SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: August 17, 2026

Agenda Section: Consent

Agenda Item Title: Budget Amendment

From/Presenters: Stanley Osborne, Chief Financial Officer

Description: The monthly Amended Budget is a summary of the budget amendment impact on the 2025- 2026 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.

Purchasing Director and Approval Date: N/A

Funding Budget Code and Amount: N/A

Goal: 3. SSAISD will implement program initiatives and activities that reflect a commitment to preparing 100% of students for post-secondary educational or career paths.

SOUTH SAN ANTONIO ISD
PROPOSED AUGUST 17, 2026 BUDGET AMENDMENTS
2025-2026 COMBINED GENERAL FUND AND GENERAL FUND TAX BOND SUBSIDY

	2025-2026 ORIGINAL BUDGET (AS OF 09/01/25)	2025-2026 AMENDED BUDGET AFTER (AS OF 4/20/26)	2025-2026 CURRENT AMENDMENTS (AS OF 08/17/26)	2025-2026 AMENDED BUDGET (AS OF 08/17/26)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	$ 19,203,548	$ 19,203,548	$ 325,022	$ 19,528,570
5800 STATE PROGRAM REVENUES	$ 64,284,519	$ 64,284,519	$ 662,294	$ 64,946,813
5900 FEDERAL REVENUES	$ 1,498,000	$ 1,498,000	$ -	$ 1,498,000
7900 OTHER RESOURCES/NON-OPERATING REVENUES	$ -	$ 535,865	$ 800,000	$ 1,335,865
Total Estimated Revenue	$ 84,986,067	$ 85,521,932	$ 1,787,316	$ 87,309,248
Appropriations				
11 INSTRUCTION	$ 49,174,665	$ 49,215,465	$ 63,812	$ 49,279,277
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	$ 1,028,567	$ 1,028,567	$ 28,126	$ 1,056,693
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	$ 630,287	$ 630,287	$ 103,612	$ 733,899
21 INSTRUCTIONAL LEADERSHIP	$ 1,496,352	$ 1,508,195	$ 130,727	$ 1,638,922
23 SCHOOL LEADERSHIP	$ 4,663,404	$ 4,663,404	$ 293,119	$ 4,956,523
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	$ 3,539,286	$ 3,486,286	$ 27,953	$ 3,514,239
32 SOCIAL WORK SERVICES	$ 395,381	$ 395,381	$ 433	$ 395,814
33 HEALTH SERVICES	$ 1,093,517	$ 1,093,517	$ 35,300	$ 1,128,817
34 STUDENT (PUPIL) TRANSPORTATION	$ 2,507,395	$ 2,507,395	$ 68,233	$ 2,575,628
35 FOOD SERVICES	$ -	$ -	$ -	$ -
36 EXTRA-CURRICULAR ACTIVITIES	$ 2,547,646	$ 2,643,933	$ (239,326)	$ 2,404,607
41 GENERAL ADMINISTRATION	$ 3,537,405	$ 3,620,189	$ (81,492)	$ 3,538,697
51 PLANT MAINTENANCE & OPERATIONS	$ 9,560,712	$ 9,589,097	$ 215,805	$ 9,804,902
52 SECURITY AND MONITORING	$ 1,537,702	$ 1,537,702	$ (111,338)	$ 1,426,364
53 DATA PROCESSING SERVICES	$ 1,780,836	$ 1,807,669	$ (142,656)	$ 1,665,013
61 COMMUNITY SERVICES	$ 185,697	$ 185,697	$ (16,992)	$ 168,705
71 DEBT SERVICE	$ 849,523	$ 849,523	$ 675,000	$ 1,524,523
81 FACILITIES AND CONSTRUCTION	$ 87,400	$ 685,048	$ 800,000	$ 1,485,048
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	$ 180,000	$ 180,000	$ (63,000)	$ 117,000
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	$ 8,000	$ 8,000	$ -	$ 8,000
99 OTHER INTERGOVERNMENTAL CHARGES	$ 182,292	$ 187,292	$ -	$ 187,292
Total Appropriations	$ 84,986,067	$ 85,822,647	$ 1,787,316	$ 87,609,963
Net (Revenues Less Appropriations)	$ -	$ (300,715)	$ -	$ (300,715)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	$ -	$ -	$ -	$ -
Total Other Financing Uses	$ -	$ -	$ -	$ -
Tax Subsidies & Tax Note Fund Balance	$ -	$ -	$ -	$ -
Net Surplus/(Deficit)	$ -	$ (300,715)	$ -	$ (300,715)
Fund Balance-August 31, 2025				$ 25,366,154
Estimated Current Year Fund Balance-August 31, 2026				$ 25,065,439

SOUTH SAN ANTONIO ISD
PROPOSED AUGUST 2026 BUDGET AMENDMENTS
GENERAL FUND
AUGUST 17, 2026

BUDGET REVISIONS
REVENUE

	DESCRIPTION		
5700 - Local Revenue	Increase local revenue to adjust estimated amount to be received	$	325,022
5800 - State Program Revenues	Increase state revenue to adjust estimated amount to be received	$	662,294
7900 - Other Sources	Adjust budget at year end to record new leases and software commitments per GASB 87 and GASB 96	$	800,000
	Total Increase in Revenue	**$**	**1,787,316**

