



FINAL BUDGET AMENDMENT
FISCAL YEAR 2015-16

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

PRESENTED TO BOARD OF TRUSTEES
AUGUST 23, 2016



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

August 23, 2016

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

RE: FINAL AMENDED 2015-16 BUDGETS

Attached is the Final Budget Amendment for the fiscal year ending August 31, 2016. The Amended Budget includes all adjustments authorized by the Board of Trustees throughout the school year along with current adjustments being recommended in the General Fund, Child Nutrition Fund and Debt Service Fund. The adjustments were recommended and discussed in detail with the Finance Committee at its August 16, 2016 meeting.

A number of these accounts have been adjusted to reflect a fairly accurate ending unreserved fund balance at the close of the 2015-16 fiscal year.

Respectfully Submitted,

David R. Rastellini
Deputy Superintendent for Business and Finance



Northside Independent School District
Final Budget Amendment
Fiscal Year 2015-16

EXECUTIVE SUMMARY

FINAL BUDGET AMENDMENT PROPOSAL

This proposed Final Budget Amendment includes revenue and appropriation adjustments for the General Fund, Child Nutrition Fund and Debt Service Fund as summarized below.

GENERAL FUND

This proposed Final Budget Amendment (#3) includes both permanent and one-time adjustments related to appropriations, revenues and realignments. This amendment increases appropriations by \$127,520 and increases revenues by \$16,803,199, resulting in a net budgetary fund balance increase of \$16,675,679.

APPROPRIATIONS are being adjusted mostly because of a permanent \$3,169,665 increase for TRS on-behalf costs and \$1,120,000 for one-time technology deployments. Other increases in the appropriations are for permanent costs related to Pre-K 4 SA of \$463,877 because of enrollment increases, one-time \$429,550 for special education classroom camera implementation and various other one-time initiatives. Also, a \$5,000,000 transfer out to the Debt Service fund was removed from this year's budget.

REVENUES are being adjusted mostly because of one-time insurance proceeds in the amount \$5 million for the hail storm and an increase of \$3,200,000 for Medicaid revenue. Revenue offsets include a permanent \$3,169,665 increase to State revenue for TRS on-behalf and \$5,369,419 increase in State Foundation and Per Capita revenue.

REALIGNMENTS net to \$0 and are budget transfers between different function codes to align the budget within the necessary functional area and are categorized as either permanent or one-time realignments.

CHILD NUTRITION FUND

APPROPRIATIONS are being increased one time by \$1,285,956 for food, utilities and warehouse costs. REVENUE is being decreased by \$2,404,044. This will decrease the Child Nutrition Fund budgetary fund balance by \$3,690,000. This amount is dedicated to renovations, retrofits, and other upgrades for the new warehouse facilities.

DEBT SERVICE FUND

APPROPRIATIONS are being decreased by \$2,191,813 for interest payments related to bond transactions that occurred during the year. REVENUES are being adjusted for an increase in State existing debt allotment revenue of \$1,593,233. Other resources increased by \$153,285,500 and other uses increased by \$160,715,000 and are the result of current year sales and refundings. These adjustments will decrease the Debt Service Fund budgetary fund balance by \$3,644,454.

