



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT  
Agenda Item Summary

Meeting Date: August 18, 2021

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 2020- 2021 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 18, 2021 BUDGET AMENDMENTS**  
**2020-2021 COMBINED GENERAL FUND AND GENERAL FUND TAX BOND SUBSIDY**

	2020-2021 ADOPTED BUDGET (AS OF 9/01/20)	2020-2021 AMENDED BUDGET AFTER (AS OF 7/21/21)	2020-2021 CURRENT AMENDMENTS (AS OF 8/18/21)	2020-2021 AMENDED BUDGET (AS OF 8/18/21)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 17,958,466	\$ 17,958,466	\$ 597,830	\$ 18,556,296
5800 STATE PROGRAM REVENUES	\$ 55,085,204	\$ 56,681,736	\$ 302,791	\$ 56,984,527
5900 FEDERAL REVENUES	\$ 2,457,984	\$ 3,004,434	\$ (967,984)	\$ 2,036,450
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ 2,011,822	\$ 4,000,000	\$ 6,011,822
<b>Total Estimated Revenue</b>	<b>\$ 75,501,654</b>	<b>\$ 79,656,458</b>	<b>\$ 3,932,637</b>	<b>\$ 83,589,095</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 44,220,148	\$ 50,446,430	\$ (34,430)	\$ 50,412,000
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,166,693	\$ 1,289,872	\$ 56,869	\$ 1,346,741
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 563,460	\$ 878,442	\$ 2,081	\$ 880,523
21 INSTRUCTIONAL LEADERSHIP	\$ 1,063,469	\$ 1,086,373	\$ 55,524	\$ 1,141,897
23 SCHOOL LEADERSHIP	\$ 5,533,644	\$ 5,706,336	\$ 35,358	\$ 5,741,694
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 3,095,540	\$ 3,132,640	\$ 70,867	\$ 3,203,507
32 SOCIAL WORK SERVICES	\$ 275,208	\$ 279,266	\$ 22,349	\$ 301,615
33 HEALTH SERVICES	\$ 1,573,468	\$ 1,678,488	\$ 35,801	\$ 1,714,289
34 STUDENT (PUPIL) TRANSPORTATION	\$ 1,594,255	\$ 1,741,078	\$ 133,345	\$ 1,874,423
35 FOOD SERVICES	\$ -	\$ 103,479	\$ -	\$ 103,479
36 EXTRA-CURRICULAR ACTIVITIES	\$ 1,536,062	\$ 2,139,529	\$ 296,031	\$ 2,435,560
41 GENERAL ADMINISTRATION	\$ 2,983,382	\$ 3,259,331	\$ 140,000	\$ 3,399,331
51 PLANT MAINTENANCE & OPERATIONS	\$ 8,542,887	\$ 10,377,636	\$ 473,205	\$ 10,850,841
52 SECURITY AND MONITORING	\$ 1,039,855	\$ 1,060,036	\$ 16,902	\$ 1,076,938
53 DATA PROCESSING SERVICES	\$ 1,235,978	\$ 1,546,625	\$ 45,807	\$ 1,592,432
61 COMMUNITY SERVICES	\$ 217,456	\$ 286,329	\$ 51,618	\$ 337,947
71 DEBT SERVICE	\$ -	\$ 74,420	\$ 60,700	\$ 135,120
81 FACILITIES AND CONSTRUCTION	\$ 135,000	\$ 4,747,056	\$ -	\$ 4,747,056
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 75,000	\$ 65,000	\$ -	\$ 65,000
95 JUVENILE JUSTICE ALTERNATIVE	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 122,552	\$ 122,552	\$ 1,464	\$ 124,016
<b>Total Appropriations</b>	<b>\$ 74,984,057</b>	<b>\$ 90,030,918</b>	<b>\$ 1,463,491</b>	<b>\$ 91,494,409</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ 517,597</b>	<b>\$ (10,374,460)</b>	<b>\$ 2,469,146</b>	<b>\$ (7,905,314)</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, 2020</b>				\$ 27,692,374
<b>Estimated Current Year Fund Balance-August 31, 2021</b>				\$ 18,787,060

