

**College Station
Independent School District**



2020-2021

Proposed Budget

August 18, 2020

BOARD OF SCHOOL TRUSTEES

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Ms. Geralyn Nolan, Vice President
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**Mr. Mike Martindale
Ms. Amy Drozd, Chief Financial Officer
Ms. Molley Perry, Chief Administrative Officer
Dr. Penny Tramel, Chief Academic Officer**

OFFICIAL BUDGET

**College Station Independent School District
Proposed Summary of Budgeted Funds
For the Year Ended August 31, 2021**

	General Fund	Debt Service Fund	Food Service Fund	2020-2021 Total for Major Fund Groups
Revenues:				
Local and Intermediate Sources	\$ 105,566,712	\$ 28,825,094	\$ 2,943,946	\$ 137,335,752
State Programs	15,216,734	226,000	30,000	15,472,734
Federal Programs	2,300,000		4,183,431	6,483,431
Total Revenues	\$ 123,083,446	\$ 29,051,094	\$ 7,157,377	\$ 159,291,917
Expenditures:				
11 Instruction	\$ 75,195,468	-	-	\$ 75,195,468
12 Instrctn'l Resources & Media	963,733	-	-	963,733
13 Staff Development	818,684	-	-	818,684
21 Instructional Administration	2,559,328	-	-	2,559,328
23 Campus Administration	6,994,032	-	-	6,994,032
31 Guidance & Counseling	4,733,120	-	-	4,733,120
32 Social Work Services	-	-	-	-
33 Health Services	1,759,675	-	-	1,759,675
34 Student Transportation	4,349,465	-	-	4,349,465
35 Food Service	-	-	7,062,531	7,062,531
36 Cocurricular Activities	5,380,249	-	-	5,380,249
41 General Administration	3,488,810	-	-	3,488,810
51 Plant Maintenance & Operations	13,964,348	-	94,846	14,059,194
52 Security Services	966,232	-	-	966,232
53 Data Processing	2,993,427	-	-	2,993,427
61 Community Services	151,184	-	-	151,184
71 Debt Services	-	29,051,094	-	29,051,094
81 Facilities Acquisiton & Constr.	-	-	-	-
91 Contracted Instructional Services	-	-	-	-
92 Shared Service Arrangements	-	-	-	-
93 Payments to Fiscal Agent	105,000	-	-	105,000
95 Juvenile Justice Alt Ed	16,000	-	-	16,000
99 Tax Appraisal & Collection	1,334,000	-	-	1,334,000
Total Expenditures	\$ 125,772,755	\$ 29,051,094	\$ 7,157,377	\$ 161,981,226
Other Resources	\$ -	\$ -	\$ -	\$ -
Other Uses	-	-	-	-
Net Other Resources and Uses	\$ -	\$ -	\$ -	\$ -
Net Affect on Fund Balance	\$ (2,689,309)	\$ -	\$ -	(2,689,309)

The accompanying notes are an integral part of the budget

Notes to the Proposed Budget - For the Year Ending August 31, 2021

General Fund:

Budget Assumptions:

- 1.5% property tax growth
- Net Taxable Property Value of \$11,179,141,149
- Property tax rate for the Proposed Budget
 - \$0.966 per \$100 of value for the General Fund
 - \$0.263 per \$100 of value for the Debt Service Fund
- Student enrollment growth 1.75%
- Computed no-new-revenue rate of \$0.9601

Summary of additions to the budget:

- Additional positions including
 - 3 Special Education Teachers
 - 1 Special Education Instructional Aide
 - 1 High School CTE Teacher
 - 9 Custodial FTE's
 - 1 Human Resources Associate
- Salary and rate increases
 - Increase in the beginning teacher pay
 - At least \$1,000 gross increase for teachers
 - 2% general pay increase for paraprofessionals and auxiliary staff
 - 1.5% general pay increase for administrative and professionals
- Inflationary increases

State Compensatory Education (SCE)

HB 5, TEC 28.0217 requires accelerated instruction in a subject area a student performs unsatisfactorily on an end of course exam (EOC). Further, TEC 28.029 was amended to require that school districts budget separately SCE funds for the additional costs for the students.

College Station ISD has budgeted SCE funds in the following manner to support TEC 28.029: Funds for summer testing for EOC, remediation programs throughout the year including summer, and a reading remediation course.

The proposed General Fund budget will result in an estimated shortfall of \$2,689,309. The proposed maintenance and operations rate of \$0.966 includes \$0.05 of enrichment pennies and is \$0.004 lower than that of the prior year.

(The above is a summary of major changes in the budget. It is not intended to be an all inclusive list.)

