

College Station Independent School District
DEBT TRANSPARENCY
AS OF JUNE 30, 2025

Local Government Debt Transparency Report required by the 84th Legislature, House Bill 1378
under Governmental Code, Section 140.008 Debt Obligation Reporting effective June 1, 2016.

College Station Independent School District
Debt Transparency - HB 1378
As of 6/30/2025

Authorization	Issued	Unissued	Total Authorization Amount	Authorization Per Capita	Purpose for which Debt Obligation was Authorized	Repayment Source
U/L Tax School Building Bonds Series 2014	78,790,000	-	78,790,000	627.61	Construction, acquisition and equipment of school buildings, including renovation and repair of school buildings	a
U/L Tax Refunding Bonds Series 2015	46,455,000	-	46,455,000	370.04	Refunding	a
U/L Tax School Building Bonds Series 2016	64,100,000	-	64,100,000	510.60	Construction, acquisition and equipment of school buildings, including renovation and repair of school buildings	a
U/L Tax Refunding Bonds Series 2016	37,345,000	-	37,345,000	297.48	Refunding	a
U/L Tax School Building Bonds Series 2017	65,450,000	-	65,450,000	521.35	Construction, acquisition and equipment of school buildings, including renovation and repair of school buildings	a
U/L Tax Refunding Bonds Series 2017	46,125,000	-	46,125,000	367.42	Refunding	a
U/L Tax School Building Bonds Series 2022	73,470,000	-	73,470,000	585.24	Construction, acquisition and equipment of school buildings, including renovation and repair of school buildings	a
U/L Tax School Building Bonds Series 2024	94,445,000	-	94,445,000	752.32	Construction, acquisition and equipment of school buildings, including renovation and repair of school buildings	a
U/L Tax Refunding Bonds Series 2025	39,750,000	-	39,750,000	316.63	Refunding	a
U/L Tax School Building Bonds Series 2025	150,070,000	-	150,070,000	1,195.41	Construction, acquisition and equipment of school buildings, including renovation and repair of school buildings	a
Authorized General Obligation Bonds Not included in Bond Series Above	-	96,175,000	96,175,000	766.10	Construction, acquisition and equipment of school buildings, including renovation and repair of school buildings	a
Total			<u>\$ 792,175,000</u>	<u>\$ 6,310.19</u>		

Other Information Per Government Code Section 140.008(b)(3):

Repayment Source:

- (a) **Debt Service Fund** - Accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.
The primary revenue source is local ad valorem property taxes levied specifically for debt service.
- (b) **General Fund** - Accounts for revenues from local maintenance taxes (M&O), other local sources, foundation entitlements, and other Foundation School Program sources.

Current credit rating given by any nationally recognized credit rating organization to debt obligations of the political subdivision:

	Permanent School Fund	Underlying Credit Rating
Moody's Investor Service:	Aaa	Aa1

Per Capita Information:

District Population 125,539
Year 2024-2025
Source Municipal Advisory Council of Texas

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Year Ending June 30	Principal Value at Maturity	Interest	Total Requirements	Outstanding Debt + Interest Per Capita
2026	28,485,000	19,065,660	47,550,660	378.77
2027	22,610,000	21,104,844	43,714,844	348.22
2028	21,545,000	20,133,644	41,678,644	332.00
2029	21,445,000	19,173,969	40,618,969	323.56
2030	22,430,000	18,142,419	40,572,419	323.19
2031	23,905,000	17,092,344	40,997,344	326.57
2032	24,710,000	16,090,309	40,800,309	325.00
2033	22,380,000	14,949,538	37,329,538	297.35
2034	26,990,000	13,981,875	40,971,875	326.37
2035	28,035,000	12,945,778	40,980,778	326.44
2036	27,105,000	11,891,400	38,996,400	310.63
2037	24,050,000	10,892,306	34,942,306	278.34
2038	22,535,000	9,971,444	32,506,444	258.94
2039	19,905,000	9,135,747	29,040,747	231.33
2040	19,870,000	8,345,750	28,215,750	224.76
2041	20,665,000	7,536,547	28,201,547	224.64
2042	21,505,000	6,675,381	28,180,381	224.48
2043	18,870,000	5,870,894	24,740,894	197.08
2044	15,565,000	5,178,675	20,743,675	165.24
2045	16,225,000	4,506,475	20,731,475	165.14
2046	16,910,000	3,798,819	20,708,819	164.96
2047	17,635,000	3,063,813	20,698,813	164.88
2048	14,175,000	2,296,069	16,471,069	131.20
2049	14,845,000	1,609,906	16,454,906	131.07
2050	15,550,000	891,056	16,441,056	130.96
2051 (8/15)	10,465,000	261,625	10,726,625	85.44
	<u>538,410,000</u>	<u>264,606,286</u>	<u>803,016,286</u>	<u>\$ 6,396.55</u>

Population **125,539**

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As of 6/30/2025

Series	Total Proceeds Received	Spent	Unspent
Series 2014	78,790,000	78,790,000	-
Series 2016	64,100,000	64,100,000	-
Series 2017	65,450,000	65,450,000	-
Series 2022	73,470,000	72,531,101	938,899
Series 2024 / 2025	244,515,000	58,890,165	185,624,835
	<u>526,325,000</u>	<u>339,761,266</u>	<u>186,563,734</u>

Does not include refundings. Total of spent and unspent amounts may differ from original issue amounts due to premiums, discounts, and interest earned.

College Station Independent School District
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For Fiscal Year Ending 6/30/2025

Series	Interest Rate Payable	Amount of Original Issue	Final Maturity	Beginning Balance	Additions	Reductions	Ending Balance	Outstanding Debt Per Capita	Outstanding Debt Per ADA
U/L Tax School Building Bonds Series 2014	3.00-4.00	78,790,000	2038	43,775,000	-	(31,465,000)	12,310,000	98	930
U/L Tax Refunding Bonds Series 2015	3.50-5.00	46,455,000	2027	12,980,000	-	-	12,980,000	103	981
U/L Tax School Building Bonds Series 2016	3.00-5.00	64,100,000	2041	45,235,000	-	(11,760,000)	33,475,000	267	2,530
U/L Tax Refunding Bonds Series 2016	3.00-5.00	37,345,000	2034	25,070,000	-	-	25,070,000	200	1,895
U/L Tax School Building Bonds Series 2017	3.00-5.00	65,450,000	2042	54,255,000	-	-	54,255,000	432	4,100
U/L Tax Refunding Bonds Series 2017	3.00-5.00	46,125,000	2036	45,510,000	-	-	45,510,000	363	3,439
U/L Tax School Building Bonds Series 2022	2.25-5.00	73,470,000	2047	72,415,000	-	(1,870,000)	70,545,000	562	5,331
U/L Tax School Building Bonds Series 2024	4.00-5.00	94,445,000	2049	94,445,000	-	-	94,445,000	752	7,137
U/L Tax Refunding Bonds Series 2025	5.00-5.00	39,750,000	2051	39,750,000	-	-	39,750,000	317	3,004
U/L Tax School Building Bonds Series 2025	5.00-5.00	150,070,000	2051	150,070,000	-	-	150,070,000	1,195	11,341
		696,000,000		583,505,000	-	(45,095,000)	538,410,000	4,288.79	40,688.45

Per Capita Information

District Population	125,539
District Refined ADA	13,233
Year	2025

Source

Municipal Advisory Council of Texas
TEA Near Final Summary of Finance