



Proposed Budget 2018 - 19 School Year

**Northside Independent School District
5900 Evers Road
San Antonio, Texas 78238**

**Presented to the Board of Trustees
August 28, 2018**



NORTHSIDE INDEPENDENT SCHOOL DISTRICT
5900 EVERS ROAD
SAN ANTONIO, TEXAS 78238

August 28, 2018

Brian T. Woods, Ed.D.
Superintendent
Northside Independent School District
5900 Evers Road
San Antonio, Texas 78238

RE: PROPOSED 2018-19 BUDGET

Attached is the proposed budget for the fiscal year ending August 31, 2019. We are recommending a budget for the General Fund that includes \$883,538,231 in revenues and \$912,273,622 in expenditures with an anticipated unassigned ending budgetary fund balance of \$158,611,004. The recommended Child Nutrition Fund budget includes \$56,999,998 in revenues and expenditures with an anticipated restricted ending budgetary fund balance of \$8,971,117. The recommended revenue budget for the Debt Service Fund is \$184,385,209, expenditure budget of \$180,279,017 and an anticipated restricted ending budgetary fund balance of \$49,507,610.

Based on the certified values from the Bexar County, Medina County, and Bandera County appraisal districts, local tax revenues are estimated based on a net assessed valuation of \$54,498,814,390. Current tax revenues are estimated based on an M&O tax rate of \$1.04 and an I&S tax rate of \$0.3355 for a total tax rate of \$1.3755.

Respectfully Submitted,

David R. Rastellini
Deputy Superintendent for Business and Finance

**Northside Independent School District
Proposed Budget
Fiscal Year 2018 - 19**

		T.E.A. REQUIRED			(Excl Child Nutrition)		
		100	240	500	200/300/400	600	98
Summary of Estimated Revenues, Appropriated Expenditures, Other Resources, Other Uses and Balances		General Fund	Child Nutrition Fund	Debt Service Fund	Special Revenue Fund	Capital Projects Fund	Memorandum Totals
ESTIMATED REVENUES							
5700	Local Revenues	\$ 571,314,821	\$ 15,180,727	\$ 178,968,444	\$ 771,827	\$ -	\$ 766,235,819
5800	State Program Revenues	277,070,232	312,594	2,856,144	19,664,851	-	299,903,821
5900	Federal Program Revenues	35,153,178	41,506,677	2,560,621	45,171,952	-	124,392,428
5000	TOTAL ESTIMATED REVENUES	<u>883,538,231</u>	<u>56,999,998</u>	<u>184,385,209</u>	<u>65,608,630</u>	<u>-</u>	<u>1,190,532,068</u>
EXPENDITURES							
11	Instruction	553,623,613	-	-	54,441,003	-	608,064,616
12	Instructional Resources and Media Services	12,491,681	-	-	-	-	12,491,681
13	Curriculum Development and Instructional Staff Development	16,620,022	-	-	5,191,562	-	21,811,584
21	Instructional Leadership	20,796,915	-	-	945,862	-	21,742,777
23	School Leadership	53,831,523	-	-	11,200	-	53,842,723
31	Guidance, Counseling and Evaluation Services	36,889,774	-	-	1,649,157	-	38,538,931
32	Social Work Services	3,526,699	-	-	246,833	-	3,773,532
33	Health Services	9,871,765	-	-	-	-	9,871,765
34	Student (Pupil) Transportation	37,442,019	-	-	-	-	37,442,019
35	Food Services	410,663	53,826,498	-	-	-	54,237,161
36	Cocurricular/Extracurricular Activities	23,363,756	-	-	56,000	-	23,419,756
41	General Administration	14,838,006	-	-	-	-	14,838,006
51	Facilities Maintenance and Operations	83,193,650	3,173,500	-	800	-	86,367,950
52	Security and Monitoring Services	9,124,403	-	-	-	-	9,124,403
53	Data Processing Services	17,359,302	-	-	-	-	17,359,302
61	Community Services	1,995,546	-	-	2,457,979	-	4,453,525
71	Debt Service	-	-	180,279,017	-	-	180,279,017
81	Facilities Acquisition and Construction	11,563,075	-	-	-	184,855,000	196,418,075
93	Payments to Fiscal Agent/Member Dist of Shared Svcs Arrange	-	-	-	608,234	-	608,234
95	Payments to Juvenile Justice Alternative Ed. Programs	182,040	-	-	-	-	182,040
99	Other Intergovernmental Charges	5,149,170	-	-	-	-	5,149,170
6000	TOTAL - ALL EXPENDITURES	<u>912,273,622</u>	<u>56,999,998</u>	<u>180,279,017</u>	<u>65,608,630</u>	<u>184,855,000</u>	<u>1,400,016,267</u>
1100	Net (Revenues - Expenditures)	<u>(28,735,391)</u>	<u>-</u>	<u>4,106,192</u>	<u>-</u>	<u>(184,855,000)</u>	<u>(209,484,199)</u>
7000	Other Resources	-	-	-	-	184,855,000	184,855,000
8000	Other Uses	-	-	-	-	-	-
9000	Net (Other Resources - Other Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,855,000</u>	<u>184,855,000</u>
1200	Net (1100 + 9000)	<u>(28,735,391)</u>	<u>-</u>	<u>4,106,192</u>	<u>-</u>	<u>-</u>	<u>(24,629,199)</u>
3600	Beginning Fund Balance, September 1 *	177,317,151	8,971,117	45,401,418	8,870,960	-	240,560,646
	Committed for Opening of New Schools - 2010	138,076	-	-	-	-	138,076
	Committed for Opening of New Schools - 2014	2,621,145	-	-	-	-	2,621,145
	Committed for Opening of New Schools - 2018	200,000	-	-	-	-	200,000
	Committed for Growth and State Revenue Deficits	(9,691,099)	-	-	-	-	(9,691,099)
	Committed for Technology Deployments	4,000,000	-	-	-	-	4,000,000
	Assigned for Employee Benefits	2,648,966	-	-	-	-	2,648,966
	Assigned for Administrative/District Projects	-	-	-	-	-	-
	Assigned for Roofing Projects	10,112,156	-	-	-	-	10,112,156
3600	Ending Fund Balance August 31 *	<u>\$ 158,611,004</u>	<u>\$ 8,971,117</u>	<u>\$ 49,507,610</u>	<u>\$ 8,870,960</u>	<u>\$ -</u>	<u>\$ 225,960,691</u>