OVERVIEW

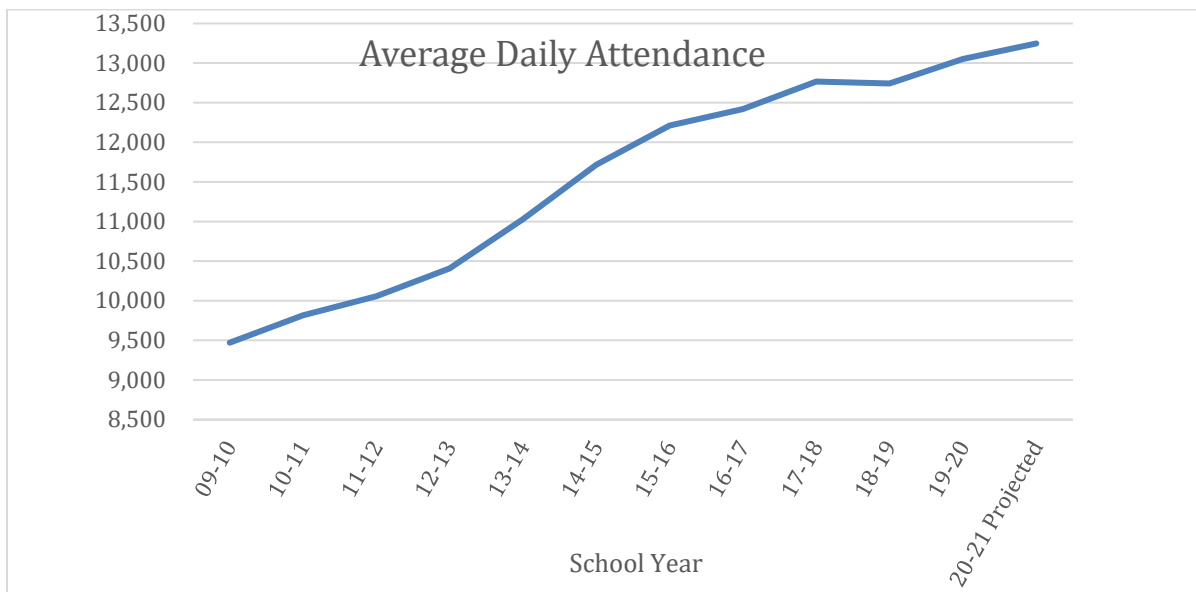
2020-2021

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

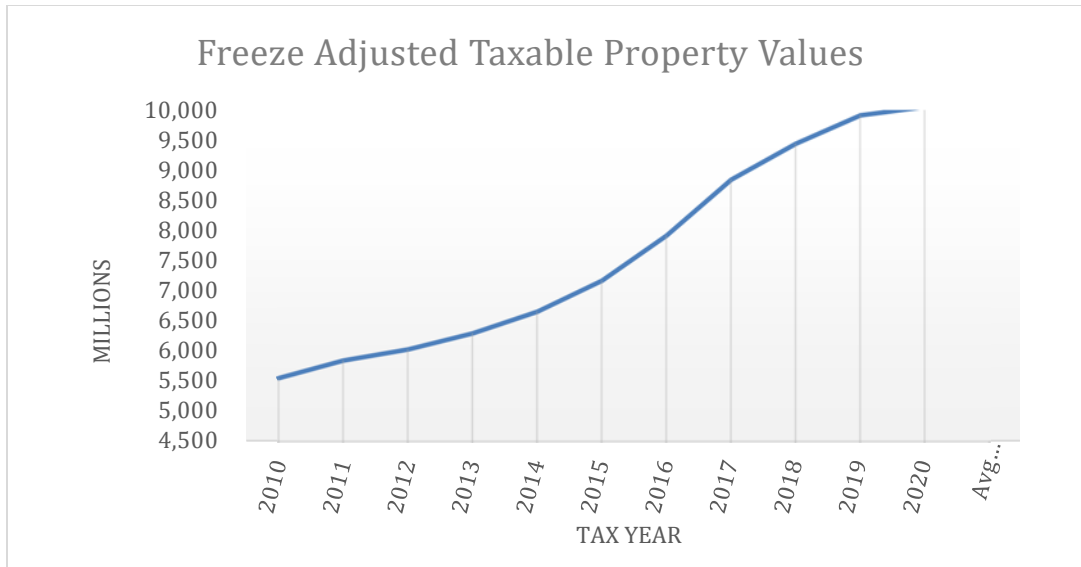
The trend for College Station ISD has been one of steady growth in enrollment over the last ten years, and CSISD administration believes that this trend will continue into the 2020-2021 school year and beyond. ADA for the 2019-2020 school year increased by 2.43% percent from 2018-2019. The District has experienced an average growth in ADA of 2.08 percent and an overall growth of 6.9 percent over the last five-year period beginning with the 2015-2016 school year and ending with the 2019-2020 school year. The chart below provides a visual depiction of the District's ADA statistics for the past ten years as well as a projection of ADA for the 2020-2021 school year.



