



Budget Amendment #3

Fiscal Year 2017-18

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

Presented to Board of Trustees
August 28, 2018



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

August 28, 2018

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

RE: FINAL AMENDED BUDGET FOR 2017-18

Attached is the Final Amended Budget for the fiscal year ending August 31, 2018. The Amended Budget includes adjustments authorized by the Board of Trustees 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 21, 2018 meeting.

Respectfully Submitted,

David R. Rastellini
Deputy Superintendent, Business and Finance



Northside Independent School District
Final Budget Amendment
Fiscal Year 2017-18

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 decreases appropriations by \$7,764,607 and increases revenues by \$16,962,925, resulting in a net budgetary fund balance increase of \$24,727,532.

APPROPRIATIONS are being adjusted mostly because of permanent base adjustment decreases of \$12,341,748 to align salary budgets closer to actual salary costs. There are TRS on-behalf increases totaling \$3,946,280 and other various increases totaling \$580,861 for items such as a server data backup replacement solution and the construction of SPARK parks at Colonies North and Burke elementary schools. A one-time \$50,000 other use transfer was made from the general fund to the child nutrition fund for catering.

REVENUES are being adjusted mostly because of a \$10,421,143 increase in local revenue for investment pool earnings of \$9,098,000 and \$1,323,143 in other various local revenue line items. State revenue increased by \$6,732,715 mostly from TRS on-behalf of \$3,946,280, State aid of \$1,702,582, e-rate Texas match of \$1,077,526 and \$6,327 for the TCLEOSE program. Federal revenue decreased a minor amount of \$190,933.

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 net decreased one time by \$1,860,602 for food and utility costs. REVENUE is being decreased by \$1,910,602 and a one time transfer in increase from the general fund for \$50,000 for catering. This will not change the Child Nutrition Fund budgetary fund balance of \$8,971,117.

DEBT SERVICE FUND

APPROPRIATIONS are being increased by \$834,126 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 \$3,166,040. Other sources increased by \$276,951,072 and other uses increased by \$277,991,764 and are the result of current year sales, refundings and remarketings. These adjustments will increase the Debt Service Fund budgetary fund balance by \$1,291,222.

**Northside Independent School District
Budget Amendment #3
Fiscal Year 2017-18**

	T.E.A. REQUIRED			For Information Only		98
	100	240	500	200/300/400	600	
Summary of Estimated Revenues, Appropriated Expenditures, Other Resources, Other Uses and Balances	General Fund	Child Nutrition Fund	Debt Service Fund	Other Special Revenue Fund	Capital Projects Fund	Memorandum Totals
ESTIMATED REVENUES						
5700 Local Revenues	547,717,400	14,680,727	168,726,887	3,248,482	-	734,373,496
5800 State Revenues	315,859,495	298,916	5,967,685	25,393,049	-	347,519,145
5900 Federal Program Revenues	<u>34,171,098</u>	<u>39,970,280</u>	<u>2,560,621</u>	<u>48,607,764</u>	-	<u>125,309,763</u>
5000 TOTAL ESTIMATED REVENUES	<u>897,747,993</u>	<u>54,949,923</u>	<u>177,255,193</u>	<u>77,249,295</u>	-	<u>1,207,202,404</u>
EXPENDITURES						
11 Instruction	547,069,422	-	-	62,741,352	-	609,810,774
12 Instructional Resources and Media Services	12,314,647	-	-	140,658	-	12,455,305
13 Curriculum Development and Instructional Staff Development	17,623,545	-	-	6,058,346	-	23,681,891
21 Instructional Leadership	19,853,024	-	-	2,259,622	-	22,112,646
23 School Leadership	52,852,160	-	-	3,037	-	52,855,197
31 Guidance, Counseling and Evaluation Services	36,008,011	-	-	1,415,226	-	37,423,237
32 Social Work Services	3,294,768	-	-	242,015	-	3,536,783
33 Health Services	9,628,507	-	-	701,510	-	10,330,017
34 Student (Pupil) Transportation	36,122,563	-	-	-	-	36,122,563
35 Food Services	426,585	51,887,545	-	-	-	52,314,130
36 Co-curricular/Extracurricular Activities	23,371,000	-	-	131,255	-	23,502,255
41 General Administration	15,656,395	-	-	-	-	15,656,395
51 Facilities Maintenance and Operations	81,299,168	3,112,378	-	5,380	-	84,416,926
52 Security and Monitoring Services	9,148,074	-	-	252	-	9,148,326
53 Data Processing Services	17,587,773	-	-	-	-	17,587,773
61 Community Services	2,208,969	-	-	3,448,903	-	5,657,872
71 Debt Service	-	-	166,962,651	-	-	166,962,651
81 Facilities Acquisition and Construction	30,425,676	-	-	101,739	126,376,310	156,903,725
95 Payments to Juvenile Justice Alternative Ed. Programs	182,040	-	-	-	-	182,040
99 Other Intergovernmental Charges	<u>5,149,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,149,170</u>
6000 TOTAL - ALL EXPENDITURES	<u>920,221,497</u>	<u>54,999,923</u>	<u>166,962,651</u>	<u>77,249,295</u>	<u>126,376,310</u>	<u>1,345,809,676</u>
1100 Net (Revenues - Expenditures)	<u>(22,473,504)</u>	<u>(50,000)</u>	<u>10,292,542</u>	<u>-</u>	<u>(126,376,310)</u>	<u>(138,607,272)</u>
7000 Other Resources	19,876,035	50,000	276,951,072	-	126,376,310	423,253,417
8000 Other Uses	<u>698,069</u>	<u>-</u>	<u>277,991,764</u>	<u>-</u>	<u>-</u>	<u>278,689,833</u>
9000 Net (Other Resources - Other Uses)	<u>19,177,966</u>	<u>50,000</u>	<u>(1,040,692)</u>	<u>-</u>	<u>126,376,310</u>	<u>144,563,584</u>
1200 Net (1100 + 9000)	(3,295,538)	-	9,251,850	-	-	5,956,312
3600 Beginning Fund Balance, September 1 *	177,920,666	8,971,117	36,149,568	8,870,960	-	231,912,311
Committed for Opening of New Schools - 2010	86,348	-	-	-	-	86,348
Committed for Opening of New Schools - 2014	9,865,640	-	-	-	-	9,865,640
Committed for Growth and State Revenue Deficits	(56,026,934)	-	-	-	-	(56,026,934)
Committed for Technology Deployments	4,201,805	-	-	-	-	4,201,805
Assigned for Employee Benefits	2,500,000	-	-	-	-	2,500,000
Assigned for Admin/District Projects	535,064	-	-	-	-	535,064
Assigned for Roofing Projects	<u>7,063,715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,063,715</u>
3600 Ending Fund Balance August 31 *	<u>\$ 142,850,766</u>	<u>\$ 8,971,117</u>	<u>\$ 45,401,418</u>	<u>\$ 8,870,960</u>	<u>\$ -</u>	<u>\$ 206,094,261</u>

