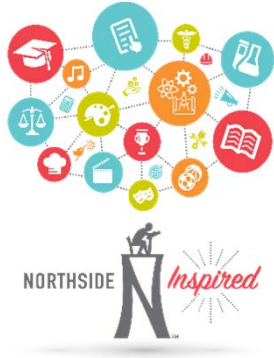


Proposed Budget 2017 - 18 School Year

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

**Presented to the Board of Trustees
August 22, 2017**



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

August 22, 2017

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

RE: PROPOSED 2017-18 BUDGETS

Attached is the proposed budget for the fiscal year ending August 31, 2018. We are recommending a budget for the General Fund that includes \$868,514,063 in revenues and \$912,882,329 in expenditures with an anticipated unassigned ending budgetary fund balance of \$159,917,375. The recommended Child Nutrition Fund budget includes \$56,860,525 in revenues and expenditures with an anticipated restricted ending budgetary fund balance of \$9,445,911. The recommended revenue budget for the Debt Service Fund is \$174,089,153, expenditure budget of \$166,128,525 and an anticipated restricted ending budgetary fund balance of \$44,644,576.

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 \$50,817,258,835. 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 2017 - 18**

		<u>T.E.A. REQUIRED</u>			(Excl Child Nutrition)		
		100 General Fund	240 Child Nutrition Fund	500 Debt Service Fund	200/300/400 Special Revenue Fund	600 Capital Projects Fund	98 Memorandum Totals
Summary of Estimated Revenues, Appropriated Expenditures, Other Resources, Other Uses and Balances							
ESTIMATED REVENUES							
5700	Local Revenues	\$ 536,962,811	\$ 18,289,419	\$ 168,560,847	\$ 2,503,730	\$ -	\$ 726,316,807
5800	State Program Revenues	297,343,345	312,594	2,967,685	20,677,969	-	321,301,593
5900	Federal Program Revenues	<u>34,207,907</u>	<u>38,258,512</u>	<u>2,560,621</u>	<u>44,296,213</u>	-	<u>119,323,253</u>
5000	TOTAL ESTIMATED REVENUES	<u>868,514,063</u>	<u>56,860,525</u>	<u>174,089,153</u>	<u>67,477,912</u>	<u>-</u>	<u>1,166,941,653</u>
EXPENDITURES							
11	Instruction	559,376,747	-	-	55,553,434	-	614,930,181
12	Instructional Resources and Media Services	12,747,620	-	-	110,533	-	12,858,153
13	Curriculum Development and Instructional Staff Development	18,324,348	-	-	5,510,308	-	23,834,656
21	Instructional Leadership	20,424,501	-	-	1,570,965	-	21,995,466
23	School Leadership	54,349,350	-	-	6,122	-	54,355,472
31	Guidance, Counseling and Evaluation Services	36,693,384	-	-	1,505,862	-	38,199,246
32	Social Work Services	3,152,523	-	-	216,902	-	3,369,425
33	Health Services	9,955,210	-	-	362,236	-	10,317,446
34	Student (Pupil) Transportation	38,275,643	-	-	-	-	38,275,643
35	Food Services	430,367	53,748,306	-	-	-	54,178,673
36	Cocurricular/Extracurricular Activities	22,284,775	-	-	128,195	-	22,412,970
41	General Administration	13,975,966	-	-	-	-	13,975,966
51	Facilities Maintenance and Operations	80,343,162	3,112,219	-	2,623	-	83,458,004
52	Security and Monitoring Services	9,046,803	-	-	-	-	9,046,803
53	Data Processing Services	15,992,475	-	-	-	-	15,992,475
61	Community Services	1,730,343	-	-	2,410,731	-	4,141,074
71	Debt Service	-	-	166,128,525	-	-	166,128,525
81	Facilities Acquisition and Construction	10,947,902	-	-	100,001	125,000,000	136,047,903
95	Payments to Juvenile Justice Alternative Ed. Programs	182,040	-	-	-	-	182,040
99	Other Intergovernmental Charges	4,649,170	-	-	-	-	4,649,170
6000	TOTAL - ALL EXPENDITURES	<u>912,882,329</u>	<u>56,860,525</u>	<u>166,128,525</u>	<u>67,477,912</u>	<u>125,000,000</u>	<u>1,328,349,291</u>
1100	Net (Revenues - Expenditures)	<u>(44,368,266)</u>	<u>-</u>	<u>7,960,628</u>	<u>-</u>	<u>(125,000,000)</u>	<u>(161,407,638)</u>
7000	Other Resources	-	-	-	-	125,000,000	125,000,000
8000	Other Uses	-	-	-	-	-	-
9000	Net (Other Resources - Other Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,000,000</u>	<u>125,000,000</u>
1200	Net (1100 + 9000)	<u>(44,368,266)</u>	<u>-</u>	<u>7,960,628</u>	<u>-</u>	<u>-</u>	<u>(36,407,638)</u>
3600	Beginning Fund Balance, September 1 *	178,016,080	9,445,911	36,683,948	114,068	-	224,260,007
	Assigned for Admin/District Projects	415,661	-	-	-	-	415,661
	Committed for Technology Deployments	4,000,000	-	-	-	-	4,000,000
	Committed for Opening of New Schools - 2014	8,428,312	-	-	-	-	8,428,312
	Assigned for Roofing Projects	9,514,043	-	-	-	-	9,514,043
	Committed for Growth and State Revenue Deficits	1,325,197	-	-	-	-	1,325,197
	Assigned for Employee Benefits	2,500,000	-	-	-	-	2,500,000
	Committed for Opening of New Schools - 2010	86,348	-	-	-	-	86,348
3600	Ending Fund Balance August 31 *	<u>\$ 159,917,375</u>	<u>\$ 9,445,911</u>	<u>\$ 44,644,576</u>	<u>\$ 114,068</u>	<u>\$ -</u>	<u>\$ 214,121,930</u>