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 2021 BUDGET AMENDMENTS  
GENERAL FUND  
August 18, 2021**

**REVENUE**

	DESCRIPTION		
5700 - Local and Intermediate Revenues	Increase local tax revenue to adjust to current amount collected	\$	597,830
5800 - State Program Revenues	Increase state program revenue for TRS On-Behalf	\$	302,791
5900 - Federal Revenues	Decrease federal revenues for tax subsidy revenue	\$	(967,984)
7900 - Other Resources/Non-Operating Revenues	Increase revenue for Maintenance Tax Notes, Series 2021	\$	4,000,000
<b>Total Increase in Revenue</b>		<b>\$</b>	<b>3,932,637</b>

**BUDGET TRANSFERS**

FUNCTION	DESCRIPTION		AMOUNT
11-Instruction	Transfer from function 13 to purchase charges for student Chromebooks		3,300
	Transfer to function 13 for dyslexia staff development		(1,850)
	Transfer to function 36 for transportation expenses		(63,632)
	Transfer to function 99 amount needed to make final payment to Bexar Appraisal District for 2020-2021 fiscal year		(1,464)
	<b>Total Function 11</b>	<b>\$</b>	<b>(63,646)</b>
13-Curriculum & Instructional Staff Dev	Transfer to function 11 to purchase charges for student Chromebooks		(3,300)
	Transfer from function 11 for dyslexia staff development		1,850
<b>Total Function 13</b>		<b>\$</b>	<b>(1,450)</b>
36-Extracurricular Activities	Transfer from function 11 for transportation expenses	\$	63,632
<b>Total Function 36</b>		<b>\$</b>	<b>63,632</b>
99-Other Intergovernmental Charges	Transfer from function 11 amount needed to make final payment to Bexar Appraisal District for 2020-2021 fiscal year	\$	1,464
	<b>Total Function 99</b>	<b>\$</b>	<b>1,464</b>
<b>Total Budget Transfers</b>		<b>\$</b>	<b>-</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 2021 BUDGET AMENDMENTS  
GENERAL FUND  
August 18, 2021**

**BUDGET INCREASES**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Increase function 11 for TRS On-Behalf	192,737
	Adjust function 11 at year end	<u>(163,521)</u>
<b>Total Function 11</b>		<b>\$ 29,216</b>
12-Instructional Resources/Media Services	Increase function 12 for TRS On-Behalf	4,650
	Adjust function 12 at year end	52,219
<b>Total Function 12</b>		<b>\$ 56,869</b>
13-Curriculum & Instructional Staff Dev	Increase function 13 for TRS On-Behalf	2,566
	Adjust function 13 at year end	965
<b>Total Function 13</b>		<b>\$ 3,531</b>
21-Instructional Leadership	Increase function 21 for TRS On-Behalf	3,331
	Adjust function 21 at year end	52,193
<b>Total Function 21</b>		<b>\$ 55,524</b>
23-School Leadership	Increase function 23 for TRS On-Behalf	22,967
	Adjust function 23 at year end	12,391
<b>Total Function 23</b>		<b>\$ 35,358</b>
31-Guidance, Counseling & Evaluation Services	Increase function 31 for TRS On-Behalf	\$ 13,814
	Adjust function 31 at year end	\$ 57,053
<b>Total Function 31</b>		<b>\$ 70,867</b>
32-Social Work Services	Increase function 32 for TRS On-Behalf	\$ 1,702
	Adjust function 32 at year end	\$ 20,647
<b>Total Function 32</b>		<b>\$ 22,349</b>
33-Health Services	Increase function 33 for TRS On-Behalf	\$ 7,875
	Adjust function 33 at year end	\$ 27,926
<b>Total Function 33</b>		<b>\$ 35,801</b>
34-Student (Pupil) Transportation	Increase function 34 for TRS On-Behalf	\$ 5,486
	Adjust function 34 at year end	\$ 127,859
<b>Total Function 34</b>		<b>\$ 133,345</b>
36-Extracurricular Activities	Increase function 36 for TRS On-Behalf	\$ 6,089
	Adjust function 36 at year end	\$ 226,310
<b>Total Function 36</b>		<b>\$ 232,399</b>
41-General Administration	Increase function 41 for TRS On-Behalf	\$ 9,575
	Adjust function 41 at year end	\$ 130,425
<b>Total Function 41</b>		<b>\$ 140,000</b>
51-Plant Maintenance & Operations	Increase function 51 for TRS On-Behalf	\$ 22,022
	Adjust function 51 at year end	\$ 451,183
<b>Total Function 51</b>		<b>\$ 473,205</b>
52-Security and Monitoring	Increase function 52 for TRS On-Behalf	\$ 4,670
	Adjust function 52 at year end	\$ 12,232
<b>Total Function 52</b>		<b>\$ 16,902</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 2021 BUDGET AMENDMENTS  
GENERAL FUND  
August 18, 2021**

