



Proposed Budget 2015 - 16 School Year

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

**Presented to the Board of Trustees
August 25, 2015**



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

August 25, 2015

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

RE: PROPOSED 2015-16 BUDGETS

Attached is the proposed budget for the fiscal year ending August 31, 2016. We are recommending a budget for the General Fund that includes \$836,014,699 in revenues and \$845,880,281 in expenditures and other uses with an anticipated unassigned ending budgetary fund balance of \$163,671,850. The recommended Child Nutrition Fund budget includes \$54,428,023 in revenues and expenditures with an anticipated restricted ending budgetary fund balance of \$12,199,468. The recommended revenue and other resources budget for the Debt Service Fund is \$151,178,089, expenditure budget of \$151,500,093 and an anticipated restricted ending budgetary fund balance of \$28,776,444.

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 \$42,286,618,367 using the increased homestead exemption amount of \$25,000. 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 2015 - 16**

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Summary of Estimated Revenues, Appropriated Expenditures, Other Resources, Other Uses and Balances	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
ESTIMATED REVENUES						
5700 Local Revenues	\$ 447,500,137	\$ 19,620,717	\$ 141,631,205	\$ 696,600	\$ -	\$ 609,448,659
5800 State Program Revenues	368,658,716	307,255	-	4,096,360	-	373,062,331
5900 Federal Program Revenues	19,855,846	34,500,051	2,546,884	38,117,209	-	95,019,990
5000 TOTAL ESTIMATED REVENUES	836,014,699	54,428,023	144,178,089	42,910,169	-	1,077,530,980
EXPENDITURES						
11 Instruction	525,582,271	-	-	33,538,131	-	559,120,402
12 Instructional Resources and Media Services	11,924,910	-	-	46,868	-	11,971,778
13 Curriculum Development and Instructional Staff Development	16,979,790	-	-	3,966,454	-	20,946,244
21 Instructional Leadership	18,622,419	-	-	830,202	-	19,452,621
23 School Leadership	49,560,310	-	-	5,580	-	49,565,890
31 Guidance, Counseling and Evaluation Services	33,468,845	-	-	1,255,024	-	34,723,869
32 Social Work Services	2,928,601	-	-	144,310	-	3,072,911
33 Health Services	9,008,563	-	-	475,960	-	9,484,523
34 Student (Pupil) Transportation	32,287,148	-	-	-	-	32,287,148
35 Food Services	424,665	48,603,399	-	-	-	49,028,064
36 Cocurricular/Extracurricular Activities	19,871,961	-	-	24,293	-	19,896,254
41 General Administration	13,105,515	-	-	-	-	13,105,515
51 Facilities Maintenance and Operations	73,347,067	2,324,624	-	69,926	-	75,741,617
52 Security and Monitoring Services	8,396,742	-	-	131	-	8,396,873
53 Data Processing Services	15,171,438	-	-	-	-	15,171,438
61 Community Services	1,687,452	-	-	2,553,290	-	4,240,742
71 Debt Service	-	-	151,500,093	-	-	151,500,093
81 Facilities Acquisition and Construction	4,446,851	3,500,000	-	-	150,000,000	157,946,851
93 Payments to Fiscal Agent/Member Dist of Shared Svs Arrange	-	-	-	-	-	-
95 Payments to Juvenile Justice Alternative Ed. Programs	182,040	-	-	-	-	182,040
99 Other Intergovernmental Charges	3,883,693	-	-	-	-	3,883,693
6000 TOTAL - ALL EXPENDITURES	840,880,281	54,428,023	151,500,093	42,910,169	150,000,000	1,239,718,566
1100 Net (Revenues - Expenditures)	(4,865,582)	-	(7,322,004)	-	(150,000,000)	(162,187,586)
7000 Other Resources	-	-	7,000,000	-	150,000,000	157,000,000
8000 Other Uses	5,000,000	-	-	-	-	5,000,000
9000 Net (Other Resources - Other Uses)	(5,000,000)	-	7,000,000	-	150,000,000	152,000,000
1200 Net (1100 + 9000)	(9,865,582)	-	(322,004)	-	-	(10,187,586)
3600 Beginning Fund Balance, September 1 *	163,671,850	12,199,468	29,098,448	113,735	-	205,083,501
Reserve For Inventory	-	-	-	-	-	-
Committed for Technology Deployments	6,000,000	-	-	-	-	6,000,000
Committed for Opening of New Schools - 2014	798,355	-	-	-	-	798,355
Committed for Education Jobs Appropriations	-	-	-	-	-	-
Assigned for Debt Service	5,000,000	-	-	-	-	5,000,000
Assigned for Title I Reserve	-	-	-	-	-	-
Assigned for Federal Program Cuts	-	-	-	-	-	-
Committed for Health Insurance	-	-	-	-	-	-
Committed for Growth and State Revenue Deficits	(27,102,102)	-	-	-	-	(27,102,102)
Assigned for Maintenance of Effort	-	-	-	-	-	-
Assigned for Employee Benefits	1,800,000	-	-	-	-	1,800,000
Committed for Opening of New Schools - 2010	2,497,322	-	-	-	-	2,497,322
3600 Ending Fund Balance August 31 *	\$ 142,799,843	\$ 12,199,468	\$ 28,776,444	\$ 113,735	\$ -	\$ 182,089,490

