



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: August 22, 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 AUGUST 22, 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 8/01/22)	2021-2022 CURRENT AMENDMENTS (AS OF 8/22/22)	2021-2022 AMENDED BUDGET (AS OF 8/22/22)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 18,281,601	\$ 19,140,789	\$ 600,000	\$ 19,740,789
5800 STATE PROGRAM REVENUES	\$ 54,516,975	\$ 50,493,671	\$ 1,117,305	\$ 51,610,976
5900 FEDERAL REVENUES	\$ 2,947,175	\$ 3,082,175	\$ 2,000,000	\$ 5,082,175
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ 5,125,502	\$ -	\$ 5,125,502
<b>Total Estimated Revenue</b>	<b>\$ 75,745,751</b>	<b>\$ 77,842,137</b>	<b>\$ 3,717,305</b>	<b>\$ 81,559,442</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 43,029,891	\$ 39,245,468	\$ 906,398	\$ 40,151,866
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,394,901	\$ 1,403,741	\$ -	\$ 1,403,741
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 880,449	\$ 922,659	\$ -	\$ 922,659
21 INSTRUCTIONAL LEADERSHIP	\$ 1,064,141	\$ 1,069,104	\$ 44,419	\$ 1,113,523
23 SCHOOL LEADERSHIP	\$ 5,431,406	\$ 5,622,895	\$ 152,034	\$ 5,774,929
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 2,839,815	\$ 2,881,750	\$ 169,492	\$ 3,051,242
32 SOCIAL WORK SERVICES	\$ 287,522	\$ 288,522	\$ 40,000	\$ 328,522
33 HEALTH SERVICES	\$ 1,159,199	\$ 1,222,934	\$ (508)	\$ 1,222,426
34 STUDENT (PUPIL) TRANSPORTATION	\$ 1,527,624	\$ 1,895,389	\$ (1,016)	\$ 1,894,373
35 FOOD SERVICES	\$ -	\$ -	\$ -	\$ -
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,471,959	\$ 2,611,787	\$ 197,465	\$ 2,809,252
41 GENERAL ADMINISTRATION	\$ 2,597,697	\$ 3,114,961	\$ 293,268	\$ 3,408,229
51 PLANT MAINTENANCE & OPERATIONS	\$ 9,828,186	\$ 8,422,764	\$ 298,984	\$ 8,721,748
52 SECURITY AND MONITORING	\$ 1,339,682	\$ 1,322,606	\$ (1,875)	\$ 1,320,731
53 DATA PROCESSING SERVICES	\$ 1,418,254	\$ 1,654,679	\$ (2,031)	\$ 1,652,648
61 COMMUNITY SERVICES	\$ 222,019	\$ 244,971	\$ 50,000	\$ 294,971
71 DEBT SERVICE	\$ 48,006	\$ 571,983	\$ 263,370	\$ 835,353
81 FACILITIES AND CONSTRUCTION	\$ 10,000	\$ 8,457,940	\$ -	\$ 8,457,940
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 70,000	\$ 74,000	\$ -	\$ 74,000
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 125,000	\$ 133,230	\$ 40,000	\$ 173,230
<b>Total Appropriations</b>	<b>\$ 75,745,751</b>	<b>\$ 81,161,383</b>	<b>\$ 2,450,000</b>	<b>\$ 83,611,383</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ -</b>	<b>\$ (3,319,246)</b>	<b>\$ 1,267,305</b>	<b>\$ (2,051,941)</b>
<b>Other Financing Uses</b>				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 2,000,000	\$ (1,952,733)	\$ 47,267
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ (1,952,733)</b>	<b>\$ 47,267</b>
<b>Fund Balance-August 31, 2021</b>				<b>\$ 29,782,877</b>
<b>Estimated Current Year Fund Balance-August 31, 2022</b>				<b>\$ 27,683,669</b>

