



Budget Amendment #1

Fiscal Year 2017-18

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

Presented to Board of Trustees
October 24, 2017



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

October 24, 2017

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

RE: FIRST AMENDED BUDGET FOR 2017-18

Attached is the First Amended Budget for the fiscal year ending August 31, 2018. The first budget amendment usual 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 24, 2017 meeting.

Respectfully Submitted,

David R. Rastellini
Deputy Superintendent, Business and Finance



EXECUTIVE SUMMARY

NORTHSIDE ISD
BUDGET AMENDMENT #1
FISCAL YEAR 2017-18

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 \$17,071,558 and a net increase in revenue of \$13,430,912 for the General Fund. These changes result in a net decrease to the Fund Balance of \$3,640,646.

BASE BUDGET ADJUSTMENT

Budget Amendment #1 included Base Budget Adjustments resulting in a net decrease of \$3,149,238 in appropriated expenditures. There were 55.2 classroom teacher units removed from the budget for \$3,472,765. In addition, five licensed vocational nurses, three campus clerks and an assessment support technician for \$287,742 were removed, along with a campus formula adjustment based on enrollment for \$98,031. An increase in property insurance of \$700,000 is also being requested as well as \$9,300 for maintaining website compliance.

BASE BUDGET REALIGNMENT

Budget Amendment #1 included Base Budget Realignments that have no impact on the overall budget.

ONE-TIME COSTS

Budget Amendment #1 included one-time cost adjustments resulting in a net increase to appropriations of \$18,569,543. The increase was mainly attributed to hail damage for \$4,324,131 and carry forward of \$3,994,004 for high school allotment, \$3,312,429 for campus formula and \$2,392,505 for purchase orders. Other various one-time requests included the Capex payments for Contrerra wide-area-network dark fiber contract and start-up and e-rate carry forward funds.

ONE-TIME COSTS REALIGNMENT

Budget Amendment #1 included one-time cost realignment that have no impact on the overall budget. There were various campus and department requests to align the budget by function code for transactions that will only occur during 2017-18.

REVENUE ADJUSTMENT

Budget Amendment #1 included a revenue adjustment resulting in a reduction of State Aid to align enrollment estimated in the Spring of 2017 during budget development with September 2017 base day enrollment counts for \$3,220,341. Another State aid revenue adjustment is being requested to increase State aid revenue by \$15 million as a result of prior years' property value tax audits.

REVENUE OFFSET

Budget Amendment #1 included revenue and appropriation adjustments with revenue and expenditure budgets being adjusted by a net \$0 for a \$1.2 million repair remediation at the natatorium and various programs within our District, such as the laptop initiative at Business Careers High School, the teacher placement program and the aquatics swim center.

