



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: August 21, 2024

Agenda Section: Discussion and Possible Action

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 2023- 2024 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 21, 2024 BUDGET AMENDMENTS**  
**2023-2024 COMBINED GENERAL FUND AND GENERAL FUND TAX BOND SUBSIDY**

	2023-2024 ORIGINAL BUDGET (AS OF 9/01/23)	2023-2024 AMENDED BUDGET AFTER (AS OF 07/17/24)	2023-2024 CURRENT AMENDMENTS (AS OF 08/21/24)	2023-2024 AMENDED BUDGET (AS OF 08/21/24)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 18,696,080	\$ 20,128,403	\$ 300,000	\$ 20,428,403
5800 STATE PROGRAM REVENUES	\$ 56,286,564	\$ 54,145,020	\$ 1,131,600	\$ 55,276,620
5900 FEDERAL REVENUES	\$ 3,492,656	\$ 2,192,656	\$ -	\$ 2,192,656
<b>Total Estimated Revenue</b>	<b>\$ 78,475,300</b>	<b>\$ 76,466,079</b>	<b>\$ 1,431,600</b>	<b>\$ 77,897,679</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 44,862,188	\$ 45,528,652	\$ 710,000	\$ 46,238,652
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,117,983	\$ 1,142,446	\$ 25,000	\$ 1,167,446
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 683,318	\$ 1,060,653	\$ -	\$ 1,060,653
21 INSTRUCTIONAL LEADERSHIP	\$ 1,643,265	\$ 1,605,102	\$ 75,000	\$ 1,680,102
23 SCHOOL LEADERSHIP	\$ 5,399,206	\$ 5,017,466	\$ 100,000	\$ 5,117,466
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 3,558,331	\$ 3,935,466	\$ -	\$ 3,935,466
32 SOCIAL WORK SERVICES	\$ 388,362	\$ 471,374	\$ -	\$ 471,374
33 HEALTH SERVICES	\$ 1,139,380	\$ 1,085,761	\$ -	\$ 1,085,761
34 STUDENT (PUPIL) TRANSPORTATION	\$ 2,157,371	\$ 2,739,835	\$ (100,000)	\$ 2,639,835
35 FOOD SERVICES	\$ -	\$ -	\$ 10,000	\$ 10,000
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,795,826	\$ 3,008,215	\$ 40,000	\$ 3,048,215
41 GENERAL ADMINISTRATION	\$ 3,138,095	\$ 3,322,618	\$ 150,000	\$ 3,472,618
51 PLANT MAINTENANCE & OPERATIONS	\$ 10,205,363	\$ 9,950,399	\$ (75,000)	\$ 9,875,399
52 SECURITY AND MONITORING	\$ 1,564,418	\$ 1,405,873	\$ 120,000	\$ 1,525,873
53 DATA PROCESSING SERVICES	\$ 1,627,036	\$ 1,786,086	\$ -	\$ 1,786,086
61 COMMUNITY SERVICES	\$ 275,153	\$ 141,238	\$ 25,000	\$ 166,238
71 DEBT SERVICE	\$ 989,431	\$ 4,733,146	\$ 600,000	\$ 5,333,146
81 FACILITIES AND CONSTRUCTION	\$ 3,655,876	\$ 337,047	\$ -	\$ 337,047
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 96,000	\$ 172,852	\$ -	\$ 172,852
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	\$ 11,000	\$ 11,000	\$ -	\$ 11,000
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 161,292	\$ 161,292	\$ -	\$ 161,292
<b>Total Appropriations</b>	<b>\$ 85,468,894</b>	<b>\$ 87,616,521</b>	<b>\$ 1,680,000</b>	<b>\$ 89,296,521</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ (6,993,594)</b>	<b>\$ (11,150,442)</b>	<b>\$ (248,400)</b>	<b>\$ (11,398,842)</b>
<b>Other Financing Uses</b>				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ 2,550,000	\$ 2,550,000	\$ -	\$ 2,550,000
<b>Total Other Financing Uses</b>	<b>\$ 2,550,000</b>	<b>\$ 2,550,000</b>	<b>\$ -</b>	<b>\$ 2,550,000</b>
<b>Total Fund Balance -August 31, 2023</b>				\$ 38,860,112
<b>Total Fund Balance for 2022 Tax Note-August 31, 2023</b>				\$ 3,712,592
<b>Total Estimated End of Current Year 2022 Tax Note Fund Balance</b>				\$ -
<b>Combined 2020, 2021, Tax Subsidy and Unassigned Fund Balance-August 31, 2023</b>				\$ 35,147,520
<b>Total Estimated Current Year Fund Balance-August 31, 2024</b>				\$ 24,911,270
<b>Estimated Surplus/(Deficit)</b>				<b>\$ (10,236,250)</b>