**SOUTH SAN ANTONIO ISD**  
**PROPOSED AUGUST 2022 BUDGET AMENDMENTS**  
**GENERAL FUND**  
**August 22, 2022**

**BUDGET TRANSFERS**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	(93,602)
Total Function 11		\$ (93,602)
21-Instructional Leadership	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	(5,581)
Total Function 21		\$ (5,581)
23-School Leadership	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (47,966)
Total Function 23		\$ (47,966)
31-Guidance, Counseling & Evaluation Services	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (508)
Total Function 31		\$ (508)
33-Health Services	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (508)
Total Function 33		\$ (508)
34-Student (Pupil) Transportation	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (1,016)
Total Function 34		\$ (1,016)
36-Extracurricular Activities	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (2,535)
Total Function 36		\$ (2,535)
41-General Administration	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (6,732)
Total Function 41		\$ (6,732)
51-Plant Maintenance & Operations	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (1,016)
Total Function 51		\$ (1,016)
52-Security and Monitoring	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (1,875)
Total Function 52		\$ (1,875)
53-Data Processing Services	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (2,031)
Total Function 53		\$ (2,031)
71-Debt Service	Transfer from various functions to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ 163,370
Total Function 71		\$ 163,370
Total Budget Transfers		\$ -

**SOUTH SAN ANTONIO ISD**  
**PROPOSED AUGUST 2022 BUDGET AMENDMENTS**  
**GENERAL FUND**  
**August 22, 2022**

**BUDGET REVISIONS**

**REVENUE**

	DESCRIPTION	
5700 - Local and Intermediate Revenues	Increase local revenues to adjust estimated amount to be received	\$ 600,000
5800 - State Program Revenues	Adjust state program revenue at year end	\$ 1,117,305
5900 - Federal Revenues	Adjust federal revenue at year end	\$ 2,000,000
<b>Total Increase in Revenue</b>		<b>\$ 3,717,305</b>

**EXPENDITURE**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Adjust function 11 at year end for salaries and benefits	500,000
	Rebalance Special Education expenditures for Special Ed MOE purposes	500,000
<b>Total Function 11</b>		<b>\$ 1,000,000</b>
21-Instructional Leadership	Adjust function 21 at year end for salaries and benefits	50,000
<b>Total Function 21</b>		<b>\$ 50,000</b>
23-School Leadership	Adjust function 23 at year end for salaries and benefits	200,000
<b>Total Function 23</b>		<b>\$ 200,000</b>
31-Guidance, Counseling & Evaluation Services	Adjust function 31 at year end for salaries and benefits	\$ 170,000
<b>Total Function 31</b>		<b>\$ 170,000</b>
32-Social Work Services	Adjust function 32 at year end for salaries and benefits	\$ 40,000
<b>Total Function 32</b>		<b>\$ 40,000</b>
36-Extracurricular Activities	Adjust function 36 at year end for salaries and benefits	\$ 150,000
	Increase function 36 for student athletic travel	\$ 50,000
<b>Total Function 36</b>		<b>\$ 200,000</b>
41-General Administration	Adjust function 41 at year end for salaries and benefits	\$ 225,000
	Increase function 41 for legal services and to replace flags	\$ 75,000
<b>Total Function 41</b>		<b>\$ 300,000</b>
51-Plant Maintenance & Operations	Increase function 51 for purchase of two golf cars	\$ 28,370
	Adjust function 51 at year end for salaries, benefits and utilities	\$ 271,630
<b>Total Function 51</b>		<b>\$ 300,000</b>
61-Community Services	Adjust function 61 at year end for salaries and benefits	\$ 50,000
<b>Total Function 61</b>		<b>\$ 50,000</b>
71-Debt Service	Adjust function 71 at year end for salaries and benefits	\$ 100,000
<b>Total Function 71</b>		<b>\$ 100,000</b>
99-Other Intergovernmental Charges	Adjust function 99 at year end for salaries and benefits	\$ 40,000
<b>Total Function 99</b>		<b>\$ 40,000</b>
<b>Total Increase in Expenditures</b>		<b>\$ 2,450,000</b>
8900 - Other Uses/Non-Operating Expenditures	Decrease budget in 8900 - Transfer previously made to the Self-Funded Medical Insurance Fund was returned to the General Fund in July 2022 due to reimbursement from ESSER funds	\$ (2,000,000)
	Increase budget in 8900 for repayment to TEA for Fiscal Year 2020-2021 IDEA -B Formula Grant Maintenance of Effort	\$ 47,267
<b>Total 8900</b>		<b>\$ (1,952,733)</b>
<b>General Fund Impact to Fund Balance</b>		<b>\$ 3,220,038</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 22, 2022 BUDGET AMENDMENTS  
2021-2022 FOOD SERVICE FUND**

