

# **College Station Independent School District**



**2023-2024**

**Proposed Budget**

**August 22, 2023**

## **BOARD OF SCHOOL TRUSTEES**

**Mr. Jeff Horak, President**  
**Mr. Joshua Benn, Vice President**  
**Ms. Geralyn Nolan, Secretary**  
**Mr. Blaine Decker, Trustee**  
**Mr. Thomas Hall, Trustee**  
**Ms. Kimberly McAdams, Trustee**  
**Mr. Darin Paine, Trustee**

## **ADMINISTRATION**

**Dr. Tim Harkrider, Superintendent**  
**Ms. Amy Drozd, Chief Financial Officer**  
**Dr. Molley Perry, Deputy Superintendent / Chief Administrative Officer**

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
BUDGET FOR FISCAL YEAR 2023-2024**

**TABLE OF CONTENTS**

	Page No.
<b>OVERVIEW</b>	
Budget Overview	2
<b>SUMMARY OF PROPOSED BUDGETED FUNDS</b>	
Proposed Summary of Budgeted Fund	9
Notes to the Proposed Budget	10
<b>SUPPLEMENTARY SUMMARY INFORMATION</b>	
Detailed Budget Summary General Fund, Debt Service Fund, Child Nutrition Fund	12
<b>REVENUE</b>	
Sources of Revenue	19
<b>APPROPRIATIONS</b>	
Appropriations by Object Category – General Fund	21
Appropriations by Functional Category – General Fund	22
<b>DEBT REQUIREMENTS</b>	
Debt Service Requirements	24
<b>PROPERTY VALUES AND TAX RATE</b>	
Property Value and Tax Rate History	27

# **OVERVIEW**

## 2023-2024

### 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.

#### Legislative Session

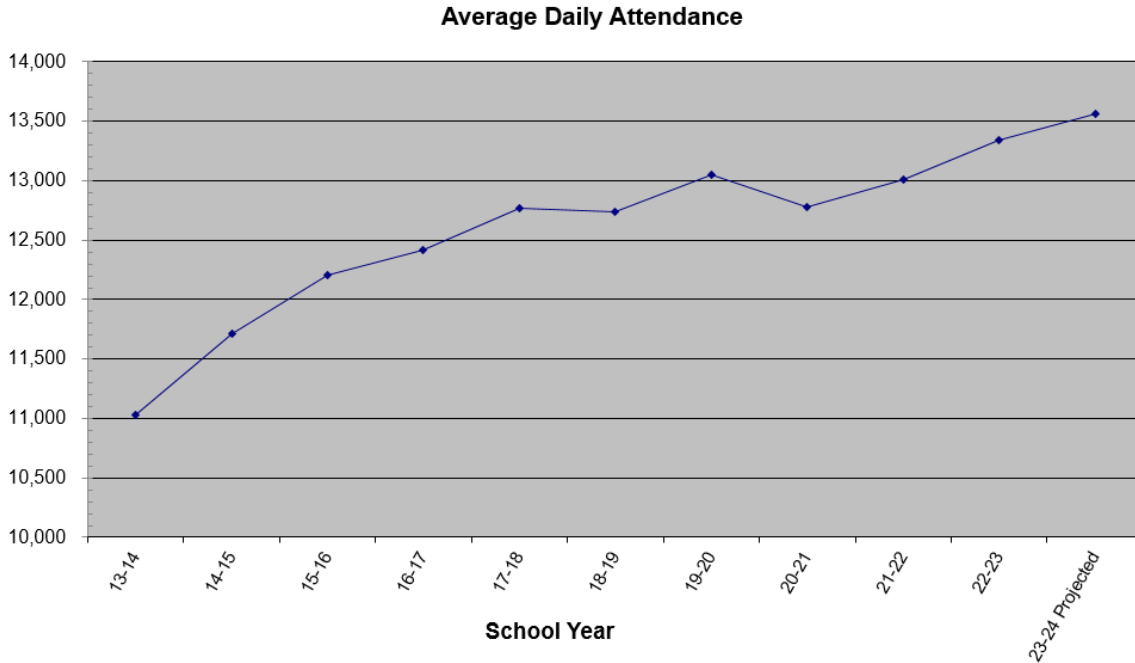
Every two years districts face the challenge of the legislative session not knowing how changes made will impact the school district's instructional requirements and budgets. The 88<sup>th</sup> Legislative session began in January of 2023 with a record reported surplus of \$32.7 billion and talks of increased funding for school safety, teacher compensation, vouchers, and property tax relief. The regular session ended with an increase in the safety allotment of \$0.28 per student and \$15,000 per campus. A special session was called almost immediately with a focus on property tax relief. The result of the special session was Senate Bill 2 (SB2) which required the lowering of property taxes for school districts but did not add any additional revenue to district budgets. After the special session, there was an estimated \$24 billion surplus available.

#### Growth

The trend for College Station ISD has been one of steady growth in enrollment over the last ten years with the exception of the following two school years:

- The 2018-2019 school year saw a decrease in both enrollment and ADA of approximately .4% and 0.18% respectively due to the opening of a local Charter School.
- The 2020-2021 school year saw a decrease in both enrollment and ADA of approximately 1.4% and 2% respectively due to the impact of the COVID-19 pandemic.

Based upon information provided by demographers and evaluated by CSISD administration, the district believes that the trend of steady growth will continue into the 2023-2024 school year and beyond. For the 2022-2023 school year, enrollment and ADA increased by 2.15% and 2.57% in comparison to the 2021-2022 school year indicating an improvement in student attendance since the COVID 19 pandemic. The district has experienced an average growth in ADA of 0.91% over the last five-year period beginning with the 2018-2019 school year and ending with the 2022-2023 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 2023-2024 school year.



