



Final Budget Amendment

Fiscal Year 2016-17

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

Presented to 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 of Schools
Northside Independent School District
5900 Evers Road
San Antonio, Texas 78238

RE: FINAL AMENDED 2016-17 BUDGETS

Attached is the Final Budget Amendment for the fiscal year ending August 31, 2017. 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 15, 2017 meeting.

A number of these accounts have been adjusted to reflect a fairly accurate ending unreserved fund balance at the close of the 2016-17 fiscal year.

Respectfully Submitted,

David R. Rastellini
Deputy Superintendent for Business and Finance



Northside Independent School District
Final Budget Amendment
Fiscal Year 2016-17

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 budget amendment increases appropriations by \$24,754,314 and increases revenues by \$37,255,388, resulting in a net budgetary fund balance increase of \$12,501,074.

APPROPRIATIONS are being adjusted mostly because of a one-time \$20 million increase for hail storm damage, \$1,792,541 for a one-time campus wireless network upgrade project and one-time \$1 million for utilities. Other increases in the appropriations are for permanent costs related to athletic game officials of \$135,000 and \$85,000 for T-Tess teacher evaluation software. Other one-time increases include \$500,000 for end-of-year maintenance projects and net \$621,819 for increased insurance premiums and various other permanent and one-time initiatives.

REVENUES are being adjusted mostly because of one-time insurance proceeds in the amount \$20 million for the hail storm, an increase of \$7,473,576 for Medicaid and JROTC revenue and an increase of \$8,267,361 in local tax revenue. Other revenue adjustments include a one-time \$3,445,724 increase to State revenue and \$2,580,838 increase in e-rate funding and various other one-time revenue adjustments.

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 base budget adjustments or one-time cost realignments.

CHILD NUTRITION FUND

APPROPRIATIONS are being increased one time by \$954,914 for utilities and decreased one time by \$3,325,778 for other operating costs. REVENUE is being increased by \$1,078,460 and one time transfer ins from the general fund for \$90,000 for meal equity prices and catering. This will increase the Child Nutrition Fund budgetary fund balance by \$3,539,324.

DEBT SERVICE FUND

APPROPRIATIONS are being decreased by a net \$1,150,000 for principal, interest and other costs related to bond transactions that occurred during the year. REVENUES are being adjusted for a net increase in local tax revenue and State revenue of \$6,050,000. Other sources increased by \$222,625,000 and other uses increased by \$222,625,000 and are the result of current year sales, refundings and remarketings. These adjustments will increase the Debt Service Fund budgetary fund balance by \$7.2 million.

**Northside Independent School District
FINAL BUDGET AMENDMENT
Fiscal Year 2016 - 17**

		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	\$ 497,819,234	\$ 18,159,419	\$ 158,330,697	\$ 4,195,559	\$ -	\$ 678,504,909
5800	State Revenues	332,573,067	312,594	3,939,761	10,728,423	-	347,553,845
5900	Federal Program Revenues	30,707,907	37,296,882	2,560,621	51,173,962	-	121,739,372
5000	TOTAL ESTIMATED REVENUES	<u>861,100,208</u>	<u>55,768,895</u>	<u>164,831,079</u>	<u>66,097,944</u>	<u>-</u>	<u>1,147,798,126</u>
EXPENDITURES							
11	Instruction	552,586,591	-	-	52,032,204	-	604,618,795
12	Instructional Resources and Media Services	12,484,383	-	-	169,421	-	12,653,804
13	Curriculum Development and Instructional Staff Development	18,064,372	-	-	6,229,446	-	24,293,818
21	Instructional Leadership	19,166,480	-	-	1,694,895	-	20,861,375
23	School Leadership	52,913,540	-	-	12,270	-	52,925,810
31	Guidance, Counseling and Evaluation Services	36,052,374	-	-	1,536,897	-	37,589,271
32	Social Work Services	3,212,403	-	-	183,252	-	3,395,655
33	Health Services	9,522,830	-	-	368,790	-	9,891,620
34	Student (Pupil) Transportation	39,092,007	-	-	-	-	39,092,007
35	Food Services	430,367	48,826,218	-	-	-	49,256,585
36	Cocurricular/Extracurricular Activities	22,597,193	-	-	351,107	-	22,948,300
41	General Administration	14,084,599	-	-	-	-	14,084,599
51	Facilities Maintenance and Operations	79,452,497	3,493,353	-	94,126	-	83,039,976
52	Security and Monitoring Services	9,711,407	-	-	1,011	-	9,712,418
53	Data Processing Services	19,700,077	-	-	-	-	19,700,077
61	Community Services	1,606,078	-	-	3,347,345	-	4,953,423
71	Debt Service	-	-	155,434,054	-	-	155,434,054
81	Facilities Acquisition and Construction	36,112,312	3,539,324	-	77,180	143,670,000	183,398,816
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>931,620,720</u>	<u>55,858,895</u>	<u>155,434,054</u>	<u>66,097,944</u>	<u>143,670,000</u>	<u>1,352,681,613</u>
1100	Net (Revenues - Expenditures)	<u>(70,520,512)</u>	<u>(90,000)</u>	<u>9,397,025</u>	<u>-</u>	<u>(143,670,000)</u>	<u>(204,883,487)</u>
7000	Other Resources	20,000,000	90,000	222,625,000	-	143,670,000	386,385,000
8000	Other Uses	90,000	-	222,625,000	-	-	222,715,000
9000	Net (Other Resources - Other Uses)	<u>19,910,000</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>143,670,000</u>	<u>163,670,000</u>
1200	Net (1100 + 9000)	<u>(50,610,512)</u>	<u>-</u>	<u>9,397,025</u>	<u>-</u>	<u>-</u>	<u>(41,213,487)</u>
3600	Beginning Fund Balance, September 1 *	192,114,631	9,445,911	27,286,923	114,068	-	228,961,533
	Committed for Opening of New Schools -2010	2,059,613	-	-	-	-	2,059,613
	Committed for Opening of New Schools - 2014	5,809,339	-	-	-	-	5,809,339
	Committed for Growth and State Revenue Deficits	1,210,374	-	-	-	-	1,210,374
	Committed for Technology Deployments	5,000,000	-	-	-	-	5,000,000
	Assigned for Employee Benefits	3,300,000	-	-	-	-	3,300,000
	Assigned for Admin/District Projects	2,301,101	-	-	-	-	2,301,101
	Assigned for Roofing Projects	(19,700,000)	-	-	-	-	(19,700,000)
	Assigned for Erate Projects	(5,922,110)	-	-	-	-	(5,922,110)
3600	Ending Fund Balance August 31 *	<u>\$ 135,562,436</u>	<u>\$ 9,445,911</u>	<u>\$ 36,683,948</u>	<u>\$ 114,068</u>	<u>\$ -</u>	<u>\$ 181,806,363</u>