* Does not include nonexpendable, restricted, assigned or committed funds.

NOTE: The 2018-19 general fund proposed budget includes \$48,029 for statutorily required public notices (object code 6491) and the 2017-18 estimated expenditures are \$83,265. The child nutrition and debt service funds do not have any statutorily required public notice expenditures.

Northside Independent School District
RECAP OF GENERAL OPERATING FUND
Fiscal Year 2018 - 19

	Adopted Budget 2017 - 18	Final Amended Budget 2017 - 18	Proposed Budget 2018 - 19	Increase (Decrease)
REVENUES & OTHER RESOURCES:				
57XX Current Tax Revenues / M&O	\$ 520,658,768	\$ 521,011,442	\$ 550,874,767	\$ 29,863,325
57XX Other Local Sources	16,304,043	26,705,958	20,440,054	(6,265,904)
58XX State Sources	257,343,345	270,825,586	234,744,732	(36,080,854)
58XX TRS On Behalf Revenues (Offset)	40,000,000	43,946,280	42,325,500	(1,620,780)
58XX Other State Revenue	-	1,087,629	-	(1,087,629)
59XX Federal Sources, P.L. 874, JR ROTC, Medicaid, & Indirect Costs	34,207,907	34,171,098	35,153,178	982,080
79XX Settlement Proceeds	-	19,876,035	-	(19,876,035)
TOTAL REVENUES & OTHER RESOURCES	<u>868,514,063</u>	<u>917,624,028</u>	<u>883,538,231</u>	<u>(14,209,762)</u>
EXPENDITURES & OTHER USES				
61XX Payroll Costs	747,271,556	734,319,766	740,703,888	6,384,122
61XX Compensation Increase	17,007,162	-	16,586,347	16,586,347
61XX TRS On Behalf Expenditures (Offset by Revenues)	40,000,000	43,946,280	42,325,500	(1,620,780)
62XX Purchased & Contracted Services	49,075,528	53,682,112	51,465,479	(2,216,633)
63XX Supplies & Materials & Non-Capitalized Equipment	38,824,946	45,209,957	38,653,908	(6,556,049)
64XX Other Operating Expenses	8,251,319	10,423,391	9,371,702	(1,051,689)
66XX Capital Outlay	12,451,818	32,639,991	13,166,798	(19,473,193)
89XX Transfer to Other Funds	-	698,069	-	(698,069)
TOTAL EXPENDITURES & OTHER USES	<u>912,882,329</u>	<u>920,919,566</u>	<u>912,273,622</u>	<u>(8,645,944)</u>
Excess Revenues & Other Resources Over Expenditures & Other Uses	<u>(44,368,266)</u>	<u>(3,295,538)</u>	<u>(28,735,391)</u>	<u>(25,439,853)</u>
Committed for Opening of New Schools - 2010	86,348	86,348	138,076	51,728
Committed for Opening of New Schools - 2014	8,428,312	9,865,640	2,621,145	(7,244,495)
Committed for Opening of New Schools - 2018	-	-	200,000	200,000
Committed for Growth and State Revenue Deficits	1,325,197	(56,026,934)	(9,691,099)	46,335,835
Committed for Technology Deployments	4,000,000	4,201,805	4,000,000	(201,805)
Assigned for Employee Benefits	2,500,000	2,500,000	2,648,966	148,966
Assigned for Administrative/District Projects	415,661	535,064	-	(535,064)
Assigned for Roofing Projects	9,514,043	7,063,715	10,112,156	3,048,441
TOTAL FROM (TO) ASSIGNED & COMMITTED FUND BALANCES	<u>26,269,561</u>	<u>(31,774,362)</u>	<u>10,029,244</u>	<u>41,803,606</u>
NET OF RESERVES	<u>(18,098,705)</u>	<u>(35,069,900)</u>	<u>(18,706,147)</u>	<u>16,363,753</u>
Beginning Fund Balance, September 1 *	178,016,080	177,920,666	177,317,151	(603,515)
Estimated Year End Sweep	22,722,058	34,466,385	22,706,461	(11,759,924)
Ending Fund Balance August 31 *	<u>\$ 182,639,433</u>	<u>\$ 177,317,151</u>	<u>\$ 181,317,465</u>	<u>\$ 4,000,314</u>

* Does not include nonexpendable, restricted, assigned or committed funds.