



## Budget Amendment #3

Fiscal Year 2019-20

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
SAN ANTONIO, TEXAS

Presented to Board of Trustees  
August 25, 2020



## EXECUTIVE SUMMARY

### NORTHSIDE ISD BUDGET AMENDMENT #3 FISCAL YEAR 2019-20

#### **GENERAL FUND**

##### **Significant adjustment to Revenues include recognizing:**

- an increase for a \$10.735M settlement payment on property damage from the 2016 hail storm.
- a decrease of \$7M in Medicaid/SHARS reimbursements due to reduced billing during the pandemic and reduced reimbursement percentages as established by the federal government.

##### **Significant adjustment to Expenditures include recognizing:**

- a reduction in sweep estimates due to vacancies for \$24.716M.
- a reduction from the postponement of full day PreK and STEM lab expansion for \$5.058M.
- an increase of \$3.194M in COVID-related costs.
- an increase of \$3.560M for elementary summer school programs.
- a transfer of \$13.704M from previously assigned fund balance to a capital projects fund.

##### **Significant adjustments to revenues and expenditures with a net result of \$0 (Offsets) include:**

- an increase to TRS on-behalf for \$1.884M.
- an increase for personal protective equipment (PPE) contributions from the TEA for \$821K.
- a decrease for the CARES Act allocation of \$14.983M.

#### **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 adjustment or one-time cost realignments.

#### **Child Nutrition Fund**

Appropriations are decreased one time by \$8,924,747 and revenues are decreased one time by \$12,359,067 to reflect the anticipated results of operations. The primary factor in the direction of the decreases is the reduced operations as a result of the pandemic.

#### **Debt Service Fund**

Appropriations are decreased by \$2,700,868 as a result of bond transactions that occurred during the year. The same bond transactions increase other sources by \$248,652,504 and other uses by \$247,624,485. The result of these bond refundings and fix out of variable rate debt is to increase debt service fund balance by \$3,728,087.

**Northside Independent School District  
General Fund Budget  
2019 - 2020 Budget Amendment #3**

	<b>Current Amended Budget 2/25/2020</b>	<b>Amendment No. 3</b>	<b>Final Amended Budget 8/25/2020</b>
<b>Revenues</b>			
Local Revenues	\$581,533,698	\$0	\$581,533,698
State Revenues	342,674,510	(6,079,308)	336,595,202
Federal Program Revenues	32,191,403	(5,012,515)	27,178,888
<b>Total Revenues</b>	<b>956,399,611</b>	<b>(11,091,823)</b>	<b>945,307,788</b>
<b>Expenditures</b>			
Instruction	\$593,054,580	(\$1,960,216)	\$591,094,364
Instructional Resources and Media Services	12,940,292	104,474	13,044,766
Curriculum Development and Instructional Staff Development	18,417,332	(289,355)	18,127,977
Instructional Leadership	21,317,698	(177,070)	21,140,628
School Leadership	56,015,713	(7,948,884)	48,066,829
Guidance, Counseling and Evaluation Services	38,823,922	(4,919,612)	33,904,310
Social Work Services	4,022,131	(96,069)	3,926,062
Health Services	9,976,441	954,728	10,931,169
Student (Pupil) Transportation	39,307,534	(2,644,657)	36,662,877
Food Services	410,663	364,384	775,047
Co-curricular/Extracurricular Activities	23,513,474	(898,746)	22,614,728
General Administration	16,518,504	(480,169)	16,038,335
Facilities Maintenance and Operations	87,276,730	(5,939,549)	81,337,181
Security and Monitoring Services	10,059,079	(599,981)	9,459,098
Data Processing Services	18,490,509	702,207	19,192,716
Community Services	2,441,479	108,300	2,549,779
Debt Service	-	0	-
Facilities Acquisition and Construction	38,905,584	(3,953,397)	34,952,187
Payments to Fiscal Agent/Member Dist of Shared Svcs Arrange	-	0	-
Payments to Juvenile Justice Alternative Ed. Programs	167,888	0	167,888
Other Intergovernmental Charges	4,850,643	560,000	5,410,643
<b>Total Expenditures</b>	<b>\$996,510,196</b>	<b>(\$27,113,612)</b>	<b>\$969,396,584</b>
Revenues - Expenditures	<b>(\$40,110,585)</b>	<b>\$16,021,789</b>	<b>(\$24,088,796)</b>
Other Resources	-	10,375,920	10,375,920
Other Uses	-	13,830,034	13,830,034
Other Resources - Other Uses	-	(3,454,114)	(3,454,114)
<b>Use of Fund Balances to Cover Budgeted Expenditures</b>			
Committed-Opening New schools-2014	\$869,349	\$0	\$869,349
Committed-Opening New schools-2018	221,736	0	221,736
Committed-Technology Deployments	5,043,458	0	5,043,458
Assigned-Employee Benefits	3,775,496	0	3,775,496
Assigned-Admin/District Projects	8,054,254	0	8,054,254
Assigned-Roofing Projects	1,728,756	0	1,728,756
<b>Total Use of Fund Balances</b>	<b>\$19,693,049</b>	<b>\$0</b>	<b>\$19,693,049</b>
<b>Results of Operations on Unassigned Fund Balance</b>	<b>(\$20,417,536)</b>	<b>\$12,567,675</b>	<b>(\$7,849,861)</b>