**Northside Independent School District
FINAL BUDGET AMENDMENT
Fiscal Year 2015-16**

		<u>T.E.A. REQUIRED</u>			(Excl Child Nutrition)		
		<u>100</u>	<u>240</u>	<u>500</u>	200/300/400	600	98
Summary of Estimated Revenues, Appropriated Expenditures, Other Resources, Other Uses and Balances		<u>General</u>	<u>Child</u>	<u>Debt</u>	Special	Capital	Memorandum
		<u>Fund</u>	<u>Nutrition</u>	<u>Service</u>	Revenue	Projects	Totals
		<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	Fund	Fund	Totals
ESTIMATED REVENUES							
5700	Local Revenues	\$ 447,517,485	\$ 16,386,125	\$ 141,631,205	\$ 4,710,530	\$ -	\$ 610,245,345
5800	State Revenues	377,206,187	315,240	1,593,233	12,052,295	-	391,166,955
5900	Federal Program Revenues	23,055,246	35,272,614	2,546,884	51,441,044	-	112,315,788
5000	TOTAL ESTIMATED REVENUES	<u>847,778,918</u>	<u>51,973,979</u>	<u>145,771,322</u>	<u>68,203,869</u>	<u>-</u>	<u>1,113,728,088</u>
EXPENDITURES							
11	Instruction	534,601,839	-	-	54,345,432	-	588,947,271
12	Instructional Resources and Media Services	12,138,276	-	-	173,276	-	12,311,552
13	Curriculum Development and Instructional Staff Development	18,548,429	-	-	5,945,706	-	24,494,135
21	Instructional Leadership	19,055,101	-	-	1,213,913	-	20,269,014
23	School Leadership	50,438,963	-	-	34,979	-	50,473,942
31	Guidance, Counseling and Evaluation Services	34,567,898	-	-	1,570,861	-	36,138,759
32	Social Work Services	3,108,193	-	-	215,374	-	3,323,567
33	Health Services	9,104,556	-	-	462,892	-	9,567,448
34	Student (Pupil) Transportation	32,636,268	-	-	-	-	32,636,268
35	Food Services	430,367	49,540,376	-	-	-	49,970,743
36	Cocurricular/Extracurricular Activities	20,587,977	-	-	385,052	-	20,973,029
41	General Administration	13,361,660	-	-	-	-	13,361,660
51	Facilities Maintenance and Operations	74,069,962	2,483,603	-	72,421	-	76,625,986
52	Security and Monitoring Services	8,878,103	-	-	2,193	-	8,880,296
53	Data Processing Services	14,806,913	-	-	-	-	14,806,913
61	Community Services	1,909,757	-	-	3,745,470	-	5,655,227
71	Debt Service	-	-	149,308,280	-	-	149,308,280
81	Facilities Acquisition and Construction	4,976,804	3,690,000	-	36,300	150,000,000	158,703,104
93	Payments to Fiscal Agent/Member Dist of Shared Svs Arrange	-	-	-	-	-	-
95	Payments to Juvenile Justice Alternative Ed. Programs	250,000	-	-	-	-	250,000
99	Other Intergovernmental Charges	4,347,570	-	-	-	-	4,347,570
6000	TOTAL - ALL EXPENDITURES	<u>857,818,636</u>	<u>55,713,979</u>	<u>149,308,280</u>	<u>68,203,869</u>	<u>150,000,000</u>	<u>1,281,044,764</u>
1100	Net (Revenues - Expenditures)	<u>(10,039,718)</u>	<u>(3,740,000)</u>	<u>(3,536,958)</u>	<u>-</u>	<u>(150,000,000)</u>	<u>(167,316,676)</u>
7000	Other Resources	5,000,000	50,000	160,285,500	-	150,000,000	315,335,500
8000	Other Uses	50,000	-	160,715,000	-	-	160,765,000
9000	Net (Other Resources - Other Uses)	<u>4,950,000</u>	<u>50,000</u>	<u>(429,500)</u>	<u>-</u>	<u>150,000,000</u>	<u>154,570,500</u>
1200	Net (1100 + 9000)	(5,089,718)	(3,690,000)	(3,966,458)	-	-	(12,746,176)
3600	Beginning Fund Balance, September 1 *	171,018,327	9,874,686	29,954,106	113,786	-	210,960,905
	Committed for Opening of New Schools - 2014	798,355	-	-	-	-	798,355
	Assigned for Admin/District Projects	(3,346,762)	-	-	-	-	(3,346,762)
	Committed for Growth and State Revenue Deficits	(24,829,453)	-	-	-	-	(24,829,453)
	Committed for Technology Deployments	7,120,000	-	-	-	-	7,120,000
	Committed for Opening of New Schools -2010	2,497,322	-	-	-	-	2,497,322
	Assigned for Employee Benefits	1,800,000	-	-	-	-	1,800,000
3600	Ending Fund Balance August 31 *	<u>\$ 149,968,071</u>	<u>\$ 6,184,686</u>	<u>\$ 25,987,648</u>	<u>\$ 113,786</u>	<u>\$ -</u>	<u>\$ 182,254,191</u>

* Does not include Reserve for Inventories and Encumbrances, or Designated Funds.

