



**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
<b>ESTIMATED REVENUES</b>							
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	<b>TOTAL ESTIMATED REVENUES</b>	<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>
<b>EXPENDITURES</b>							
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	<b>TOTAL - ALL EXPENDITURES</b>	<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	<b>Ending Fund Balance August 31 *</b>	<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
<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>		<u>804,826,051</u>	<u>835,975,719</u>	<u>852,778,918</u>	<u>16,803,199</u>
<b>EXPENDITURES &amp; OTHER USES</b>					
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)
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<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)
<b>TOTAL RESERVES &amp; DESIGNATED FUND BALANCES</b>		<u>(13,206,713)</u>	<u>2,101,708</u>	<u>(15,960,538)</u>	<u>(18,062,246)</u>
<b>NET OF RESERVES</b>		<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
<b>Ending Fund Balance August 31 *</b>		<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.

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

**GENERAL FUND**

BUDGET TYPE	AMD.SOURCE	Budget Amendment Description	Fn	Fn Description	Units	Amount
ADJUSTMENT	BASE BUDGET ADJUSTMENT	Pre-K 4 SA	99	Other Intergovernmental		463,877.00
		<b>Pre-K 4 SA Total</b>				<b>463,877.00</b>
		2015-16 Position Changes	11	Instruction	0.00	(4,983.00)
			21	Instruc Leadership	(1.00)	(43,719.00)
			23	School Leadership	(2.00)	(122,211.00)
			32	Social Work Svcs	0.00	(3,545.00)
			34	Student Transportation	(1.00)	(25,224.00)
			41	General Admin	0.00	9,894.00
			51	Facilities Maint & Oper	(1.00)	(62,253.00)
			53	Data Processing Svcs	(1.00)	(49,842.00)
		<b>2015-16 Position Changes Total</b>			<b>(6.00)</b>	<b>(301,883.00)</b>
	<b>BASE BUDGET ADJUSTMENT Total</b>				<b>(6.00)</b>	<b>161,994.00</b>
	ONE TIME COST	Hail Damage Repair	81	Facilities & Construction		49,500.00
		<b>Hail Damage Repair Total</b>				<b>49,500.00</b>
		Technology Deployment	11	Instruction		1,120,000.00
		<b>Technology Deployment Total</b>				<b>1,120,000.00</b>
		Remove Transfer Out to Debt Service	00	Transfer Out		(5,000,000.00)
		<b>Remove Transfer Out to Debt Service Total</b>				<b>(5,000,000.00)</b>
		Conterra Contract	81	Facilities & Construction		82,696.00
		<b>Conterra Contract Total</b>				<b>82,696.00</b>
		Special Education Camera Technology	52	Security Services		429,550.00
		<b>Special Education Camera Technology Total</b>				<b>429,550.00</b>
		Child Nutrition Catering Transfer	00	Transfer Out		50,000.00
		<b>Child Nutrition Catering Transfer</b>				<b>50,000.00</b>
	<b>ONE TIME COST Total</b>					<b>(3,268,254.00)</b>
<b>ADJUSTMENT Total</b>					<b>(6.00)</b>	<b>(3,106,260.00)</b>
REVENUE ADJUSTMENT	BASE BUDGET ADJUSTMENT	Medicaid Revenue	00	Revenue		(3,200,000.00)
		<b>Medicaid Revenue Total</b>				<b>(3,200,000.00)</b>
		State Foundation and Per Capita Revenues	00	Revenue		(5,369,419.00)
		<b>State Foundation and Per Capita Revenues Total</b>				<b>(5,369,419.00)</b>
	<b>BASE BUDGET ADJUSTMENT Total</b>					<b>(8,569,419.00)</b>
	ONE TIME COST	Hail Damage Claims	00	Revenue		(5,000,000.00)
		<b>Hail Damage Claims Total</b>				<b>(5,000,000.00)</b>
	<b>ONE TIME COST Total</b>					<b>(5,000,000.00)</b>
<b>REVENUE ADJUSTMENT Total</b>						<b>(13,569,419.00)</b>
REVENUE OFFSET	BASE BUDGET ADJUSTMENT	TRS on Behalf	00	Revenue		(3,169,665.00)
			11	Instruction		2,061,859.00
			12	Instruc Res & Media		37,438.00
			13	Curr & Instr Staff Dev		64,806.00
			21	Instruc Leadership		67,377.00
			23	School Leadership		197,990.00
			31	Guidance, Couns & Eval		147,068.00
			32	Social Work Svcs		9,533.00
			33	Health Services		36,576.00
			34	Student Transportation		151,237.00
			35	Child Nutrition		34,737.00
			36	Extracurricular Activities		57,501.00
			41	General Admin		41,531.00
			51	Facilities Maint & Oper		155,147.00
			52	Security Services		29,156.00
			53	Data Processing Svcs		35,419.00
			61	Community Svcs		30,206.00
			81	Facilities & Construction		12,084.00

