



**Proposed Budget
2014 - 15 School Year**

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

**Presented to the Board of Trustees
August 26, 2014**



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

August 26, 2014

Brian T. Woods, Ed.D.,
Superintendent of Schools
Northside Independent School District
San Antonio, Texas 78238

RE: PROPOSED 2014-15 BUDGETS

Attached is the proposed budget for the fiscal year ending August 31, 2015. We are recommending a budget for the General Fund that includes \$801,125,887 in revenues and \$805,736,088 in expenditures and other uses with an anticipated unassigned ending fund balance of \$163,671,850. The recommended Child Nutrition Fund budget includes \$55,835,541 in revenues and expenditures with an anticipated restricted ending fund balance of \$11,217,435. The recommended budget for the Debt Service Fund is \$133,003,149 with an anticipated restricted ending fund balance of \$29,047,096.

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 \$37,874,007,847. 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,

Oscar R. Cardenas
Deputy Superintendent for Business and Finance

**Northside Independent School District
Proposed BUDGET
Fiscal Year 2014 - 15**

8/14/14 10:29 AM

		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	\$ 408,758,629	\$ 19,440,658	\$ 127,635,647	\$ 486,075	\$ -	\$ 556,321,009
5800	State Program Revenues	374,476,787	300,000	-	8,423,448	-	383,200,235
5900	Federal Program Revenues	17,890,471	36,094,883	2,549,631	38,221,541	-	94,756,526
5000	TOTAL ESTIMATED REVENUES	<u>801,125,887</u>	<u>55,835,541</u>	<u>130,185,278</u>	<u>47,131,064</u>	<u>-</u>	<u>1,034,277,770</u>
EXPENDITURES							
11	Instruction	501,232,021	-	-	36,019,378	-	537,251,399
12	Instructional Resources and Media Services	11,685,769	-	-	87,344	-	11,773,113
13	Curriculum Development and Instructional Staff Development	16,211,842	-	-	4,537,431	-	20,749,273
21	Instructional Leadership	17,505,461	-	-	1,988,660	-	19,494,121
23	School Leadership	48,110,653	-	-	13,328	-	48,123,981
31	Guidance, Counseling and Evaluation Services	31,208,947	-	-	1,432,087	-	32,641,034
32	Social Work Services	2,897,948	-	-	253,750	-	3,151,698
33	Health Services	8,710,970	-	-	475,960	-	9,186,930
34	Student (Pupil) Transportation	29,573,142	-	-	7,792	-	29,580,934
35	Food Services	424,665	53,251,387	-	-	-	53,676,052
36	Cocurricular/Extracurricular Activities	19,182,920	-	-	14,083	-	19,197,003
41	General Administration	12,504,585	-	-	267	-	12,504,852
51	Facilities Maintenance and Operations	69,238,814	2,584,154	-	48,732	-	71,871,700
52	Security and Monitoring Services	7,376,530	-	-	5,300	-	7,381,830
53	Data Processing Services	12,743,678	-	-	-	-	12,743,678
61	Community Services	8,133,457	-	-	2,241,084	-	10,374,541
71	Debt Service	-	-	133,003,149	-	-	133,003,149
81	Facilities Acquisition and Construction	470,953	-	-	-	180,290,000	180,760,953
93	Payments to Fiscal Agent/Member Dist of Shared Svs Arrange	-	-	-	5,868	-	5,868
95	Payments to Juvenile Justice Alternative Ed. Programs	734,564	-	-	-	-	734,564
99	Other Intergovernmental Charges	2,789,169	-	-	-	-	2,789,169
6000	TOTAL - ALL EXPENDITURES	<u>800,736,088</u>	<u>55,835,541</u>	<u>133,003,149</u>	<u>47,131,064</u>	<u>180,290,000</u>	<u>1,216,995,842</u>
1100	Net (Revenues - Expenditures)	389,799	-	(2,817,871)	-	(180,290,000)	(182,718,072)
7000	Other Resources	-	-	7,000,000	-	180,290,000	187,290,000
8000	Other Uses	5,000,000	-	-	-	-	5,000,000
9000	Net (Other Resources - Other Uses)	(5,000,000)	-	7,000,000	-	180,290,000	182,290,000
1200	Net (1100 + 9000)	(4,610,201)	-	4,182,129	-	-	(428,072)
3600	Beginning Fund Balance, September 1 *	163,671,850	11,217,435	24,864,967	113,582	-	199,867,834
	Reserve For Inventory	-	-	-	-	-	-
	Committed for Technology Deployments	6,000,000	-	-	-	-	6,000,000
	Committed for Opening of New Schools - 2014	-	-	-	-	-	-
	Committed for Education Jobs Appropriations	-	-	-	-	-	-
	Assigned for Debt Service	5,000,000	-	-	-	-	5,000,000
	Assigned for Title I Reserve	1,468,670	-	-	-	-	1,468,670
	Committed for Federal Program Cuts	1,028,380	-	-	-	-	1,028,380
	Committed for Health Insurance	-	-	-	-	-	-
	Committed for Growth and State Revenue Deficits	(35,122,105)	-	-	-	-	(35,122,105)
	Assigned for Maintenance of Effort	-	-	-	-	-	-
	Assigned for Employee Benefits	1,800,000	-	-	-	-	1,800,000
	Committed for Opening of New Schools - 2010	4,566,854	-	-	-	-	4,566,854
3600	Ending Fund Balance August 31 *	<u>\$ 143,803,448</u>	<u>\$ 11,217,435</u>	<u>\$ 29,047,096</u>	<u>\$ 113,582</u>	<u>\$ -</u>	<u>\$ 182,381,561</u>