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

**Northside Independent School District
 RECAP OF GENERAL OPERATING FUND
 Fiscal Year 2016 - 17**

	Final Amended Budget 2015 - 16	Current Budget 2016 - 17	Budget Final Amendment 2016 - 17	Increase (Decrease)
REVENUES & OTHER RESOURCES:				
57XX Current Tax Revenues / M&O	\$ 438,900,921	\$ 473,462,654	\$ 481,730,015	\$ 8,267,361
57XX Other Local Sources	8,616,564	18,204,578	16,089,219	(2,115,359)
58XX State Sources	336,990,800	288,915,459	292,361,183	3,445,724
58XX TRS On Behalf Revenues (Offset)	40,000,000	40,000,000	40,000,000	-
58XX Other State Revenue	215,387	211,884	211,884	-
59XX Federal Sources, P.L. 874, JR ROTC, & Indirect Costs	2,174,385	2,169,384	2,083,820	(85,564)
59XX TX Dept Human Svc - Medicaid	20,880,861	20,880,861	28,624,087	7,743,226
79XX Transfers In - Insurance Proceeds	5,000,000	-	20,000,000	20,000,000
TOTAL REVENUES & OTHER RESOURCES	<u>852,778,918</u>	<u>843,844,820</u>	<u>881,100,208</u>	<u>37,255,388</u>
EXPENDITURES & OTHER USES				
61XX Payroll Costs	707,915,721	740,254,137	740,144,446	(109,691)
61XX TRS On Behalf Expenditures (Offset by Revenues)	40,000,000	40,000,000	40,000,000	-
62XX Purchased & Contracted Services	47,270,694	54,978,056	56,976,304	1,998,248
63XX Supplies & Materials & Non-Capitalized Equipment	46,596,214	47,128,370	48,514,849	1,386,479
64XX Other Operating Expenses	8,548,882	8,689,241	9,489,261	800,020
66XX Capital Outlay	7,487,125	15,906,602	36,495,860	20,589,258
89XX Transfer to Special Revenue Fund	50,000	-	90,000	90,000
TOTAL EXPENDITURES & OTHER USES	<u>857,868,636</u>	<u>906,956,406</u>	<u>931,710,720</u>	<u>24,754,314</u>
Excess Revenues & Other Resources Over Expenditures & Other Uses	<u>(5,089,718)</u>	<u>(63,111,586)</u>	<u>(50,610,512)</u>	<u>12,501,074</u>
Committed for Opening of New Schools -2010	2,497,322	2,059,613	2,059,613	-
Committed for Opening of New Schools - 2014	798,355	5,809,339	5,809,339	-
Committed for Growth and State Revenue Deficits	(24,829,453)	6,662,114	1,210,374	(5,451,740)
Committed for Technology Deployments	7,120,000	5,000,000	5,000,000	-
Assigned for Employee Benefits	1,800,000	3,300,000	3,300,000	-
Assigned for Admin/District Projects	(3,346,762)	2,301,101	2,301,101	-
Assigned for Roofing Projects	-	-	(19,700,000)	(19,700,000)
Assigned for Erate Projects	-	-	(5,922,110)	(5,922,110)
TOTAL RESERVES & DESIGNATED FUND BALANCES	<u>(15,960,538)</u>	<u>25,132,167</u>	<u>(5,941,683)</u>	<u>(31,073,850)</u>
NET OF RESERVES	<u>(21,050,256)</u>	<u>(37,979,419)</u>	<u>(56,552,195)</u>	<u>(18,572,776)</u>
Beginning Fund Balance, September 1 *	171,018,327	192,114,631	192,114,631	-
Estimated Year End Sweep	<u>21,050,256</u>	<u>21,942,205</u>	<u>42,453,644</u>	<u>20,511,439</u>
Ending Fund Balance August 31 *	<u>\$ 171,018,327</u>	<u>\$ 176,077,417</u>	<u>\$ 178,016,080</u>	<u>\$ 1,938,663</u>

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