



## Budget Amendment #1

Fiscal Year 2018-19

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
SAN ANTONIO, TEXAS

Presented to Board of Trustees  
October 23, 2018



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

October 23, 2018

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

**RE: FIRST AMENDED BUDGET FOR 2018-19**

Attached is the First Amended Budget for the fiscal year ending August 31, 2019. The first budget amendment usually addresses adjustments for carry forward amounts from the prior year and adjustments from enrollment formulas. Additionally, other items will be included for new requests and functional alignments as required for TEA reporting purposes. The Amended Budget includes budget adopted 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 October 23, 2018 meeting.

Respectfully Submitted,

David R. Rastellini  
Deputy Superintendent, Business and Finance



## EXECUTIVE SUMMARY

### NORTHSIDE ISD BUDGET AMENDMENT #1 FISCAL YEAR 2018-19

#### **BUDGET AMENDMENT #1 PROPOSAL**

Budget Amendment #1 reflected adjustments related to base budgets and one-time requests to carry forward budgets for various programs, campuses and departments. This amendment resulted in a net increase in appropriations of \$15,324,625 and a net decrease in revenue of \$6,313,765 for the General Fund. These changes result in a net decrease to the Fund Balance of \$21,638,390.

#### **BASE BUDGET ADJUSTMENT**

Budget Amendment #1 included Base Budget Adjustments resulting in a net decrease of \$1,589,366 in appropriated expenditures. There were 27.5 classroom teacher units removed from the budget for \$1,775,326. Other payroll cost increase totaled \$135,487. Campus formula adjustments include a net budget increase for \$50,473 from enrollment reductions and program formula increases.

#### **ONE-TIME COST ADJUSTMENT**

Budget Amendment #1 included one-time cost adjustments resulting in a net increase to appropriations of \$16,569,551. The increase was mainly attributed to hail damage for \$5,678,728 and carry forward of \$4,270,386 for high school allotment, \$3,373,924 for campus formula and \$2,389,805 for purchase orders. Other one-time increase adjustments include \$445,247 for Texas Association of Public Schools (TAPS) insurance claims and legal services, \$337,362 for start-up carry forward mostly for Mora Elementary School and \$74,099 for special education cameras.

#### **ONE-TIME REVENUE OFFSET**

Budget Amendment #1 included revenue and appropriation adjustments with revenue and expenditure budgets being adjusted by a net \$0 for various programs within our District, such as the teacher placement program, the laptop initiative at Business Careers High School, campus instrument repair, the aquatics swim center and the Texas Commission on Law Enforcement Officer Standards Education (TCLEOSE).

#### **BASE BUDGET REVENUE ADJUSTMENT**

Budget Amendment #1 included a revenue adjustment resulting in a reduction of State Aid to align enrollment estimated in Spring 2018 during budget development with September 2018 base day enrollment counts for \$3,106,706. Also, federal revenue from the Medicaid program is being decreased by \$3,551,499 for changes in reimbursement rates.

#### **BASE BUDGET REALIGNMENT AND ONE-TIME COST REALIGNMENT**

Budget Amendment #1 included various base budget realignments and one-time budget realignments that have no impact on the overall budget. The adjustments are necessary to align existing budgets by TEA function codes with expected transactions.