District administration is predicting an increase in enrollment for the 2019-2020 school year of 1.75 percent. College Station remains a stable community and is a vibrant place where families want to reside. Every effort is made by the District to provide a safe and healthy learning environment that encourages academic, social and emotional success for each student.

Property Values

The total taxable value of all property within the boundaries of the District continues to increase. The 2020 certified tax roll indicates that the freeze adjusted taxable value of property within the District increased by 1.41 percent over the same category in 2019. The District has experienced an average rate of increase in freeze adjusted taxable value of 7.06 percent over the previous five years. This is an important indicator of student growth and a key factor for the District to continue its ability to generate revenues to fund its debt service.



COVID-19 Update

CARES/ESSER: The Elementary and Secondary School Emergency Relief Fund (ESSER) allocated to Local Education Agencies (LEAs) federal funds to aid in covering additional costs to the district related to COVID-19. In the case of College Station ISD this amount was \$1.3 million. However, the district's average daily attendance was reduced by the state to offset this additional funding source. It should be noted that the ESSER funds affected fiscal year 2019-2020 with potentially a small amount that will be carried over to the 2020-2021 budget year. It is important to stress that the ESSER funds do not bring any net revenue to the district, but offset the state portion of district funding. The Coronavirus Relief Fund is another federal program administered by the Texas Department of Emergency Management that will reimburse up to 75% of additional costs related to the COVID-19 pandemic incurred between March 1 and May 20, 2020. It is also important to note that although the financial relief mentioned here is primarily for the 2019-2020 fiscal year, in 2020-2021 the district will face budgetary stress (additional costs related to COVID-19 without offsetting revenue) and ongoing operational and instructional challenges associated with the COVID-19 pandemic.

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 the slight growth in 2019-2020 and the moderate growth anticipated for 2020-2021, the district does not project a need for an additional bond issue in the next year for new construction. Prior rapid growth trends saw the need for construction of new facilities. A direct result of this was the successful passage of the \$135.9 million bond election in November 2015. The District's 3rd intermediate school, Pecan Trail, opened in August 2017. The 3rd middle school, Wellborn Middle, opened in August 2018 and the 10th elementary school, River Bend, opened in August 2019 for the start of the 2019-2020 school year. Student growth is expected to continue again with the 2020-21 school year.

Human Resources

For the 2020-2021 school year the board adopted a compensation plan that increased the beginning teacher salary as well as provided at least \$1000 gross increase to all teachers. The plan also provided a 2% raise for paraprofessional and auxiliary staff as well as a 1.5% pay increase for administrative and professional employees. The District's contribution to the employee's health insurance program will remain the same for the 2020-2021 school year and remain four (4) tiered for a monthly contribution rate of up to \$405 for employee only, \$470 for employee plus spouse, \$435 for employee plus children, and \$485 for employee plus family. The monthly contribution is available to employees regularly scheduled to work 20 or more hours per week. The employee's contribution rate to TRS retirement remains at 7.7% for 2020-2021 while the state contribution on-behalf of employees towards TRS retirement remains the same at 7.5% for 2020-2021.

Personnel units will be added in 2020-2021 for Special Education (4), CTE (1), Custodial (9), and human Resources (1).

Proposed Tax Rate

The proposed total tax rate of \$1.22900 per one hundred dollars in taxable property valuation is comprised of the following components:

Maintenance and Operations	\$0.96600
Debt Service	<u>0.26300</u>
Total Rate	<u>\$1.22900</u>

This proposed tax rate represents a one cent (.8%) decrease in the tax rate from 2019-2020. This compares to tax rates for the last few years as follows:

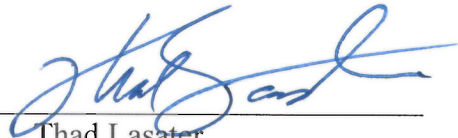
<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
\$1.33503	\$1.32000	\$1.38000	\$1.36290	\$1.39600	\$1.39800	\$1.37200	\$1.23900

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.