53-Data Processing Services	Increase function 53 for TRS On-Behalf	\$	4,056
	Adjust function 53 at year end	\$	41,751
<b>Total Function 53</b>		<b>\$</b>	<b>45,807</b>
61-Community Services	Increase function 61 for TRS On-Behalf	\$	1,251
	Adjust function 61 at year end	\$	50,367
<b>Total Function 61</b>		<b>\$</b>	<b>51,618</b>
71-Debt Service	Increase function 71 for the cost of issuance expense for the Maintenance Tax Notes, Series 2021	\$	60,700
<b>Total Function 71</b>		<b>\$</b>	<b>60,700</b>
<b>Total Budget Increases</b>		<b>\$</b>	<b>1,463,491</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>\$</b>	<b>1,000,000</b>
<b>General Fund Impact to Fund Balance</b>		<b>\$</b>	<b>1,469,146</b>

**Note:**

Increase "transfer- out" (8900) budget to \$1,000,000: Transfer from General Fund to Self-Funded Medical Insurance Fund.

Due to the COVID-19 Pandemic, the fiscal year's estimated expenditures for the Self-Funded Medical Insurance Fund could match the district's maximum liability. As of July, 31st 2021, the actual self-funded medical Insurance Fund's revenue is \$7,286,956 (including \$1,000,000 transferred from Workmen Comp. Fund). The estimated revenue for 2020-21 fiscal year is \$7,750,000 which is \$1,459,613 less than the current maximum liability of \$9,209,613. The district plans to transfer \$500,000 from Workmen Comp. Fund and also proposes to transfer \$1,000,000 from General Fund to Self- Funded Medical Insurance Fund to address the deficit.

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 18, 2021 BUDGET AMENDMENTS  
2020-2021 FOOD SERVICE FUND**

	2020-2021 ADOPTED BUDGET (AS OF 9/01/20)	2020-2021 AMENDED BUDGET AFTER (AS OF 7/21/21)	2020-2021 CURRENT AMENDMENTS (AS OF 8/18/21)	2020-2021 AMENDED BUDGET (AS OF 8/18/21)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 140,277	\$ 140,277	\$ -	\$ 140,277
5800 STATE PROGRAM REVENUES	\$ 15,000	\$ 15,000	\$ 15,670	\$ 30,670
5900 FEDERAL REVENUES	\$ 5,020,172	\$ 5,020,172	\$ -	\$ 5,020,172
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ -	\$ 29,241	\$ 29,241
<b>Total Estimated Revenue</b>	<u>\$ 5,175,449</u>	<u>\$ 5,175,449</u>	<u>\$ 44,911</u>	<u>\$ 5,220,360</u>
<b>Appropriations</b>				
35 FOOD SERVICES	\$ 6,173,821	\$ 6,173,821	\$ -	\$ 6,173,821
51 PLANT MAINTENANCE & OPERATIONS	\$ 753,769	\$ 753,769	\$ 44,911	\$ 798,680
<b>Total Appropriations</b>	<u>\$ 6,927,590</u>	<u>\$ 753,769</u>	<u>\$ 44,911</u>	<u>\$ 6,972,501</u>
<b>Net (Revenues Less Appropriations)</b>	<u><u>\$ (1,752,141)</u></u>	<u><u>\$ (1,752,141)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,752,141)</u></u>
<b>Fund Balance-August 31, 2020</b>				\$ 1,130,005
<b>Estimated Current Year Fund Balance-August 31, 2021</b>				\$ (622,136)