**Northside Independent School District  
Child Nutrition Budget  
2019 - 2020 Budget Amendment #3**

	<b>Adopted Budget 8/27/2019</b>	<b>Current Amended Budget 2/25/2020</b>	<b>Amendment No. 3</b>	<b>Final Amended Budget 8/25/2020</b>
<b>Revenues</b>				
Local Revenues	\$15,263,459	\$15,529,860	(5,152,948)	\$10,376,912
State Revenues	286,375	291,377	(18,524)	272,853
Federal Program Revenues	41,744,015	42,472,612	(7,312,878)	35,159,734
Other Resources	-	-	125,283	125,283
<b>Total Revenues</b>	<b>\$57,293,849</b>	<b>\$58,293,849</b>	<b>(\$12,359,067)</b>	<b>\$45,934,782</b>
<b>Expenditures</b>				
Instruction	-	-	-	-
Instructional Resources and Media Services	-	-	-	-
Curriculum Development and Instructional Staff Development	-	-	-	-
Instructional Leadership	-	-	-	-
School Leadership	-	-	-	-
Guidance, Counseling and Evaluation Services	-	-	-	-
Social Work Services	-	-	-	-
Health Services	-	-	-	-
Student (Pupil) Transportation	-	-	-	-
Food Services	54,060,076	55,060,076	(8,252,893)	46,807,183
Co-curricular/Extracurricular Activities	-	-	-	-
General Administration	-	-	-	-
Facilities Maintenance and Operations	3,233,773	3,233,773	(672,154)	2,561,619
Security and Monitoring Services	-	-	300	300
Data Processing Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Payments to Fiscal Agent/Member Dist of Shared Svs Arrange	-	-	-	-
Payments to Juvenile Justice Alternative Ed. Programs	-	-	-	-
Other Intergovernmental Charges	-	-	-	-
<b>Total Expenditures</b>	<b>\$57,293,849</b>	<b>\$58,293,849</b>	<b>(\$8,924,747)</b>	<b>\$49,369,102</b>
Revenues - Expenditures	<b>\$0</b>	<b>\$0</b>	<b>(\$3,434,320)</b>	<b>(\$3,434,320)</b>

**Northside Independent School District  
Debt Service Budget  
2019 - 2020 Budget Amendment #3**

	<b>Adopted Budget 8/27/2019</b>	<b>Current Amended Budget 2/25/2020</b>	<b>Amendment No. 3</b>	<b>Final Amended Budget 8/25/2020</b>
<b>Revenues</b>				
Local Revenues	\$193,268,842	\$193,268,842	-	\$193,268,842
State Revenues	3,052,607	3,052,607	-	3,052,607
Federal Program Revenues	-	-	-	-
Other Resources	-	-	248,652,504	248,652,504
<b>Total Revenues</b>	<b>\$196,321,449</b>	<b>\$196,321,449</b>	<b>\$248,652,504</b>	<b>\$444,973,953</b>
<b>Expenditures</b>				
Instruction	-	-	-	-
Instructional Resources and Media Services	-	-	-	-
Curriculum Development and Instructional Staff Development	-	-	-	-
Instructional Leadership	-	-	-	-
School Leadership	-	-	-	-
Guidance, Counseling and Evaluation Services	-	-	-	-
Social Work Services	-	-	-	-
Health Services	-	-	-	-
Student (Pupil) Transportation	-	-	-	-
Food Services	-	-	-	-
Co-curricular/Extracurricular Activities	-	-	-	-
General Administration	-	-	-	-
Facilities Maintenance and Operations	-	-	-	-
Security and Monitoring Services	-	-	-	-
Data Processing Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	195,569,204	195,569,204	(2,700,068)	192,869,136
Facilities Acquisition and Construction	-	-	-	-
Payments to Fiscal Agent/Member Dist of Shared Svs Arrange	-	-	-	-
Payments to Juvenile Justice Alternative Ed. Programs	-	-	-	-
Other Intergovernmental Charges	-	-	-	-
Other Uses	-	-	247,624,485	247,624,485
<b>Total Expenditures</b>	<b>\$195,569,204</b>	<b>195,569,204</b>	<b>\$244,924,417</b>	<b>440,493,621</b>
Revenues - Expenditures	<b>\$752,245</b>	<b>\$752,245</b>	<b>\$3,728,087</b>	<b>\$4,480,332</b>