



FINAL AMENDED BUDGET
FISCAL YEAR 2014 - 15

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

PRESENTED TO 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: FINAL AMENDED 2014-15 BUDGETS

Attached is the Final Amended Budget for the fiscal year ending August 31, 2015. 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 4, 2015 meeting.

A number of these accounts have been adjusted to reflect a fairly accurate ending unreserved fund balance at the close of the 2014-15 fiscal year.

Respectfully Submitted,

David R. Rastellini
Deputy Superintendent for Business and Finance



Northside Independent School District
Final Budget Amendment
Fiscal Year 2014 - 15

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 adjustments related to the base budget, revenue estimates, one-time costs and other revenue offset adjustments. This amendment increases revenue budgets by \$5,209,180, decreases the budget for local delinquent tax revenue by \$3 million, increases appropriations by \$2,916,649 and increases other uses for the transfer of to the Child Nutrition fund of \$325,000 resulting in a net decrease to budgetary fund balance of \$1,032,469.

REVENUE is being adjusted for a decrease in local delinquent tax revenue for \$3 million, an increase of \$1.8 million for Medicaid revenue, an increase of \$1 million for e-rate and a net increase of \$398,280 for miscellaneous items. These items will increase the General Fund budgetary fund balance by \$198,280.

REVENUE OFFSETS net to \$0 because revenue budgets are being increased for the same amount expenditure budgets are being increased. This category includes items such as TRS On-Behalf expenditures for \$1,942,196, and additional Swim Center summer events for \$50,000.

BASE BUDGET is being adjusted mostly because of a \$542,000 appropriation increase for the Pre-K 4 San Antonio program for increasing enrollment. Other increases in the base budget are for a new .5 career and technology staff unit, leadership academy stipends, elementary summer school enrollment, student contest fees and student information forms for \$127,093 for a total base budget increase of \$669,093. Also, salary function codes are being aligned with actual payroll costs during 2014-15 for a net effect of \$0.

ONE-TIME COST adjustments include items totaling \$550,000 for the 2014-15 budget but not future years. Most of this adjustment is attributed to a \$325,000 transfer to the Child Nutrition Fund for meal equity and catering and \$225,000 to replace the roof at Central Office Bldg D that was damaged during the Memorial Day floods. Function code alignment requests from various campuses and departments that net to \$0 are also included in this one-time cost category.

CHILD NUTRITION FUND

ONE-TIME COSTS are being adjusted for an increase in other resources for a total of \$325,000 from the General Fund for catering and meal equity. This will increase the Child Nutrition Fund budgetary fund balance by \$325,000.

DEBT SERVICE FUND

REVENUE is being adjusted for a decrease in local delinquent tax revenue for \$1,000,000. The expenditure budget is being increased by \$300,000. Other resources increased by \$121,270,000 and other uses increased by \$120,340,000. These adjustments will decrease the Debt Service Fund budgetary fund balance by \$370,000.



EXECUTIVE SUMMARY

NORTHSIDE ISD
BUDGET AMENDMENT #2
FY 2014-2015

BUDGET AMENDMENT #2 PROPOSAL

Budget Amendment #2 reflected adjustments related to increased revenue for the Learning Tree after-school enrichment program and increased appropriations for various programs, campuses and departments. Budgeted appropriations were reduced overall for one time costs. This amendment resulted in a net increase in appropriations of \$110,505 and a net increase in revenue sources of \$640,102 for the general fund for a net

increase in fund balance of \$529,597.

BASE BUDGET ADJUSTMENT

STAFFING UNITS:

Budget Amendment #2 included Base Budget Adjustments resulting in a net impact of \$0. There were 3 positions added to the base budget which included an Assistant Director of Compensation, a Human Resources Specialist/Technician, and a Leaver Clerk being funded from anticipated remaining balances. In addition, there was 1 special education teacher position that changed from an instructional leadership role to an instructional role.

ONE-TIME COSTS

Budget Amendment #2 included one-time cost adjustments resulting in a net decrease to appropriations of \$529,597. The decrease was mainly attributed to \$928,804 reduction for middle school calculators that were purchased from 2013-14 IMA allocations. Appropriation increases of \$182,000 for concept-based curriculum and \$123,060 for middle school art programs are also being requested at this time, along with other various requests totaling \$94,147. Functional alignment requests from various campuses and departments that net to \$0 are also included in this one-time cost category.