District administration is predicting the increase in enrollment to slow down some for the 2023-2024 school year with an estimated 1.6% increase. Much of this slower growth is due to lower birth rates 4 and 5 years ago both nationally and in the state. College Station remains a stable community and is a vibrant place where families want to reside and raise their children. 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**

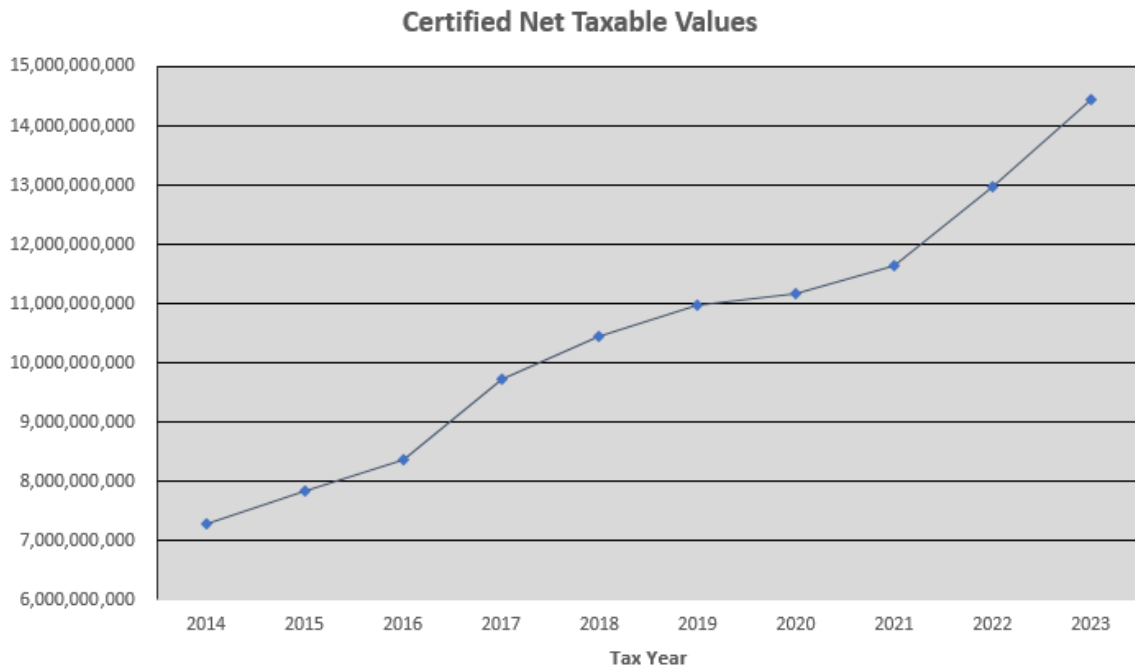
In 2022, CSISD experienced a 11.48% growth in certified taxable value. CSISD’s property values, as assessed by the Brazos Central Appraisal District (BCAD), were found to be too low in comparison to the Comptroller’s Property Value Study (PVS). When districts are found to be outside of the confidence level of the PVS, they are still awarded local values for the 1<sup>st</sup> year following being found out of compliance. Districts are given 2 years of “grace” when found out of compliance, but if values do not come in line with the PVS, districts are awarded the value as determined by the PVS resulting in lower state funds and property tax collections based on the lower local values. Knowing that BCAD had to get CSISD’s values in line with that of the PVS, 2023 experienced just over 18% growth in certified taxable value when using the same exemption levels as 2022.

SB2 of the special session focused on property value relief. The results of SB2 are as follows:

- \$0.107 reduction to the district’s maintenance and operations tax rate in addition to normal compression that is required with property value growth.
- An increase in the homestead exemption from \$40,000 to \$100,000.

Note that the implementation of Senate Bill 2 is contingent upon a House Joint Resolution passing in November to fund both of the above proposals and increase state funds for districts to make up for the loss in tax revenue.

The 2023 certified tax roll after the \$100,000 exemption is applied indicates that the net taxable value of property within the district increased by 11.28% over that of 2022. The district has experienced an average rate of increase in certified net taxable value of 6.76% over the previous five years inclusive of an increase in the homestead exemption in 2021 of \$15,000 and now \$60,000 in 2023. This is an important indicator of student growth and a key factor for CSISD to continue its ability to generate revenues to fund its debt service.



**COVID-19 Update**

During the 2023-2024 year, CSISD will continue to utilize any and all federal funds available through coronavirus relief measures, including ESSER III and TCLAS ESSER III funds to the extent available and allowable, not only to directly purchase goods, services, and salaries, but to offset general fund expenses that may be supplanted by these grant funds. The district will continue to monitor enrollment numbers and plan accordingly.

**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 CSISD in a financial position so that future growth needs can be met to support the success of future students. To achieve this vision, CSISD has developed the following budget goals and objectives for the 2023-2024 school year:

- Recruit and retain a high-quality workforce to support instruction.
- Support quality instruction in the way of staffing, supplies, equipment, and services.
- Utilize data available when making budgetary recommendations that are in the best interest of the district.
- Maintain a financially healthy fund balance.
- Begin to reduce the use of ESSER funds to support the General Fund.

The budget goals remained much the same as those of 2022-2023 when CSISD had a Voter Approved Tax Ratification Election (VATRE) on the November 2022 ballot asking the voters for an additional \$.03 on the maintenance and operations tax rate. Voters supported CSISD in the election bringing the district a much needed additional \$5.1 million in revenue and allowing for additional raises for staff. The VATRE followed a successful 2021 Bond election in the amount of \$78,125,000.

Due to the enrollment trends over the past few years and CSISD's planning with prior bond proceeds, the district anticipates being able to handle the elementary through middle school growth for several years in the future. To adequately plan for the future needs of the district, the Board of Trustees approved a facility condition assessment and long range facility planning process by VLK Architects. As part of the process, the Board of Trustees chartered a bond planning committee to review the results of the work of VLK and district administration to determine if a future bond should be recommended. In May of 2023, the committee came to consensus, presented a report, and recommended to the Board of Trustees a \$350.865 million bond election in November of 2023. The Board of Trustees voted on August 15, 2023 to call a bond election containing four (4) propositions for November 2023, totaling \$350.865 million. It is estimated the referendums can be funded with a \$0.02 increase from the current debt service property tax rate.

### **Human Resources**

For the 2023-2024 school year, the board adopted a compensation plan in July that would increase the beginning Teachers, Librarians, and Registered Nurses pay from \$49,600 to \$51,000 and provide at least a 2.0% increase over their 2022-23 base pay for retuning staff. For Professional, Clerical, Auxiliary, and Administrator pay groups, a 2.0% increase based on their pay grade midpoint was also approved.

On December 14, 2021, CSISD Board of Trustees approved for CSISD to opt out of TRS Active Care for health insurance benefits as allowed by SB 1444 passed by the 87th Legislative Session.

