



## Budget Amendment #3

Fiscal Year 2018-19

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
SAN ANTONIO, TEXAS

Presented to Board of Trustees  
August 27, 2019



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

August 27, 2019

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

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

Attached is the Final Amended Budget for the fiscal year ending August 31, 2019. 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 August 20, 2019 meeting.

Respectfully Submitted,

David Rastellini  
Deputy Superintendent, Business and Finance



Northside Independent School District  
Final Amended Budget  
Fiscal Year 2018-19

## EXECUTIVE SUMMARY

This proposed Final Amended Budget includes revenue and appropriation adjustments for the General Fund, Child Nutrition Fund and Debt Service Fund as summarized below.

### **GENERAL FUND**

This proposed Final Amended Budget (#3) includes both permanent and one-time adjustments related to appropriations, revenues and realignments. This budget amendment increases appropriations by \$1,453,883; increases revenues by \$25,781,489; and increases other uses by \$50,000, resulting in a net budgetary fund balance increase of \$24,277,606.

APPROPRIATIONS are being adjusted for an increase in portable moves of \$551,934 and \$364,808 for expansion of the pre-k program to full day. TRS on-behalf increases total \$283,000 and elementary STEM labs of \$246,180. A total net increase of \$7,961 for other items such as election expenses, deaf interpreters, salary reclassifications, campus clerks, student fees and security training and a \$50,000 transfer from the general fund to the child nutrition fund for catering.

REVENUES are being adjusted mostly because of a \$10,344,808 increase in local revenue for property taxes, investment pool earnings and other fees and an increase of \$11,503,879 in federal revenue for Medicaid. State revenue increased by \$3,215,635 and \$283,000 for TRS on-behalf and e-rate classroom connectivity of \$1,077,526 and \$5,539 for the TCLEOSE program. Other federal revenue had a net decrease of \$648,898 from Impact Aid, indirect costs and the Teacher Placement Program.

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 base budget adjustments or one-time cost realignments.

### **CHILD NUTRITION FUND**

APPROPRIATIONS are being decreased one time by \$2,906,976 for food, utilities and other costs. REVENUE is being decreased by \$1,035,618 and a one-time transfer in increase from the general fund for \$50,000 for catering. These adjustments will increase the Child Nutrition Fund budgetary fund balance of \$1,921,358.

### **DEBT SERVICE FUND**

APPROPRIATIONS are being increased by \$8,536,057 for principal, interest and other costs related to bond transactions that occurred during the year. REVENUES are being adjusted for a net increase in local tax revenue and interest earnings and BAB federal revenue of \$3,221,000. Other sources increased by \$411,152,290 and other uses increased by \$412,599,676 and are the result of current year sales, refundings and remarketings of debt. These adjustments will decrease the Debt Service Fund budgetary fund balance by \$6,762,443.

**Northside Independent School District  
Budget Amendment #3  
Fiscal Year 2018-19**

	<b>T.E.A. REQUIRED</b>			<i>For Information Only</i>		
	<b>100</b>	<b>240</b>	<b>500</b>	200/300/400	600	98
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	581,897,773	15,149,835	182,173,444	2,999,656	-	782,220,708
5800 State Revenues	278,547,564	286,375	2,856,144	20,473,893	-	302,163,976
5900 Federal Program Revenues	42,598,534	40,528,170	2,576,621	48,201,634	-	133,904,959
<b>5000 TOTAL ESTIMATED REVENUES</b>	<b>903,043,871</b>	<b>55,964,380</b>	<b>187,606,209</b>	<b>71,675,183</b>	<b>-</b>	<b>1,218,289,643</b>
<b>EXPENDITURES</b>						
11 Instruction	559,514,037	-	-	57,353,957	-	616,867,994
12 Instructional Resources and Media Services	12,580,267	-	-	153,959	-	12,734,226
13 Curriculum Development and Instructional Staff Development	17,398,568	-	-	5,536,406	-	22,934,974
21 Instructional Leadership	20,903,836	-	-	2,326,966	-	23,230,802
23 School Leadership	54,536,169	-	-	20,111	-	54,556,280
31 Guidance, Counseling and Evaluation Services	37,448,629	-	-	2,207,634	-	39,656,263
32 Social Work Services	3,655,024	-	-	264,071	-	3,919,095
33 Health Services	9,860,713	-	-	510,241	-	10,370,954
34 Student (Pupil) Transportation	37,874,203	-	-	-	-	37,874,203
35 Food Services	410,663	50,891,267	-	-	-	51,301,930
36 Co-curricular/Extracurricular Activities	24,258,274	-	-	212,379	-	24,470,653
41 General Administration	15,296,413	-	-	-	-	15,296,413
51 Facilities Maintenance and Operations	84,798,994	3,201,755	-	6,319	-	88,007,068
52 Security and Monitoring Services	9,379,474	-	-	118	-	9,379,592
53 Data Processing Services	17,960,728	-	-	-	-	17,960,728
61 Community Services	2,413,655	-	-	2,452,788	-	4,866,443
71 Debt Service	-	-	188,815,074	-	-	188,815,074
81 Facilities Acquisition and Construction	30,637,787	-	-	22,000	115,755,000	146,414,787
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
<b>6000 TOTAL - ALL EXPENDITURES</b>	<b>944,258,644</b>	<b>54,093,022</b>	<b>188,815,074</b>	<b>71,675,183</b>	<b>115,755,000</b>	<b>1,374,596,923</b>
1100 Net (Revenues - Expenditures)	(41,214,773)	1,871,358	(1,208,865)	-	(115,755,000)	(156,307,280)
7000 Other Resources	-	50,000	411,152,290	-	115,755,000	526,957,290
8000 Other Uses	50,000	-	412,599,676	-	-	412,649,676
9000 Net (Other Resources - Other Uses)	(50,000)	50,000	(1,447,386)	-	115,755,000	114,307,614
1200 Net (1100 + 9000)	(41,264,773)	1,921,358	(2,656,251)	-	-	(41,999,666)
3600 Beginning Fund Balance, September 1 *	183,900,775	8,305,930	46,012,360	7,077,720	-	245,296,785
Committed for Opening of New Schools - 2010	220,747	-	-	-	-	220,747
Committed for Opening of New Schools - 2014	230,342	-	-	-	-	230,342
Committed for Opening of New Schools - 2018	18,904	-	-	-	-	18,904
Committed for Growth and State Revenue Deficits	(4,744,148)	-	-	-	-	(4,744,148)
Committed for Technology Deployments	61,978	-	-	-	-	61,978
Assigned for Employee Benefits	(2,275,496)	-	-	-	-	(2,275,496)
Assigned for Admin/District Projects	1,051,270	-	-	-	-	1,051,270
Assigned for Roofing Projects	21,338,047	-	-	-	-	21,338,047
Assigned for Erate Projects	(333,562)	-	-	-	-	(333,562)
<b>3600 Ending Fund Balance August 31 *</b>	<b>\$ 158,204,084</b>	<b>\$ 10,227,288</b>	<b>\$ 43,356,109</b>	<b>\$ 7,077,720</b>	<b>\$ -</b>	<b>\$ 218,865,201</b>