REVENUE OFFSET

Budget Amendment #2 included revenue and appropriation increases of \$640,102 for the Learning Tree after-school enrichment program. The summer school program will be expanding during the school year and the summer of 2015 and \$640,102 is expected in increased revenues and expenditures.



EXECUTIVE SUMMARY

NORTHSIDE ISD BUDGET AMENDMENT FY 2014-2015

BUDGET AMENDMENT #1 PROPOSAL

Budget Amendment #1 reflected adjustments for carryover of appropriations because of commitments made against the budget for goods not received and services not completed as of August 31, 2014. In addition, adjustments to campus-based formula accounts were included to accommodate the increase in student enrollment. The amendment increased appropriations by \$8,489,896 and the net impact in fund balance was a decrease of \$7,639,014.

BASE BUDGET:

STAFFING UNITS:

Budget Amendment #1 included Base Budget Adjustments resulting in a net impact decrease of \$375,823. There were 3 positions added to base budget which included an administrative intern and two elementary school clerks. In addition, there were (14.36) classroom teacher positions reduced resulting in an overall decrease of (11.36) base budget staff positions.

ADJUSTMENTS AND REALIGNMENT:

Budget Amendment #1 included enrollment adjustments of \$132,755, school security and education software (Learning List) of \$25,000 each, high school allotment base budget adjustments of \$168,350, and other miscellaneous adjustments.

ONE-TIME COSTS:

Budget Amendment #1 included one-time cost adjustments resulting in a net increase of \$8,014,837. The increase was attributed to purchase order carry-forward appropriations of \$1,503,520; start-up fund carry forwards for Bernal Middle School and Ellison Elementary School of \$622,416; campus formula and authorized school business carry forward of \$2,636,328; high school allotment carry forward of \$2,607,391; and other miscellaneous one-time costs.

REVENUE OFFSET:

Budget Amendment #1 included revenue and appropriation adjustments of \$347,369 for the laptop initiative and \$210,000 from e-rate funding for hardware for redundancy server. Other miscellaneous projects, such as supplemental pre-kindergarten and the swim center, are also included.

