



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: March 10, 2022

Agenda Section: Consent

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 MARCH 23, 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 1/19/22)	2021-2022 CURRENT AMENDMENTS (AS OF 3/23/22)	2021-2022 AMENDED BUDGET (AS OF 3/23/22)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 18,281,601	\$ 18,862,966	\$ 220,000	\$ 19,082,966
5800 STATE PROGRAM REVENUES	\$ 54,516,975	\$ 49,637,308	\$ 32,753	\$ 49,670,061
5900 FEDERAL REVENUES	\$ 2,947,175	\$ 2,947,175	\$ 200,000	\$ 3,147,175
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Revenue</b>	<b>\$ 75,745,751</b>	<b>\$ 71,447,449</b>	<b>\$ 452,753</b>	<b>\$ 71,900,202</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 43,029,891	\$ 39,748,526	\$ (295,665)	\$ 39,452,861
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,394,901	\$ 1,410,741	\$ -	\$ 1,410,741
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 880,449	\$ 876,409	\$ 8,500	\$ 884,909
21 INSTRUCTIONAL LEADERSHIP	\$ 1,064,141	\$ 1,066,262	\$ (10,106)	\$ 1,056,156
23 SCHOOL LEADERSHIP	\$ 5,431,406	\$ 5,487,354	\$ 18,884	\$ 5,506,238
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 2,839,815	\$ 2,842,617	\$ (167)	\$ 2,842,450
32 SOCIAL WORK SERVICES	\$ 287,522	\$ 288,522	\$ -	\$ 288,522
33 HEALTH SERVICES	\$ 1,159,199	\$ 1,159,304	\$ -	\$ 1,159,304
34 STUDENT (PUPIL) TRANSPORTATION	\$ 1,527,624	\$ 2,256,089	\$ (60,700)	\$ 2,195,389
35 FOOD SERVICES	\$ -	\$ -	\$ -	\$ -
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,471,959	\$ 2,528,976	\$ 48,457	\$ 2,577,433
41 GENERAL ADMINISTRATION	\$ 2,597,697	\$ 2,800,323	\$ 120,000	\$ 2,920,323
51 PLANT MAINTENANCE & OPERATIONS	\$ 9,828,186	\$ 8,272,764	\$ -	\$ 8,272,764
52 SECURITY AND MONITORING	\$ 1,339,682	\$ 1,291,693	\$ 44,991	\$ 1,336,684
53 DATA PROCESSING SERVICES	\$ 1,418,254	\$ 1,634,679	\$ 50,000	\$ 1,684,679
61 COMMUNITY SERVICES	\$ 222,019	\$ 229,865	\$ 15,106	\$ 244,971
71 DEBT SERVICE	\$ 48,006	\$ 48,006	\$ -	\$ 48,006
81 FACILITIES AND CONSTRUCTION	\$ 10,000	\$ 3,070,971	\$ 56,075	\$ 3,127,046
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
<b>Total Appropriations</b>	<b>\$ 75,745,751</b>	<b>\$ 75,208,101</b>	<b>\$ (4,625)</b>	<b>\$ 75,203,476</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ -</b>	<b>\$ (3,760,652)</b>	<b>\$ 457,378</b>	<b>\$ (3,303,274)</b>
<b>Other Financing Uses</b>				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Fund Balance-August 31, 2021</b>				<b>\$ 29,782,877</b>
<b>Estimated Current Year Fund Balance-August 31, 2022</b>				<b>\$ 25,479,603</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED MARCH 2022 BUDGET AMENDMENTS  
GENERAL FUND  
March 23, 2022**