Mr. Mike Martindale
Superintendent



Thad Lasater
Director of Business Services

**SUPPLEMENTARY
SUMMARY INFORMATION**

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 DETAILED BUDGET SUMMARY
 General Fund, Debt Service Fund, Special Revenue Funds
 FOR FISCAL YEAR 2020-2021**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
ESTIMATED REVENUES:				
5700 Local				
Ad Valorem Property Taxes	\$103,869,000	\$0	\$28,625,094	\$132,494,094
Interest Earnings	700,000	3,000	200,000	903,000
Gate Receipts	429,000	0	0	429,000
Tuition	200,000	0	0	200,000
Child Nutrition	0	2,943,946	0	2,943,946
Rental Fees	115,000	0	0	115,000
Fees	17,000	0	0	17,000
Campus Activities	0	0	0	0
Miscellaneous Local	236,712	1,496,617	0	1,733,329
5700 Total Local	105,566,712	4,443,563	28,825,094	138,835,369
5800 State				
Available School Fund Revenue	5,220,400	0	0	5,220,400
Foundation School Program	2,819,638	0	226,000	3,045,638
Technology Allotment	0	0	0	0
TRS On-Behalf	7,176,696	0	0	7,176,696
Child Nutrition	0	30,000	0	30,000
Instructional Material Allotment	0	1,564,857	0	1,564,857
5800 Total State	15,216,734	1,594,857	226,000	17,037,591
5900 Federal				
National School Lunch/Breakfast	0	4,183,431	0	4,183,431
Vocational	0	0	0	0
Other Federal	2,300,000	0	0	2,300,000
5900 Total Federal	2,300,000	4,183,431	0	6,483,431
5000 Total Estimated Revenues	\$123,083,446	\$10,221,851	\$29,051,094	\$162,356,391

In this presentation Special Revenue Funds include the Child Nutrition Fund, Instructional Materials Fund, and Campus Activity Funds

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 DETAILED BUDGET SUMMARY
 General Fund, Debt Service Fund, Special Revenue Funds
 FOR FISCAL YEAR 2020-2021**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
APPROPRIATIONS:					
Instruction:	11				
Payroll Costs	6100	\$72,530,644	\$0	\$0	\$72,530,644
Contracted Services	6200	656,846	0	0	656,846
Supplies and Materials	6300	1,558,770	1,895,125	0	3,453,895
Other Operating Costs	6400	445,508	98,697	0	544,205
Debt Service	6500	0	0	0	0
Capital Outlay	6600	3,700	0	0	3,700
Total Instruction		75,195,468	1,993,822	0	77,189,290
Instructional Resources and Media Services:					
	12				
Payroll Costs	6100	787,280	0	0	787,280
Contracted Services	6200	26,461	11,189	0	37,650
Supplies and Materials	6300	142,502	82,300	0	224,802
Other Operating Costs	6400	7,490	240	0	7,730
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Resources/Media Services		963,733	93,729	0	1,057,462
Curriculum/Staff Dev.:					
	13				
Payroll Costs	6100	252,327	0	0	252,327
Contracted Services	6200	45,122	23	0	45,145
Supplies and Materials	6300	83,278	3,041	0	86,319
Other Operating Costs	6400	437,957	6,846	0	444,803
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Curriculum/Staff Development		818,684	9,910	0	828,594
Instructional Leadership:					
	21				
Payroll Costs	6100	2,187,574	0	0	2,187,574
Contracted Services	6200	57,209	0	0	57,209
Supplies and Materials	6300	221,319	0	0	221,319
Other Operating Costs	6400	93,226	0	0	93,226
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Instructional Leadership		2,559,328	0	0	2,559,328

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 DETAILED BUDGET SUMMARY
 General Fund, Debt Service Fund, Special Revenue Funds
 FOR FISCAL YEAR 2020-2021**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
School Leadership:	23				
Payroll Costs	6100	\$6,792,670	\$0	\$0	\$6,792,670
Contracted Services	6200	56,312	0	0	56,312
Supplies and Materials	6300	78,042	34,535	0	112,577
Other Operating Costs	6400	67,008	21,684	0	88,692
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total School Leadership		6,994,032	56,219	0	7,050,251
Guidance and Counseling:	31				
Payroll Costs	6100	4,539,665	0	0	4,539,665
Contracted Services	6200	19,221	0	0	19,221
Supplies and Materials	6300	133,577	33,383	0	166,960
Other Operating Costs	6400	40,657	170	0	40,827
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Guidance and Counseling		4,733,120	33,553	0	4,766,673
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	1,408,609	0	0	1,408,609
Contracted Services	6200	309,670	0	0	309,670
Supplies and Materials	6300	33,255	1,053	0	34,308
Other Operating Costs	6400	8,141	150	0	8,291
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Health Services		1,759,675	1,203	0	1,760,878

