where families want to reside. It also is an indicator that the constituents of College Station ISD want their children to be a part of the District. Every effort is made by the District to provide a safe and healthy learning environment that encourages academic, social and emotional success for each student.

Property Values

The total taxable value of all property within the boundaries of the District continues to increase slightly. The 2015 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 7.73 percent over the same category in 2014. The District has experienced an average rate of increase in freeze adjusted taxable value of 5.26 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 84th legislature of 2015 increased state funding to all Texas Public Schools for the 2015-17 biennium. CSISD is receiving additional funds due to this increase. However, the cumulative effects of the funding reductions made by the 82nd Legislature in 2011

reinstated. CSISD is still under-funded by \$2.6 Million in 2015-16 and another \$2.5 Million in 2016-17 when compared to available funding before 2011.

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 \$83.5 million bond election in November of 2013. The District's ninth elementary, Spring Creek, opens in August of this year. The new Center for Alternative Learning and the new Purchasing Facility are both scheduled to open mid-year.

The failure of the 83rd and 84th state legislature to reinstate all lost revenues since 2011 continues to be monitored by the Board of Trustees and CSISD management. This may 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 2.0% salary increase for all employees while the district's contribution to the employee's health insurance program will increase to a four (4) tiered monthly employer contribution level of \$395/460/425/475 respectively for the four participant levels of employee only, employee plus spouse, employee plus children and employee plus family. This contribution plan complies with the state mandate of one no-cost employee only insurance plan. The monthly contribution is available to employees regularly scheduled to work 20 or more hours per week. In addition, beginning in fiscal 2015, CSISD 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 occurred at the beginning of last year and was funded by the state legislature. With the law still in place for the 2015-2016 school year, the state failed to appropriate funds, therefore causing the district to assume the entirety of this approximately \$800,000, now unfunded, state mandate.

The 84th Texas Legislature approved an increase deduction for each TRS eligible employee's gross salary for retirement from 6.7% to 7.2%. The district approved the 2.0% salary increase in an effort to mitigate the employee's additional TRS contribution for the 2015-2016 school year. Therefore, the actual salary gain for our employees is only 1.5%.

Additional personnel positions have been added to open the new elementary campus and meet the state required maximum student to teacher ratio of 22:1 in elementary classrooms. Teachers, Counselors and Administrators were added to the Intermediate and Middle School campuses to reduce class sizes, increase student support and increase teacher initiated intervention activities

for our at-risk students. New personnel units were also added to College Station High School to continue to create educational opportunities for all students. Due to the expanding number of facilities, employees are also being added to Custodial Services, Grounds Maintenance and Child Nutrition.

Proposed Tax Rate

The proposed total tax rate of \$1.36290 per one hundred dollars in taxable property valuation is comprised of the following components:

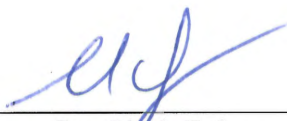
Maintenance and Operations	\$1.04000
Debt Service	<u>0.32290</u>
Total Rate	<u>\$1.36290</u>

This proposed tax rate represents 1.239% change from the tax rate for 2014. This compares to tax rates for the last few years as follows:

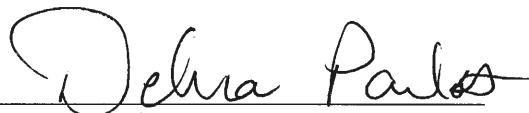
<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
\$1.24105	\$1.22105	\$1.25341	\$1.30993	\$1.33503	\$1.33503	\$1.32000	\$1.38000

