



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: May 18, 2022

Agenda Section: Consent

Agenda Item Title: Budget Amendment

From: Tony Kingman, Chief Financial Officer

Additional Presenters if Applicable: N/A

Description: The monthly Amended Budget is a summary of the budget amendment impact on the 2021- 2022 Original Budget adopted by the Board for the General, Food Service and Debt Service Funds, as well as the associated backup for the transactions impacting the budget.

Historical Data: This is required if a budgeted function increases or decreases.

Recommendation: Approve the Budget Amendment as presented.

Funding Budget Code and Amount: N/A

SOUTH SAN ANTONIO ISD
PROPOSED MAY 18, 2022 BUDGET AMENDMENTS
2021-2022 COMBINED GENERAL FUND AND GENERAL FUND TAX BOND SUBSIDY

	2021-2022 ORIGINAL BUDGET (AS OF 9/01/21)	2021-2022 AMENDED BUDGET AFTER (AS OF 5/11/22)	2021-2022 CURRENT AMENDMENTS (AS OF 5/18/22)	2021-2022 AMENDED BUDGET (AS OF 5/18/22)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 18,281,601	\$ 19,082,966	\$ 57,823	\$ 19,140,789
5800 STATE PROGRAM REVENUES	\$ 54,516,975	\$ 49,670,061	\$ 623,518	\$ 50,293,579
5900 FEDERAL REVENUES	\$ 2,947,175	\$ 3,147,175	\$ (65,000)	\$ 3,082,175
Total Estimated Revenue	<u>\$ 75,745,751</u>	<u>\$ 71,900,202</u>	<u>\$ 616,341</u>	<u>\$ 72,516,543</u>
Appropriations				
11 INSTRUCTION	\$ 43,029,891	\$ 39,273,353	\$ (13,000)	\$ 39,260,353
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,394,901	\$ 1,403,741	\$ -	\$ 1,403,741
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 880,449	\$ 884,909	\$ 12,000	\$ 896,909
21 INSTRUCTIONAL LEADERSHIP	\$ 1,064,141	\$ 1,063,904	\$ 1,000	\$ 1,064,904
23 SCHOOL LEADERSHIP	\$ 5,431,406	\$ 5,506,690	\$ 95,000	\$ 5,601,690
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 2,839,815	\$ 2,841,750	\$ 40,000	\$ 2,881,750
32 SOCIAL WORK SERVICES	\$ 287,522	\$ 288,522	\$ -	\$ 288,522
33 HEALTH SERVICES	\$ 1,159,199	\$ 1,178,834	\$ 45,000	\$ 1,223,834
34 STUDENT (PUPIL) TRANSPORTATION	\$ 1,527,624	\$ 1,895,389	\$ -	\$ 1,895,389
35 FOOD SERVICES	\$ -	\$ -	\$ -	\$ -
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,471,959	\$ 2,572,681	\$ (894)	\$ 2,571,787
41 GENERAL ADMINISTRATION	\$ 2,597,697	\$ 2,990,323	\$ -	\$ 2,990,323
51 PLANT MAINTENANCE & OPERATIONS	\$ 9,828,186	\$ 8,352,764	\$ -	\$ 8,352,764
52 SECURITY AND MONITORING	\$ 1,339,682	\$ 1,342,684	\$ -	\$ 1,342,684
53 DATA PROCESSING SERVICES	\$ 1,418,254	\$ 1,684,679	\$ -	\$ 1,684,679
61 COMMUNITY SERVICES	\$ 222,019	\$ 244,971	\$ -	\$ 244,971
71 DEBT SERVICE	\$ 48,006	\$ 48,006	\$ 434,795	\$ 482,801
81 FACILITIES AND CONSTRUCTION	\$ 10,000	\$ 3,427,046	\$ 894	\$ 3,427,940
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 125,000	\$ 133,230	\$ -	\$ 133,230
Total Appropriations	<u>\$ 75,745,751</u>	<u>\$ 75,203,476</u>	<u>\$ 614,795</u>	<u>\$ 75,818,271</u>
Net (Revenues Less Appropriations)	<u>\$ -</u>	<u>\$ (3,303,274)</u>	<u>\$ 1,546</u>	<u>\$ (3,301,728)</u>
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Total Other Financing Uses	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>
Fund Balance-August 31, 2021				\$ 29,782,877
Estimated Current Year Fund Balance-August 31, 2022				\$ 24,481,149