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

**Northside Independent School District
RECAP OF GENERAL OPERATING FUND
Fiscal Year 2017 - 18**

	Adopted Budget 2016 - 17	Final Amended Budget 2016 - 17	Proposed Budget 2017 - 18	Increase (Decrease)
REVENUES & OTHER RESOURCES:				
57XX Current Tax Revenues / M&O	\$ 473,462,654	\$ 481,730,015	\$ 520,658,768	\$ 38,928,753
57XX Other Local Sources	10,661,527	16,089,219	16,304,043	214,824
58XX State Sources	292,290,962	292,361,183	257,343,345	(35,017,838)
58XX TRS On Behalf Revenues (Offset)	40,000,000	40,000,000	40,000,000	-
58XX Other State Revenue	416,987	211,884	-	(211,884)
59XX Federal Sources, P.L. 874, JR ROTC, Medicaid, & Indirect Costs	23,055,246	30,707,907	34,207,907	3,500,000
79XX Settlement Proceeds	-	20,000,000	-	(20,000,000)
TOTAL REVENUES & OTHER RESOURCES	<u>839,887,376</u>	<u>881,100,208</u>	<u>868,514,063</u>	<u>7,413,855</u>
EXPENDITURES & OTHER USES				
61XX Payroll Costs	719,087,924	740,144,446	747,271,556	7,127,110
61XX Compensation Increase	19,610,124	-	17,007,162	17,007,162
61XX TRS On Behalf Expenditures (Offset by Revenues)	40,000,000	40,000,000	40,000,000	-
62XX Purchased & Contracted Services	49,068,814	56,976,304	49,075,528	(7,900,776)
63XX Supplies & Materials & Non-Capitalized Equipment	41,764,054	48,514,849	38,824,946	(9,689,903)
64XX Other Operating Expenses	8,332,662	9,489,261	8,251,319	(1,237,942)
66XX Capital Outlay	5,444,319	36,495,860	12,451,818	(24,044,042)
89XX Transfer to Other Funds	-	90,000	-	(90,000)
TOTAL EXPENDITURES & OTHER USES	<u>883,307,897</u>	<u>931,710,720</u>	<u>912,882,329</u>	<u>(18,828,391)</u>
Excess Revenues & Other Resources Over Expenditures & Other Uses	<u>(43,420,521)</u>	<u>(50,610,512)</u>	<u>(44,368,266)</u>	<u>6,242,246</u>
Assigned for Admin/District Projects	2,301,101	2,301,101	415,661	(1,885,440)
Committed for Technology Deployments	5,000,000	5,000,000	4,000,000	(1,000,000)
Committed for Opening of New Schools - 2014	5,809,339	5,809,339	8,428,312	2,618,973
Assigned for Roofing Projects	-	(19,700,000)	9,514,043	29,214,043
Assigned for Erate Projects	-	(5,922,110)	-	5,922,110
Committed for Growth and State Revenue Deficits	3,021,756	1,210,374	1,325,197	114,823
Assigned for Employee Benefits	3,300,000	3,300,000	2,500,000	(800,000)
Committed for Opening of New Schools - 2010	<u>2,030,628</u>	<u>2,059,613</u>	<u>86,348</u>	<u>(1,973,265)</u>
TOTAL FROM (TO) ASSIGNED & COMMITTED FUND BALANCES	<u>21,462,824</u>	<u>(5,941,683)</u>	<u>26,269,561</u>	<u>32,211,244</u>
NET OF RESERVES	<u>(21,957,697)</u>	<u>(56,552,195)</u>	<u>(18,098,705)</u>	<u>38,453,490</u>
Beginning Fund Balance, September 1 *	171,018,327	192,114,631	178,016,080	(14,098,551)
Estimated Year End Sweep	21,957,697	42,453,644	22,722,058	(19,731,586)
Ending Fund Balance August 31 *	<u>\$ 171,018,327</u>	<u>\$ 178,016,080</u>	<u>\$ 182,639,433</u>	<u>\$ 4,623,353</u>

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