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, 2016**

	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	\$79,401,886	\$0	\$0	\$0	\$0	\$24,652,759	\$104,054,645
Interest Earned	120,000	0	50,000	0	0	50,000	220,000
Child Nutrition	0	2,915,700	0	0	0	0	2,915,700
Co-Curricular	330,000	0	0	0	0	0	330,000
Other Revenues	2,502,438	0	0	1,928,778	418,000	0	4,849,216
TOTAL LOCAL/INTERMED.	82,354,324	2,915,700	50,000	1,928,778	418,000	24,702,759	112,369,561
STATE SOURCES							
Available School Fund	2,063,544	0	0	0	0	0	2,063,544
Foundation School Fund	8,397,222	0	0	0	0	0	8,397,222
TRS On-Behalf	4,152,642	0	0	0	0	0	4,152,642
Other State Revenues	0	430,000	0	0	0	0	430,000
TOTAL STATE	14,613,408	430,000	0	0	0	0	15,043,408
FEDERAL SOURCES							
National School Lunch/Breakfast	0	3,083,397	0	0	0	0	3,083,397
Other Federal	150,000	0	0	0	0	0	150,000
TOTAL FEDERAL	150,000	3,083,397	0	0	0	0	3,233,397
TOTAL ESTIMATED REVENUES	97,117,732	6,429,097	50,000	1,928,778	418,000	24,702,759	130,646,366
APPROPRIATIONS							
Payroll Costs	82,611,519	2,519,736	369,060	1,427,428	0	0	86,927,742
Contracted Services	7,174,660	128,889	0	35,100	8,000	0	7,346,649
Chapter 41 Recapture Payment	0	0	0	0	0	0	0
Materials and Supplies	4,864,603	4,305,369	853,524	99,400	0	0	10,122,895
Other Operating Costs	2,661,676	167,284	0	366,850	410,000	0	3,605,810
Debt Service	0	0	0	0	0	24,661,438	24,661,438
Capital Outlay	1,652,739	32,360	37,246,726	0	0	0	38,931,824
TOTAL APPROPRIATIONS	98,965,196	7,153,637	38,469,309	1,928,778	418,000	24,661,438	171,596,358
OTHER SOURCES (USES)	0	0	0	0	0	0	0
EXCESS (DEFICIENCY)	(1,847,464)	(724,540)	(38,419,309)	0	0	41,321	(40,949,992)
EST. FUND BALANCE 09/01/2015	27,688,974	1,020,540	38,419,309	1,095,000	611,000	5,766,863	74,601,686
EST. FUND BALANCE 08/31/2016	\$25,841,510	\$296,000	\$0	\$1,095,000	\$611,000	\$5,808,184	\$33,651,694

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2015-2016**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$79,401,886	\$0	\$24,652,759	\$104,054,645
Interest Earnings	120,000	0	50,000	170,000
Gate Receipts	330,000	0	0	330,000
Tuition	160,000	0	0	160,000
Child Nutrition	0	2,915,700	0	2,915,700
Rental Fees	40,000	0	0	40,000
Fees	37,500	0	0	37,500
Campus Activities	0	0	0	0
Miscellaneous Local	2,264,938	0	0	2,264,938
5700 Total Local	82,354,324	2,915,700	24,702,759	109,972,783
5800 State				
Available School Fund Revenue	2,063,544	0	0	2,063,544
Additional State Aid for Tax Red.	8,397,222	0	0	8,397,222
Technology Allotment	0	0	0	0
TRS On-Behalf	4,152,642	0	0	4,152,642
Child Nutrition	0	30,000	0	30,000
Instructional Material Allotment	0	400,000	0	400,000
5800 Total State	14,613,408	430,000	0	15,043,408
5900 Federal				
National School Lunch/Breakfast	0	3,083,397	0	3,083,397
Vocational	0	0	0	0
Other Federal	150,000	0	0	150,000
5900 Total Federal	150,000	3,083,397	0	3,233,397
5000 Total Estimated Revenues	\$97,117,732	\$6,429,097	\$24,702,759	\$128,249,588

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2015-2016**

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	\$57,301,282	\$0	\$0	\$57,301,282
Contracted Services	6200	549,356	263	0	549,618
Supplies and Materials	6300	1,465,161	743,490	0	2,208,651
Other Operating Costs	6400	236,332	56,168	0	292,500
Debt Service	6500	0	0	0	0
Capital Outlay	6600	68,611	0	0	68,611
Total Instruction		59,620,742	799,921	0	60,420,663

Instructional Resources and Media Services:

12

Payroll Costs	6100	815,476	0	0	815,476
Contracted Services	6200	28,596	0	0	28,596
Supplies and Materials	6300	157,322	48,975	0	206,297
Other Operating Costs	6400	6,139	0	0	6,139
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Resources/Media Services		1,007,532	48,975	0	1,056,507

Curriculum/Staff Dev.:

