



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: August 18, 2025

Agenda Section: Consent

Agenda Item Title: Budget Amendment

From/Presenters: Tony Kingman, Chief Financial Officer

Description: The monthly Amended Budget is a summary of the budget amendment impact on the 2024- 2025 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.

Purchasing Director and Approval Date: N/A

Funding Budget Code and Amount: N/A

Goal: 3. SSAISD will implement program initiatives and activities that reflect a commitment to preparing 100% of students for post-secondary educational or career paths.

**SOUTH SAN ANTONIO ISD**  
**PROPOSED AUGUST 18, 2025 BUDGET AMENDMENTS**  
**2024-2025 COMBINED GENERAL FUND AND GENERAL FUND TAX BOND SUBSIDY**

	2024-2025 ORIGINAL BUDGET (AS OF 09/01/24)	2024-2025 AMENDED BUDGET AFTER (AS OF 07/21/25)	2024-2025 CURRENT AMENDMENTS (AS OF 08/18/25)	2024-2025 AMENDED BUDGET (AS OF 08/18/25)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 20,749,251	\$ 20,429,531	\$ 480,000	\$ 20,909,531
5800 STATE PROGRAM REVENUES	\$ 57,415,058	\$ 59,082,817	\$ 781,203	\$ 59,864,020
5900 FEDERAL REVENUES	\$ 1,345,000	\$ 875,000	\$ 600,000	\$ 1,475,000
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
<b>Total Estimated Revenue</b>	<b>\$ 79,509,309</b>	<b>\$ 80,387,348</b>	<b>\$ 3,111,203</b>	<b>\$ 83,498,551</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 43,644,007	\$ 43,646,965	\$ 2,200,000	\$ 45,846,965
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,070,818	\$ 1,070,818	\$ 30,000	\$ 1,100,818
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 755,370	\$ 913,801	\$ 70,000	\$ 983,801
21 INSTRUCTIONAL LEADERSHIP	\$ 1,638,862	\$ 1,663,087	\$ 10,000	\$ 1,673,087
23 SCHOOL LEADERSHIP	\$ 4,782,450	\$ 4,779,993	\$ 40,000	\$ 4,819,993
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 3,615,509	\$ 3,466,579	\$ 200,000	\$ 3,666,579
32 SOCIAL WORK SERVICES	\$ 371,894	\$ 371,894	\$ 20,000	\$ 391,894
33 HEALTH SERVICES	\$ 1,167,134	\$ 1,167,134	\$ 20,000	\$ 1,187,134
34 STUDENT (PUPIL) TRANSPORTATION	\$ 2,249,331	\$ 2,922,631	\$ 40,000	\$ 2,962,631
35 FOOD SERVICES	\$ -	\$ 7,000	\$ 2,000	\$ 9,000
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,699,470	\$ 2,796,939	\$ (180,000)	\$ 2,616,939
41 GENERAL ADMINISTRATION	\$ 3,368,440	\$ 3,804,637	\$ 170,000	\$ 3,974,637
51 PLANT MAINTENANCE & OPERATIONS	\$ 10,093,400	\$ 10,700,126	\$ (100,000)	\$ 10,600,126
52 SECURITY AND MONITORING	\$ 1,814,748	\$ 1,821,393	\$ (70,000)	\$ 1,751,393
53 DATA PROCESSING SERVICES	\$ 1,804,409	\$ 1,878,243	\$ -	\$ 1,878,243
61 COMMUNITY SERVICES	\$ 218,966	\$ 206,466	\$ (20,000)	\$ 186,466
71 DEBT SERVICE	\$ 844,123	\$ 849,523	\$ 700,000	\$ 1,549,523
81 FACILITIES AND CONSTRUCTION	\$ 350,000	\$ 169,500	\$ 1,250,000	\$ 1,419,500
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 150,000	\$ 180,000	\$ 10,000	\$ 190,000
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	\$ 3,895	\$ 10,895	\$ 10,000	\$ 20,895
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 166,292	\$ 182,292	\$ -	\$ 182,292
<b>Total Appropriations</b>	<b>\$ 80,809,118</b>	<b>\$ 82,609,916</b>	<b>\$ 4,402,000</b>	<b>\$ 87,011,916</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ (1,299,809)</b>	<b>\$ (2,222,568)</b>	<b>\$ (1,290,797)</b>	<b>\$ (3,513,365)</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>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Tax Subsidies &amp; Tax Note Fund Balance</b>	<b>\$ 1,299,809</b>	<b>\$ 1,546,070</b>	<b>\$ -</b>	<b>\$ 1,546,070</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (1,676,498)</b>	<b>\$ (1,290,797)</b>	<b>\$ (2,967,295)</b>
<b>Fund Balance-August 31, 2024</b>				<b>\$ 27,038,572</b>
<b>Estimated Current Year Fund Balance-August 31, 2025</b>				<b>\$ 22,525,207</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 2025 BUDGET AMENDMENTS  
GENERAL FUND  
AUGUST 18, 2025**

