



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: December 15, 2021

Agenda Section: Discussion and possible action

Agenda Item Title: Budget Amendment

From: Tony Kingman

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 DECEMBER 15, 2021 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 10/20/21) | 2021-2022 CURRENT AMENDMENTS (AS OF 12/15/21) | 2021-2022 AMENDED BUDGET (AS OF 12/15/21) |
|--|--|--|--|--|
| Estimated Revenues | | | | |
| 5700 LOCAL AND INTERMEDIATE REVENUES | \$ 18,281,601 | \$ 18,281,601 | \$ 581,365 | \$ 18,862,966 |
| 5800 STATE PROGRAM REVENUES | \$ 54,516,975 | \$ 54,516,975 | \$ (4,879,667) | \$ 49,637,308 |
| 5900 FEDERAL REVENUES | \$ 2,947,175 | \$ 2,947,175 | \$ - | \$ 2,947,175 |
| 7900 OTHER RESOURCES/NON-OPERATING REVENUES | \$ - | \$ - | \$ - | \$ - |
| Total Estimated Revenue | \$ 75,745,751 | \$ 75,745,751 | \$ (4,298,302) | \$ 71,447,449 |
| Appropriations | | | | |
| 11 INSTRUCTION | \$ 43,029,891 | \$ 43,885,869 | \$ (4,126,552) | \$ 39,759,317 |
| 12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES | \$ 1,394,901 | \$ 1,410,741 | \$ - | \$ 1,410,741 |
| 13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT | \$ 880,449 | \$ 873,474 | \$ 2,935 | \$ 876,409 |
| 21 INSTRUCTIONAL LEADERSHIP | \$ 1,064,141 | \$ 1,063,565 | \$ - | \$ 1,063,565 |
| 23 SCHOOL LEADERSHIP | \$ 5,431,406 | \$ 5,449,609 | \$ - | \$ 5,449,609 |
| 31 GUIDANCE, COUNSELING & EVALUATION SERVICES | \$ 2,839,815 | \$ 2,843,167 | \$ (1,000) | \$ 2,842,167 |
| 32 SOCIAL WORK SERVICES | \$ 287,522 | \$ 287,522 | \$ 1,000 | \$ 288,522 |
| 33 HEALTH SERVICES | \$ 1,159,199 | \$ 1,159,304 | \$ - | \$ 1,159,304 |
| 34 STUDENT (PUPIL) TRANSPORTATION | \$ 1,527,624 | \$ 2,255,190 | \$ - | \$ 2,255,190 |
| 35 FOOD SERVICES | \$ - | \$ - | \$ - | \$ - |
| 36 EXTRA-CURRICULAR ACTIVITIES | \$ 2,471,959 | \$ 2,534,976 | \$ - | \$ 2,534,976 |
| 41 GENERAL ADMINISTRATION | \$ 2,597,697 | \$ 2,800,323 | \$ - | \$ 2,800,323 |
| 51 PLANT MAINTENANCE & OPERATIONS | \$ 9,828,186 | \$ 9,864,412 | \$ (1,504,510) | \$ 8,359,902 |
| 52 SECURITY AND MONITORING | \$ 1,339,682 | \$ 1,291,693 | \$ - | \$ 1,291,693 |
| 53 DATA PROCESSING SERVICES | \$ 1,418,254 | \$ 1,572,541 | \$ - | \$ 1,572,541 |
| 61 COMMUNITY SERVICES | \$ 222,019 | \$ 229,865 | \$ - | \$ 229,865 |
| 71 DEBT SERVICE | \$ 48,006 | \$ 48,006 | \$ - | \$ 48,006 |
| 81 FACILITIES AND CONSTRUCTION | \$ 10,000 | \$ 3,070,971 | \$ - | \$ 3,070,971 |
| 93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE | \$ 70,000 | \$ 70,000 | \$ - | \$ 70,000 |
| 99 OTHER INTERGOVERNMENTAL CHARGES | \$ 125,000 | \$ 125,000 | \$ - | \$ 125,000 |
| Total Appropriations | \$ 75,745,751 | \$ 80,836,228 | \$ (5,628,127) | \$ 75,208,101 |
| Net (Revenues Less Appropriations) | \$ - | \$ (5,090,477) | \$ 1,329,825 | \$ (3,760,652) |
| Other Financing Uses | | | | |
| 8900 OTHER USES/NON-OPERATING EXPENDITURES | \$ - | \$ - | \$ - | \$ - |
| Total Other Financing Uses | \$ - | \$ - | \$ - | \$ - |
| Estimated Fund Balance-August 31, 2021 | | | | \$ 30,484,738 |
| Estimated Current Year Fund Balance-August 31, 2022 | | | | \$ 26,724,086 |

**SOUTH SAN ANTONIO ISD
PROPOSED DECEMBER 2021 BUDGET AMENDMENTS
GENERAL FUND
December 15, 2021**

BUDGET TRANSFERS

| FUNCTION | DESCRIPTION | AMOUNT |
|---|---|-------------------|
| 11-Instruction | Transfer to function 13 for professional development -Kazen Middle School | (2,435) |
| | Transfer to function 13 for travel expenses at Shepard Middle School | (500) |
| Total Function 11 | | \$ (2,935) |
| 13-Curriculum & Instructional Staff Dev | Transfer from function 11 for professional development -Kazen Middle School | 2,435 |
| | Transfer from function 11 for travel expenses at Shepard Middle School | 500 |
| Total Function 13 | | \$ 2,935 |
| 31-Guidance, Counseling & Evaluation Services | Transfer to function 32 for overtime - PEIMS submission | \$ (1,000) |
| Total Function 31 | | \$ (1,000) |
| 32-Social Work Services | Transfer from function 31 for overtime - PEIMS submission | \$ 1,000 |
| Total Function 32 | | \$ 1,000 |
| Total Budget Transfers | | \$ - |

**BUDGET REVISIONS
REVENUE**

| FUNCTION | DESCRIPTION | AMOUNT |
|--|--|-----------------------|
| 5700 - Local and Intermediate Revenues | Increase local tax revenue based on 2nd six weeks ADA data | \$ 581,365 |
| 5800 - State Program Revenues | Decrease State Foundation revenue based on 2nd six weeks ADA data | \$ (6,326,754) |
| 5800 - State Program Revenues | Increase Available School Fund (Per Capita) revenue based on 2nd six weeks ADA data with a new calculated rate per capita from TEA | \$ 1,447,087 |
| Total Decrease in Revenue | | \$ (4,298,302) |

EXPENDITURE

| FUNCTION | DESCRIPTION | AMOUNT |
|--|--|-----------------------|
| 11-Instruction | Decrease function 11 to adjust for the decrease in State Foundation revenue. These salary expenditures will be paid from our ESSER II grant in the 2021-2022 fiscal year | (4,123,617) |
| Total Function 11 | | \$ (4,123,617) |
| 51-Plant Maintenance & Operations | Decrease function 51 to adjust for the decrease in State Foundation revenue. These salary expenditures will be paid from our ESSER II grant in the 2021-2022 fiscal year | \$ (1,504,510) |
| Total Function 51 | | \$ (1,504,510) |
| Total Budget Decreases | | \$ (5,628,127) |
| General Fund Impact to Fund Balance | | \$ 1,329,825 |