13

Payroll Costs	6100	442,029	0	0	442,029
Contracted Services	6200	87,819	3,000	0	90,819
Supplies and Materials	6300	110,236	1,619	0	111,855
Other Operating Costs	6400	344,254	6,337	0	350,592
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		984,338	10,957	0	995,295

Instructional Leadership:

21

Payroll Costs	6100	1,461,226	0	0	1,461,226
Contracted Services	6200	44,475	0	0	44,475
Supplies and Materials	6300	70,661	0	0	70,661
Other Operating Costs	6400	44,056	0	0	44,056
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		1,620,417	0	0	1,620,417

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2015-2016**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23				
Payroll Costs	6100	\$5,497,182	\$0	0	\$5,497,182
Contracted Services	6200	56,948	0	0	56,948
Supplies and Materials	6300	58,667	7,305	0	65,972
Other Operating Costs	6400	63,342	11,394	0	74,735
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total School Leadership		5,676,139	18,698	0	5,694,837
Guidance and Counseling:	31				
Payroll Costs	6100	3,296,186	0	0	3,296,186
Contracted Services	6200	11,964	0	0	11,964
Supplies and Materials	6300	115,568	0	0	115,568
Other Operating Costs	6400	30,468	400	0	30,868
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Guidance and Counseling		3,454,186	400	0	3,454,586
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	1,041,156	0	0	1,041,156
Contracted Services	6200	52,721	0	0	52,721
Supplies and Materials	6300	35,775	0	0	35,775
Other Operating Costs	6400	6,929	46	0	6,974
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Health Services		1,136,581	46	0	1,136,626

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2015-2016**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34				
Payroll Costs	6100	\$2,117,614	\$0	\$0	\$2,117,614
Contracted Services	6200	97,000	0	0	97,000
Supplies and Materials	6300	579,669	0	0	579,669
Other Operating Costs	6400	(282,296)	0	0	(282,296)
Debt Service	6500	0	0	0	0
Capital Outlay	6600	5,000	0	0	5,000
Total Student Transportation		2,516,988	0	0	2,516,988
Food Services:	35				
Payroll Costs	6100	0	2,519,736	0	2,519,736
Contracted Services	6200	0	41,650	0	41,650
Supplies and Materials	6300	0	3,325,047	0	3,325,047
Other Operating Costs	6400	0	25,505	0	25,505
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	32,360	0	32,360
Total Food Services		0	5,944,297	0	5,944,297
Co. & Extracurricular Activities:	36				
Payroll Costs	6100	1,892,349	0	0	1,892,349
Contracted Services	6200	259,722	0	0	259,722
Supplies and Materials	6300	762,223	31,337	0	793,559
Other Operating Costs	6400	1,383,190	39,495	0	1,422,685
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Co. & Extracurricular Activities		4,297,485	70,832	0	4,368,316
General Administration:	41				
Payroll Costs	6100	1,912,978	0	0	1,912,978
Contracted Services	6200	329,473	0	0	329,473
Supplies and Materials	6300	89,376	5,000	0	94,376
Other Operating Costs	6400	227,860	6,028	0	233,888
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total General Administration		2,559,687	11,028	0	2,570,715

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2015-2016**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51					
Payroll Costs		6100	5,353,126	0	0	5,353,126
Contracted Services		6200	3,925,583	83,800	0	4,009,383
Supplies and Materials		6300	908,426	0	0	908,426
Other Operating Costs		6400	454,391	1,000	0	455,391
Debt Service		6500	0	0	0	0
Capital Outlay		6600	178,213	0	0	178,213
Total Plant Maintenance			10,819,740	84,800	0	10,904,540
Security and Monitoring:	52					
Payroll Costs		6100	55,131	0	0	55,131
Contracted Services		6200	330,784	177	0	330,960
Supplies and Materials		6300	12,269	0	0	12,269
Other Operating Costs		6400	5,403	0	0	5,403
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Security and Monitoring			403,586	177	0	403,762
Computer Services:	53					
Payroll Costs		6100	1,299,280	0	0	1,299,280
Contracted Services		6200	431,470	0	0	431,470
Supplies and Materials		6300	491,045	100,000	0	591,045
Other Operating Costs		6400	22,468	0	0	22,468
Debt Service		6500	0	0	0	0
Capital Outlay		6600	10,000	0	0	10,000
Total Computer Services			2,254,263	100,000	0	2,354,263
Community Services:	61					
Payroll Costs		6100	126,503	0	0	126,503
Contracted Services		6200	3,750	0	0	3,750
Supplies and Materials		6300	8,205	42,596	0	50,801
Other Operating Costs		6400	9,141	20,911	0	30,052
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Community Services			147,599	63,507	0	211,106

