



Budget Amendment #2

Fiscal Year 2017-18

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

Presented to Board of Trustees
February 27, 2018



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

February 27, 2018

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

RE: SECOND AMENDED BUDGET FOR 2017-18

Attached is the Second 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 February 27, 2018 meeting.

Respectfully Submitted,

David R. Rastellini
Deputy Superintendent, Business and Finance



EXECUTIVE SUMMARY

NORTHSIDE ISD
BUDGET AMENDMENT #2
FISCAL YEAR 2017-18

This proposed Budget Amendment #2 includes adjustments related to the base budget, one-time costs and other revenue adjustments. This amendment decreases the base budget by \$14,383,988, increases the one-time costs budget by \$13,074,181, increases the revenue offset appropriations by \$40,093 and increases revenue budgets by \$18,716,128 resulting in a net increase to budgetary fund balance of \$19,985,842 in the General Fund.

BASE BUDGET ADJUSTMENTS

The base budget is being adjusted mostly for a \$15,123,215 appropriation decrease to adjust the district-wide salaries budget to actual projected costs. Appropriation increases are being proposed for the funding of 12 new staff positions--10 receptionists in the Transportation Department and a Director and Secretary of Governmental Relations for \$451,477 and a reduction of various staff for \$697,250. Appropriations are being increased \$500,000 for appraisal district costs and \$485,000 for increased utilities costs.

ONE-TIME COST ADJUSTMENTS

The one-time cost budget is being adjusted mostly for an \$11,911,587 increase in appropriations to fix damaged roofs and other miscellaneous projects from 2016 hail damage. Also, \$648,069 is being transferred out of the general fund to the capital projects fund for the Howsman Elementary School bond roofing project that was reimbursed from insurance proceeds. Other one time appropriation increases include \$337,500 for bond election costs, \$87,025 to start-up the Mora Elementary School bilingual program, \$73,000 for extended elementary summer school, and \$17,000 to start up the new Governmental Relations Department. These adjustments are for the 2017-18 budget only and will not have an impact on budgets in future years.

REVENUE OFFSETS

Revenue offsets include revenue and appropriation adjustments by a net \$0 for the band/orchestra instrument fee revenues.

REVENUE ADJUSTMENTS

Revenue adjustments include \$18,676,035 in revenues the District recently received from an insurance company for 2016 hail damage claims.

REALIGNMENTS TO BASE AND ONE-TIME COST BUDGETS

Realignments to base and one-time cost budgets net to \$0 impact on the budgetary fund balance amount. These alignments are being proposed to transfer funds between different functional areas without increasing total appropriations. Campus and departmental needs were determined to belong to a different functional area than originally budgeted.