	2021-2022 ADOPTED BUDGET (AS OF 9/01/21)	2021-2022 AMENDED BUDGET AFTER (AS OF 5/18/22)	2021-2022 CURRENT AMENDMENTS (AS OF 8/22/22)	2021-2022 AMENDED BUDGET (AS OF 8/22/22)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 97,000	\$ 132,000	\$ 13,899	\$ 145,899
5800 STATE PROGRAM REVENUES	\$ -	\$ 66,874	\$ -	\$ 66,874
5900 FEDERAL REVENUES	\$ 7,219,309	\$ 7,394,475	\$ -	\$ 7,394,475
<b>Total Estimated Revenue</b>	<u>\$ 7,316,309</u>	<u>\$ 7,593,349</u>	<u>\$ 13,899</u>	<u>\$ 7,607,248</u>
<b>Appropriations</b>				
35 FOOD SERVICES	\$ 6,609,463	\$ 6,061,449	\$ (2,535)	\$ 6,058,914
51 PLANT MAINTENANCE & OPERATIONS	\$ -	\$ 723,180	\$ -	\$ 723,180
71 DEBT SERVICE	\$ -	\$ -	\$ 2,535	\$ 2,535
<b>Total Appropriations</b>	<u>\$ 6,609,463</u>	<u>\$ 6,784,629</u>	<u>\$ -</u>	<u>\$ 6,784,629</u>
<b>Net (Revenues Less Appropriations)</b>	<u>\$ 706,846</u>	<u>\$ 808,720</u>	<u>\$ 13,899</u>	<u>\$ 822,619</u>
<b>Fund Balance-August 31, 2021</b>				\$ 1,130,005
<b>Estimated Current Year Fund Balance-August 31, 2022</b>				\$ 1,952,624

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 2022 BUDGET AMENDMENTS  
FOOD SERVICE FUND  
AUGUST 22, 2022**

**REVENUE**

	DESCRIPTION		
5700 - Local and Intermediate Revenues	Increase local revenues to adjust estimated amount to be received	\$	13,899
<b>Total Increase in Revenue</b>		<b>\$</b>	<b>13,899</b>

**BUDGET TRANSFERS**

FUNCTION	DESCRIPTION	AMOUNT
35-Food Service	Transfer to function 71 to record copier lease payments for fiscal year 2021-2022 per GASB 87	\$ (2,535)
<b>Total Function 35</b>		<b>\$ (2,535)</b>
71-Debt Service	Transfer from function 35 to record copier lease payments for fiscal year 2021-2022 Per GASB 87	\$ 2,535
<b>Total Function 71</b>		<b>\$ 2,535</b>
<b>Total Budget Increases</b>		<b>\$ -</b>
<b>Food Service Fund Impact to Fund Balance</b>		<b>\$ 13,899</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 22, 2022 BUDGET AMENDMENTS  
2021-2022 DEBT 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 8/22/22)	2021-2022 AMENDED BUDGET (AS OF 8/22/22)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 9,790,186	\$ 9,790,186	\$ 591,383	\$ 10,381,569
5800 STATE PROGRAM REVENUES	\$ 3,040,316	\$ 3,596,774	\$ -	\$ 3,596,774
5900 FEDERAL REVENUES	\$ 950,000	\$ 950,000	\$ -	\$ 950,000
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ 26,494,842	\$ -	\$ 26,494,842
<b>Total Estimated Revenue</b>	<u>\$ 13,780,502</u>	<u>\$ 40,831,802</u>	<u>\$ 591,383</u>	<u>\$ 41,423,185</u>
<b>Appropriations</b>				
71 DEBT SERVICE	\$ 13,455,645	\$ 13,632,927	\$ -	\$ 13,632,927
<b>Total Appropriations</b>	<u>\$ 13,455,645</u>	<u>\$ 13,632,927</u>	<u>\$ -</u>	<u>\$ 13,632,927</u>
<b>Net (Revenues Less Appropriations)</b>	<u>\$ 324,857</u>	<u>\$ 27,198,875</u>	<u>\$ 591,383</u>	<u>\$ 27,790,258</u>
<b>Other Financing Uses</b>				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 26,314,082	\$ -	\$ 26,314,082
<b>Total Other Financing Uses</b>	<u>\$ -</u>	<u>\$ 26,314,082</u>	<u>\$ -</u>	<u>\$ 26,314,082</u>
<b>Fund Balance-August 31, 2021</b>				\$ 2,184,747
<b>Estimated Current Year Fund Balance-August 31, 2022</b>				\$ 3,660,923

## REVENUE

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