Northside Independent School District
Budget Amendment #1
Fiscal Year 2017-18

| BUDGET TYPE | AMD.SOURCE | Budget Amendment Description | Fn | Fn Description | Units | Amount | |
|------------------------------------|--|---|--------------------------------------|----------------------------|----------------------------|---------------------|-------------------------------|
| ADJUSTMENT | BASE BUDGET | Licensed Vocational Nurses | 33 | Health Services | (5.00) | (164,810.00) | |
| | | Property Insurance Renewal | 51 | Facilities Maint & Oper | | 700,000.00 | |
| | | 17-18 Campus Clerk Reduction | 23 | School Leadership | (3.00) | (64,602.00) | |
| | | Classroom Teacher Adjustment | 11 | Instruction | (55.20) | (3,472,765.00) | |
| | | Enrollment Adjustment | 11 | Instruction | | (35,915.00) | |
| | | | 12 | Instruc Res & Media | | (9,579.00) | |
| | | | 13 | Curr & Instr Staff Dev | | (29,681.00) | |
| | | | 23 | School Leadership | | (22,856.00) | |
| | | Enrollment Adjustment Total | | | | | (98,031.00) |
| | | Assessment Support Technician | 13 | Curr & Instr Staff Dev | (1.00) | (62,958.00) | |
| | | | 21 | Instruc Leadership | 0.00 | 4,628.00 | |
| | | Assessment Support Technician Total | | | | | (1.00) (58,330.00) |
| | | Web Audit and Remediation (See also One Time Cost Adjustment) | 41 | General Admin | | 9,300.00 | |
| | | BASE BUDGET Total | | | | | (64.20) (3,149,238.00) |
| | | ONE TIME COST | Web Audit and Remediation | 41 | General Admin | | 21,200.00 |
| | | | 2016 Hail Damage | 36 | Extracurricular Activities | | 12,972.00 |
| | | | | 81 | Facilities & Construction | | 4,311,159.00 |
| | | | 2016 Hail Damage Total | | | | 4,324,131.00 |
| | | | Athletic Upgrades | 81 | Facilities & Construction | | 30,000.00 |
| | | | Kavoussi & Associates Audit Invoices | 41 | General Admin | | 600,000.00 |
| | | | Capex Pymt for Conterra WAN Contract | 81 | Facilities & Construction | | 1,442,647.00 |
| | | | Purchase Order Carryforward | 11 | Instruction | | 240,847.00 |
| | | | | 12 | Instruc Res & Media | | 4,177.00 |
| | | | 13 | Curr & Instr Staff Dev | | 29,228.00 | |
| | | | 21 | Instruc Leadership | | 40,139.00 | |
| | | | 23 | School Leadership | | 6,828.00 | |
| | | | 31 | Guidance, Couns & Eval | | 27,290.00 | |
| | | | 32 | Social Work Svcs | | 4,538.00 | |
| | | | 33 | Health Services | | 1,299.00 | |
| | | | 34 | Student Transportation | | 1,444.00 | |
| | | | 36 | Extracurricular Activities | | 636,693.00 | |
| | | | 41 | General Admin | | 133,761.00 | |
| | | | 51 | Facilities Maint & Oper | | 549,540.00 | |
| | | | 52 | Security Services | | 15,369.00 | |
| | | | 53 | Data Processing Svcs | | 212,904.00 | |
| | | | 61 | Community Svcs | | 300.00 | |
| | | | 81 | Facilities & Construction | | 488,148.00 | |
| | Purchase Order Carryforward Total | | | | | 2,392,505.00 | |
| | E-Rate Purchase Order Carryforward | 53 | Data Processing Svcs | | 881,116.00 | | |
| | Special Education Camera Purchase Order Carryforward | 52 | Security Services | | 19,403.00 | | |
| | Technology Deployment Purchase Order Carryforward | 11 | Instruction | | 201,805.00 | | |
| | Start-up Carryforward | 11 | Instruction | | 972,861.00 | | |
| | | 12 | Instruc Res & Media | | 25,782.00 | | |
| | | 13 | Curr & Instr Staff Dev | | 2,500.00 | | |
| | | 23 | School Leadership | | 17,808.00 | | |
| | 31 | Guidance, Couns & Eval | | 18,622.00 | | | |
| | 33 | Health Services | | 10,046.00 | | | |
| | 36 | Extracurricular Activities | | 292,606.00 | | | |
| | 51 | Facilities Maint & Oper | | 9,133.00 | | | |
| | 52 | Security Services | | 945.00 | | | |
| Start-up Carryforward Total | | | | | 1,350,303.00 | | |
| High School Allotment Carryforward | 11 | Instruction | | 2,105,464.00 | | | |
| | 12 | Instruc Res & Media | | 7,700.00 | | | |
| | 13 | Curr & Instr Staff Dev | | 459,045.00 | | | |