In order to seek alternative health plan options to best support the needs of CSISD employees in 2022-23 and beyond, the district engaged in a full evaluation of options through a Request for Proposal (RFP) process in the spring of 2022. The selection process focused on identifying a provider that best meets the needs of CSISD employees with a focus on affordability, quality, and continuity of care.

As a result of that RFP, CSISD entered into an agreement with both TASB Benefits Cooperative and Texas Municipal League (TML) in good faith. The terms of the agreement included an option for a renewal of healthcare insurance in year 2. However, due to the increase of the rate, CSISD did not pursue a renewal of the agreement. As a result, CSISD, with the assistance of Gallagher Consulting Group, once again solicited proposals for a fully insured product with a similar plan design. The RFP was released on May 11, 2023, with proposals due on June 1, 2023.

Two complete proposals were received with one of those providing comparable plan designs, a lower overall premium cost than that proposed by TML, and minimal disruption for CSISD employees. As a result, the Board of Trustees authorized the district to provide notification of cancellation to TASB Health Benefits Cooperative and TML for employee health benefits effective August 31, 2023. The district will transition to a direct partnership with Blue Cross Blue Shield of Texas beginning September 1, 2023. The increase in premiums will be shared between the district and the employee.

The employee’s contribution rate to TRS retirement will increase from 8.00% to 8.25% for 2023-2024 while the state contribution on-behalf of employees towards TRS retirement will also increase from 8.00% to 8.25% for 2023-2024.

**Other Budget Additions**

In addition to the salary increases, other additions to the General Fund Budget includes:

- Senate Bill 1 security resources and personnel requirements
- Special Education staffing additions
- 3 Additional Assistant Principals
- Inflation in areas such as fuel, utilities, property and casualty insurance, and miscellaneous contracts
- Instructional program increases due to student participation

**Proposed Tax Rate**

The proposed total tax rate of \$0.96220 per one hundred dollars in taxable property valuation is comprised of the following components:

	<u>Voter Approved Rate</u>	<u>Proposed Tax Rate</u>
Maintenance and Operations	\$0.69920	\$0.69920
Debt Service	<u>0.26489</u>	<u>0.26300</u>
Total Rate	<u>\$0.96409</u>	<u>\$0.96220</u>



This proposed tax rate represents a 21.59 cent (18.33%) decrease in the tax rate from 2022-2023. This compares to tax rates for the last few years as follows:

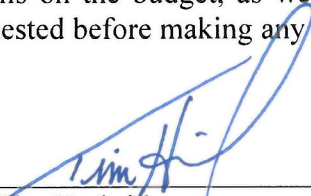
<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
\$1.36290	\$1.39600	\$1.39800	\$1.37200	\$1.23900	\$1.22900	\$1.21520	\$1.17810

**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.

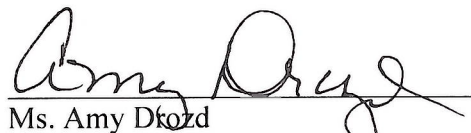
**Disclaimer**

The schedules that follow are intended to be informational in nature and include the required budgeted funds only. Other funding sources that are specific in nature, including the Construction Fund and State and Federal Grants, are available to the district. Additional details on the budget, as well as audited financial reports, are available and should be requested before making any final decisions about CSISD's financial position.



---

Dr. Tim Harkrider  
Superintendent



---

Ms. Amy D'ozd  
Chief Financial Officer



---

Mr. Christopher Neely  
Director of Business Services

**SUMMARY OF PROPOSED  
BUDGETED FUNDS**

**College Station Independent School District  
Proposed Summary of Budgeted Funds  
For the Year Ended August 31, 2024**

	General Fund	Debt Service Fund	Child Nutrition Fund	2023-2024 Total for Major Fund Groups
<b>Revenues:</b>				
Local and Intermediate Sources	\$ 102,815,086	\$ 34,507,881	\$ 3,325,000	\$ 140,647,967
State Programs	38,576,359	2,000,000	30,000	40,606,359
Federal Programs	2,900,000	-	5,453,155	8,353,155
<b>Total Revenues</b>	<b>\$ 144,291,445</b>	<b>\$ 36,507,881</b>	<b>\$ 8,808,155</b>	<b>\$ 189,607,481</b>
<b>Expenditures:</b>				
11 Instruction	\$ 85,219,945	\$ -	\$ -	85,219,945
12 Instrctn'l Resources & Media	\$ 1,362,681	-	-	1,362,681
13 Staff Development	\$ 894,627	-	-	894,627
21 Instructional Administration	\$ 2,361,637	-	-	2,361,637
23 Campus Administration	\$ 7,792,380	-	-	7,792,380
31 Guidance & Counseling	\$ 5,450,099	-	-	5,450,099
32 Social Work Services	\$ -	-	-	-
33 Health Services	\$ 2,015,840	-	-	2,015,840
34 Student Transportation	\$ 5,155,757	-	-	5,155,757
35 Food Service	\$ 2,258	-	\$ 8,650,948	8,653,206
36 Cocurricular Activities	\$ 5,775,983	-	-	5,775,983
41 General Administration	\$ 4,537,441	-	-	4,537,441
51 Plant Maintenance & Operations	\$ 17,950,079	-	\$ 157,207	18,107,286
52 Security Services	\$ 2,036,257	-	-	2,036,257
53 Data Processing	\$ 3,491,773	-	-	3,491,773
61 Community Services	\$ 221,357	-	-	221,357
71 Debt Services	\$ -	\$ 36,507,881	-	36,507,881
81 Facilities Acquisition & Constr.	\$ -	-	-	-
91 Contracted Instructional Services	\$ -	-	-	-
92 Shared Service Arrangements	\$ -	-	-	-
93 Payments to Fiscal Agent	\$ 150,000	-	-	150,000
95 Juvenile Justice Alt Ed	\$ 12,000	-	-	12,000
99 Tax Appraisal & Collection	\$ 1,581,553	-	-	1,581,553
<b>Total Expenditures</b>	<b>\$ 146,011,667</b>	<b>\$ 36,507,881</b>	<b>\$ 8,808,155</b>	<b>\$ 191,327,703</b>
<b>Other Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Other Resources and Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Effect on Fund Balance</b>	<b>\$ (1,720,222)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,720,222)</b>