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

BUDGET TYPE	AMD.SOURCE	Budget Amendment Description	Fn	Fn Description	Units	Amount
		<b>TRS on Behalf Total</b>				<b>0.00</b>
		<b>BASE BUDGET ADJUSTMENT Total</b>				<b>0.00</b>
	ONE TIME COST	Head Start - Playground - Revenue Offset	00	Revenue		(64,115.00)
	ONE TIME COST		51	Facilities Maint & Oper		64,115.00
		<b>Head Start - Playground - Revenue Offset Total</b>				<b>0.00</b>
		<b>ONE TIME COST Total</b>				<b>0.00</b>
		<b>REVENUE OFFSET Total</b>				<b>0.00</b>
REALIGNMENT	BASE BUDGET ADJUSTMENT	Functional Alignment	11	Instruction		(206,766.00)
			12	Instruc Res & Media		14,073.00
			13	Curr & Instr Staff Dev		8,932.00
			21	Instruc Leadership	0.00	32,751.00
			23	School Leadership		51,332.00
			31	Guidance, Couns & Eval	0.00	85,419.00
			32	Social Work Svcs		2,641.00
			33	Health Services		11,618.00
		<b>Functional Alignment Total</b>			<b>0.00</b>	<b>0.00</b>
		<b>BASE BUDGET ADJUSTMENT Total</b>			<b>0.00</b>	<b>0.00</b>
	ONE TIME COST	Functional Alignment	11	Instruction		(266,530.00)
			12	Instruc Leadership		(25,000.00)
			13	Curr & Instr Staff Dev		976.00
			21	Instruc Leadership		13,266.00
			23	School Leadership		(1,089.00)
			31	Guidance, Couns & Eval		89,031.00
			32	Social Work Svcs		(10,372.00)
			34	Student Transportation		200.00
			36	Extracurricular Activities		87,912.00
			41	General Admin		10,025.00
			51	Facilities Maint & Oper		(6,000.00)
			53	Data Processing Svcs		(77,624.00)
			61	Community Svcs		27,245.00
			81	Facilities & Construction		90,000.00
			95	Alternative Programs		67,960.00
		<b>Functional Alignment Total</b>				<b>0.00</b>
		<b>ONE TIME COST Total</b>				<b>0.00</b>
		<b>REALIGNMENT Total</b>			<b>0.00</b>	<b>0.00</b>
		<b>Grand Total</b>			<b>(6.00)</b>	<b>(16,675,679.00)</b>

**CHILD NUTRITION FUND**

BUDGET TYPE	AMD.SOURCE	Budget Amendment Description	Fn	Fn Description	Units	Amount
ADJUSTMENT	ONE TIME COST ADJUSTMENT	Revenue	00	Revenue		2,454,044.00
		Food Costs	35	Child Nutrition		936,977.00
		Utility Costs	51	Facilities Maint & Oper		158,979.00
		Warehouse Costs	81	Facilities & Construction		190,000.00
		Catering Transfer	00	Revenue		(50,000.00)
		<b>Grand Total</b>				<b>3,690,000.00</b>

**DEBT SERVICE FUND**

BUDGET TYPE	AMD.SOURCE	Budget Amendment Description	Fn	Fn Description	Units	Amount
ADJUSTMENT	ONE TIME COST ADJUSTMENT	Debt Service	00	Revenue		(1,593,233.00)
			00	Other Resources		(153,285,500.00)
			00	Other Uses		160,715,000.00
			71	Debt Service		(2,191,813.00)
		<b>Grand Total</b>				<b>3,644,454.00</b>