Northside Independent School District
Budget Amendment #1
Fiscal Year 2017-18

| BUDGET TYPE | AMD.SOURCE | Budget Amendment Description | Fn | Fn Description | Units | Amount | |
|--|-------------------------|---|---|----------------------------|------------------------|------------------------|----------------------|
| | | High School Allotment Carryforward | 21 | Instruc Leadership | | 46,953.00 | |
| | | | 31 | Guidance, Couns & Eval | | 1,230,215.00 | |
| | | | 32 | Social Work Svcs | | 116,139.00 | |
| | | | 34 | Student Transportation | | (2,000.00) | |
| | | | 61 | Community Svcs | | 30,488.00 | |
| | | | High School Allotment Carryforward Total | | | 3,994,004.00 | |
| | | | Campus Formula Carryforward | 11 | Instruction | | 2,441,372.00 |
| | | | | 12 | Instruc Res & Media | | 61,993.00 |
| | | | | 13 | Curr & Instr Staff Dev | | 297,215.00 |
| | | | | 23 | School Leadership | | 511,849.00 |
| | | | Campus Formula Carryforward Total | | | 3,312,429.00 | |
| | | | ONE TIME COST Total | | | 18,569,543.00 | |
| | ADJUSTMENT Total | | | | | (64.20) | 15,420,305.00 |
| REVENUE OFFSET/DEFERRED REVENUE | ONE TIME COST | Natatorium Remediation | 00 | Other Sources | | (1,200,000.00) | |
| | | | 81 | Facilities & Construction | | 1,200,000.00 | |
| | | Natatorium Remediation Total | | | | 0.00 | |
| | | Aquatics Swim Center - Revenue Offset | 00 | Revenue | | (76,988.00) | |
| | | | 61 | Community Svcs | | 76,988.00 | |
| | | Aquatics Swim Center - Revenue Offset Total | | | | 0.00 | |
| | | Teacher Placement Program - Revenue Offset | 00 | Revenue | | (154,124.00) | |
| | | | 23 | School Leadership | | 154,124.00 | |
| | | Teacher Placement Program - Revenue Offset Total | | | | 0.00 | |
| | | Tx. Commission Law Enforce.Offcr. Standards & Education - Police | 00 | Revenue | | (3,776.00) | |
| | | | 52 | Security Services | | 3,776.00 | |
| | | Tx. Commission Law Enforce.Offcr. Standards & Education - Police Total | | | | 0.00 | |
| | | Business Career High School Laptop Initiative | 00 | Revenue | | (149,200.00) | |
| | | | 11 | Instruction | | 149,200.00 | |
| | | Business Career High School Laptop Initiative Total | | | | 0.00 | |
| | | Band/Orchestra Repair Usage Fees | 00 | Revenue | | (67,165.00) | |
| | | | 11 | Instruction | | 67,165.00 | |
| | | Band/Orchestra Repair Usage Fees Total | | | | 0.00 | |
| | | ONE TIME COST Total | | | | 0.00 | |
| REVENUE OFFSET/DEFERRED REVENUE Total | | | | | | 0.00 | |
| REVENUE ADJUSTMENT | BASE BUDGET | Reduction in State Aid Due to Enrollment | 00 | Revenue | | 3,220,341.00 | |
| | | BASE BUDGET Total | | | | 3,220,341.00 | |
| | ONE TIME COST | Increase in State Aid Due to Property Value Audit | 00 | Revenue | | (15,000,000.00) | |
| | | ONE TIME COST Total | | | | (15,000,000.00) | |
| REVENUE ADJUSTMENT Total | | | | | | (11,779,659.00) | |
| REALIGNMENT | BASE BUDGET | Functional Alignment | 11 | Instruction | | 3,286.00 | |
| | | | 34 | Student Transportation | | (3,286.00) | |
| | | | 36 | Extracurricular Activities | | (25,875.00) | |
| | | | 52 | Security Services | | 25,875.00 | |
| | | Functional Alignment Total | | | | 0.00 | |
| | | BASE BUDGET Total | | | | 0.00 | |
| | ONE TIME COST | Functional Alignment | 11 | Instruction | | (7,700.00) | |
| | | | 13 | Curr & Instr Staff Dev | | 3,800.00 | |
| | | | 21 | Instruc Leadership | | 3,900.00 | |
| | | | 41 | General Admin | | (1,550.00) | |
| | | | 61 | Community Svcs | | 1,550.00 | |
| | | Functional Alignment Total | | | | 0.00 | |
| | | ONE TIME COST Total | | | | 0.00 | |
| REALIGNMENT Total | | | | | | 0.00 | |
| Grand Total | | | | | (64.20) | 3,640,646.00 | |