Northside Independent School District
BUDGET AMENDMENT #2
Fiscal Year 2017 - 18

BUDGET TYPE	AMD.SOURCE	Budget Amendment Description	Fn	Fn Description	Units	Amount		
ADJUSTMENT	BASE BUDGET	Appraisal District Payment	99	Intergovernmental Charges		500,000.00		
		Reduction of State Compensatory Positions	11	Instruction	(10.00)	(629,566.00)		
		Early Childhood Care Reduction - Leon Valley ES	11	Instruction	(1.00)	(67,684.00)		
		Director of Government Relations	41	General Admin	1.00	109,592.00		
		Secretary to Director of Government Relations	41	General Admin	1.00	40,895.00		
		Salary Adjustment	11	Instruction		(5,700,755.00)		
			12	Instruc Res & Media		(357,774.00)		
			13	Curr & Instr Staff Dev		(1,270,286.00)		
			21	Instruc Leadership		(876,817.00)		
			23	School Leadership		(1,868,804.00)		
			31	Guidance, Couns & Eval		(1,412,391.00)		
			32	Social Work Svcs		(2,573.00)		
			33	Health Services		(146,683.00)		
			34	Student Transportation		(2,553,508.00)		
			35	Child Nutrition		(21,202.00)		
			36	Extracurricular Activities		(10,895.00)		
			41	General Admin		84,205.00		
			51	Facilities Maint & Oper		(1,025,425.00)		
			52	Security Services		(38,139.00)		
			53	Data Processing Svcs		110,165.00		
			61	Community Svcs		(26,367.00)		
			81	Facilities & Construction		(5,966.00)		
				Salary Adjustment Total				(15,123,215.00)
				Transportation Receptionists	34	Student Transportation	10.00	300,990.00
				Utilities Increase	51	Facilities Maint & Oper		485,000.00
				BASE BUDGET Total			1.00	(14,383,988.00)
			ONE TIME COST	2016 Hail Damage	36	Extracurricular Activities		11,445.00
					52	Security Services		10,011.00
					81	Facilities & Construction		11,890,131.00
				2016 Hail Damage Total				11,911,587.00
				Howsman ES Bond Roof Reimbursement	00	Transfer Out		648,069.00
				Director of Government Relations	41	General Admin		17,000.00
				Mora ES Bilingual Start-Up Costs	11	Instruction		87,025.00
				Elementary Summer School Extra Days	11	Instruction		73,000.00
				Bond Election Expenditures	41	General Admin		337,500.00
				ONE TIME COST Total				13,074,181.00
		ADJUSTMENT Total					1.00	(1,309,807.00)
		REVENUE OFFSET	ONE TIME COST	Band/Orchestra Repair Usage Fees	00	Revenue		(40,093.00)
					11	Instruction		40,093.00
		REVENUE OFFSET Total						0.00
		REVENUE ADJUSTMENT	ONE TIME COST	2016 Hail Damage	00	Other Source		(18,676,035.00)
		REVENUE ADJUSTMENT Total						(18,676,035.00)
REALIGNMENT	BASE BUDGET	Functional Alignment	11	Instruction		(157,070.00)		
			41	General Admin		50,000.00		
			52	Security Services		10,000.00		
			53	Data Processing Svcs	1.00	87,070.00		
			61	Community Svcs		10,000.00		
		BASE BUDGET Total			1.00	0.00		
	ONE TIME COST	Functional Alignment	11	Instruction		(347,305.00)		
			12	Instruc Res & Media		1,000.00		
			13	Curr & Instr Staff Dev		39,686.00		
			21	Instruc Leadership		(99.00)		
			23	School Leadership		(22,180.00)		
			31	Guidance, Couns & Eval		(12,852.00)		
			34	Student Transportation		(50,000.00)		
			36	Extracurricular Activities		(7,478.00)		
			41	General Admin		304,800.00		
			51	Facilities Maint & Oper		8,703.00		
			52	Security Services		9,847.00		
			61	Community Svcs		75,878.00		
		ONE TIME COST Total				0.00		
REALIGNMENT Total					1.00	0.00		
Grand Total					2.00	(19,985,842.00)		