**BUDGET REVISIONS**

**REVENUE**

	DESCRIPTION		
5700 - Local Revenue	Adjust budget for the tax levy and interest from investments	\$	480,000
5800 - State Program Revenues	Adjust revenue based on final ADA for 2024-2025 school year	\$	781,203
5900 - Federal Revenues	Adjust budget for Head Start revenue and indirect cost	\$	600,000
7900 - Other Sources	Adjust budget at year end to record new leases and software commitments per GASB 87 and GASB 96	\$	1,250,000
<b>Total Increase in Revenue</b>		<b>\$</b>	<b>3,111,203</b>

**Expenditure**

FUNCTION	DESCRIPTION		AMOUNT
11-Instruction	Adjust function 11 for TIA payments, one-time bonuses and special education services		2,200,000
<b>Total Function 11</b>		<b>\$</b>	<b>2,200,000</b>
12-Instructional Resources & Media Services	Adjust function 12 at year end for salaries and benefits		30,000
<b>Total Function 12</b>		<b>\$</b>	<b>30,000</b>
13-Curriculum & Instructional Staff Dev	Adjust function 13 at year end for salaries and benefits		70,000
<b>Total Function 13</b>		<b>\$</b>	<b>70,000</b>
21-Instructional Leadership	Adjust function 21 at year end for salaries and benefits		10,000
<b>Total Function 21</b>		<b>\$</b>	<b>10,000</b>
23-School Leadership	Adjust function 23 at year end for salaries and benefits		40,000
<b>Total Function 23</b>		<b>\$</b>	<b>40,000</b>
31-Guidance, Counseling & Evaluation Services	Adjust function 31 at year end for salaries and benefits	\$	200,000
<b>Total Function 31</b>		<b>\$</b>	<b>200,000</b>
32-Social Work Services	Adjust function 32 at year end for salaries and benefits	\$	20,000
<b>Total Function 32</b>		<b>\$</b>	<b>20,000</b>
33-Health Services	Adjust function 33 at year end for salaries and benefits	\$	20,000
<b>Total Function 33</b>		<b>\$</b>	<b>20,000</b>
34-Student (Pupil) Transportation	Adjust function 34 at year end for salaries and benefits	\$	40,000
<b>Total Function 34</b>		<b>\$</b>	<b>40,000</b>
35-Food Service	Adjust function 35 at year end for salaries and benefits	\$	2,000
<b>Total Function 35</b>		<b>\$</b>	<b>2,000</b>
36-Extracurricular Activities	Adjust function 36 at year end for salaries and benefits	\$	(180,000)
<b>Total Function 36</b>		<b>\$</b>	<b>(180,000)</b>
41-General Administration	Adjust function 41 at year end for salaries/benefits and purchase new time clocks	\$	170,000
<b>Total Function 41</b>		<b>\$</b>	<b>170,000</b>
51-Plant Maintenance & Operations	Adjust function 51 at year end for salaries and benefits	\$	(100,000)
<b>Total Function 51</b>		<b>\$</b>	<b>(100,000)</b>
52-Security and Monitoring	Adjust function 52 at year end for salaries and benefits	\$	(70,000)
<b>Total Function 52</b>		<b>\$</b>	<b>(70,000)</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 2025 BUDGET AMENDMENTS  
GENERAL FUND  
AUGUST 18, 2025**