**Northside Independent School District
Budget Amendment #1
Fiscal Year 2017-18**

| | T.E.A. REQUIRED | | | For Information Only | | 98 Memorandum Totals | |
|---------------------------|--|-----------------------------------|--------------------------------|---|------------------------------------|----------------------------|-----------------------|
| | 100 General Fund | 240 Child Nutrition Fund | 500 Debt Service Fund | 200/300/400 Other Special Revenue Fund | 600 Capital Projects Fund | | |
| ESTIMATED REVENUES | | | | | | | |
| 5700 | Local Revenues | 537,256,164 | 18,289,419 | 168,560,847 | 2,503,730 | - | 726,610,160 |
| 5800 | State Revenues | 309,126,780 | 312,594 | 2,967,685 | 20,677,969 | - | 333,085,028 |
| 5900 | Federal Program Revenues | 34,362,031 | 38,258,512 | 2,560,621 | 44,296,213 | - | 119,477,377 |
| 5000 | TOTAL ESTIMATED REVENUES | <u>880,744,975</u> | <u>56,860,525</u> | <u>174,089,153</u> | <u>67,477,912</u> | <u>-</u> | <u>1,179,172,565</u> |
| EXPENDITURES | | | | | | | |
| 11 | Instruction | 562,042,367 | - | - | 55,553,434 | - | 617,595,801 |
| 12 | Instructional Resources and Media Services | 12,837,693 | - | - | 110,533 | - | 12,948,226 |
| 13 | Curriculum Development and Instructional Staff Development | 19,023,497 | - | - | 5,510,308 | - | 24,533,805 |
| 21 | Instructional Leadership | 20,520,121 | - | - | 1,570,965 | - | 22,091,086 |
| 23 | School Leadership | 54,952,501 | - | - | 6,122 | - | 54,958,623 |
| 31 | Guidance, Counseling and Evaluation Services | 37,969,511 | - | - | 1,505,862 | - | 39,475,373 |
| 32 | Social Work Services | 3,273,200 | - | - | 216,902 | - | 3,490,102 |
| 33 | Health Services | 9,801,745 | - | - | 362,236 | - | 10,163,981 |
| 34 | Student (Pupil) Transportation | 38,271,801 | - | - | - | - | 38,271,801 |
| 35 | Food Services | 430,367 | 53,748,306 | - | - | - | 54,178,673 |
| 36 | Co-curricular/Extracurricular Activities | 23,201,171 | - | - | 128,195 | - | 23,329,366 |
| 41 | General Administration | 14,738,677 | - | - | - | - | 14,738,677 |
| 51 | Facilities Maintenance and Operations | 81,601,835 | 3,112,219 | - | 2,623 | - | 84,716,677 |
| 52 | Security and Monitoring Services | 9,112,171 | - | - | 9,112,171 | - | 9,112,171 |
| 53 | Data Processing Services | 17,086,495 | - | - | - | - | 17,086,495 |
| 61 | Community Services | 1,839,669 | - | - | 2,410,731 | - | 4,250,400 |
| 71 | Debt Service | - | - | 166,128,525 | - | - | 166,128,525 |
| 81 | Facilities Acquisition and Construction | 18,419,856 | - | - | 100,001 | 125,000,000 | 143,519,857 |
| 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>929,953,887</u> | <u>56,860,525</u> | <u>166,128,525</u> | <u>67,477,912</u> | <u>125,000,000</u> | <u>1,345,420,849</u> |
| 1100 | Net (Revenues - Expenditures) | <u>(49,208,912)</u> | <u>-</u> | <u>7,960,628</u> | <u>-</u> | <u>(125,000,000)</u> | <u>(166,248,284)</u> |
| 7000 | Other Resources | 1,200,000 | - | - | - | 125,000,000 | 126,200,000 |
| 9000 | Net (Other Resources - Other Uses) | 1,200,000 | - | - | - | 125,000,000 | 126,200,000 |
| 1200 | Net (1100 + 9000) | <u>(48,008,912)</u> | <u>-</u> | <u>7,960,628</u> | <u>-</u> | <u>-</u> | <u>(40,048,284)</u> |
| 3600 | Beginning Fund Balance, September 1 * | 233,691,796 | 11,020,654 | 27,286,918 | 114,068 | - | 272,113,436 |
| | Committed for Opening of New Schools - 2010 | 86,348 | - | - | - | - | 86,348 |
| | Committed for Opening of New Schools - 2014 | 9,778,615 | - | - | - | - | 9,778,615 |
| | Committed for Growth and State Revenue Deficits | 12,942,683 | - | - | - | - | 12,942,683 |
| | 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 | 1,877,711 | - | - | - | - | 1,877,711 |
| | Assigned for Roofing Projects | 13,838,174 | - | - | - | - | 13,838,174 |
| | Assigned for Erate Projects | 881,116 | - | - | - | - | 881,116 |
| 3600 | Ending Fund Balance August 31 * | <u>\$ 231,789,336</u> | <u>\$ 11,020,654</u> | <u>\$ 35,247,546</u> | <u>\$ 114,068</u> | <u>\$ -</u> | <u>\$ 278,171,604</u> |