**SOUTH SAN ANTONIO ISD  
 PROPOSED AUGUST 2021 BUDGET AMENDMENTS  
 FOOD SERVICE FUND  
 AUGUST 18, 2021**

**REVENUE**

REVENUE	DESCRIPTION		
5800 - State Program Revenues	Increase state program revenue to adjust to current amount collected	\$	15,670
7900 - Other Resources/Non-Operating Revenues	Increase other resources to adjust to current amount collected	\$	29,241
<b>Total Increase in Revenue</b>		<b>\$</b>	<b>44,911</b>

**BUDGET TRANSFERS**

FUNCTION	DESCRIPTION		AMOUNT
51-Plant Maintenance & Operations	Increase function 51 to cover the cost for custodian and maintenance services	\$	44,911
<b>Total Function 51</b>		<b>\$</b>	<b>44,911</b>
<b>Total Budget Increases</b>		<b>\$</b>	<b>44,911</b>
<b>Food Service Fund Impact to Fund Balance</b>		<b>\$</b>	<b>-</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 18, 2021 BUDGET AMENDMENTS  
2020-2021 DEBT SERVICE FUND**

	2020-2021 ADOPTED BUDGET (AS OF 9/01/20)	2020-2021 AMENDED BUDGET AFTER (AS OF 7/21/21)	2020-2021 CURRENT AMENDMENTS (AS OF 8/18/21)	2020-2021 AMENDED BUDGET (AS OF 8/18/21)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 9,113,703	\$ 9,113,703	\$ 538,197	\$ 9,651,900
5800 STATE PROGRAM REVENUES	\$ 2,644,388	\$ 2,644,388	\$ -	\$ 2,644,388
5900 FEDERAL REVENUES	\$ -	\$ -	\$ 970,044	\$ 970,044
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -
<b>Total Estimated Revenue</b>	<u>\$ 11,758,091</u>	<u>\$ 11,758,091</u>	<u>\$ 1,508,241</u>	<u>\$ 13,266,332</u>
<b>Appropriations</b>				
71 DEBT SERVICE	\$ 13,214,158	\$ 13,214,158	\$ 82,383	\$ 13,296,541
<b>Total Appropriations</b>	<u>\$ 13,214,158</u>	<u>\$ 13,214,158</u>	<u>\$ 82,383</u>	<u>\$ 13,296,541</u>
<b>Net (Revenues Less Appropriations)</b>	<u><u>\$ (1,456,067)</u></u>	<u><u>\$ (1,456,067)</u></u>	<u><u>\$ 1,425,858</u></u>	<u><u>\$ (30,209)</u></u>
<b>Fund Balance-August 31, 2020</b>				\$ 2,142,776
<b>Estimated Current Year Fund Balance-August 31, 2021</b>				\$ 2,112,567



**SOUTH SAN ANTONIO ISD  
 PROPOSED AUGUST 2021 BUDGET AMENDMENTS  
 DEBT SERVICE FUND  
 AUGUST 18, 2021**

**REVENUE**

	DESCRIPTION		
5700 - Local and Intermediate Revenues	Increase local tax revenue to adjust to current amount collected	\$	538,197
5900 - Federal Revenues	Increase federal revenues for tax subsidy revenue for fiscal year 2020-2021	\$	970,044
<b>Total Increase in Revenue</b>		<b>\$</b>	<b>1,508,241</b>

**BUDGET INCREASES**

FUNCTION	DESCRIPTION		AMOUNT
71-Debt Service	Increase function 71 for August 2021 debt service payment	\$	82,383
<b>Total Function 71</b>		<b>\$</b>	<b>82,383</b>
<b>Total Budget Increases</b>		<b>\$</b>	<b>82,383</b>
<b>Debt Service Fund Impact to Fund Balance</b>		<b>\$</b>	<b>1,425,858</b>