Expenditure

FUNCTION	DESCRIPTION		AMOUNT
11-Instruction	Adjust function 11 at year end for salaries and benefits		63,812
	Total Function 11	**$**	**63,812**
12-Instructional Resources & Media Services	Adjust function 12 at year end for salaries and benefits		28,126
	Total Function 12	**$**	**28,126**
13-Curriculum & Instructional Staff Dev	Adjust function 13 at year end for salaries and benefits		103,612
	Total Function 13	**$**	**103,612**
21-Instructional Leadership	Adjust function 21 at year end for salaries and benefits		130,727
	Total Function 21	**$**	**130,727**
23-School Leadership	Adjust function 23 at year end for salaries and benefits		293,119
	Total Function 23	**$**	**293,119**
31-Guidance, Counseling & Evaluation Services	Adjust function 31 at year end for salaries and benefits	$	27,953
	Total Function 31	**$**	**27,953**
32-Social Work Services	Adjust function 32 at year end for salaries and benefits	$	433
	Total Function 32	**$**	**433**
33-Health Services	Adjust function 33 at year end for salaries and benefits	$	35,300
	Total Function 33	**$**	**35,300**
34-Student (Pupil) Transportation	Adjust function 34 at year end for salaries and benefits	$	68,233
	Total Function 34	**$**	**68,233**
36-Extracurricular Activities	Adjust function 36 at year end for salaries and benefits	$	(239,326)
	Total Function 36	**$**	**(239,326)**
41-General Administration	Adjust function 41 at year end for salaries and benefits	$	(81,492)
	Total Function 41	**$**	**(81,492)**
51-Plant Maintenance & Operations	Adjust function 51 at year end for salaries and benefits	$	215,805
	Total Function 51	**$**	**215,805**
52-Security and Monitoring	Adjust function 52 at year end for salaries and benefits	$	(111,338)
	Total Function 52	**$**	**(111,338)**
53-Data Processing Services	Adjust function 53 at year end for salaries and benefits	$	(142,656)
	Total Function 53	**$**	**(142,656)**

SOUTH SAN ANTONIO ISD
PROPOSED AUGUST 2026 BUDGET AMENDMENTS
GENERAL FUND
AUGUST 17, 2026

61-Community Services	Adjust function 61 at year end for salaries and benefits	$	(16,992)
	Total Function 61	**$**	**(16,992)**
71-Debt Service	Adjust function 71 at year end to record copier leases and software payments for fiscal year 2025-2026 per GASB 87 and GASB 96	$	675,000
	Total Function 71	**$**	**675,000**
81-Facilities and Construction	Adjust function 81 at year end to record copier leases and software payments for fiscal year 2025-2026 per GASB 87 and GASB 96	$	800,000
	Total Function 81	**$**	**800,000**
93-Payments to Fiscal Agent-Shared Service	Adjust function 93 for shared service fiscal agent payments	$	(63,000)
	Total Function 93	**$**	**(63,000)**
	Total Increase in Expenditures	**$**	**1,787,316**
	General Fund Impact to Fund Balance	**$**	**-**

SOUTH SAN ANTONIO ISD
PROPOSED AUGUST 17, 2026 BUDGET AMENDMENTS
2025-2026 FOOD SERVICE FUND

	2025-2026 ADOPTED BUDGET (AS OF 9/01/25)	2025-2026 AMENDED BUDGET AFTER (AS OF 9/1/25)	2025-2026 CURRENT AMENDMENTS (AS OF 08/17/26)	2025-2026 AMENDED BUDGET (AS OF 08/17/26)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	$ 150,000	$ 150,000	$ 60,719	$ 210,719
5800 STATE PROGRAM REVENUES	$ 25,000	$ 25,000	$ -	$ 25,000
5900 FEDERAL REVENUES	$ 7,725,210	$ 7,725,210	$ -	$ 7,725,210
7900 OTHER RESOURCES/NON-OPERATING REVENUES	$ -	$ -	$ 22,814	$ 22,814
Total Estimated Revenue	$ 7,900,210	$ 7,900,210	$ 83,533	$ 7,983,743
Appropriations				
35 FOOD SERVICES	$ 7,488,304	$ 7,488,304	$ 208,533	$ 7,696,837
51 PLANT MAINTENANCE & OPERATIONS	$ 411,906	$ 411,906	$ (125,000)	$ 286,906
Total Appropriations	$ 7,900,210	$ 7,900,210	$ 83,533	$ 7,983,743
Net (Revenues Less Appropriations)	$ -	$ -	$ -	$ -
Fund Balance-August 31, 2025				$ 2,399,711
Estimated Current Year Fund Balance-August 31, 2026				$ 2,399,711

SOUTH SAN ANTONIO ISD
PROPOSED AUGUST 2026 BUDGET AMENDMENTS
FOOD SERVICE FUND
AUGUST 17, 2026

REVENUE

	DESCRIPTION		
5700 - Local and Intermediate Revenues	Increase local revenue to adjust estimated amount to be received	$	60,719
7900 - Other Sources	Increase other sources to adjust estimated amount to be received	$	22,814
	Total Increase in Revenue	**$**	**83,533**

EXPENDITURE

FUNCTION	DESCRIPTION		AMOUNT
35-Food Service	Adjust function 35 at year end for salaries and benefits	$	208,533
	Total Function 35	**$**	**208,533**
51-Plant Maintenance & Operations	Adjust function 51 at year end for salaries and benefits	$	(125,000)
	Total Function 51	**$**	**(125,000)**
	Total Budget Increases	**$**	**83,533**
	Food Service Fund Impact to Fund Balance	**$**	**-**