**BUDGET TRANSFERS**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer to function 13 for dual language contracted services	(8,500)
	Transfer to function 23 to purchase golf cart for monitoring of campus and other operating expenses	(24,185)
	Transfer to function 36 for athletic travel	(48,457)
	Transfer to function 41 to adjust for technology, salaries and benefits, and other operating expenses	(120,000)
	Transfer to function 52 to adjust for safety and security extra duty pay	(39,690)
	Transfer to function 53 for technology subscriptions	(50,000)
	Transfer to function 61 for parental involvement contracted services	(5,000)
	Transfer from function 31 for student transportation expense for mobile mental wellness collaborative site visit	167
<b>Total Function 11</b>		<b>\$ (295,665)</b>
13-Curriculum & Instructional Staff Dev	Transfer from function 11 for dual language contracted services	8,500
<b>Total Function 13</b>		<b>\$ 8,500</b>
21-Instructional Leadership	Transfer to function 61 for extra duty pay for the community COVID-19 vaccine clinics at the CARE Zone	(10,106)
<b>Total Function 21</b>		<b>\$ (10,106)</b>
23-School Leadership	Transfer from function 11 to purchase golf cart for monitoring of campus and other operating expenses	\$ 24,185
	Transfer to function 52 for installation of door card reader in science wing at Kazen Middle School	\$ (5,301)
<b>Total Function 23</b>		<b>\$ 18,884</b>
31-Guidance, Counseling & Evaluation Services	Transfer to function 11 for student transportation expense for mobile mental wellness collaborative site visit	\$ (167)
<b>Total Function 31</b>		<b>\$ (167)</b>
36-Extracurricular Activities	Transfer from function 11 for athletic travel	\$ 48,457
<b>Total Function 36</b>		<b>\$ 48,457</b>
41-General Administration	Transfer from function 11 to adjust for technology, salaries and benefits, and other operating expenses	\$ 120,000
<b>Total Function 41</b>		<b>\$ 120,000</b>
52-Security and Monitoring	Transfer from function 11 to adjust for safety and security extra duty pay	\$ 39,690
	Transfer from function 23 for installation of door card reader in science wing at Kazen Middle School	\$ 5,301
<b>Total Function 52</b>		<b>\$ 44,991</b>
53-Data Processing Services	Transfer from function 11 for technology subscriptions	\$ 50,000
<b>Total Function 53</b>		<b>\$ 50,000</b>
61-Community Services	Transfer from function 11 for parental involvement contracted services	\$ 5,000
	Transfer from function 21 for extra duty pay for the community COVID-19 vaccine clinics at the CARE Zone	\$ 10,106
<b>Total Function 61</b>		<b>\$ 15,106</b>
<b>Total Budget Transfers</b>		<b>\$ -</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED MARCH 2022 BUDGET AMENDMENTS  
GENERAL FUND  
March 23, 2022**

**BUDGET REVISIONS**

**REVENUE**

	DESCRIPTION		AMOUNT
5700 - Local and Intermediate Revenues	Increase local revenue to adjust to current amount received	\$	220,000
5800 - State Program Revenues	Increase state revenues based on 3rd six weeks ADA data	\$	32,753
5800 - State Program Revenues	Increase indirect cost revenue to adjust to current amount received	\$	200,000
<b>Total Increase in Revenue</b>			<b>\$ 452,753</b>

**EXPENDITURE**

FUNCTION	DESCRIPTION		AMOUNT
34-Student (Pupil) Transportation	Decrease function 34 to adjust budget to reflect actual amount remaining for Maintenance Tax Notes Series 2021	\$	(60,700)
<b>Total Function 34</b>			<b>\$ (60,700)</b>
81-Facilities and Construction	Increase function 81 to adjust budget to reflect actual amount remaining for Maintenance Tax Notes Series 2020	\$	56,075
<b>Total Function 81</b>			<b>\$ 56,075</b>
<b>Total Decreases in Expenditures</b>			<b>\$ (4,625)</b>
8900 - Other Uses/Non-Operating Expenditures	Increase budget in 8900 Other Uses to transfer to Self-Funded Medical Insurance. See note below for additional information	\$	1,000,000
<b>Total 8900</b>			<b>\$ 1,000,000</b>
<b>General Fund Impact to Fund Balance</b>			<b>\$ (542,622)</b>

**Note:**

Temporary transfer to Health Insurance Self Funded Medical Fund to address the cash-on-hand deficit each month. The current fund balance for the Health Insurance Self Funded Fund is less than 3 months of the expected operating expenditure. For that reason, the cash on hand on a month to month basis cannot cover the anticipated expenditure. The district forecasts to reach the maximum liability in this current fiscal year. Worth noting, the \$1,000,000 will return to the General Fund by the end of this fiscal year and the deficit for the Self Funded Fund will be addressed by the ESSER II Fund.