The accompanying notes and supplements are an integral part of the budget

## Notes to the Proposed Budget - For the Year Ending August 31, 2024

### General Fund

---

#### Budget Assumptions:

- Property values assuming an increase of \$60,000 in the homestead exemption (\$40,000 to \$100,000)
  - 11.28% property tax growth with a \$100,000 homestead exemption
  - 18% property tax growth with the current \$40,000 homestead exemption
- Certified Net Taxable Property Value of \$14,780,544,113
- Property tax rate for the Proposed Budget
  - \$0.6992 per \$100 of value for the General Fund
  - \$0.263 per \$100 of value for the Debt Service Fund
- Student enrollment growth 1.6%

#### Required Calculated Tax Rates:

- Computed no-new-revenue (NNR) rate of \$1.058964  
*The tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new values)*
- Computed voter approved tax rate \$0.9640  
*The highest tax rate the taxing unit may adopt without holding an election.*

#### Summary of additions to the budget:

- Salary and rate increases
  - Increase in the beginning teacher pay
  - 2% pay increase for all other eligible employees based on paygrade midpoint
- Additional positions in Special Education
- Addition of 3 Assistant Principal positions
- Compliance with HB3 for security at all campuses
- 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 within the General Fund 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.

#### Other Miscellaneous:

Included in the Budget are the following amounts:

- Statutorily Required Public Notices \$8,250
- Advocacy Expenditures \$4,450

Revenue and expenses related to the Teacher Incentive Allotment (TIA) is not included. An amendment will be proposed when amounts are finalized.

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

**SUPPLEMENTARY  
SUMMARY INFORMATION**

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Child Nutrition Fund, Debt Service Fund  
 FOR FISCAL YEAR 2023-2024**

	General Fund	Child Nutrition Funds	Debt Service Fund	Total
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local</b>				
Ad Valorem Property Taxes	\$100,080,086	\$0	\$35,913,352	\$135,993,438
Interest Earnings	1,600,000	150,000	100,000	1,850,000
Gate Receipts	400,000	0	0	400,000
Tuition	200,000	0	0	200,000
Child Nutrition	0	3,175,000	0	3,175,000
Rental Fees	0	0	0	0
Fees	50,000	0	0	50,000
Campus Activities	0	0	0	0
Miscellaneous Local	485,000	0	0	485,000
<b>5700 Total Local</b>	<b>102,815,086</b>	<b>3,325,000</b>	<b>36,013,352</b>	<b>142,153,438</b>
<b>5800 State</b>				
Available School Fund Revenue	5,536,569	0	0	5,536,569
Foundation School Program	25,157,801	0	0	25,157,801
Existing Debt Allotment	0	0	494,529	494,529
Technology Allotment	0	0	0	0
TRS On-Behalf	7,881,989	0	0	7,881,989
Child Nutrition	0	30,000	0	30,000
Instructional Material Allotment	0	0	0	0
<b>5800 Total State</b>	<b>38,576,359</b>	<b>30,000</b>	<b>494,529</b>	<b>39,100,888</b>
<b>5900 Federal</b>				
National School Lunch/Breakfast	0	5,103,155	0	5,103,155
Vocational	0	0	0	0
Other Federal	2,900,000	350,000	0	3,250,000
<b>5900 Total Federal</b>	<b>2,900,000</b>	<b>5,453,155</b>	<b>0</b>	<b>8,353,155</b>
<b>5000 Total Estimated Revenues</b>	<b>\$144,291,445</b>	<b>\$8,808,155</b>	<b>\$36,507,881</b>	<b>\$189,607,481</b>

*Required Budgeted Funds Only*

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Child Nutrition Fund, Debt Service Fund  
 FOR FISCAL YEAR 2023-2024**

Function Code	Object Code	General Fund	Child Nutrition Funds	Debt Service Fund	Total All Funds
<b>APPROPRIATIONS:</b>					
<b>Instruction:</b>					
	<b>11</b>				
Payroll Costs	6100	\$81,646,721	\$0	\$0	\$81,646,721
Contracted Services	6200	822,468	0	0	822,468
Supplies and Materials	6300	1,845,465	0	0	1,845,465
Other Operating Costs	6400	840,791	0	0	840,791
Debt Service	6500	0	0	0	0
Capital Outlay	6600	64,500	0	0	64,500
<b>Total Instruction</b>		<b>85,219,945</b>	<b>0</b>	<b>0</b>	<b>85,219,945</b>
<b>Instructional Resources and Media Services:</b>					
	<b>12</b>				
Payroll Costs	6100	1,210,877	0	0	1,210,877
Contracted Services	6200	14,500	0	0	14,500
Supplies and Materials	6300	129,544	0	0	129,544
Other Operating Costs	6400	7,759	0	0	7,759
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Instructional Resources/Media Services</b>		<b>1,362,680</b>	<b>0</b>	<b>0</b>	<b>1,362,680</b>
<b>Curriculum/Staff Dev.:</b>					
	<b>13</b>				
Payroll Costs	6100	304,029	0	0	304,029
Contracted Services	6200	56,350	0	0	56,350
Supplies and Materials	6300	85,907	0	0	85,907
Other Operating Costs	6400	448,342	0	0	448,342
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Curriculum/Staff Development</b>		<b>894,627</b>	<b>0</b>	<b>0</b>	<b>894,627</b>
<b>Instructional Leadership:</b>					
	<b>21</b>				
Payroll Costs	6100	2,114,306	0	0	2,114,306
Contracted Services	6200	49,574	0	0	49,574
Supplies and Materials	6300	84,890	0	0	84,890
Other Operating Costs	6400	112,867	0	0	112,867
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Instructional Leadership</b>		<b>2,361,637</b>	<b>0</b>	<b>0</b>	<b>2,361,637</b>
<b>School Leadership:</b>					
	<b>23</b>				
Payroll Costs	6100	\$7,576,215	\$0	\$0	\$7,576,215
Contracted Services	6200	47,282	0	0	47,282
Supplies and Materials	6300	83,535	0	0	83,535
Other Operating Costs	6400	85,349	0	0	85,349
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total School Leadership</b>		<b>7,792,380</b>	<b>0</b>	<b>0</b>	<b>7,792,380</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Child Nutrition Fund, Debt Service Fund  
 FOR FISCAL YEAR 2023-2024**