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

Northside Independent School District
RECAP OF GENERAL OPERATING FUND
Fiscal Year 2014 - 15

	Adopted Budget 2013 - 14	Final Amended Budget 2013 - 14	Proposed Budget 2014 - 15	Increase (Decrease)
REVENUES & OTHER RESOURCES:				
57XX Current Tax Revenues / M&O	\$ 368,467,767	\$ 370,403,775	\$ 395,556,837	\$ 25,153,062
57XX Other Local Sources	12,056,065	12,762,690	13,201,792	439,102
58XX State Sources	327,134,574	330,009,196	339,588,648	9,579,452
58XX TRS On Behalf Revenues (Offset)	29,704,813	33,778,480	33,778,480	-
58XX Other State Revenue	-	1,310,002	1,109,659	(200,343)
59XX Federal Sources, P.L. 874, JR ROTC, Medicaid, & Indirect Costs	9,794,651	17,900,002	17,890,471	(9,531)
TOTAL REVENUES & OTHER RESOURCES	<u>747,157,870</u>	<u>766,164,145</u>	<u>801,125,887</u>	<u>34,961,742</u>
EXPENDITURES & OTHER USES				
61XX Payroll Costs	613,005,236	634,757,379	663,880,813	29,123,434
61XX Compensation Increase	18,336,742	-	9,004,167	9,004,167
61XX TRS On Behalf Expenditures (Offset by Revenues)	29,704,813	33,778,480	33,778,480	-
62XX Purchased & Contracted Services	38,986,844	41,718,847	42,680,404	961,557
63XX Supplies & Materials & Non-Capitalized Equipment	32,359,996	35,849,560	41,465,543	5,615,983
64XX Other Operating Expenses	5,492,959	6,229,794	7,425,107	1,195,313
66XX Capital Outlay	1,577,974	2,394,586	2,501,574	106,988
89XX Transfer to Other Funds	3,500,000	5,500,000	5,000,000	(500,000)
TOTAL EXPENDITURES & OTHER USES	<u>742,964,564</u>	<u>760,228,646</u>	<u>805,736,088</u>	<u>45,507,442</u>
Excess Revenues & Other Resources Over Expenditures & Other Uses	<u>4,193,306</u>	<u>5,935,499</u>	<u>(4,610,201)</u>	<u>(10,545,700)</u>
Reserve For Inventory	-	-	-	-
Committed for Technology Deployments	-	-	6,000,000	6,000,000
Committed for Opening of New Schools - 2014	-	(18,562,131)	-	18,562,131
Assigned for Debt Service	3,500,000	(4,000,000)	5,000,000	9,000,000
Assigned for Title I Reserve	1,630,322	1,630,322	1,468,670	(161,652)
Committed for Federal Program Cuts	(38,917,415)	523,148	1,028,380	505,232
Committed for Health Insurance	3,600,000	-	-	-
Committed for Growth and State Revenue Deficits	-	(12,723,229)	(35,122,105)	(22,398,876)
Assigned for Maintenance of Effort	-	-	-	-
Assigned for Employee Benefits	-	1,800,000	1,800,000	-
Committed for Opening of New Schools - 2010	6,909,777	6,909,777	4,566,854	(2,342,923)
TOTAL FROM (TO) ASSIGNED & COMMITTED FUND BALANCES	<u>(23,277,316)</u>	<u>(24,422,113)</u>	<u>(15,258,201)</u>	<u>9,163,912</u>
NET OF RESERVES	<u>(19,084,010)</u>	<u>(18,486,614)</u>	<u>(19,868,402)</u>	<u>(1,381,788)</u>
Beginning Fund Balance, September 1 *	169,746,112	163,671,850	163,671,850	-
Estimated Year End Sweep	18,486,614	18,486,614	19,868,402	1,381,788
Ending Fund Balance August 31 *	<u>\$ 169,148,716</u>	<u>\$ 163,671,850</u>	<u>\$ 163,671,850</u>	<u>\$ -</u>

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