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

		Final Amended Budget 2014-15	Current Budget 2015-16	Budget Final Amendment 2015-16	Increase (Decrease)
57XX	Current Tax Revenues / M&O	\$ 392,556,837	\$ 438,900,921	\$ 438,900,921	\$ -
57XX	Other Local Sources	15,707,568	8,552,449	8,616,564	64,115
58XX	State Sources	339,831,928	331,621,381	336,990,800	5,369,419
58XX	TRS On Behalf Revenues (Offset)	36,830,335	36,830,335	40,000,000	3,169,665
58XX	Other State Revenue	208,912	215,387	215,387	-
59XX	Federal Sources, P.L. 874, JR ROTC, & Indirect Costs	2,009,610	2,174,385	2,174,385	-
59XX	TX Dept Human Svc - Medicaid	17,680,861	17,680,861	20,880,861	3,200,000
79XX	Settlement Proceeds	-	-	5,000,000	5,000,000
TOTAL REVENUES & OTHER RESOURCES		<u>804,826,051</u>	<u>835,975,719</u>	<u>852,778,918</u>	<u>16,803,199</u>
EXPENDITURES & OTHER USES					
61XX	Payroll Costs	673,857,360	708,078,630	707,915,721	(162,909)
61XX	TRS On Behalf Expenditures (Offset by Revenues)	36,830,335	36,830,335	40,000,000	3,169,665
62XX	Purchased & Contracted Services	44,248,616	46,935,226	47,270,694	335,468
63XX	Supplies & Materials & Non-Capitalized Equipment	45,648,418	45,475,497	46,596,214	1,120,717
64XX	Other Operating Expenses	8,117,948	8,486,499	8,548,882	62,383
66XX	Capital Outlay	3,048,961	6,934,929	7,487,125	552,196
89XX	Transfer to Child Nutrition Fund	325,000	-	50,000	50,000
89XX	Transfer to Debt Service Fund	5,000,000	5,000,000	-	(5,000,000)
TOTAL EXPENDITURES & OTHER USES		<u>817,076,638</u>	<u>857,741,116</u>	<u>857,868,636</u>	<u>127,520</u>
Excess Revenues & Other Resources Over Expenditures & Other Uses		<u>(12,250,587)</u>	<u>(21,765,397)</u>	<u>(5,089,718)</u>	<u>16,675,679</u>
	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 Admin/District Projects	-	-	(3,346,762)	(3,346,762)
	Committed for Growth and State Revenue Deficits	(25,573,567)	(17,329,204)	(24,829,453)	(7,500,249)
	Committed for Technology Deployments	6,000,000	6,000,000	7,120,000	1,120,000
	Committed for Opening of New Schools -2010	4,566,854	2,497,322	2,497,322	-
	Assigned for Employee Benefits	(3,200,000)	5,135,235	1,800,000	(3,335,235)
TOTAL RESERVES & DESIGNATED FUND BALANCES		<u>(13,206,713)</u>	<u>2,101,708</u>	<u>(15,960,538)</u>	<u>(18,062,246)</u>
NET OF RESERVES		<u>(25,457,300)</u>	<u>(19,663,689)</u>	<u>(21,050,256)</u>	<u>(1,386,567)</u>
Beginning Fund Balance, September 1 *		169,260,748	170,108,965	171,018,327	909,362
Estimated Year End Sweep		19,868,402	20,946,435	21,050,256	103,821
Ending Fund Balance August 31 *		<u>\$ 163,671,850</u>	<u>\$ 171,391,711</u>	<u>\$ 171,018,327</u>	<u>\$ (373,384)</u>

* Does not include Reserve for Inventories and Encumbrances, or Designated Funds.