Function Code	Object Code	General Fund	Child Nutrition Funds	Debt Service Fund	Total All Funds
<b>Guidance and Counseling:</b>	<b>31</b>				
Payroll Costs	6100	5,007,283	0	0	5,007,283
Contracted Services	6200	27,308	0	0	27,308
Supplies and Materials	6300	379,407	0	0	379,407
Other Operating Costs	6400	36,102	0	0	36,102
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Guidance and Counseling</b>		<b>5,450,099</b>	<b>0</b>	<b>0</b>	<b>5,450,099</b>
<b>Social Work Services:</b>	<b>32</b>				
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
<b>Total Social Work Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health Services:</b>	<b>33</b>				
Payroll Costs	6100	1,664,836	0	0	1,664,836
Contracted Services	6200	287,594	0	0	287,594
Supplies and Materials	6300	54,110	0	0	54,110
Other Operating Costs	6400	9,300	0	0	9,300
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Health Services</b>		<b>2,015,840</b>	<b>0</b>	<b>0</b>	<b>2,015,840</b>
<b>Student Transportation:</b>	<b>34</b>				
Payroll Costs	6100	\$4,391,793	\$0	\$0	\$4,391,793
Contracted Services	6200	69,000	0	0	69,000
Supplies and Materials	6300	1,164,164	0	0	1,164,164
Other Operating Costs	6400	(474,200)	0	0	(474,200)
Debt Service	6500	0	0	0	0
Capital Outlay	6600	5,000	0	0	5,000
<b>Total Student Transportation</b>		<b>5,155,757</b>	<b>0</b>	<b>0</b>	<b>5,155,757</b>
<b>Food Services:</b>	<b>35</b>				
Payroll Costs	6100	2,259	3,566,309	0	3,568,568
Contracted Services	6200	0	53,274	0	53,274
Supplies and Materials	6300	0	4,681,668	0	4,681,668
Other Operating Costs	6400	0	29,215	0	29,215
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	320,482	0	320,482
<b>Total Food Services</b>		<b>2,259</b>	<b>8,650,948</b>	<b>0</b>	<b>8,653,207</b>



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Child Nutrition Fund, Debt Service Fund  
 FOR FISCAL YEAR 2023-2024**

Function Code	Object Code	General Fund	Child Nutrition Funds	Debt Service Fund	Total All Funds
<b>Co. &amp; Extracurricular Activities:</b>					
	<b>36</b>				
Payroll Costs	6100	2,869,455	0	0	2,869,455
Contracted Services	6200	326,604	0	0	326,604
Supplies and Materials	6300	844,133	0	0	844,133
Other Operating Costs	6400	1,735,792	0	0	1,735,792
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Co. &amp; Extracurricular Activities</b>		<b>5,775,983</b>	<b>0</b>	<b>0</b>	<b>5,775,983</b>
<b>General Administration:</b>					
	<b>41</b>				
Payroll Costs	6100	3,318,669	0	0	3,318,669
Contracted Services	6200	751,452	0	0	751,452
Supplies and Materials	6300	188,620	0	0	188,620
Other Operating Costs	6400	278,700	0	0	278,700
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total General Administration</b>		<b>4,537,441</b>	<b>0</b>	<b>0</b>	<b>4,537,441</b>
<b>Plant Maintenance:</b>					
	<b>51</b>				
Payroll Costs	6100	\$8,110,024	\$0	\$0	\$8,110,024
Contracted Services	6200	5,325,005	154,688	0	5,479,693
Supplies and Materials	6300	1,096,550	0	0	1,096,550
Other Operating Costs	6400	3,113,500	2,519	0	3,116,019
Debt Service	6500	0	0	0	0
Capital Outlay	6600	305,000	0	0	305,000
<b>Total Plant Maintenance</b>		<b>17,950,078</b>	<b>157,207</b>	<b>0</b>	<b>18,107,285</b>
<b>Security and Monitoring:</b>					
	<b>52</b>				
Payroll Costs	6100	161,257	0	0	161,257
Contracted Services	6200	1,793,280	0	0	1,793,280
Supplies and Materials	6300	53,420	0	0	53,420
Other Operating Costs	6400	28,300	0	0	28,300
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Security and Monitoring</b>		<b>2,036,257</b>	<b>0</b>	<b>0</b>	<b>2,036,257</b>
<b>Computer Services:</b>					
	<b>53</b>				
Payroll Costs	6100	2,289,491	0	0	2,289,491
Contracted Services	6200	425,800	0	0	425,800
Supplies and Materials	6300	663,332	0	0	663,332
Other Operating Costs	6400	46,875	0	0	46,875
Debt Service	6500	0	0	0	0
Capital Outlay	6600	66,275	0	0	66,275
<b>Total Computer Services</b>		<b>3,491,773</b>	<b>0</b>	<b>0</b>	<b>3,491,773</b>

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Child Nutrition Fund, Debt Service Fund  
 FOR FISCAL YEAR 2023-2024**

Function Code	Object Code	General Fund	Child Nutrition Funds	Debt Service Fund	Total All Funds
<b>Community Services:</b>					
	<b>61</b>				
Payroll Costs	6100	204,538	0	0	204,538
Contracted Services	6200	2,850	0	0	2,850
Supplies and Materials	6300	10,169	0	0	10,169
Other Operating Costs	6400	3,800	0	0	3,800
Debt Service	6500	0	0	0	0
Capital Outlay	6600	0	0	0	0
<b>Total Community Services</b>		<b>221,357</b>	<b>0</b>	<b>0</b>	<b>221,357</b>
<b>Debt Service:</b>					
	<b>71</b>				
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	36,507,881	36,507,881
Capital Outlay	6600	0	0	0	0
<b>Total Debt Service</b>		<b>0</b>	<b>0</b>	<b>36,507,881</b>	<b>36,507,881</b>
<b>Facilities Acquisition and Construction:</b>					
	<b>81</b>				
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
<b>Total Facilities Acq./Construction</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contracted Instructional Services:</b>					
	<b>91</b>				
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
<b>Total Contracted Instructional Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Incremental Costs Chapter 36:</b>					
	<b>92</b>				
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
<b>Total Incremental Costs Chapter 36</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