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2015-2016**

	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	24,661,438	24,661,438
Capital Outlay		6600	0	0	0	0
Total Debt Service			0	0	24,661,438	24,661,438
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	1,390,915	0	0	1,390,915
Total Facilities Acq./Construction			1,390,915	0	0	1,390,915
Contracted Instructional Services:	91					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Contracted Instructional Services			0	0	0	0
Incremental Costs Chapter 36:	92					
Payroll Costs		6100	0	0	0	0
Contracted Services		6200	0	0	0	0
Supplies and Materials		6300	0	0	0	0
Other Operating Costs		6400	0	0	0	0
Debt Service		6500	0	0	0	0
Capital Outlay		6600	0	0	0	0
Total Incremental Costs Chapter 36			0	0	0	0

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET
FOR FISCAL YEAR 2015-2016**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	110,000	0	0	110,000
Total Payments to Fiscal Agent			110,000	0	0	110,000
Payments to Other School Districts:						
	94					
Contracted Services		6200	0	0	0	0
Total Payments to Other School Districts			0	0	0	0
Payments to Juvenile Justice Programs:						
	95					
Contracted Services		6200	10,000	0	0	10,000
Total Payments to Juvenile Justice Programs			10,000	0	0	10,000
Payments to Charter Schools:						
	96					
Contracted Services		6200	0	0	0	0
Payments to Charter Schools			0	0	0	0
Payments to Tax Increment Fund:						
	97					
Other Operating Costs		6400	0	0	0	0
Payments to Tax Increment Fund			0	0	0	0
Payments to Tax County Appraisal District:						
	99					
Other Operating Costs		6200	955,000	0	0	955,000
Payments to County Appraisal District			955,000	0	0	955,000
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$82,611,519	\$2,519,736	\$0	\$85,131,254
Contracted Services		6200	7,174,660	128,889	0	7,303,549
Supplies and Materials		6300	4,864,603	4,305,369	0	9,169,971
Other Operating Costs		6400	2,661,676	167,284	0	2,828,960
Debt Service		6500	0	0	24,661,438	24,661,438
Capital Outlay		6600	1,652,739	32,360	0	1,685,098
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$98,965,196	\$7,153,637	\$24,661,438	\$130,780,271

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2016**

	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	2,915,700	0	0	2,915,700
Co-Curricular	0	0	0	0
Other Revenues	0	0	0	0
TOTAL LOCAL/INTERMED.	2,915,700	0	0	2,915,700
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	30,000	400,000	0	430,000
TOTAL STATE	30,000	400,000	0	430,000
FEDERAL SOURCES				
National School Lunch/Breakfast	3,083,397	0	0	3,083,397
Other Federal	0	0	0	0
TOTAL FEDERAL	3,083,397	0	0	3,083,397
TOTAL ESTIMATED REVENUES	6,029,097	400,000	0	6,429,097
APPROPRIATIONS				
Payroll Costs	2,519,736	0	0	2,519,736
Contracted Services	125,450	0	3,439	128,889
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	3,325,047	400,000	580,322	4,305,369
Other Operating Costs	26,505	0	140,779	167,284
Debt Service	0	0	0	0
Capital Outlay	32,360	0	0	32,360
TOTAL APPROPRIATIONS	6,029,097	400,000	724,540	7,153,637
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	(724,540)	(724,540)
EST. FUND BALANCE 09/01/2015	296,000	0	724,540	1,020,540
EST. FUND BALANCE 08/31/2016	\$296,000	\$0	\$0	\$296,000

