



Proposed Budget 2019 - 20 Fiscal Year

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

**Presented to the Board of Trustees
August 27, 2019**



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

August 27, 2019

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

RE: 2019-20 PROPOSED BUDGET

Attached is the proposed budget for the fiscal year ending August 31, 2020. We are recommending a budget for the General Fund that includes \$941,778,805 in revenues and \$979,082,622 in expenditures with an anticipated unassigned ending budgetary fund balance of \$192,921,389. The recommended Child Nutrition Fund budget includes \$57,293,849 in revenues and expenditures with an anticipated restricted ending budgetary fund balance of \$10,227,288. The recommended revenue budget for the Debt Service Fund is \$196,321,449, expenditure budget of \$195,569,20 and an anticipated restricted ending budgetary fund balance of \$44,108,354.

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 \$57,897,983,774. Current tax revenues are estimated based on an M&O tax rate of \$0.97 and an I&S tax rate of \$0.3355 for a total tax rate of \$1.3055.

Respectfully Submitted,

David Rastellini
Deputy Superintendent for Business and Finance

**Northside Independent School District
Proposed Budget
Fiscal Year 2019 - 20**

	T.E.A. REQUIRED			(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	\$ 580,437,766	\$ 15,263,459	\$ 193,268,842	\$ 771,827	\$ -	\$ 789,741,894
5800	State Program Revenues	329,274,510	286,375	3,052,607	21,167,114	-	353,780,606
5900	Federal Program Revenues	32,066,529	41,744,015	-	45,931,150	-	119,741,694
5000	TOTAL ESTIMATED REVENUES	<u>941,778,805</u>	<u>57,293,849</u>	<u>196,321,449</u>	<u>67,870,091</u>	<u>-</u>	<u>1,263,264,194</u>
EXPENDITURES							
11	Instruction	588,515,036	-	-	56,788,193	-	645,303,229
12	Instructional Resources and Media Services	12,878,643	-	-	-	-	12,878,643
13	Curriculum Development and Instructional Staff Development	18,412,500	-	-	4,614,634	-	23,027,134
21	Instructional Leadership	21,674,749	-	-	1,147,681	-	22,822,430
23	School Leadership	55,953,084	-	-	28,262	-	55,981,346
31	Guidance, Counseling and Evaluation Services	37,767,684	-	-	1,443,811	-	39,211,495
32	Social Work Services	3,731,788	-	-	435,428	-	4,167,216
33	Health Services	10,224,676	-	-	-	-	10,224,676
34	Student (Pupil) Transportation	40,064,689	-	-	-	-	40,064,689
35	Food Services	410,663	54,060,076	-	-	-	54,470,739
36	Cocurricular/Extracurricular Activities	24,223,736	-	-	33,600	-	24,257,336
41	General Administration	15,688,592	-	-	-	-	15,688,592
51	Facilities Maintenance and Operations	86,814,070	3,233,773	-	-	-	90,047,843
52	Security and Monitoring Services	9,712,302	-	-	-	-	9,712,302
53	Data Processing Services	18,301,952	-	-	-	-	18,301,952
61	Community Services	2,438,876	-	-	2,679,337	-	5,118,213
71	Debt Service	-	-	195,569,204	-	-	195,569,204
81	Facilities Acquisition and Construction	26,765,266	-	-	-	229,100,000	255,865,266
93	Payments to Fiscal Agent/Member Dist of Shared Svs Arrange	-	-	-	699,145	-	699,145
95	Payments to Juvenile Justice Alternative Ed. Programs	182,040	-	-	-	-	182,040
99	Other Intergovernmental Charges	5,322,276	-	-	-	-	5,322,276
6000	TOTAL - ALL EXPENDITURES	<u>979,082,622</u>	<u>57,293,849</u>	<u>195,569,204</u>	<u>67,870,091</u>	<u>229,100,000</u>	<u>1,528,915,766</u>
1100	Net (Revenues - Expenditures)	<u>(37,303,817)</u>	<u>-</u>	<u>752,245</u>	<u>-</u>	<u>(229,100,000)</u>	<u>(265,651,572)</u>
7000	Other Resources	-	-	-	-	229,100,000	229,100,000
8000	Other Uses	-	-	-	-	-	-
9000	Net (Other Resources - Other Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>229,100,000</u>	<u>229,100,000</u>
1200	Net (1100 + 9000)	<u>(37,303,817)</u>	<u>-</u>	<u>752,245</u>	<u>-</u>	<u>-</u>	<u>(36,551,572)</u>
3600	Beginning Fund Balance, September 1 *	181,329,426	10,227,288	43,356,109	7,077,720	-	241,990,543
	Committed for Opening of New Schools - 2010	-	-	-	-	-	-
	Committed for Opening of New Schools - 2014	869,349	-	-	-	-	869,349
	Committed for Opening of New Schools - 2018	221,736	-	-	-	-	221,736
	Committed for Growth and State Revenue Deficits	(8,411,082)	-	-	-	-	(8,411,082)
	Committed for Technology Deployments	5,000,000	-	-	-	-	5,000,000
	Assigned for Employee Benefits	3,775,496	-	-	-	-	3,775,496
	Assigned for Administrative/District Projects	4,450,000	-	-	-	-	-
	Assigned for Erate Projects	-	-	-	-	-	-
	Assigned for Roofing Projects	18,638,215	-	-	-	-	18,638,215
3600	Ending Fund Balance August 31 *	<u>\$ 168,569,323</u>	<u>\$ 10,227,288</u>	<u>\$ 44,108,354</u>	<u>\$ 7,077,720</u>	<u>\$ -</u>	<u>\$ 225,532,685</u>