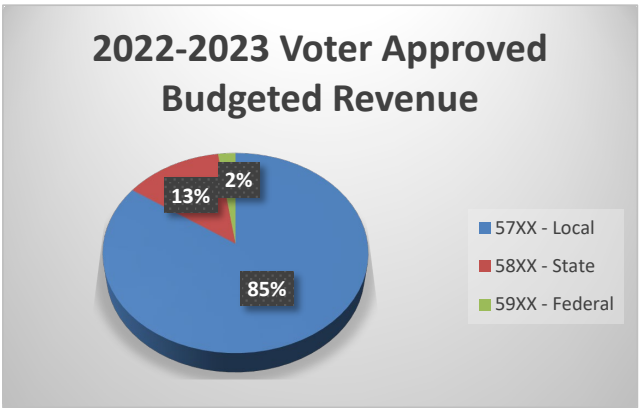
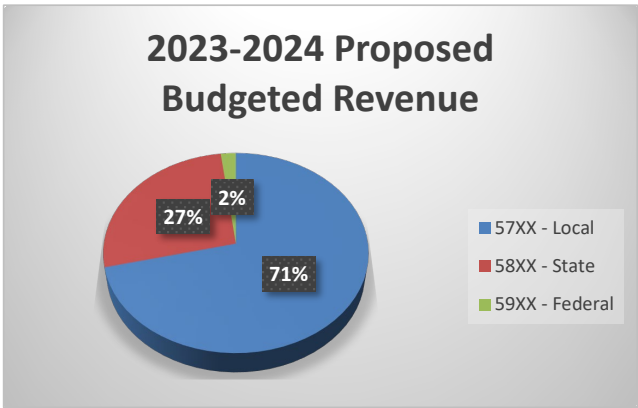
**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 DETAILED BUDGET SUMMARY  
 General Fund, Child Nutrition Fund, Debt Service Fund  
 FOR FISCAL YEAR 2023-2024**

	Function Code	Object Code	General Fund	Child Nutrition Funds	Debt Service Fund	Total All Funds
<b>Payments to Fiscal Agent:</b>						
	93					
Other Operating Costs		6400	\$150,000	\$0	\$0	\$150,000
<b>Total Payments to Fiscal Agent</b>			<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Payments to Other School Districts:</b>						
	94					
Contracted Services		6200	0	0	0	0
<b>Total Payments to Other School Districts</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Juvenile Justice Programs:</b>						
	95					
Contracted Services		6200	12,000	0	0	12,000
<b>Total Payments to Juvenile Justice Programs</b>			<b>12,000</b>	<b>0</b>	<b>0</b>	<b>12,000</b>
<b>Payments to Charter Schools:</b>						
	96					
Contracted Services		6200	0	0	0	0
<b>Payments to Charter Schools</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Tax Increment Fund:</b>						
	97					
Other Operating Costs		6400	0	0	0	0
<b>Payments to Tax Increment Fund</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments to Tax County Appraisal District:</b>						
	99					
Other Operating Costs		6200	1,581,553	0	0	1,581,553
<b>Payments to County Appraisal District</b>			<b>1,581,553</b>	<b>0</b>	<b>0</b>	<b>1,581,553</b>
<b>Transfers In</b>		7915	0	0	0	0
<b>Transfers Out</b>		8911	0	0	0	0
<b>Summary:</b>						
Payroll Costs		6100	\$120,871,752	\$3,566,309	\$0	\$124,438,061
Contracted Services		6200	11,592,620	207,962	0	11,800,582
Supplies and Materials		6300	6,683,246	4,681,668	0	11,364,914
Other Operating Costs		6400	6,423,275	31,734	0	6,455,009
Debt Service		6500	0	0	36,507,881	36,507,881
Capital Outlay		6600	440,775	320,482	0	761,257
Transfers In		7900	0	0	0	0
Transfers Out		8900	0	0	0	0
<b>Total Estimated Appropriations/Transfers</b>			<b>\$146,011,668</b>	<b>\$8,808,155</b>	<b>\$36,507,881</b>	<b>\$191,327,704</b>

## **REVENUE**

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

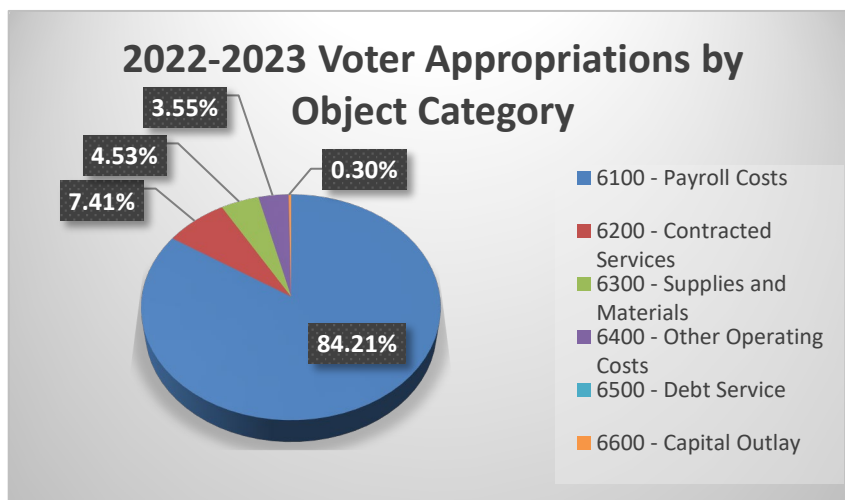
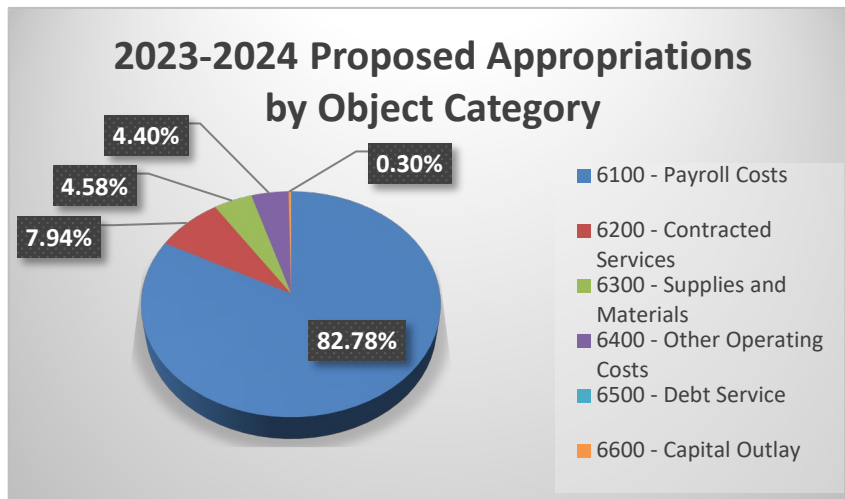
	<b>2023-2024 Proposed Budgeted</b>	<b>Percentage of Total Revenues</b>	<b>2022-2023 Voter Approved Budgeted</b>	<b>Percentage of Total Revenues</b>
<b>ESTIMATED REVENUES:</b>				
<b>5700 Local</b>				
Local Property Taxes	\$100,080,086	69.37%	\$ 113,938,077	83.85%
Gate Receipts	400,000	0.28%	400,000	0.29%
Tuition	200,000	0.14%	200,000	0.15%
Other Local	2,135,000	1.48%	456,700	0.34%
<b>Total Local Sources</b>	<b>102,815,086</b>	<b>71.26%</b>	<b>114,994,777</b>	<b>84.61%</b>
<b>5800 State</b>				
Available School Fund	5,536,569	3.84%	7,670,932	5.64%
Foundation School Program	25,157,801	17.44%	2,902,273	2.14%
TRS On Behalf	7,881,989	5.46%	7,181,989	5.28%
Other State	-	0.00%	-	0.00%
<b>Total State Sources</b>	<b>38,576,359</b>	<b>26.74%</b>	<b>17,755,194</b>	<b>13.06%</b>
<b>5900 Federal</b>				
Other Federal	2,900,000	2.01%	3,150,000	2.32%
<b>Total Federal Sources</b>	<b>2,900,000</b>	<b>2.01%</b>	<b>3,150,000</b>	<b>2.32%</b>
<b>Total Estimated Revenues</b>	<b>\$ 144,291,445</b>	<b>100%</b>	<b>\$ 135,899,971</b>	<b>100%</b>