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

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2016**

	2013 Bond Projects	Total Capital Projects
ESTIMATED REVENUES		
LOCAL/INTERMEDIATE		
Property Tax	\$0	\$0
Interest Earned	50,000	50,000
Child Nutrition	0	0
Co-Curricular	0	0
Other Revenues	0	0
TOTAL LOCAL/INTERMED.	50,000	50,000
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	50,000	50,000
APPROPRIATIONS		
Payroll Costs	369,060	369,060
Contracted Services	0	0
Chapter 41 Recapture Payment	0	0
Materials and Supplies	853,524	853,524
Other Operating Costs	0	0
Debt Service	0	0
Capital Outlay	37,246,726	37,246,726
TOTAL APPROPRIATIONS	38,469,309	38,469,309
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	(38,419,309)	(38,419,309)
EST. FUND BALANCE 09/01/2015	38,419,309	38,419,309
EST. FUND BALANCE 08/31/2016	\$0	\$0

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2016**

	Proprietary Funds			Total Proprietary Funds
	714 Kids Klub	713 Community Ed	715 Summer Sports Camps	
ESTIMATED REVENUES				
LOCAL/INTERMEDIATE				
Property Tax	\$0	\$0	\$0	\$0
TIF Payment	0	0	0	0
Child Nutrition	0	0	0	0
Co-Curricular	0	0	0	0
Other Revenues	1,243,778	540,000	145,000	1,928,778
TOTAL LOCAL/INTERMED.	1,243,778	540,000	145,000	1,928,778
STATE SOURCES				
Available School Fund	0	0	0	0
Technology Allotment	0	0	0	0
TRS On-Behalf	0	0	0	0
Other State Revenues	0	0	0	0
TOTAL STATE	0	0	0	0
FEDERAL SOURCES				
National School Lunch/Breakfast	0	0	0	0
Other Federal	0	0	0	0
TOTAL FEDERAL	0	0	0	0
TOTAL ESTIMATED REVENUES	1,243,778	540,000	145,000	1,928,778
APPROPRIATIONS				
Payroll Costs	961,228	352,700	113,500	1,427,428
Contracted Services	21,800	13,300	0	35,100
Chapter 41 Recapture Payment	0	0	0	0
Materials and Supplies	44,900	29,500	25,000	99,400
Other Operating Costs	215,850	144,500	6,500	366,850
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
TOTAL APPROPRIATIONS	1,243,778	540,000	145,000	1,928,778
OTHER SOURCES (USES)	0	0	0	0
EXCESS (DEFICIENCY)	0	0	0	0
EST. FUND BALANCE 09/01/2015	830,000	260,000	5,000	1,095,000
EST. FUND BALANCE 08/31/2016	\$830,000	\$260,000	\$5,000	\$1,095,000

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 COMBINING BUDGET OF REVENUES AND APPROPRIATIONS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2016**

	Internal Service Fund 773 Workers Compensation	Total Internal Service
ESTIMATED REVENUES		
LOCAL/INTERMEDIATE		
Property Tax	\$0	\$0
TIF Payment	0	\$0
Child Nutrition	0	\$0
Co-Curricular	0	\$0
Other Revenues	418,000	\$418,000
TOTAL LOCAL/INTERMED.	418,000	418,000
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	418,000	418,000
APPROPRIATIONS		
Payroll Costs	0	0
Contracted Services	8,000	8,000
Chapter 41 Recapture Payment	0	0
Materials and Supplies	0	0
Other Operating Costs	410,000	410,000
Debt Service	0	0
Capital Outlay	0	0
TOTAL APPROPRIATIONS	418,000	418,000
OTHER SOURCES (USES)	0	0
EXCESS (DEFICIENCY)	0	0
EST. FUND BALANCE 09/01/2015	611,000	611,000
EST. FUND BALANCE 08/31/2016	\$611,000	\$611,000

REVENUE

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

	2015-2016	Percentage of Total Revenues	2014-2015	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$79,401,886	81.76%	\$74,242,131	84.87%
Gate Receipts	329,000	0.34%	250,000	0.29%
Tuition	160,000	0.16%	150,000	0.17%
Other Local	2,463,438	2.54%	413,350	0.47%
Total Local Sources	82,354,324	84.80%	75,055,481	85.80%
5800 State				
Available School Fund	2,063,544	2.12%	2,845,642	3.25%
Foundation School Fund	8,397,222	8.65%	5,337,612	6.10%
TRS On Behalf	4,152,642	4.28%	3,992,729	4.56%
Other State	0	0.00%	0	0.00%
Total State Sources	14,613,408	15.05%	12,175,983	13.91%
5900 Federal				
Other Federal	150,000	0.15%	250,000	0.29%
Total Federal Sources	150,000	0.15%	250,000	0.29%
Total Estimated Revenues	\$97,117,732	100.00%	\$87,481,464	100.00%