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 DETAILED BUDGET SUMMARY
 General Fund, Debt Service Fund, Special Revenue Funds
 FOR FISCAL YEAR 2020-2021**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Student Transportation:	34				
Payroll Costs	6100	\$3,954,298	\$0	\$0	\$3,954,298
Contracted Services	6200	80,367	0	0	80,367
Supplies and Materials	6300	525,000	0	0	525,000
Other Operating Costs	6400	(212,700)	0	0	(212,700)
Debt Service	6500	0	0	0	0
Capital Outlay	6600	2,500	0	0	2,500
Total Student Transportation		4,349,465	0	0	4,349,465
Food Services:	35				
Payroll Costs	6100	0	3,243,064	0	3,243,064
Contracted Services	6200	0	34,287	0	34,287
Supplies and Materials	6300	0	3,757,270	0	3,757,270
Other Operating Costs	6400	0	27,910	0	27,910
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Food Services		0	7,062,531	0	7,062,531
Co. & Extracurricular Activities:	36				
Payroll Costs	6100	2,708,402	5,000	0	2,713,402
Contracted Services	6200	377,697	15,016	0	392,713
Supplies and Materials	6300	807,349	542,000	0	1,349,349
Other Operating Costs	6400	1,486,801	245,000	0	1,731,801
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Co. & Extracurricular Activities		5,380,249	807,016	0	6,187,265
General Administration:	41				
Payroll Costs	6100	2,570,610	0	0	2,570,610
Contracted Services	6200	509,382	0	0	509,382
Supplies and Materials	6300	131,111	4,861	0	135,972
Other Operating Costs	6400	277,707	6,294	0	284,001
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total General Administration		3,488,810	11,155	0	3,499,965

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 DETAILED BUDGET SUMMARY
 General Fund, Debt Service Fund, Special Revenue Funds
 FOR FISCAL YEAR 2020-2021**

Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Plant Maintenance:	51				
Payroll Costs	6100	\$6,914,481	\$0	\$0	\$6,914,481
Contracted Services	6200	4,641,391	94,846	0	4,736,237
Supplies and Materials	6300	1,080,618	0	0	1,080,618
Other Operating Costs	6400	863,244	550	0	863,794
Debt Service	6500	0	0	0	0
Capital Outlay	6600	464,614	0	0	464,614
Total Plant Maintenance		13,964,348	95,396	0	14,059,744
Security and Monitoring:	52				
Payroll Costs	6100	107,398	0	0	107,398
Contracted Services	6200	723,084	177	0	723,261
Supplies and Materials	6300	103,300	0	0	103,300
Other Operating Costs	6400	32,450	180	0	32,630
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Security and Monitoring		966,232	357	0	966,589
Computer Services:	53				
Payroll Costs	6100	2,085,709	0	0	2,085,709
Contracted Services	6200	407,278	0	0	407,278
Supplies and Materials	6300	426,270	0	0	426,270
Other Operating Costs	6400	32,825	0	0	32,825
Debt Service	6500	0	0	0	0
Capital Outlay	6600	41,345	0	0	41,345
Total Computer Services		2,993,427	0	0	2,993,427
Community Services:	61				
Payroll Costs	6100	134,210	0	0	134,210
Contracted Services	6200	3,600	0	0	3,600
Supplies and Materials	6300	8,874	38,879	0	47,753
Other Operating Costs	6400	4,500	18,081	0	22,581
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
Total Community Services		151,184	56,960	0	208,144

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 DETAILED BUDGET SUMMARY
 General Fund, Debt Service Fund, Special Revenue Funds
 FOR FISCAL YEAR 2020-2021**

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	29,051,094	29,051,094
Capital Outlay	6600	0	0	0	0
Total Debt Service		0	0	29,051,094	29,051,094
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	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
 DETAILED BUDGET SUMMARY
 General Fund, Debt Service Fund, Special Revenue Funds
 FOR FISCAL YEAR 2020-2021**

	Function Code	Object Code	General Fund	Special Revenue Funds	Debt Service Fund	Total All Funds
Payments to Fiscal Agent:						
	93					
Other Operating Costs		6400	\$105,000	\$0	\$0	\$105,000
Total Payments to Fiscal Agent			105,000	0	0	105,000
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	16,000	0	0	16,000
Total Payments to Juvenile Justice Programs			16,000	0	0	16,000
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	1,334,000	0	0	1,334,000
Payments to County Appraisal District			1,334,000	0	0	1,334,000
Transfers In		7915	0	0	0	0
Transfers Out		8911	0	0	0	0
Summary:						
Payroll Costs		6100	\$106,973,877	\$3,248,064	\$0	\$110,221,941
Contracted Services		6200	9,263,640	155,538	0	9,419,178
Supplies and Materials		6300	5,333,265	6,392,447	0	11,725,712
Other Operating Costs		6400	3,689,814	425,802	0	4,115,616
Debt Service		6500	0	0	29,051,094	29,051,094
Capital Outlay		6600	512,159	0	0	512,159
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
Total Estimated Appropriations/Transfers			\$125,772,755	\$10,221,851	\$29,051,094	\$165,045,700