## **APPROPRIATIONS**

**College Station Independent School District  
 Appropriations by Object Category - General Fund  
 Budget Year 2023-2024**

Object Category	Object Number	2023-2024		2022-2023	
		Total by Category	% of Approp.	Total by Category	% of Approp.
Payroll Costs	6100	\$ 120,871,752	82.78%	\$ 115,011,194	84.63%
Contracted Services	6200	11,592,620	7.94%	9,807,240	7.22%
Supplies and Materials	6300	6,683,246	4.58%	5,989,989	4.41%
Other Operating Costs	6400	6,423,275	4.40%	4,699,548	3.46%
Debt Service	6500	-	0.00%	-	0.00%
Capital Outlay	6600	440,775	0.30%	392,000	0.29%
<b>Total Appropriations</b>		<b>\$ 146,011,668</b>	<b>100%</b>	<b>\$ 135,899,971</b>	<b>100%</b>



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**  
**Appropriations by Functional Category - General Fund**  
**For Fiscal Year 2023-2024**

	Function Code	2023-2024		2022-2023	
		Total Appropriation	Percent of Approp.	Total Appropriation	Percent of Approp.
Instruction	11	\$ 85,219,945	58.37%	\$ 81,753,698	60.16%
Instructional Resources and Media Services	12	1,362,680	0.93%	1,233,601	0.91%
Curriculum and Staff Development	13	894,627	0.61%	722,285	0.53%
Instructional Leadership	21	2,361,637	1.62%	2,020,540	1.49%
School Leadership	23	7,792,380	5.34%	7,258,988	5.34%
Guidance and Counseling	31	5,450,099	3.73%	4,890,747	3.60%
Social Work Services	32	-	0.00%	-	0.00%
Health Services	33	2,015,840	1.38%	1,902,403	1.40%
Student Transportation	34	5,155,757	3.53%	4,739,562	3.49%
Food Service	35	2,259	0.00%	10,000	0.01%
Co. & Extracurricular Activities	36	5,775,983	3.96%	5,374,603	3.95%
General Administration	41	4,537,441	3.11%	4,143,373	3.05%
Plant Maintenance	51	17,950,078	12.29%	15,690,283	11.55%
Security and Monitoring	52	2,036,257	1.39%	1,216,323	0.90%
Computer Services	53	3,491,773	2.39%	3,257,043	2.40%
Community Services	61	221,357	0.15%	199,621	0.15%
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	150,000	0.10%	150,000	0.11%
Payments to Juvenile Justice	95	12,000	0.01%	12,000	0.01%
Payments to Tax Increment Fund	97	-	0.00%	-	0.00%
Payments to County Appraisal District	99	1,581,553	1.08%	1,324,900	0.97%
<b>Total Appropriations</b>		<b>\$ 146,011,668</b>	<b>100%</b>	<b>\$ 135,899,971</b>	<b>100%</b>



## **DEBT REQUIREMENTS**

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICES REQUIREMENTS  
As of August 31, 2023

Fiscal Yr. Ending 8/31	Series 2014 School Building Bonds		Series 2015 Refunding Bonds		Series 2016 School Building Bonds		Series 2016 Refunding Bonds		Series 2017 School Building Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	2,500,000	2,160,588	3,945,000	713,725	1,875,000	1,628,256	3,775,000	1,244,350	2,035,000	2,026,013
2025	2,625,000	2,035,588	4,145,000	516,475	1,970,000	1,534,506	5,575,000	1,093,350	2,140,000	1,924,263
2026	2,730,000	1,930,588	4,350,000	309,225	2,070,000	1,436,006	5,855,000	814,600	2,245,000	1,817,263
2027	2,815,000	1,848,688	4,485,000	156,975	2,150,000	1,353,206	1,460,000	521,850	2,360,000	1,705,013
2028	2,910,000	1,750,163			2,215,000	1,288,706	1,535,000	448,850	2,475,000	1,587,013
2029	3,020,000	1,641,038			2,280,000	1,222,256	1,600,000	387,450	2,575,000	1,488,013
2030	3,135,000	1,527,788			2,375,000	1,131,056	1,665,000	323,450	2,675,000	1,385,013
2031	3,250,000	1,410,225			2,470,000	1,036,056	1,735,000	256,850	2,785,000	1,278,013
2032	3,380,000	1,280,225			2,565,000	937,256	1,810,000	187,450	2,870,000	1,194,463
2033	3,520,000	1,145,025			2,670,000	834,656	1,890,000	115,050	2,955,000	1,108,363
2034	3,660,000	1,004,225			2,750,000	754,556	1,945,000	58,350	3,045,000	1,019,713
2035	3,815,000	848,675			2,830,000	672,056			3,140,000	924,556
2036	3,975,000	686,538			2,915,000	587,156			3,235,000	826,431
2037	4,145,000	517,600			3,005,000	499,706			3,340,000	721,294
2038	4,310,000	351,800			3,095,000	409,556			3,450,000	612,744
2039	4,485,000	179,400			3,190,000	312,838			3,560,000	500,619
2040					3,290,000	213,150			3,675,000	384,919
2041					3,395,000	110,338			3,800,000	260,888
2042									3,930,000	132,638
2043										
2044										
2045										
2046										
2047										
2048										
<b>Totals</b>	<b>\$ 54,275,000</b>	<b>\$ 20,318,150</b>	<b>\$ 16,925,000</b>	<b>\$ 1,696,400</b>	<b>\$ 47,110,000</b>	<b>\$ 15,961,319</b>	<b>\$ 28,845,000</b>	<b>\$ 5,451,600</b>	<b>\$ 56,290,000</b>	<b>\$ 20,897,225</b>