**College Station Independent School District
Tax Rate Summary and History
2015-2016**

ACTUAL TAX RATE COMPARISON

	2014-2015	2015-2016	Change
Rate for Maintenance and Operations	1.04000	1.04000	0.00000
Rate for Debt Service	0.34000	0.32290	-0.01710
Total Tax Rate	<u>1.38000</u>	<u>1.36290</u>	<u>-0.01710</u>

ROLLBACK RATE COMPARISON

	Rollback Rate	Proposed Rate
Calculated Rollback for Maintenance and Operations	1.04000	1.04000
Calculated Debt Service Tax Rate	0.34297	0.32290
Total	<u>1.38297</u>	<u>1.36290</u>

TAX RATE HISTORY

07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
\$1.24105	\$1.22105	1.25341	1.30993	1.33503	1.33503	1.32000	1.38000

College Station Independent School District

Impact of Proposed Tax Levy On Average Residence 2015-2016

	<u>Last Year</u>	<u>This Year</u>	<u>% Change</u>
Average Market Value of Residences	\$241,614	\$253,470	4.9070%
Average Taxable Value of Residences	\$225,588	\$227,553	0.8711%
Last Year's Rate Versus Proposed Rate Per \$100 Value	<u>\$1.38000</u>	<u>\$1.36290</u>	<u>-1.2391%</u>
Taxes Due on Average Residence	\$3,113.11	\$3,101.32	-0.3787%
Increase (Decrease) in Annual Taxes		(\$11.79)	

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

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

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

2014-2015 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	\$1.38000	\$1.38000	\$1.38000	\$1.38000	\$1.38000	\$1.38000
Tax Levy	\$483.00	\$966.00	\$1,173.00	\$1,863.00	\$2,553.00	\$3,243.00

2015-2016 Values

Appraised Value	\$52,454	\$89,171	\$104,907	\$157,361	\$209,814	\$262,268
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	27,454	64,171	79,907	132,361	184,814	237,268
Proposed Tax Rate	\$1.36290	\$1.36290	\$1.36290	\$1.36290	\$1.36290	\$1.36290
Proposed Tax Levy	\$374.17	\$874.59	\$1,089.05	\$1,803.95	\$2,518.83	\$3,233.73

Tax Levy Change	(\$108.83)	(\$91.41)	(\$83.95)	(\$59.05)	(\$34.17)	(\$9.27)
Percentage Change	-22.53%	-9.46%	-7.16%	-3.17%	-1.34%	-0.29%

Standard exemption amount will be increased to \$25,000 from \$15,000 upon voter approval in the November 2015 election.

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 2014 was \$241,614. Average home value in 2015 was \$253,470. This represents an increase in the average value of 4.9 percent.

**CERTIFIED TAX ROLL COMPARISON
2015 VERSUS 2014**

2015

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$1,176,418,814	\$3,650,097,759	\$0	\$4,826,516,573	(\$381,037,358)	(\$674,531,676)	\$3,770,947,539	5.972%
NON-HOMESITES	\$1,208,723,491	\$2,681,859,322	\$0	\$3,890,582,813	(\$1,049,896,277)	\$0	\$2,840,686,536	9.570%
LAND - AGRICULTURAL	\$223,215,807	\$0	\$0	\$223,215,807	(\$219,767,865)	\$0	\$3,447,942	-4.313%
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY	\$0	\$0	\$543,685,630	\$543,685,630	\$0	\$0	\$543,685,630	11.564%
MINERALS	\$0	\$0	\$10,247,252	\$10,247,252	\$0	\$0	\$10,247,252	-18.665%
NET TAXABLE	\$2,608,358,112	\$6,331,957,081	\$553,932,882	\$9,494,248,075	(\$1,650,701,500)	\$0	\$7,843,546,575	7.681%
LESS: FREEZE TAXABLE						(\$674,531,676)	(\$674,531,676)	7.155%
FREEZE ADJUSTED TAXABLE							\$7,169,014,899	7.731%