REVENUE

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

	2020-2021 Budgeted	Percentage of Total Revenues	2019-2020 Budgeted	Percentage of Total Revenues
ESTIMATED REVENUES:				
5700 Local				
Local Property Taxes	\$ 103,869,000	84.40%	\$ 102,917,000	86.75%
Gate Receipts	429,000	0.35%	430,000	0.36%
Tuition	200,000	0.16%	200,000	0.17%
Other Local	1,068,712	0.87%	1,836,077	1.55%
Total Local Sources	105,566,712	85.77%	105,383,077	88.81%
5800 State				
Available School Fund	5,220,400	4.24%	3,154,665	2.66%
Foundation School Program	2,819,638	2.29%	2,133,163	1.80%
TRS On Behalf	7,176,696	5.83%	5,511,355	4.64%
Other State	-	0.00%	173,112	0.15%
Total State Sources	15,216,734	12.36%	10,972,295	9.25%
5900 Federal				
Other Federal	2,300,000	1.87%	2,300,000	1.94%
Total Federal Sources	2,300,000	1.87%	2,300,000	1.94%
Total Estimated Revenues	\$ 123,083,446	100.00%	\$ 118,655,372	100.00%

APPROPRIATIONS

**College Station Independent School District
 Appropriations by Object Category - General Fund
 Budget Year 2020-2021**

Object Category	Object Number	2020-2021		2019-2020	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$ 106,973,877	85.05%	\$ 103,795,810	85.20%
Contracted Services	6200	9,263,640	7.37%	8,842,195	7.26%
Supplies and Materials	6300	5,333,265	4.24%	5,216,671	4.28%
Other Operating Costs	6400	3,689,814	2.93%	3,355,233	2.75%
Debt Service	6500	-	0.00%	-	0.00%
Capital Outlay	6600	512,159	0.41%	618,700	0.51%
Total Appropriations		\$ 125,772,755	100.00%	\$ 121,828,609	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Appropriations by Functional Category - General Fund
For Fiscal Year 2020-2021

	Function Code	2020-2021		2019-2020	
		Total Appropriation	Percent of Approp.	Total Appropriation	Percent of Approp.
Instruction	11	\$ 75,195,468	59.79%	\$ 72,886,637	59.83%
Instructional Resources and Media Services	12	963,733	0.77%	970,808	0.80%
Curriculum and Staff Development	13	818,684	0.65%	954,058	0.78%
Instructional Leadership	21	2,559,328	2.03%	2,049,046	1.68%
School Leadership	23	6,994,032	5.56%	6,997,567	5.74%
Guidance and Counseling	31	4,733,120	3.76%	4,438,396	3.64%
Social Work Services	32	-	0.00%	-	0.00%
Health Services	33	1,759,675	1.40%	1,701,289	1.40%
Student Transportation	34	4,349,465	3.46%	4,332,616	3.56%
Co. & Extracurricular Activities	36	5,380,249	4.28%	5,068,321	4.16%
General Administration	41	3,488,810	2.77%	3,430,770	2.82%
Plant Maintenance	51	13,964,348	11.10%	13,797,907	11.33%
Security and Monitoring	52	966,232	0.77%	929,257	0.76%
Computer Services	53	2,993,427	2.38%	2,837,066	2.33%
Community Services	61	151,184	0.12%	154,371	0.13%
Debt Service	71	-	0.00%	-	0.00%
Facilities Acquisition and Construction	81	-	0.00%	-	0.00%
Contracted Instructional Services	91	-	0.00%	-	0.00%
Payments to Fiscal Agent	93	105,000	0.08%	105,000	0.09%
Payments to Juvenile Justice	95	16,000	0.01%	13,500	0.01%
Payments to Tax Increment Fund	97	-	0.00%	-	0.00%
Payments to County Appraisal District	99	1,334,000	1.06%	1,162,000	0.95%
Total Appropriations		\$ 125,772,755	100.00%	\$ 121,828,609	100.00%

DEBT REQUIREMENTS

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICES REQUIREMENTS
As of August 31, 2020**