61-Community Services	Adjust function 61 at year end for salaries and benefits	\$ (20,000)
<b>Total Function 61</b>		<b>\$ (20,000)</b>
71-Debt Service	Adjust function 71 at year end to record copier leases and software payments for fiscal year 2024-2025 per GASB 87 and GASB 96	\$ 700,000
<b>Total Function 71</b>		<b>\$ 700,000</b>
81-Facilities and Construction	Adjust function 81 at year end to record new leases and software commitments per GASB 87 and GASB 96	\$ 1,250,000
<b>Total Function 81</b>		<b>\$ 1,250,000</b>
93-Payments to Fiscal Agent-Shared Service	Increase function 93 for shared service fiscal agent payments	\$ 10,000
<b>Total Function 93</b>		<b>\$ 10,000</b>
95-Juvenile Justice Alter Ed Prog	Increase function 95 for student placement services	\$ 10,000
<b>Total Function 95</b>		<b>\$ 10,000</b>
<b>Total Increase in Expenditures</b>		<b>\$ 4,402,000</b>
<b>General Fund Impact to Fund Balance</b>		<b>\$ (1,290,797)</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 18, 2025 BUDGET AMENDMENTS  
2024-2025 FOOD SERVICE FUND**

	2024-2025 ADOPTED BUDGET (AS OF 9/01/24)	2024-2025 AMENDED BUDGET AFTER (AS OF 10/2/24)	2024-2025 CURRENT AMENDMENTS (AS OF 08/18/25)	2024-2025 AMENDED BUDGET (AS OF 08/18/25)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 160,000	\$ 160,000	\$ -	\$ 160,000
5800 STATE PROGRAM REVENUES	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
5900 FEDERAL REVENUES	\$ 7,603,450	\$ 7,688,450	\$ -	\$ 7,688,450
<b>Total Estimated Revenue</b>	<u>\$ 7,788,450</u>	<u>\$ 7,873,450</u>	<u>\$ -</u>	<u>\$ 7,873,450</u>
<b>Appropriations</b>				
35 FOOD SERVICES	\$ 8,010,755	\$ 8,401,466	\$ 100,000	\$ 8,501,466
51 PLANT MAINTENANCE & OPERATIONS	\$ 976,049	\$ 976,049	\$ -	\$ 976,049
<b>Total Appropriations</b>	<u>\$ 8,986,804</u>	<u>\$ 9,377,515</u>	<u>\$ 100,000</u>	<u>\$ 9,477,515</u>
<b>Net (Revenues Less Appropriations)</b>	<u><u>\$ (1,198,354)</u></u>	<u><u>\$ (1,504,065)</u></u>	<u><u>\$ (100,000)</u></u>	<u><u>\$ (1,604,065)</u></u>
<b>Fund Balance-August 31, 2024</b>				\$ 2,936,680
<b>Estimated Current Year Fund Balance-August 31, 2025</b>				\$ 1,332,615

**SOUTH SAN ANTONIO ISD  
 PROPOSED AUGUST 2025 BUDGET AMENDMENTS  
 FOOD SERVICE FUND  
 AUGUST 18, 2025**

**EXPENDITURE**

FUNCTION	DESCRIPTION	AMOUNT
35-Food Service	Adjust function 35 at year end for salaries and benefits	\$ 100,000
Total Function 35		\$ 100,000

Total Budget Increases	\$ 100,000
Food Service Fund Impact to Fund Balance	<u><u>\$ (100,000)</u></u>