



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: April 20, 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 APRIL 20, 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 3/10/22)	2021-2022 CURRENT AMENDMENTS (AS OF 4/20/22)	2021-2022 AMENDED BUDGET (AS OF 4/20/22)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 18,281,601	\$ 19,082,966	\$ -	\$ 19,082,966
5800 STATE PROGRAM REVENUES	\$ 54,516,975	\$ 49,670,061	\$ -	\$ 49,670,061
5900 FEDERAL REVENUES	\$ 2,947,175	\$ 3,147,175	\$ -	\$ 3,147,175
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -
Total Estimated Revenue	\$ 75,745,751	\$ 71,900,202	\$ -	\$ 71,900,202
Appropriations				
11 INSTRUCTION	\$ 43,029,891	\$ 39,452,861	\$ (105,508)	\$ 39,347,353
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,394,901	\$ 1,410,741	\$ -	\$ 1,410,741
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 880,449	\$ 884,909	\$ -	\$ 884,909
21 INSTRUCTIONAL LEADERSHIP	\$ 1,064,141	\$ 1,056,156	\$ 7,748	\$ 1,063,904
23 SCHOOL LEADERSHIP	\$ 5,431,406	\$ 5,506,238	\$ -	\$ 5,506,238
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 2,839,815	\$ 2,842,450	\$ -	\$ 2,842,450
32 SOCIAL WORK SERVICES	\$ 287,522	\$ 288,522	\$ -	\$ 288,522
33 HEALTH SERVICES	\$ 1,159,199	\$ 1,159,304	\$ 19,530	\$ 1,178,834
34 STUDENT (PUPIL) TRANSPORTATION	\$ 1,527,624	\$ 2,195,389	\$ -	\$ 2,195,389
35 FOOD SERVICES	\$ -	\$ -	\$ -	\$ -
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,471,959	\$ 2,577,433	\$ -	\$ 2,577,433
41 GENERAL ADMINISTRATION	\$ 2,597,697	\$ 2,920,323	\$ 70,000	\$ 2,990,323
51 PLANT MAINTENANCE & OPERATIONS	\$ 9,828,186	\$ 8,272,764	\$ -	\$ 8,272,764
52 SECURITY AND MONITORING	\$ 1,339,682	\$ 1,336,684	\$ -	\$ 1,336,684
53 DATA PROCESSING SERVICES	\$ 1,418,254	\$ 1,684,679	\$ -	\$ 1,684,679
61 COMMUNITY SERVICES	\$ 222,019	\$ 244,971	\$ -	\$ 244,971
71 DEBT SERVICE	\$ 48,006	\$ 48,006	\$ -	\$ 48,006
81 FACILITIES AND CONSTRUCTION	\$ 10,000	\$ 3,127,046	\$ -	\$ 3,127,046
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 125,000	\$ 125,000	\$ 8,230	\$ 133,230
Total Appropriations	\$ 75,745,751	\$ 75,203,476	\$ -	\$ 75,203,476
Net (Revenues Less Appropriations)	\$ -	\$ (3,303,274)	\$ -	\$ (3,303,274)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
Total Other Financing Uses	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
Fund Balance-August 31, 2021				\$ 29,782,877
Estimated Current Year Fund Balance-August 31, 2022				\$ 24,479,603

**SOUTH SAN ANTONIO ISD
PROPOSED APRIL 2022 BUDGET AMENDMENTS
GENERAL FUND
April 20, 2022**

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer from function 21 to purchase instructional materials and supplies for CTE programs	14,400
	Transfer to function 21 for Houston ISD Medicaid consulting services	(22,148)
	Transfer to function 33 to purchase AED (Automated External Defibrillator) devices districtwide	(19,530)
	Transfer to function 41 for legal and contracted services	(70,000)
	Transfer to function 99 for annual levy payments to Bexar Appraisal District	(8,230)
Total Function 11		\$ (105,508)
21-Instructional Leadership	Transfer to function 11 to purchase instructional materials and supplies for CTE programs	(14,400)
	Transfer from function 11 for Houston ISD Medicaid consulting services	22,148
Total Function 21		\$ 7,748
33-Health Services	Transfer from function 11 to purchase AED (Automated External Defibrillator) devices districtwide	\$ 19,530
	Total Function 33	\$ 19,530
41-General Administration	Transfer from function 11 for legal and contracted services	\$ 70,000
	Total Function 41	\$ 70,000
99-Other Intergovernmental Charges	Transfer from function 11 for annual levy payments to Bexar Appraisal District	\$ 8,230
	Total Function 99	\$ 8,230
Total Budget Transfers		\$ -

EXPENDITURE

FUNCTION	DESCRIPTION	AMOUNT
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
Total 8900		\$ 1,000,000
General Fund Impact to Fund Balance		\$ (1,000,000)

Note:

Temporary transfer to the 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 Medical Fund is projected to decrease to be less than 3 months of the expected operating expenditure. In that circumstance, the cash on hand on a month to month basis cannot cover the anticipated expenditures. The district forecasts that we will 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.