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

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

	Final Amended Budget 2017-18	Current Budget 2018-19	Budget Amendment #3 2018-19	Increase (Decrease)
<b>REVENUES &amp; OTHER RESOURCES:</b>				
571X Current Tax Revenues / M&O	\$ 521,011,442	\$ 550,874,767	\$ 554,245,609	\$ 3,370,842
57XX Other Local Sources	26,705,958	20,678,198	27,652,164	6,973,966
581X State Sources	270,825,586	231,638,026	234,850,865	3,212,839
5831 TRS On Behalf Revenues ( Offset )	43,946,280	42,325,500	42,608,500	283,000
582X State Program Revenues	1,077,526	-	1,080,322	1,080,322
583X Other State Revenue	10,103	2,338	7,877	5,539
5931 Texas Dept of Human Services - Medicaid	31,805,985	29,390,690	40,894,569	11,503,879
59XX Federal and Other Sources	2,365,113	2,352,863	1,703,965	(648,898)
7919 Settlement Proceeds	19,876,035	-	-	-
<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>917,624,028</b>	<b>877,262,382</b>	<b>903,043,871</b>	<b>25,781,489</b>
<b>EXPENDITURES &amp; OTHER USES</b>				
61XX Payroll Costs	734,319,766	757,750,918	757,662,343	(88,575)
6144 TRS On Behalf Expenditures (Offset by Revenues)	43,946,280	42,325,500	42,608,500	283,000
62XX Purchased & Contracted Services	53,682,112	55,206,839	55,925,403	718,564
63XX Supplies & Materials & Non-Capitalized Equipment	45,209,957	45,158,307	45,686,141	527,834
64XX Other Operating Expenses	10,423,391	10,820,247	10,933,307	113,060
66XX Capital Outlay	32,639,991	31,542,950	31,442,950	(100,000)
89XX Transfer Outs	698,069	-	50,000	50,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>920,919,566</b>	<b>942,804,761</b>	<b>944,308,644</b>	<b>1,503,883</b>
Excess Revenues & Other Resources Over Expenditures & Other Uses	(3,295,538)	(65,542,379)	(41,264,773)	24,277,606
Committed for Opening of New Schools - 2010	(134,379)	151,978	220,747	68,769
Committed for Opening of New Schools - 2014	9,506,739	2,944,605	230,342	(2,714,263)
Committed for Opening of New Schools - 2018	(22,892,705)	200,000	18,904	(181,096)
Committed for Growth and State Revenue Deficits	8,791,877	(5,265,358)	(4,744,148)	521,210
Committed for Technology Deployments	(24,747,876)	4,000,399	61,978	(3,938,421)
Assigned for Employee Benefits	-	2,648,966	(2,275,496)	(4,924,462)
Assigned for Admin/District Projects	(7,395,501)	3,614,099	1,051,270	(2,562,829)
Assigned for Roofing Projects	2,168,005	23,276,159	21,338,047	(1,938,112)
Assigned for Erate Projects	285,063	542,092	(333,562)	(875,654)
<b>TOTAL (TO) FROM RESTRICTED &amp; COMMITTED FUND BALANCES</b>	<b>(34,418,777)</b>	<b>32,112,940</b>	<b>15,568,082</b>	<b>(16,544,858)</b>
<b>NET OF RESOURCES (USES)</b>	<b>(37,714,315)</b>	<b>(33,429,439)</b>	<b>(25,696,691)</b>	<b>7,732,748</b>
Beginning Fund Balance, September 1 *	177,920,666	183,900,775	183,900,775	-
Estimated Year End Sweep	43,694,424	23,117,513	23,125,342	7,829
<b>Ending Fund Balance August 31 *</b>	<b>\$ 183,900,775</b>	<b>\$ 173,588,849</b>	<b>\$ 181,329,426</b>	<b>\$ 7,740,577</b>

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