Continued Below

Fiscal Yr. Ending 8/31	Series 2017 Refunding Bonds		Series 2020 Refunding Bonds		Series 2022 School Building Bonds		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	
2024		1,713,531	2,285,000	114,250	1,055,000	2,422,169	29,492,881
2025		1,713,531			1,870,000	2,349,044	29,491,756
2026		1,713,531			1,970,000	2,253,044	29,494,256
2027	4,570,000	1,713,531			2,000,000	2,153,794	29,293,056
2028	4,825,000	1,485,031			2,100,000	2,051,294	24,671,056
2029	5,085,000	1,243,781			2,205,000	1,943,669	24,691,206
2030	5,360,000	989,531			2,295,000	1,831,169	24,693,006
2031	2,175,000	828,731			2,780,000	1,704,294	21,709,169
2032	2,260,000	760,763			6,025,000	1,484,169	24,754,325
2033	6,000,000	690,138			2,850,000	1,301,481	25,079,713
2034	6,225,000	495,138			2,915,000	1,236,625	25,108,606
2035	6,450,000	292,825			2,985,000	1,168,384	23,126,497
2036	2,560,000	83,200			3,050,000	1,098,625	19,016,950
2037					3,125,000	1,027,203	16,380,803
2038					3,200,000	950,094	16,379,194
2039					3,285,000	866,978	16,379,834
2040					3,370,000	779,631	11,712,700
2041					3,465,000	683,425	11,714,650
2042					3,565,000	586,888	8,214,525
2043					3,655,000	496,638	4,151,638
2044					3,755,000	394,625	4,149,625
2045					3,870,000	280,250	4,150,250
2046					3,985,000	167,406	4,152,406
2047					4,095,000	56,306	4,151,306
2048							0
<b>Totals</b>	<b>\$ 45,510,000</b>	<b>\$ 13,723,263</b>	<b>\$ 2,285,000</b>	<b>\$ 114,250</b>	<b>\$ 73,470,000</b>	<b>\$ 29,287,203</b>	<b>432,159,410</b>

<b>Total Bond Principal Outstanding at August 31, 2023</b>	<b>\$ 324,710,000</b>
--	-----------------------

The Board of Trustees of College Station ISD has approved an order authorizing the redemption of outstanding bonds.

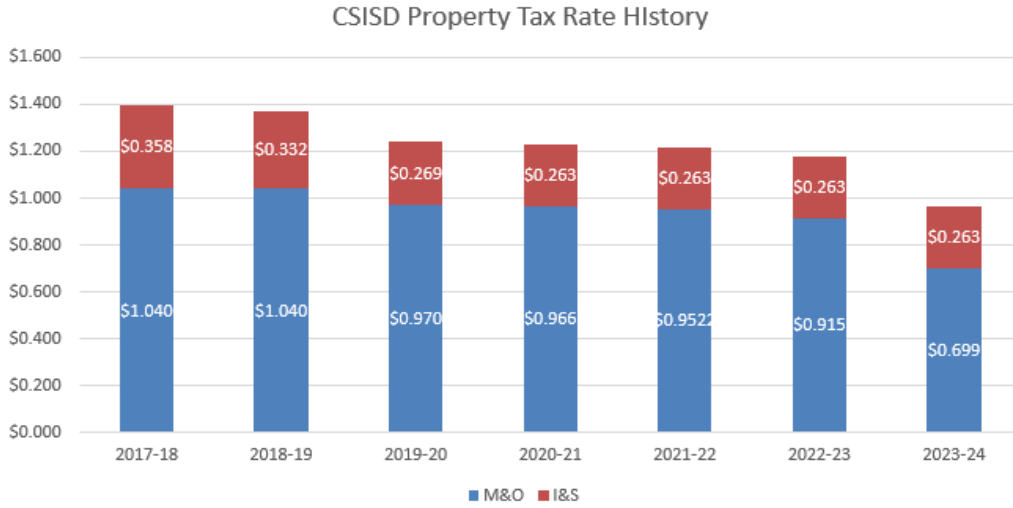
## **PROPERTY VALUES AND TAX RATE**

**College Station Independent School District  
Property Value and Tax Rate Summary and History  
2023-2024**

<b>ACTUAL TAX RATE COMPARISON</b>	<b>Proposed 2023-2024</b>	<b>Approved 2022-2023</b>	<b>Change</b>
Rate for Maintenance and Operations	0.69920	0.91510	-0.21590
Rate for Debt Service	0.26300	0.26300	0.00000
<b>Total Tax Rate</b>	<b>0.96220</b>	<b>1.17810</b>	<b>-0.21590</b>

<b>ROLLBACK RATE COMPARISON</b>	<b>VATR Rate</b>	<b>Proposed Rate</b>
Maximum Compressed M&O Rate	0.69920	0.69920
Calculated Debt Service Tax Rate	0.26489	0.26300
<b>Total</b>	<b>0.96409</b>	<b>0.96220</b>

<b>TAX RATE HISTORY</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>Proposed 23-24</b>
	1.39800	1.37200	1.23900	1.22900	1.21520	1.17810	0.96220



<b>Certified Taxable Value History</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Estimated 2023</b>
	9,727,659,405	10,443,586,767	10,969,321,143	11,179,141,149	11,638,646,490	12,975,306,902	14,438,599,031
	11.48%	7.36%	5.03%	1.91%	4.11%	11.48%	11.28%

\* Percentage represents increase over prior year Certified Taxable Value.