**Northside Independent School District
FINAL BUDGET AMENDMENT
Fiscal Year 2014 - 15**

		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
Summary of Estimated Revenues, Appropriated Expenditures, Other Resources, Other Uses and Balances							
ESTIMATED REVENUES							
5700	Local Revenues	\$ 408,264,405	\$ 19,440,658	\$ 126,635,647	\$ 1,788,555	\$ 968,259	\$ 557,097,524
5800	State Revenues	376,871,175	300,000	-	26,152,155	-	403,323,330
5900	Federal Program Revenues	19,690,471	36,094,883	2,549,631	53,730,372	-	112,065,357
5000	TOTAL ESTIMATED REVENUES	<u>804,826,051</u>	<u>55,835,541</u>	<u>129,185,278</u>	<u>81,671,082</u>	<u>968,259</u>	<u>1,072,486,211</u>
EXPENDITURES							
11	Instruction	502,275,057	-	-	68,027,485	-	570,302,542
12	Instructional Resources and Media Services	11,750,895	-	-	88,834	-	11,839,729
13	Curriculum Development and Instructional Staff Development	17,240,162	-	-	6,009,350	-	23,249,512
21	Instructional Leadership	18,295,677	-	-	2,649,563	-	20,945,240
23	School Leadership	48,347,067	-	-	33,564	-	48,380,631
31	Guidance, Counseling and Evaluation Services	31,402,732	-	-	1,509,911	-	32,912,643
32	Social Work Services	3,489,550	-	-	204,804	-	3,694,354
33	Health Services	8,748,797	-	-	125,334	-	8,874,131
34	Student (Pupil) Transportation	31,345,590	-	-	14,195	-	31,359,785
35	Food Services	499,665	53,251,387	-	-	-	53,751,052
36	Cocurricular/Extracurricular Activities	20,278,410	-	-	42,951	-	20,321,361
41	General Administration	12,997,300	-	-	-	-	12,997,300
51	Facilities Maintenance and Operations	69,065,424	2,584,154	-	206,845	-	71,856,423
52	Security and Monitoring Services	7,805,281	-	-	3,131	-	7,808,412
53	Data Processing Services	13,346,810	-	-	-	-	13,346,810
61	Community Services	8,900,313	-	-	2,755,115	-	11,655,428
71	Debt Service	-	-	133,303,149	-	-	133,303,149
81	Facilities Acquisition and Construction	1,597,175	-	-	-	316,684,697	318,281,872
93	Payments to Fiscal Agent/Member Dist of Shared Svs Arrange	-	-	-	-	-	-
95	Payments to Juvenile Justice Alternative Ed. Programs	482,040	-	-	-	-	482,040
99	Other Intergovernmental Charges	3,883,693	-	-	-	-	3,883,693
6000	TOTAL - ALL EXPENDITURES	<u>811,751,638</u>	<u>55,835,541</u>	<u>133,303,149</u>	<u>81,671,082</u>	<u>316,684,697</u>	<u>1,399,246,107</u>
1100	Net (Revenues - Expenditures)	<u>(6,925,587)</u>	<u>-</u>	<u>(4,117,871)</u>	<u>-</u>	<u>(315,716,438)</u>	<u>(326,759,896)</u>
7000	Other Resources	-	325,000	128,270,000	-	196,374,890	324,969,890
8000	Other Uses	5,325,000	-	120,340,000	-	928,861	126,593,861
9000	Net (Other Resources - Other Uses)	<u>(5,325,000)</u>	<u>325,000</u>	<u>7,930,000</u>	<u>-</u>	<u>195,446,029</u>	<u>198,376,029</u>
1200	Net (1100 + 9000)	(12,250,587)	325,000	3,812,129	-	(120,270,409)	(128,383,867)
3600	Beginning Fund Balance, September 1 *	169,260,748	11,874,468	25,286,319	113,735	120,270,409	326,805,679
	Committed for Opening of New Schools - 2014	-	-	-	-	-	-
	Assigned for Debt Service	5,000,000	-	-	-	-	5,000,000
	Assigned for Title I Reserve	-	-	-	-	-	-
	Assigned for Federal Program Cuts	-	-	-	-	-	-
	Committed for Growth and State Revenue Deficits	(25,573,567)	-	-	-	-	(25,573,567)
	Committed for Technology Deployments	6,000,000	-	-	-	-	6,000,000
	Committed for Opening of New Schools -2010	4,566,854	-	-	-	-	4,566,854
	Assigned for Maintenance of Effort	-	-	-	-	-	-
	Assigned for Employee Benefits	(3,200,000)	-	-	-	-	(3,200,000)
3600	Ending Fund Balance August 31 *	<u>\$ 143,803,448</u>	<u>\$ 12,199,468</u>	<u>\$ 29,098,448</u>	<u>\$ 113,735</u>	<u>\$ -</u>	<u>\$ 185,215,099</u>

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

Northside Independent School District
RECAP OF GENERAL OPERATING FUND
Fiscal Year 2014 - 15