Fiscal Yr. Ending 8/31	Series 2009 Refunding Bonds		Series 2009 School Building Bonds		Series 2010 School Building Bonds		Series 2011 School Building Bonds		Series 2012 Refunding Bonds		Series 2014 School Building Bonds											
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest										
2021						208,550	1,355,000	177,156	855,000	117,150	2,160,000	2,501,338										
2022					2,375,000	208,550	1,425,000	136,506	895,000	82,950	2,270,000	2,393,338										
2023						137,300	1,495,000	93,756	920,000	56,100	2,385,000	2,279,838										
2024						137,300	1,565,000	48,906	950,000	28,500	2,500,000	2,160,588										
2025						137,300					2,625,000	2,035,588										
2026						137,300					2,730,000	1,930,588										
2027						137,300					2,815,000	1,848,688										
2028						137,300					2,910,000	1,750,163										
2029						137,300					3,020,000	1,641,038										
2030						137,300					3,135,000	1,527,788										
2031					3,365,000	137,300					3,250,000	1,410,225										
2032					3,500,000	70,000					3,380,000	1,280,225										
2033											3,520,000	1,145,025										
2034											3,660,000	1,004,225										
2035											3,815,000	848,675										
2036											3,975,000	686,538										
2037											4,145,000	517,600										
2038											4,310,000	351,800										
2039											4,485,000	179,400										
2040																						
2041																						
2042																						
Totals	\$	-	\$	-	\$	-	\$	9,240,000	\$	1,722,800	\$	5,840,000	\$	456,325	\$	3,620,000	\$	284,700	\$	61,090,000	\$	27,492,663

Continued Below

Series 2015 Refunding Bonds		Series 2016 School Building Bonds		Series 2016 Refunding Bonds		Series 2017 School Building Bonds		Series 2017 Refunding Bonds		Totals											
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest												
3,610,000	1,074,825	3,190,000	1,816,306	3,320,000	1,630,975	1,760,000	2,303,263		1,713,531	27,793,094											
3,730,000	950,525	1,750,000	1,752,506	1,100,000	1,464,975	1,845,000	2,215,263		1,713,531	26,308,144											
3,830,000	838,625	1,785,000	1,717,506	3,605,000	1,424,600	1,940,000	2,123,013		1,713,531	26,344,269											
3,945,000	713,725	1,875,000	1,628,256	3,775,000	1,244,350	2,035,000	2,026,013		1,713,531	26,346,169											
4,145,000	516,475	1,970,000	1,534,506	5,575,000	1,093,350	2,140,000	1,924,263		1,713,531	25,410,013											
4,350,000	309,225	2,070,000	1,436,006	5,855,000	814,600	2,245,000	1,817,263		1,713,531	25,408,513											
4,485,000	156,975	2,150,000	1,353,206	1,460,000	521,850	2,360,000	1,705,013	4,570,000	1,713,531	25,276,563											
		2,215,000	1,288,706	1,535,000	448,850	2,475,000	1,587,013	4,825,000	1,485,031	20,657,063											
		2,280,000	1,222,256	1,600,000	387,450	2,575,000	1,488,013	5,085,000	1,243,781	20,679,838											
		2,375,000	1,131,056	1,665,000	323,450	2,675,000	1,385,013	5,360,000	989,531	20,704,138											
		2,470,000	1,036,056	1,735,000	256,850	2,785,000	1,278,013	2,175,000	828,731	20,727,175											
		2,565,000	937,256	1,810,000	187,450	2,870,000	1,194,463	2,260,000	760,763	20,815,156											
		2,670,000	834,656	1,890,000	115,050	2,955,000	1,108,363	6,000,000	690,138	20,928,231											
		2,750,000	754,556	1,945,000	58,350	3,045,000	1,019,713	6,225,000	495,138	20,956,981											
		2,830,000	672,056			3,140,000	924,556	6,450,000	292,825	18,973,113											
		2,915,000	587,156			3,235,000	826,431	2,560,000	83,200	14,868,325											
		3,005,000	499,706			3,340,000	721,294			12,228,600											
		3,095,000	409,556			3,450,000	612,744			12,229,100											
		3,190,000	312,838			3,560,000	500,619			12,227,856											
		3,290,000	213,150			3,675,000	384,919			7,563,069											
		3,395,000	110,338			3,800,000	260,888			7,566,225											
						3,930,000	132,638			4,062,638											
\$	28,095,000	\$	4,560,375	\$	53,835,000	\$	21,247,638	\$	36,870,000	\$	9,972,150	\$	61,835,000	\$	27,538,763	\$	45,510,000	\$	18,863,856	\$	418,074,269
Total Bonds Outstanding at August 31, 2020											\$	305,935,000									

The Board of Trustees of College Station ISD has approved an order authorizing the redemption of outstanding bonds.
The following bond series are eligible for refunding or early redemption:
2010 Unlimited Tax School building Bonds, 2011 Unlimited Tax School Building Bonds, 2012 Unlimited Refunding Building Bonds

**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)**

2019-2020 Values

Appraised Value	\$85,000	\$100,000	\$200,000	\$300,000	\$350,000	\$400,000
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	60,000	75,000	175,000	275,000	325,000	375,000
Tax Rate	\$1.23900	\$1.23900	\$1.23900	\$1.23900	\$1.23900	\$1.23900
Tax Levy	\$743.40	\$929.25	\$2,168.25	\$3,407.25	\$4,026.75	\$4,646.25