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

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

| | Final Amended Budget 2016-17 | Current Budget 2017-18 | Budget Amendment #1 2017-18 | Increase (Decrease) |
|--|------------------------------------|------------------------------|-----------------------------------|------------------------|
| REVENUES & OTHER RESOURCES: | | | | |
| 571X Current Tax Revenues / M&O | \$ 481,730,015 | \$ 520,658,768 | \$ 520,658,768 | \$ - |
| 57XX Other Local Sources | 16,089,219 | 16,304,043 | 16,597,396 | 293,353 |
| 581X State Sources | 292,361,183 | 257,343,345 | 269,123,004 | 11,779,659 |
| 5831 TRS On Behalf Revenues (Offset) | 40,000,000 | 40,000,000 | 40,000,000 | - |
| 582X State Program Revenues | 211,884 | - | - | - |
| 583X Other State Revenue | - | - | 3,776 | 3,776 |
| 593X Federal Sources, P.L. 874, JR ROTC, & Indirect Costs | 2,083,820 | 2,083,820 | 2,083,820 | - |
| 594X TX Dept. Human Svc - Medicaid | 28,624,087 | 32,124,087 | 32,278,211 | 154,124 |
| 7919 Settlement Proceeds | 20,000,000 | - | 1,200,000 | 1,200,000 |
| TOTAL REVENUES & OTHER RESOURCES | 881,100,208 | 868,514,063 | 881,944,975 | 13,430,912 |
| EXPENDITURES & OTHER USES | | | | |
| 61XX Payroll Costs | 740,144,446 | 764,278,718 | 762,012,539 | (2,266,179) |
| 6144 TRS On Behalf Expenditures (Offset by Revenues) | 40,000,000 | 40,000,000 | 40,000,000 | - |
| 62XX Purchased & Contracted Services | 56,976,304 | 49,075,528 | 51,963,396 | 2,887,868 |
| 63XX Supplies & Materials & Non-Capitalized Equipment | 48,514,849 | 38,824,946 | 45,385,122 | 6,560,176 |
| 64XX Other Operating Expenses | 9,489,261 | 8,251,319 | 10,310,426 | 2,059,107 |
| 66XX Capital Outlay | 36,495,860 | 12,451,818 | 20,282,404 | 7,830,586 |
| 89XX Transfer to Child Nutrition Fund | 90,000 | - | - | - |
| TOTAL EXPENDITURES & OTHER USES | 931,710,720 | 912,882,329 | 929,953,887 | 17,071,558 |
| Excess Revenues & Other Resources Over Expenditures & Other Uses | (50,610,512) | (44,368,266) | (48,008,912) | (3,640,646) |
| Committed for Opening of New Schools - 2010 | 2,059,613 | 86,348 | 86,348 | - |
| Committed for Opening of New Schools - 2014 | 5,809,339 | 8,428,312 | 9,778,615 | 1,350,303 |
| Committed for Growth and State Revenue Deficits | 1,210,374 | 1,325,197 | 12,942,683 | 11,617,486 |
| Committed for Technology Deployments | 5,000,000 | 4,000,000 | 4,201,805 | 201,805 |
| Assigned for Employee Benefits | 3,300,000 | 2,500,000 | 2,500,000 | - |
| Assigned for Admin/District Projects | 2,301,101 | 415,661 | 1,877,711 | 1,462,050 |
| Assigned for Roofing Projects | (19,700,000) | 9,514,043 | 13,838,174 | 4,324,131 |
| Assigned for Erate Projects | (5,922,110) | - | 881,116 | 881,116 |
| TOTAL (TO) FROM RESTRICTED & COMMITTED FUND BALANCES | (5,941,683) | 26,269,561 | 46,106,452 | 19,836,891 |
| NET OF RESOURCES (USES) | (56,552,195) | (18,098,705) | (1,902,460) | 16,196,245 |
| Beginning Fund Balance, September 1 * | 192,114,631 | 178,016,080 | 233,691,796 | 55,675,716 |
| Estimated Year End Sweep | 42,453,644 | 22,722,058 | 22,843,674 | 121,616 |
| Ending Fund Balance August 31 * | \$ 178,016,080 | \$ 182,639,433 | \$ 254,633,010 | \$ 71,993,577 |

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