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

Note: This proposed budget includes \$41,982 for statutorily required public notices (object code 6491) and the 2018-19 estimated expenditures are \$39,357. The child nutrition and debt service funds do not have any statutorily required public notice expenditures.

Note: This proposed budget includes \$6,785 and the child nutrition proposed budget includes \$75 for costs related to directly or indirectly influencing legislation (HB 1495). The debt service proposed budget does not have any direct or indirect costs related to influencing legislation.

**Northside Independent School District
 RECAP OF GENERAL OPERATING FUND
 Fiscal Year 2019 - 20**

	Adopted Budget 2018 - 19	Final Amended Budget 2018 - 19	Proposed Budget 2019 - 20	Increase (Decrease)
REVENUES & OTHER RESOURCES:				
57XX Current Tax Revenues / M&O	\$ 550,874,767	\$ 554,245,609	\$ 554,971,735	\$ 726,126
57XX Other Local Sources	20,440,054	27,652,164	25,466,031	(2,186,133)
58XX State Sources	234,744,732	234,850,865	286,666,010	51,815,145
58XX TRS On Behalf Revenues (Offset)	42,325,500	42,608,500	42,608,500	-
58XX Other State Revenue	-	1,088,199	-	(1,088,199)
59XX Federal and Other Sources	35,153,178	42,598,534	32,066,529	(10,532,005)
79XX Settlement Proceeds	-	-	-	-
TOTAL REVENUES & OTHER RESOURCES	<u>883,538,231</u>	<u>903,043,871</u>	<u>941,778,805</u>	<u>38,734,934</u>
EXPENDITURES & OTHER USES				
61XX Payroll Costs	740,703,888	757,662,343	770,651,579	12,989,236
61XX Compensation Increase	16,586,347	-	30,923,409	30,923,409
61XX TRS On Behalf Expenditures (Offset by Revenues)	42,325,500	42,608,500	42,608,500	-
62XX Purchased & Contracted Services	51,465,479	55,925,403	55,416,147	(509,256)
63XX Supplies & Materials & Non-Capitalized Equipment	38,653,908	45,686,141	41,808,652	(3,877,489)
64XX Other Operating Expenses	9,371,702	10,933,307	9,565,024	(1,368,283)
66XX Capital Outlay	13,166,798	31,442,950	28,109,311	(3,333,639)
89XX Transfer to Other Funds	-	50,000	-	(50,000)
TOTAL EXPENDITURES & OTHER USES	<u>912,273,622</u>	<u>944,308,644</u>	<u>979,082,622</u>	<u>34,773,978</u>
Excess Revenues & Other Resources Over Expenditures & Other Uses	<u>(28,735,391)</u>	<u>(41,264,773)</u>	<u>(37,303,817)</u>	<u>3,960,956</u>
Committed for Opening of New Schools - 2010	138,076	220,747	-	(220,747)
Committed for Opening of New Schools - 2014	2,621,145	230,342	869,349	639,007
Committed for Opening of New Schools - 2018	200,000	18,904	221,736	202,832
Committed for Growth and State Revenue Deficits	(9,691,099)	(4,744,148)	(8,411,082)	(3,666,934)
Committed for Technology Deployments	4,000,000	61,978	5,000,000	4,938,022
Assigned for Employee Benefits	2,648,966	(2,275,496)	3,775,496	6,050,992
Assigned for Administrative/District Projects	-	1,051,270	4,450,000	3,398,730
Assigned for Erate Projects	-	(333,562)	-	333,562
Assigned for Roofing Projects	10,112,156	21,338,047	18,638,215	(2,699,832)
TOTAL FROM (TO) ASSIGNED & COMMITTED FUND BALANCES	<u>10,029,244</u>	<u>15,568,082</u>	<u>24,543,714</u>	<u>8,975,632</u>
NET OF RESERVES	<u>(18,706,147)</u>	<u>(25,696,691)</u>	<u>(12,760,103)</u>	<u>12,936,588</u>
Beginning Fund Balance, September 1 *	177,317,151	183,900,775	181,329,426	(2,571,349)
Estimated Year End Sweep	<u>22,706,461</u>	<u>23,125,342</u>	<u>24,352,066</u>	<u>1,226,724</u>
Ending Fund Balance August 31 *	<u>\$ 181,317,465</u>	<u>\$ 181,329,426</u>	<u>\$ 192,921,389</u>	<u>\$ 11,591,963</u>

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