* Does not include nonspendable inventory, committed or assigned funds.

**Northside Independent School District
Recap of General Fund
Fiscal Year 2017-18**

	Final Amended Budget 2016-17	Current Budget 2017-18	Budget Amendment #3 2017-18	Increase (Decrease)
REVENUES & OTHER RESOURCES:				
571X Current Tax Revenues / M&O	\$ 481,730,015	\$ 520,658,768	\$ 521,011,442	\$ 352,674
57XX Other Local Sources	16,089,219	16,637,489	26,705,958	10,068,469
581X State Sources	292,361,183	269,123,004	270,825,586	1,702,582
5831 TRS On Behalf Revenues (Offset)	40,000,000	40,000,000	43,946,280	3,946,280
582X State Program Revenues	211,884	-	1,077,526	1,077,526
583X Other State Revenue	-	3,776	10,103	6,327
59XX Federal Sources, P.L. 874, JR ROTC, & Indirect Costs	2,083,820	2,237,944	2,365,113	127,169
5931 TX Dept. Human Svc - Medicaid	28,624,087	32,124,087	31,805,985	(318,102)
7919 Settlement Proceeds	20,000,000	19,876,035	19,876,035	-
TOTAL REVENUES & OTHER RESOURCES	881,100,208	900,661,103	917,624,028	16,962,925
EXPENDITURES & OTHER USES				
61XX Payroll Costs	740,144,446	746,450,314	734,319,766	(12,130,548)
6144 TRS On Behalf Expenditures (Offset by Revenues)	40,000,000	40,000,000	43,946,280	3,946,280
62XX Purchased & Contracted Services	56,976,304	53,596,595	53,682,112	85,517
63XX Supplies & Materials & Non-Capitalized Equipment	48,514,849	45,455,003	45,209,957	(245,046)
64XX Other Operating Expenses	9,489,261	10,361,657	10,423,391	61,734
66XX Capital Outlay	36,495,860	32,172,535	32,639,991	467,456
89XX Transfer Outs	90,000	648,069	698,069	50,000
TOTAL EXPENDITURES & OTHER USES	931,710,720	928,684,173	920,919,566	(7,764,607)
Excess Revenues & Other Resources Over Expenditures & Other Uses	(50,610,512)	(28,023,070)	(3,295,538)	24,727,532
Committed for Opening of New Schools - 2010	2,059,613	86,348	86,348	-
Committed for Opening of New Schools - 2014	5,809,339	9,865,640	9,865,640	-
Committed for Growth and State Revenue Deficits	1,210,374	(29,410,368)	(56,026,934)	(26,616,566)
Committed for Technology Deployments	5,000,000	4,201,805	4,201,805	-
Assigned for Employee Benefits	3,300,000	2,500,000	2,500,000	-
Assigned for Admin/District Projects	2,301,101	535,064	535,064	-
Assigned for Roofing Projects	(19,700,000)	7,063,715	7,063,715	-
Assigned for Erate Projects	(5,922,110)	-	-	-
TOTAL (TO) FROM RESTRICTED & COMMITTED FUND BALANCES	(5,941,683)	(5,157,796)	(31,774,362)	(26,616,566)
NET OF RESOURCES (USES)	(56,552,195)	(33,180,866)	(35,069,900)	(1,889,034)
Beginning Fund Balance, September 1 *	192,114,631	177,920,666	177,920,666	-
Estimated Year End Sweep	42,453,644	34,680,454	34,466,385	(214,069)
Ending Fund Balance August 31 *	\$ 178,016,080	\$ 179,420,254	\$ 177,317,151	\$ (2,103,103)

* Does not include nonspendable inventory, committed or assigned funds.