	Final Amended Budget 2013 - 14	Current Budget 2014 - 15	Budget Final Amendment 2014 - 15	Increase (Decrease)
REVENUES & OTHER RESOURCES:				
57XX Current Tax Revenues / M&O	\$ 370,403,775	\$ 395,556,837	\$ 392,556,837	\$ (3,000,000)
57XX Other Local Sources	12,762,690	14,483,864	15,707,568	1,223,704
58XX State Sources	330,009,196	339,588,648	339,831,928	243,280
58XX TRS On Behalf Revenues (Offset)	33,778,480	34,888,139	36,830,335	1,942,196
58XX Other State Revenue	1,310,002	208,912	208,912	-
59XX Federal Sources, P.L. 874, JR ROTC, & Indirect Costs	2,009,610	2,009,610	2,009,610	-
59XX TX Dept Human Svc - Medicaid	<u>15,890,392</u>	<u>15,880,861</u>	<u>17,680,861</u>	<u>1,800,000</u>
TOTAL REVENUES & OTHER RESOURCES	<u>766,164,145</u>	<u>802,616,871</u>	<u>804,826,051</u>	<u>2,209,180</u>
EXPENDITURES & OTHER USES				
61XX Payroll Costs	633,647,720	673,759,456	673,857,360	97,904
61XX TRS On Behalf Expenditures (Offset by Revenues)	34,888,139	34,888,139	36,830,335	1,942,196
62XX Purchased & Contracted Services	41,718,847	43,462,081	44,248,616	786,535
63XX Supplies & Materials & Non-Capitalized Equipment	35,849,560	45,647,904	45,648,418	514
64XX Other Operating Expenses	6,229,794	8,028,448	8,117,948	89,500
66XX Capital Outlay	2,394,586	3,048,961	3,048,961	-
89XX Transfer to Child Nutrition Fund	500,000	-	325,000	325,000
89XX Transfer to Debt Service Fund	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>
TOTAL EXPENDITURES & OTHER USES	<u>760,228,646</u>	<u>813,834,989</u>	<u>817,076,638</u>	<u>3,241,649</u>
Excess Revenues & Other Resources Over Expenditures & Other Uses	<u>5,935,499</u>	<u>(11,218,118)</u>	<u>(12,250,587)</u>	<u>(1,032,469)</u>
Committed for Opening of New Schools - 2014	(18,562,131)	-	-	-
Assigned for Debt Service	(4,000,000)	5,000,000	5,000,000	-
Assigned for Title I Reserve	1,630,322	1,468,670	-	(1,468,670)
Assigned for Federal Program Cuts	523,148	1,028,380	-	(1,028,380)
Committed for Growth and State Revenue Deficits	(12,723,229)	(41,604,676)	(25,573,567)	16,031,109
Committed for Technology Deployments	-	6,000,000	6,000,000	-
Committed for Opening of New Schools -2010	6,909,777	4,566,854	4,566,854	-
Assigned for Maintenance of Effort	-	4,657,356	-	(4,657,356)
Assigned for Employee Benefits	<u>1,800,000</u>	<u>1,800,000</u>	<u>(3,200,000)</u>	<u>(5,000,000)</u>
TOTAL RESERVES & DESIGNATED FUND BALANCES	<u>(24,422,113)</u>	<u>(17,083,416)</u>	<u>(13,206,713)</u>	<u>3,876,703</u>
NET OF RESERVES	<u>(18,486,614)</u>	<u>(28,301,534)</u>	<u>(25,457,300)</u>	<u>2,844,234</u>
Beginning Fund Balance, September 1 *	163,671,850	169,260,748	169,260,748	-
Estimated Year End Sweep	18,486,614	19,868,402	19,868,402	-
Ending Fund Balance August 31 *	<u>\$ 163,671,850</u>	<u>\$ 160,827,616</u>	<u>\$ 163,671,850</u>	<u>\$ 2,844,234</u>

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

Northside Independent School District
Final Budget Amendment
Fiscal Year 2014 - 15

GENERAL FUND

BUDGET ITEM	Budget Amendment Description	Fn	Fn Description	Units	Amount
REVENUE ADJUSTMENT	Delinquent Local Tax Collections Decrease (\$1.9 Base Adj + \$1.1 One-Time Adj)	00	Revenue		3,000,000
	LPG Fuel Credit	00	Revenue		(400,000)
	E-Rate Reimbursements	00	Revenue		(1,000,000)
	Other Local Revenues	00	Revenue		245,000
	State Foundation and Per Capita Revenues	00	Revenue		(243,280)
	Medicaid Revenue	00	Revenue		(1,800,000)
REVENUE ADJUSTMENT TOTAL					(198,280)
BASE BUDGET ADJUSTMENT	Administration - Student Information Forms	41	General Admin		4,000
	Career and Technology Specialist	21	Instruc Leadership	0.50	40,473
	Elementary Summer School - Enrollment Increase	11	Instruction		31,620
	Northside Leadership Academy Stipends	21	Instruc Leadership		36,000
	Pre-K for SA - Enrollment Increase	99	Intergovernmental		542,000
	Student Contest Increase- Secondary Instruction	36	Extracurricular Activities		15,000
	Salary Alignment	11	Instruction		(1,433,485)
		21	Instruc Leadership		196,865
		23	School Leadership		(550,000)
		31	Guidance, Couns & Eval		(400,000)
		33	Health Services		11,109
		34	Student Transportation		1,821,266
		36	Extracurricular Activities		399,836
		51	Facilities Maint & Oper		(400,000)
		52	Security Services		294,726
		53	Data Processing Svcs		59,683
	Salary Alignment - Bilingual - Testing Clerks	21	Instruc Leadership	(3.00)	(72,803)
		31	Guidance, Couns & Eval	3.00	72,803
	Salary Alignment - Instructional Specialist - Dyslexia	13	Curr & Instr Staff Dev	(1.00)	(75,000)
		21	Instruc Leadership	1.00	75,000
	Salary Alignment - Pupil Personnel - Secretary Reclassification	21	Instruc Leadership	(1.00)	(24,866)
		32	Social Work Svcs	1.00	24,866
	Salary Alignment - Student Success Advisory/Teacher - Clark HS	11	Instruction	(1.00)	(58,156)
		31	Guidance, Couns & Eval	1.00	58,156
BASE BUDGET ADJUSTMENT Total				0.50	669,093
ONE TIME COSTS	Central Office Roof Repairs - Building D	81	Facilities & Construction		225,000
	Child Nutrition Services - Catering Transfer Out	00	Other Uses		50,000
	Child Nutrition Services - Meal Equity Transfer Out	00	Other Uses		275,000
	Functional Alignment	11	Instruction		(1,914,739)
		12	Instruc Res & Media		10,571
		13	Curr & Instr Staff Dev		18,556
		21	Instruc Leadership		1,600
		23	School Leadership		(358)
		31	Guidance, Couns & Eval		9,970
		32	Social Work Svcs		400,000
		35	Child Nutrition Services		75,000
		36	Extracurricular Activities		551,842