**SOUTH SAN ANTONIO ISD
PROPOSED MAY 2022 BUDGET AMENDMENTS
GENERAL FUND
May 18, 2022**

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer to function 13 and function 21 to realign bilingual budget	(13,000)
Total Function 11		\$ (13,000)
13-Curriculum & Instructional Staff Dev	Transfer from function 11 to realign bilingual budget	12,000
Total Function 13		\$ 12,000
21-Instructional Leadership	Transfer from function 11 to realign bilingual budget	1,000
Total Function 21		\$ 1,000
36-Extracurricular Activities	Transfer to function 81 for West Campus High School facility renovation	\$ (894)
Total Function 36		\$ (894)
81-Facilities and Construction	Transfer from function 36 for West Campus High School facility renovation	\$ 894
Total Function 81		\$ 894
Total Budget Transfers		\$ -

**BUDGET REVISIONS
REVENUE**

FUNCTION	DESCRIPTION	AMOUNT
5700 - Local and Intermediate Revenues	Increase local revenues to adjust estimated amount to be received	\$ 57,823
5800 - State Program Revenues	Increase state program revenues based on 5th six weeks ADA data	\$ 623,518
5900 - Federal Revenues	Decrease federal revenues to adjust estimated amount to be received	\$ (65,000)
Total Increase in Revenue		\$ 616,341

EXPENDITURE

FUNCTION	DESCRIPTION	AMOUNT
23-School Leadership	Increase function 23 for summer school	95,000
Total Function 23		\$ 95,000
31-Guidance, Counseling & Evaluation Services	Increase function 31 for summer school	\$ 40,000
Total Function 31		\$ 40,000
33-Health Services	Increase function 33 for summer school	\$ 45,000
Total Function 33		\$ 45,000
71-Debt Service	Increase function 71 for August 2022 maintenance tax notes (series 2020 and series 2021) principal and interest payments	\$ 434,795
Total Function 71		\$ 434,795
Total Increase in Expenditures		\$ 614,795
General Fund Impact to Fund Balance		\$ 1,546

**SOUTH SAN ANTONIO ISD
PROPOSED MAY 18, 2022 BUDGET AMENDMENTS
2021-2022 FOOD SERVICE FUND**

	2021-2022 ADOPTED BUDGET (AS OF 9/01/21)	2021-2022 AMENDED BUDGET AFTER (AS OF 4/20/22)	2021-2022 CURRENT AMENDMENTS (AS OF 5/18/22)	2021-2022 AMENDED BUDGET (AS OF 5/18/22)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 97,000	\$ 97,000	\$ 35,000	\$ 132,000
5800 STATE PROGRAM REVENUES	\$ -	\$ -	\$ 66,874	\$ 66,874
5900 FEDERAL REVENUES	\$ 7,219,309	\$ 7,394,475	\$ -	\$ 7,394,475
Total Estimated Revenue	<u>\$ 7,316,309</u>	<u>\$ 7,491,475</u>	<u>\$ 101,874</u>	<u>\$ 7,593,349</u>
Appropriations				
35 FOOD SERVICES	\$ 6,609,463	\$ 6,061,449	\$ -	\$ 6,061,449
51 PLANT MAINTENANCE & OPERATIONS	\$ -	\$ 723,180	\$ -	\$ 723,180
Total Appropriations	<u>\$ 6,609,463</u>	<u>\$ 6,784,629</u>	<u>\$ -</u>	<u>\$ 6,784,629</u>
Net (Revenues Less Appropriations)	<u>\$ 706,846</u>	<u>\$ 706,846</u>	<u>\$ 101,874</u>	<u>\$ 808,720</u>
Fund Balance-August 31, 2021				\$ 1,130,005
Estimated Current Year Fund Balance-August 31, 2022				\$ 1,938,725

**SOUTH SAN ANTONIO ISD
 PROPOSED MAY 2022 BUDGET AMENDMENTS
 FOOD SERVICE FUND
 MAY 18, 2022**

REVENUE

		DESCRIPTION	
5700 - Local and Intermediate Revenues		Increase local revenues to adjust estimated amount to be received	\$ 35,000.00
5800 - State Program Revenues		Increase state program revenue to current amount received	\$ 66,874.00
Total Increase in Revenue			<u>\$ 101,874</u>

Food Service Fund Impact to Fund Balance **\$ 101,874**