2014

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$1,104,333,482	\$3,342,029,511	\$0	\$4,446,362,993	(\$258,432,327)	(\$629,494,136)	\$3,558,436,530
NON-HOMESITES	\$1,155,988,786	\$2,429,236,550	\$0	\$3,585,225,336	(\$992,657,440)	\$0	\$2,592,567,896
LAND - AGRICULTURAL	\$199,278,083	\$0	\$0	\$199,278,083	(\$195,674,714)	\$0	\$3,603,369
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$487,329,210	\$487,329,210	\$0	\$0	\$487,329,210
MINERALS	\$0	\$0	\$12,598,749	\$12,598,749	\$0	\$0	\$12,598,749
NET TAXABLE	\$2,459,600,351	\$5,771,266,061	\$499,927,959	\$8,730,794,371	(\$1,446,764,481)	\$0	\$7,284,029,890
LESS: FREEZE TAXABLE						(\$629,494,136)	(\$629,494,136)
FREEZE ADJUSTED TAXABLE							\$6,654,535,754

CHANGE

CHANGE	\$148,757,761	\$560,691,020	\$54,004,923	\$763,453,704	(\$203,937,019)	(\$45,037,540)	\$514,479,145
PERCENT CHANGE	6.048%	9.715%	10.803%	8.744%	14.096%	7.155%	7.731%

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 2015-2016**

Object Category	Object Number	2015-2016		2014-2015	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$82,611,519	83.47%	\$76,225,881	84.22%
Contracted Services	6200	7,174,660	7.25%	6,882,326	7.60%
Supplies and Materials	6300	4,864,603	4.92%	4,704,641	5.20%
Other Operating Costs	6400	2,661,676	2.69%	2,552,645	2.82%
Debt Service	6500	0	0.00%	0	0.00%
Capital Outlay	6600	1,652,739	1.67%	146,700	0.16%
Total Appropriations		\$98,965,196	100.00%	\$90,512,193	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2015-2016

	Function Code	2015-2016		2014-2015	
		Total Appropriation	Percent of Approp.	Total Appropriation	Percent of Approp.
Instruction	11	\$59,620,742	60.24%	\$55,164,840	60.95%
Instructional Resources and Media Services	12	1,007,532	1.02%	869,015	0.96%
Curriculum and Staff Development	13	984,338	0.99%	897,879	0.99%
Instructional Leadership	21	1,620,417	1.64%	1,594,682	1.76%
School Leadership	23	5,676,139	5.74%	5,439,310	6.01%
Guidance and Counseling	31	3,454,186	3.49%	2,884,856	3.19%
Social Work Services	32	0	0.00%	0	0.00%
Health Services	33	1,136,581	1.15%	972,979	1.07%
Student Transportation	34	2,516,988	2.54%	2,492,242	2.75%
Co. & Extracurricular Activities	36	4,297,485	4.34%	4,340,616	4.80%
General Administration	41	2,559,687	2.59%	2,393,765	2.64%
Plant Maintenance	51	10,819,740	10.93%	9,836,441	10.87%
Security and Monitoring	52	403,586	0.41%	389,986	0.43%
Computer Services	53	2,254,263	2.28%	2,059,867	2.28%
Community Services	61	147,599	0.15%	148,715	0.16%
Debt Service	71	0	0.00%	0	0.00%
Facilities Acquisition and Construction	81	1,390,915	1.41%	0	0.00%
Contracted Instructional Services	91	0	0.00%	0	0.00%
Payments to Fiscal Agent	93	110,000	0.11%	130,000	0.14%
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	955,000	0.96%	887,000	0.98%
Total Appropriations		\$98,965,196	100.00%	\$90,512,193	100.00%