Northside Independent School District
Final Budget Amendment
Fiscal Year 2014 - 15

BUDGET ITEM	Budget Amendment Description	Fn	Fn Description	Units	Amount
		41	General Admin		85,058
		51	Facilities Maint & Oper		406,571
		52	Security Services		6,274
		53	Data Processing Svcs		315,929
		61	Community Svcs		5,726
		81	Facilities & Construction		(272,000)
		95	Alternative Programs		300,000
ONE TIME COSTS Total					550,000
REVENUE OFFSET	Band and Orchestra Usage Repair Fees - Revenue Offset	00	Revenue		(15,354)
		11	Instruction		15,354
	Pre-K for SA - Payroll Reimbursement	00	Revenue		(3,350)
		21	Instruc Leadership		3,350
	Swim Center - Summer Events - Revenue Offset	00	Revenue		(50,000)
		61	Community Svcs		50,000
	TRS On-Behalf Increase - Revenue Offset	00	Revenue		(1,942,196)
		11	Instruction		1,394,686
		12	Instruc Res & Media		19,848
		13	Curr & Instr Staff Dev		44,608
		21	Instruc Leadership		48,512
		23	School Leadership		137,056
		31	Guidance, Couns & Eval		79,331
		32	Social Work Svcs		6,456
		33	Health Services		19,162
		34	Student Transportation		(48,818)
		36	Extracurricular Activities		25,633
		41	General Admin		23,263
		51	Facilities Maint & Oper		137,436
		52	Security Services		17,849
		53	Data Processing Svcs		26,251
		61	Community Svcs		7,050
		81	Facilities & Construction		3,873
REVENUE OFFSET Total					0
GENERAL FUND Grand Total				0.50	1,020,813
CHILD NUTRITION FUND					
BUDGET ITEM	Budget Amendment Description	Fn	Fn Description	Units	Amount
ONE TIME COSTS	Child Nutrition Services - Catering Transfer In	00	Other Resources		(50,000)
	Child Nutrition Services - Meal Equity Transfer In	00	Other Resources		(275,000)
ONE TIME COSTS Total					(325,000)
CHILD NUTRITION FUND Grand Total				0.00	(325,000)
DEBT SERVICE FUND					
BUDGET ITEM	Budget Amendment Description	Fn	Fn Description	Units	Amount
REVENUE ADJUSTMENT	Delinquent Local Tax Collections Decrease (\$600k Base Adj + \$400k One-Time Adj)	00	Revenue		1,000,000
	Sale of Bonds	00	Other Resources		(121,270,000)

Northside Independent School District
 Final Budget Amendment
 Fiscal Year 2014 - 15

BUDGET ITEM	Budget Amendment Description	Fn	Fn Description	Units	Amount
REVENUE ADJUSTMENT Total					(120,270,000)
ONE TIME COSTS	Cost of Issuance and Other Fees	71	Debt Service		300,000
	Sale of Bonds	00	Other Uses		120,340,000
ONE TIME COSTS Total					120,640,000
DEBT SERVICE FUND Grand Total				0.00	370,000