**SOUTH SAN ANTONIO ISD
PROPOSED APRIL 20, 2022 BUDGET AMENDMENTS
2021-2022 FOOD SERVICE FUND**

	2021-2022 ADOPTED BUDGET (AS OF 9/01/21)	2021-2022 AMENDED BUDGET AFTER (AS OF 10/20/21)	2021-2022 CURRENT AMENDMENTS (AS OF 4/20/22)	2021-2022 AMENDED BUDGET (AS OF 4/20/22)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 97,000	\$ 97,000	\$ -	\$ 97,000
5800 STATE PROGRAM REVENUES	\$ -	\$ -	\$ -	\$ -
5900 FEDERAL REVENUES	\$ 7,219,309	\$ 7,219,309	\$ 175,166	\$ 7,394,475
Total Estimated Revenue	<u>\$ 7,316,309</u>	<u>\$ 7,316,309</u>	<u>\$ 175,166</u>	<u>\$ 7,491,475</u>
Appropriations				
35 FOOD SERVICES	\$ 6,609,463	\$ 5,886,283	\$ 175,166	\$ 6,061,449
51 PLANT MAINTENANCE & OPERATIONS	\$ -	\$ 723,180	\$ -	\$ 723,180
Total Appropriations	<u>\$ 6,609,463</u>	<u>\$ 6,609,463</u>	<u>\$ 175,166</u>	<u>\$ 6,784,629</u>
Net (Revenues Less Appropriations)	<u><u>\$ 706,846</u></u>	<u><u>\$ 706,846</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 706,846</u></u>
Fund Balance-August 31, 2021				\$ 1,130,005
Estimated Current Year Fund Balance-August 31, 2022				\$ 1,836,851

**SOUTH SAN ANTONIO ISD
PROPOSED APRIL 2022 BUDGET AMENDMENTS
FOOD SERVICE FUND
APRIL 20, 2022**

REVENUE

	DESCRIPTION	
5900 - Federal Revenues	Increase federal revenues for the Supply Chain Assistance Grant received	\$ 175,166
Total Increase in Revenue		\$ 175,166

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
35-Food Service	Increase function 35 for the Supply Chain Assistance Grant received	\$ 175,166
Total Function 35		\$ 175,166
Total Budget Increases		\$ 175,166
Food Service Fund Impact to Fund Balance		\$ -

**SOUTH SAN ANTONIO ISD
PROPOSED APRIL 20, 2022 BUDGET AMENDMENTS
2021-2022 DEBT SERVICE FUND**

	2021-2022 ADOPTED BUDGET (AS OF 9/01/21)	2021-2022 AMENDED BUDGET AFTER (AS OF 9/01/21)	2021-2022 CURRENT AMENDMENTS (AS OF 4/20/22)	2021-2022 AMENDED BUDGET (AS OF 4/20/22)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 9,790,186	\$ 9,790,186	\$ -	\$ 9,790,186
5800 STATE PROGRAM REVENUES	\$ 3,040,316	\$ 3,040,316	\$ 556,458	\$ 3,596,774
5900 FEDERAL REVENUES	\$ 950,000	\$ 950,000	\$ -	\$ 950,000
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ -	\$ 26,494,842	\$ 26,494,842
Total Estimated Revenue	<u>\$ 13,780,502</u>	<u>\$ 13,780,502</u>	<u>\$ 27,051,300</u>	<u>\$ 40,831,802</u>
Appropriations				
71 DEBT SERVICE	\$ 13,455,645	\$ 13,455,645	\$ 177,282	\$ 13,632,927
Total Appropriations	<u>\$ 13,455,645</u>	<u>\$ 13,455,645</u>	<u>\$ 177,282</u>	<u>\$ 13,632,927</u>
Net (Revenues Less Appropriations)	<u><u>\$ 324,857</u></u>	<u><u>\$ 324,857</u></u>	<u><u>\$ 26,874,018</u></u>	<u><u>\$ 27,198,875</u></u>
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ 26,314,082	\$ 26,314,082
Total Other Financing Uses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 26,314,082</u></u>	<u><u>\$ 26,314,082</u></u>
Fund Balance-August 31, 2021				\$ 2,184,747
Estimated Current Year Fund Balance-August 31, 2022				\$ 3,069,540

**SOUTH SAN ANTONIO ISD
PROPOSED APRIL 2022 BUDGET AMENDMENTS
DEBT SERVICE FUND
APRIL 20, 2022**

REVENUE

	DESCRIPTION		
5800 - State Program Revenues	Increase state program revenue for additional EDA received for the current fiscal year	\$	203,089
	Increase state program revenue for additional IFA & EDA revenue received for prior fiscal years	\$	353,369
7900 - Other Resources	Increase other resources to record the issuance of the Unlimited Tax Refunding Bonds, Series 2022	\$	26,494,842
Total Increase in Revenue		\$	27,051,300

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
71-Debt Service	Increase function 71 to record the issuance of the Unlimited Tax Refunding Bonds, Series 2022	\$ 177,282
Total Function 71		\$ 177,282
Total Budget Increases		\$ 177,282
8900 - Other Uses/Non-Operating Expenditures	Increase other uses to record the issuance of the Unlimited Tax Refunding Bonds, Series 2022	\$ 26,314,082
Total 8900		\$ 26,314,082
Debt Service Fund Impact to Fund Balance		\$ 559,936