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

Northside Independent School District
RECAP OF GENERAL OPERATING FUND
Fiscal Year 2015 - 16

	Adopted Budget 2014 - 15	Final Amended Budget 2014 - 15	Proposed Budget 2015 - 16	Increase (Decrease)
REVENUES & OTHER RESOURCES:				
57XX Current Tax Revenues / M&O	\$ 395,556,837	\$ 392,556,837	\$ 438,900,921	\$ 46,344,084
57XX Other Local Sources	13,201,792	15,707,568	8,599,216	(7,108,352)
58XX State Sources	339,588,648	339,831,928	331,621,381	(8,210,547)
58XX TRS On Behalf Revenues (Offset)	33,778,480	36,830,335	36,830,335	-
58XX Other State Revenue	1,109,659	208,912	207,000	(1,912)
59XX Federal Sources, P.L. 874, JR ROTC, Medicaid, & Indirect Costs	17,890,471	19,690,471	19,855,846	165,375
TOTAL REVENUES & OTHER RESOURCES	<u>801,125,887</u>	<u>804,826,051</u>	<u>836,014,699</u>	<u>31,188,648</u>
EXPENDITURES & OTHER USES				
61XX Payroll Costs	654,548,238	674,157,360	682,981,754	8,824,394
61XX Compensation Increase	18,336,742	-	19,610,124	19,610,124
61XX TRS On Behalf Expenditures (Offset by Revenues)	33,778,480	36,830,335	36,830,335	-
62XX Purchased & Contracted Services	42,680,404	43,948,616	46,018,868	2,070,252
63XX Supplies & Materials & Non-Capitalized Equipment	41,465,543	45,648,418	40,651,009	(4,997,409)
64XX Other Operating Expenses	7,425,107	8,117,948	7,818,063	(299,885)
66XX Capital Outlay	2,501,574	3,048,961	6,970,128	3,921,167
89XX Transfer to Other Funds	5,000,000	5,325,000	5,000,000	(325,000)
TOTAL EXPENDITURES & OTHER USES	<u>805,736,088</u>	<u>817,076,638</u>	<u>845,880,281</u>	<u>28,803,643</u>
Excess Revenues & Other Resources Over Expenditures & Other Uses	<u>(4,610,201)</u>	<u>(12,250,587)</u>	<u>(9,865,582)</u>	<u>2,385,005</u>
Reserve For Inventory	-	-	-	-
Committed for Technology Deployments	6,000,000	6,000,000	6,000,000	-
Committed for Opening of New Schools - 2014	-	-	798,355	798,355
Assigned for Debt Service	5,000,000	5,000,000	5,000,000	-
Assigned for Title I Reserve	1,468,670	-	-	-
Assigned for Federal Program Cuts	1,028,380	-	-	-
Committed for Health Insurance	-	-	-	-
Committed for Growth and State Revenue Deficits	(35,122,105)	(25,573,567)	(27,102,102)	(1,528,535)
Assigned for Maintenance of Effort	-	-	-	-
Assigned for Employee Benefits	1,800,000	(3,200,000)	1,800,000	5,000,000
Committed for Opening of New Schools - 2010	4,566,854	4,566,854	2,497,322	(2,069,532)
TOTAL FROM (TO) ASSIGNED & COMMITTED FUND BALANCES	<u>(15,258,201)</u>	<u>(13,206,713)</u>	<u>(11,006,425)</u>	<u>2,200,288</u>
NET OF RESERVES	<u>(19,868,402)</u>	<u>(25,457,300)</u>	<u>(20,872,007)</u>	<u>4,585,293</u>
Beginning Fund Balance, September 1 *	163,671,850	169,260,748	163,671,850	(5,588,898)
Estimated Year End Sweep	19,868,402	19,868,402	20,872,007	1,003,605
Ending Fund Balance August 31 *	<u>\$ 163,671,850</u>	<u>\$ 163,671,850</u>	<u>\$ 163,671,850</u>	<u>\$ -</u>

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