**Northside Independent School District  
Budget Amendment #1  
Fiscal Year 2018-19**

		<b>T.E.A. REQUIRED</b>			<i>For Information Only</i>		98
		<b>100</b>	<b>240</b>	<b>500</b>	200/300/400	600	
Summary of Estimated Revenues, Appropriated Expenditures, Other Resources, Other Uses and Balances		<b>General Fund</b>	<b>Child Nutrition Fund</b>	<b>Debt Service Fund</b>	Other Special Revenue Fund	Capital Projects Fund	Memorandum Totals
<b>ESTIMATED REVENUES</b>							
5700	Local Revenues	571,515,049	15,180,727	178,968,444	771,827	-	766,436,047
5800	State Revenues	273,965,864	312,594	2,856,144	19,664,851	-	296,799,453
5900	Federal Program Revenues	31,743,553	41,506,677	2,560,621	45,171,952	-	120,982,803
5000	<b>TOTAL ESTIMATED REVENUES</b>	<b>877,224,466</b>	<b>56,999,998</b>	<b>184,385,209</b>	<b>65,608,630</b>	<b>-</b>	<b>1,184,218,303</b>
<b>EXPENDITURES</b>							
11	Instruction	558,164,884	-	-	54,441,003	-	612,605,887
12	Instructional Resources and Media Services	12,583,852	-	-	-	-	12,583,852
13	Curriculum Development and Instructional Staff Development	17,368,870	-	-	5,191,562	-	22,560,432
21	Instructional Leadership	20,932,666	-	-	945,862	-	21,878,528
23	School Leadership	54,470,159	-	-	11,200	-	54,481,359
31	Guidance, Counseling and Evaluation Services	37,446,993	-	-	1,649,157	-	39,096,150
32	Social Work Services	3,628,810	-	-	246,833	-	3,875,643
33	Health Services	9,845,288	-	-	-	-	9,845,288
34	Student (Pupil) Transportation	37,862,053	-	-	-	-	37,862,053
35	Food Services	410,663	53,826,498	-	-	-	54,237,161
36	Co-curricular/Extracurricular Activities	24,131,855	-	-	56,000	-	24,187,855
41	General Administration	14,957,508	-	-	-	-	14,957,508
51	Facilities Maintenance and Operations	83,610,284	3,173,500	-	800	-	86,784,584
52	Security and Monitoring Services	9,285,212	-	-	-	-	9,285,212
53	Data Processing Services	17,909,500	-	-	-	-	17,909,500
61	Community Services	2,073,562	-	-	2,457,979	-	4,531,541
71	Debt Service	-	-	180,279,017	-	-	180,279,017
81	Facilities Acquisition and Construction	17,584,878	-	-	-	184,855,000	202,439,878
93	Payments to Fiscal Agent/Member Dist of Shared Svs Arrange	-	-	-	608,234	-	608,234
95	Payments to Juvenile Justice Alternative Ed. Programs	182,040	-	-	-	-	182,040
99	Other Intergovernmental Charges	5,149,170	-	-	-	-	5,149,170
6000	<b>TOTAL - ALL EXPENDITURES</b>	<b>927,598,247</b>	<b>56,999,998</b>	<b>180,279,017</b>	<b>65,608,630</b>	<b>184,855,000</b>	<b>1,415,340,892</b>
1100	Net (Revenues - Expenditures)	<b>(50,373,781)</b>	<b>-</b>	<b>4,106,192</b>	<b>-</b>	<b>(184,855,000)</b>	<b>(231,122,589)</b>
7000	Other Resources	-	-	-	-	184,855,000	184,855,000
9000	Net (Other Resources - Other Uses)	-	-	-	-	184,855,000	184,855,000
1200	Net (1100 + 9000)	<b>(50,373,781)</b>	<b>-</b>	<b>4,106,192</b>	<b>-</b>	<b>-</b>	<b>(46,267,589)</b>
3600	Beginning Fund Balance, September 1 *	187,586,558	8,971,117	45,401,418	8,870,960	-	250,830,053
	Committed for Opening of New Schools - 2010	151,978	-	-	-	-	151,978
	Committed for Opening of New Schools - 2014	2,944,605	-	-	-	-	2,944,605
	Committed for Opening of New Schools - 2018	200,000	-	-	-	-	200,000
	Committed for Growth and State Revenue Deficits	(5,265,358)	-	-	-	-	(5,265,358)
	Committed for Technology Deployments	4,000,399	-	-	-	-	4,000,399
	Assigned for Employee Benefits	2,648,966	-	-	-	-	2,648,966
	Assigned for Admin/District Projects	74,099	-	-	-	-	74,099
	Assigned for Roofing Projects	15,790,884	-	-	-	-	15,790,884
	Assigned for Erate Projects	542,092	-	-	-	-	542,092
<b>3600</b>	<b>Ending Fund Balance August 31 *</b>	<b>\$ 158,300,442</b>	<b>\$ 8,971,117</b>	<b>\$ 49,507,610</b>	<b>\$ 8,870,960</b>	<b>\$ -</b>	<b>\$ 225,650,129</b>