DEBT REQUIREMENTS

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS
As of August 31, 2015**

Fiscal Yr. Ending 8/31	Series 2004 Refunding Bonds		Series 2006 Refunding Bonds		Series 2007 School Building Bonds		Series 2009 Refunding Bonds		Series 2009 School Building Bonds		Series 2010 School Building Bonds		Series 2011 School Building Bonds		Series 2012 Refunding Bonds		Series 2014 School Building Bonds		Series 2015 School Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016	1,245,000	31,125	1,110,000	27,750	3,190,000	293,175	495,000	87,111	1,025,000	1,232,406	1,955,000	2,045,225	1,070,000	1,415,081	705,000	262,100	3,280,000	3,272,788	0	1,913,175	24,654,936
2017					3,325,000	149,625	515,000	70,675	1,055,000	1,199,094	2,015,000	1,986,575	1,120,000	1,393,681	725,000	240,950	3,410,000	3,141,588	2,535,000	1,913,175	24,795,363
2018							535,000	52,300	1,100,000	1,162,169	2,080,000	1,905,975	1,175,000	1,371,281	760,000	211,950	3,575,000	2,971,088	5,795,000	1,786,425	24,481,188
2019							560,000	32,438	1,145,000	1,126,419	2,145,000	1,822,775	1,235,000	1,347,781	790,000	181,550	3,760,000	2,792,338	6,070,000	1,496,675	24,504,376
2020							585,000	10,969	1,190,000	1,080,619	2,215,000	1,736,975	1,295,000	1,323,081	820,000	149,950	2,060,000	2,604,338	3,495,000	1,193,175	19,759,107
2021									1,235,000	1,033,019	2,295,000	1,648,375	1,355,000	1,271,281	855,000	117,150	2,160,000	2,501,338	3,610,000	1,074,825	19,155,988
2022									1,285,000	980,531	2,375,000	1,556,575	1,425,000	1,230,631	895,000	82,950	2,270,000	2,393,338	3,730,000	950,525	19,174,550
2023									1,340,000	925,919	2,465,000	1,485,325	1,495,000	1,187,881	920,000	56,100	2,385,000	2,279,838	3,830,000	838,625	19,208,888
2024									1,395,000	872,319	2,555,000	1,386,725	1,565,000	1,143,031	950,000	28,500	2,500,000	2,160,588	3,945,000	713,725	19,214,888
2025									1,450,000	816,519	2,660,000	1,284,525	1,645,000	1,094,125			2,625,000	2,035,588	4,145,000	516,475	18,272,231
2026									1,515,000	756,706	2,765,000	1,178,125	1,725,000	1,011,875			2,730,000	1,930,588	4,350,000	309,225	18,271,519
2027									1,580,000	692,319	2,875,000	1,067,525	1,810,000	925,625			2,815,000	1,848,688	4,485,000	156,975	18,256,131
2028									1,650,000	623,194	2,990,000	966,900	1,895,000	853,225			2,910,000	1,750,163			13,638,481
2029									1,725,000	548,944	3,110,000	847,300	1,990,000	777,425			3,020,000	1,641,038			13,659,706
2030									1,805,000	471,319	3,235,000	722,900	2,090,000	697,825			3,135,000	1,527,788			13,684,831
2031									1,895,000	387,838	3,365,000	593,500	2,190,000	614,225			3,250,000	1,410,225			13,705,788
2032									1,990,000	297,825	3,500,000	526,200	2,295,000	526,625			3,380,000	1,280,225			13,795,875
2033									2,090,000	203,300	3,645,000	456,200	2,410,000	434,825			3,520,000	1,145,025			13,904,350
2034									2,190,000	104,025	3,800,000	310,400	2,530,000	338,425			3,660,000	1,004,225			13,937,075
2035											3,960,000	158,400	2,650,000	232,165			3,815,000	848,675			11,664,240
2036													2,780,000	119,540			3,975,000	686,538			7,561,078
2037																	4,145,000	517,600			4,662,600
2038																	4,310,000	351,800			4,661,800
2039																	4,485,000	179,400			4,664,400
Totals	\$1,245,000	\$ 31,125	\$ 1,110,000	\$ 27,750	\$ 6,515,000	\$ 442,800	\$ 2,690,000	\$ 253,493	\$ 28,660,000	\$ 14,514,481	\$56,005,000	\$23,686,500	\$37,745,000	\$19,309,636	\$ 7,420,000	\$ 1,331,200	\$ 77,175,000	\$42,274,800	\$45,990,000	\$12,863,000	\$379,289,786

Total Bonds Outstanding at August 31, 2015

\$264,935,000