**Northside Independent School District
Budget Amendment #2
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	537,296,257	18,289,419	168,560,847	3,248,482	-	727,395,005
5800	State Revenues	309,126,780	312,594	2,967,685	25,393,049	-	337,800,108
5900	Federal Program Revenues	<u>34,362,031</u>	<u>38,258,512</u>	<u>2,560,621</u>	<u>48,607,764</u>	-	<u>123,788,928</u>
5000	TOTAL ESTIMATED REVENUES	<u>880,785,068</u>	<u>56,860,525</u>	<u>174,089,153</u>	<u>77,249,295</u>	-	<u>1,188,984,041</u>
EXPENDITURES							
11	Instruction	555,340,105	-	-	62,741,352	-	618,081,457
12	Instructional Resources and Media Services	12,480,919	-	-	140,658	-	12,621,577
13	Curriculum Development and Instructional Staff Development	17,792,897	-	-	6,058,346	-	23,851,243
21	Instructional Leadership	19,643,205	-	-	2,259,622	-	21,902,827
23	School Leadership	53,061,517	-	-	3,037	-	53,064,554
31	Guidance, Counseling and Evaluation Services	36,544,268	-	-	1,415,226	-	37,959,494
32	Social Work Services	3,270,627	-	-	242,015	-	3,512,642
33	Health Services	9,655,062	-	-	701,510	-	10,356,572
34	Student (Pupil) Transportation	35,969,283	-	-	-	-	35,969,283
35	Food Services	409,165	53,748,306	-	-	-	54,157,471
36	Co-curricular/Extracurricular Activities	23,194,243	-	-	131,255	-	23,325,498
41	General Administration	15,682,669	-	-	-	-	15,682,669
51	Facilities Maintenance and Operations	81,070,113	3,112,219	-	5,380	-	84,187,712
52	Security and Monitoring Services	9,103,890	-	-	252	-	9,104,142
53	Data Processing Services	17,283,730	-	-	-	-	17,283,730
61	Community Services	1,899,180	-	-	3,448,903	-	5,348,083
71	Debt Service	-	-	166,128,525	-	-	166,128,525
81	Facilities Acquisition and Construction	30,304,021	-	-	101,739	125,000,000	155,405,760
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>928,036,104</u>	<u>56,860,525</u>	<u>166,128,525</u>	<u>77,249,295</u>	<u>125,000,000</u>	<u>1,353,274,449</u>
1100	Net (Revenues - Expenditures)	<u>(47,251,036)</u>	<u>-</u>	<u>7,960,628</u>	<u>-</u>	<u>(125,000,000)</u>	<u>(164,290,408)</u>
7000	Other Resources	19,876,035	-	-	-	125,648,069	145,524,104
8000	Other Uses	<u>648,069</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>648,069</u>
9000	Net (Other Resources - Other Uses)	<u>19,227,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,648,069</u>	<u>144,876,035</u>
1200	Net (1100 + 9000)	<u>(28,023,070)</u>	<u>-</u>	<u>7,960,628</u>	<u>-</u>	<u>648,069</u>	<u>(19,414,373)</u>
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	(29,410,368)	-	-	-	-	(29,410,368)
	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>\$ 144,739,800</u>	<u>\$ 8,971,117</u>	<u>\$ 44,110,196</u>	<u>\$ 8,870,960</u>	<u>\$ 648,069</u>	<u>\$ 207,340,142</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 #2 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	16,597,396	16,637,489	40,093
581X State Sources	292,361,183	269,123,004	269,123,004	-
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	32,278,211	32,278,211	-
7919 Settlement Proceeds	20,000,000	1,200,000	19,876,035	18,676,035
TOTAL REVENUES & OTHER RESOURCES	881,100,208	881,944,975	900,661,103	18,716,128
EXPENDITURES & OTHER USES				
61XX Payroll Costs	740,144,446	762,012,539	746,450,314	(15,562,225)
6144 TRS On Behalf Expenditures (Offset by Revenues)	40,000,000	40,000,000	40,000,000	-
62XX Purchased & Contracted Services	56,976,304	51,963,396	53,596,595	1,633,199
63XX Supplies & Materials & Non-Capitalized Equipment	48,514,849	45,385,122	45,455,003	69,881
64XX Other Operating Expenses	9,489,261	10,310,426	10,361,657	51,231
66XX Capital Outlay	36,495,860	20,282,404	32,172,535	11,890,131
89XX Transfer to Child Nutrition Fund	90,000	-	648,069	648,069
TOTAL EXPENDITURES & OTHER USES	931,710,720	929,953,887	928,684,173	(1,269,714)
Excess Revenues & Other Resources Over Expenditures & Other Uses	(50,610,512)	(48,008,912)	(28,023,070)	19,985,842
Committed for Opening of New Schools - 2010	2,059,613	86,348	86,348	-
Committed for Opening of New Schools - 2014	5,809,339	9,778,615	9,865,640	87,025
Committed for Growth and State Revenue Deficits	1,210,374	12,942,683	(29,410,368)	(42,353,051)
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	1,877,711	535,064	(1,342,647)
Assigned for Roofing Projects	(19,700,000)	13,838,174	7,063,715	(6,774,459)
Assigned for Erate Projects	(5,922,110)	881,116	-	(881,116)
TOTAL (TO) FROM RESTRICTED & COMMITTED FUND BALANCES	(5,941,683)	46,106,452	(5,157,796)	(51,264,248)
NET OF RESOURCES (USES)	(56,552,195)	(1,902,460)	(33,180,866)	(31,278,406)
Beginning Fund Balance, September 1 *	192,114,631	177,920,666	177,920,666	-
Estimated Year End Sweep	42,453,644	22,843,674	34,680,454	11,836,780
Ending Fund Balance August 31 *	\$ 178,016,080	\$ 198,861,880	\$ 179,420,254	\$ (19,441,626)

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