**Note: We spent \$62,954 out of the 2022 Tax Note in current fiscal year. We used \$3,649,638 in Series 2022 Fund Balance and \$94,077 in Operating Fund Balance to fulfill the 2022 Tax Note Defeasance**

**SOUTH SAN ANTONIO ISD  
PROPOSED AUGUST 2024 BUDGET AMENDMENTS  
GENERAL FUND  
AUGUST 21, 2024**

**BUDGET REVISIONS  
REVENUE**

	DESCRIPTION	
5700 - Local Revenue	Increase local revenue to adjust for estimated amount to be received for interest earnings	\$ 300,000
5800 - State Program Revenues	Increase state revenue for TIA funding	\$ 1,131,600
<b>Total Increase in Revenue</b>		<b>\$ 1,431,600</b>

**Expenditure**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Adjust function 11 at year end for salaries and benefits	710,000
<b>Total Function 11</b>		<b>\$ 710,000</b>
12-Instructional Resources & Media Services	Adjust function 12 at year end for salaries and benefits	25,000
<b>Total Function 12</b>		<b>\$ 25,000</b>
21-Instructional Leadership	Adjust function 21 at year end for salaries and benefits	75,000
<b>Total Function 21</b>		<b>\$ 75,000</b>
23-School Leadership	Adjust function 23 at year end for salaries and benefits	100,000
<b>Total Function 23</b>		<b>\$ 100,000</b>
34-Student (Pupil) Transportation	Adjust function 34 at year end for salaries and benefits	\$ (100,000)
<b>Total Function 34</b>		<b>\$ (100,000)</b>
35-Food Service	Adjust function 35 at year end for salaries and benefits	\$ 10,000
<b>Total Function 35</b>		<b>\$ 10,000</b>
36-Extracurricular Activities	Adjust function 36 at year end for salaries and benefits	\$ 40,000
<b>Total Function 36</b>		<b>\$ 40,000</b>
41-General Administration	Adjust function 41 at year end for salaries and benefits	\$ 150,000
<b>Total Function 41</b>		<b>\$ 150,000</b>
51-Plant Maintenance & Operations	Adjust function 51 at year end for salaries and benefits	\$ (75,000)
<b>Total Function 51</b>		<b>\$ (75,000)</b>
52-Security and Monitoring	Adjust function 52 at year end for salaries and benefits	\$ 120,000
<b>Total Function 52</b>		<b>\$ 120,000</b>
61-Community Services	Adjust function 61 at year end for salaries and benefits	\$ 25,000
<b>Total Function 61</b>		<b>\$ 25,000</b>
71-Debt Service	Adjust function 71 at year end to record copier leases and software payments for fiscal year 2023-2024 per GASB 87 and GASB 96	\$ 600,000
<b>Total Function 71</b>		<b>\$ 600,000</b>
<b>Total Increase in Expenditures</b>		<b>\$ 1,680,000</b>
<b>General Fund Impact to Fund Balance</b>		<b>\$ (248,400)</b>