\* Does not include nonspendable inventory, committed or assigned funds  
Adjusted for Estimated August 31, 2018 Balances

**Northside Independent School District  
Recap of General Operating Fund  
Fiscal Year 2018-19**

	Final Amended Budget 2017-18	Current Budget 2018-19	Budget Amendment #1 2018-19	Increase (Decrease)
<b>REVENUES &amp; OTHER RESOURCES:</b>				
571X Current Tax Revenues / M&O	\$ 521,011,442	\$ 550,874,767	\$ 550,874,767	\$ -
57XX Other Local Sources	26,705,958	20,440,054	20,640,282	200,228
581X State Sources	270,825,586	234,744,732	231,638,026	(3,106,706)
5831 TRS On Behalf Revenues ( Offset )	43,946,280	42,325,500	42,325,500	-
582X State Program Revenues	1,077,526	-	-	-
583X Other State Revenue	10,103	-	2,338	2,338
594X Texas Dept of Human Services - Medicaid	31,805,985	32,942,189	29,390,690	(3,551,499)
59XX Federal Sources, P.L. 874, JR ROTC, & Indirect Costs	2,365,113	2,210,989	2,352,863	141,874
7919 Settlement Proceeds	19,876,035	-	-	-
<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>917,624,028</b>	<b>883,538,231</b>	<b>877,224,466</b>	<b>(6,313,765)</b>
<b>EXPENDITURES &amp; OTHER USES</b>				
61XX Payroll Costs	734,319,766	757,290,235	757,104,206	(186,029)
6144 TRS On Behalf Expenditures (Offset by Revenues)	43,946,280	42,325,500	42,325,500	-
62XX Purchased & Contracted Services	53,682,112	51,465,479	53,522,209	2,056,730
63XX Supplies & Materials & Non-Capitalized Equipment	45,209,957	38,653,908	44,430,547	5,776,639
64XX Other Operating Expenses	10,423,391	9,371,702	10,812,299	1,440,597
66XX Capital Outlay	32,639,991	13,166,798	19,403,486	6,236,688
89XX Transfer Outs	698,069	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>920,919,566</b>	<b>912,273,622</b>	<b>927,598,247</b>	<b>15,324,625</b>
Excess Revenues & Other Resources Over Expenditures & Other Uses	(3,295,538)	(28,735,391)	(50,373,781)	(21,638,390)
Committed for Opening of New Schools - 2010	(134,379)	138,076	151,978	13,902
Committed for Opening of New Schools - 2014	9,506,739	2,621,145	2,944,605	323,460
Committed for Opening of New Schools - 2018	(22,892,705)	200,000	200,000	-
Committed for Growth and State Revenue Deficits	8,791,877	(9,691,099)	(5,265,358)	4,425,741
Committed for Technology Deployments	(24,747,876)	4,000,000	4,000,399	399
Assigned for Employee Benefits	-	2,648,966	2,648,966	-
Assigned for Admin/District Projects	(7,395,501)	-	74,099	74,099
Assigned for Roofing Projects	2,168,005	10,112,156	15,790,884	5,678,728
Assigned for Erate Projects	285,063	-	542,092	542,092
<b>TOTAL (TO) FROM RESTRICTED &amp; COMMITTED FUND BALANCES</b>	<b>(34,418,777)</b>	<b>10,029,244</b>	<b>21,087,665</b>	<b>11,058,421</b>
<b>NET OF RESOURCES (USES)</b>	<b>(37,714,315)</b>	<b>(18,706,147)</b>	<b>(29,286,116)</b>	<b>(10,579,969)</b>
Beginning Fund Balance, September 1 *	177,920,666	187,586,558	187,586,558	-
Estimated Year End Sweep	47,380,207	22,706,461	22,824,100	117,639
<b>Ending Fund Balance August 31 *</b>	<b>\$ 187,586,558</b>	<b>\$ 191,586,872</b>	<b>\$ 181,124,542</b>	<b>\$ (10,462,330)</b>

\* Does not include nonspendable inventory, committed or assigned funds.  
Adjusted for Estimated August 31, 2018 Balances