2020-2021 Values

Appraised Value	\$85,000	\$100,000	\$200,000	\$300,000	\$350,000	\$400,000
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Taxable Value	60,000	75,000	175,000	275,000	325,000	375,000
Proposed Tax Rate	\$1.22900	\$1.22900	\$1.22900	\$1.22900	\$1.22900	\$1.22900
Proposed Tax Levy	\$737.40	\$921.75	\$2,150.75	\$3,379.75	\$3,994.25	\$4,608.75

Tax Levy Change	(\$6.00)	(\$7.50)	(\$17.50)	(\$27.50)	(\$32.50)	(\$37.50)
Percentage Change	-0.81%	-0.81%	-0.81%	-0.81%	-0.81%	-0.81%

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

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

The average residence value in the District in 2019 was \$323,535. Average home value in 2020 was \$328,178. This represents an increase in the average value of 1.4 percent.

CERTIFIED TAX ROLL COMPARISON

2020

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE	% CHANGE
HOMESITES	\$1,845,791,533	\$5,276,591,089	\$0	\$7,122,382,622	(\$463,816,842)	(\$1,118,855,674)	\$5,539,710,106	3.149%
NON-HOMESITES	\$1,666,488,175	\$4,073,050,773	\$0	\$5,739,538,948	(\$1,838,930,046)	\$0	\$3,900,608,902	-1.570%
LAND - AGRICULTURAL	\$244,941,460		\$0	\$244,941,460	(\$241,168,700)	\$0	\$3,772,760	-18.955%
LAND - TIMBER			\$0	\$0	\$0	\$0	\$0	N/A
PERSONAL PROPERTY			\$598,808,887	\$598,808,887	\$0	\$0	\$598,808,887	6.583%
MINERALS			\$10,170,193	\$10,170,193	\$0	\$0	\$10,170,193	-24.844%
NET TAXABLE	\$3,757,221,168	\$9,349,641,862	\$608,979,080	\$13,715,842,110	(\$2,543,915,588)	\$0	\$11,171,926,522	1.847%
LESS: FREEZE TAXABLE							(\$1,118,855,674)	5.961%
FREEZE ADJUSTED TAXABLE							\$10,053,070,848	1.409%

2019

CATEGORY	LAND	IMPROVEMENTS	OTHER	MARKET VALUE	EXEMPT	FREEZE VALUE	FREEZE ADJUSTED TAXABLE VALUE
HOMESITES	\$1,762,989,449	\$5,137,743,313	\$0	\$6,900,732,762	(\$474,250,134)	(\$1,055,909,782)	\$5,370,572,846
NON-HOMESITES	\$1,645,363,333	\$4,094,801,989	\$0	\$5,740,165,322	(\$1,777,336,082)	\$0	\$3,962,829,240
LAND - AGRICULTURAL	\$245,760,017	\$0	\$0	\$245,760,017	(\$241,104,853)	\$0	\$4,655,164
LAND - TIMBER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONAL PROPERTY	\$0	\$0	\$561,822,041	\$561,822,041	\$0	\$0	\$561,822,041
MINERALS	\$0	\$0	\$13,532,070	\$13,532,070	\$0	\$0	\$13,532,070
NET TAXABLE	\$3,654,112,799	\$9,232,545,302	\$575,354,111	\$13,462,012,212	(\$2,492,691,069)	\$0	\$10,969,321,143
LESS: FREEZE TAXABLE							(\$1,055,909,782)
FREEZE ADJUSTED TAXABLE							\$9,913,411,361

CHANGE

CHANGE	\$103,108,369	\$117,096,560	\$33,624,969	\$253,829,898	(\$51,224,519)	(\$62,945,892)	\$139,659,487
PERCENT CHANGE	2.822%	1.268%	5.844%	1.886%	2.055%	5.961%	1.409%

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.

**College Station Independent School District
Tax Rate Summary and History
2020-2021**

ACTUAL TAX RATE COMPARISON

	2020-2021	2019-2020	Change
Rate for Maintenance and Operations	0.96600	0.97000	-0.00400
Rate for Debt Service	0.26300	0.26900	-0.00600
Total Tax Rate	<u>1.22900</u>	<u>1.23900</u>	<u>-0.01000</u>

ROLLBACK RATE COMPARISON

	VATRE Rate	Proposed Rate
Calculated No New Revenue Rate for Maintenance and Operations	0.96640	0.96600
Calculated Debt Service Tax Rate	0.28820	0.26300
Total	<u>1.25460</u>	<u>1.22900</u>

TAX RATE HISTORY

<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>
1.33503	1.32000	1.38000	1.36290	1.39600	1.39800	1.37200