



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: November 21, 2024

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 NOVEMBER 21, 2024 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 10/02/24)	2024-2025 CURRENT AMENDMENTS (AS OF 11/21/24)	2024-2025 AMENDED BUDGET (AS OF 11/21/24)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 20,749,251	\$ 20,749,251	\$ 26,125	\$ 20,775,376
5800 STATE PROGRAM REVENUES	\$ 57,415,058	\$ 57,415,058	\$ -	\$ 57,415,058
5900 FEDERAL REVENUES	\$ 1,345,000	\$ 1,345,000	\$ -	\$ 1,345,000
Total Estimated Revenue	\$ 79,509,309	\$ 79,509,309	\$ 26,125	\$ 79,535,434
Appropriations				
11 INSTRUCTION	\$ 43,644,007	\$ 42,687,865	\$ 10,000	\$ 42,697,865
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,070,818	\$ 1,070,818	\$ -	\$ 1,070,818
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 755,370	\$ 755,370	\$ -	\$ 755,370
21 INSTRUCTIONAL LEADERSHIP	\$ 1,638,862	\$ 1,637,462	\$ -	\$ 1,637,462
23 SCHOOL LEADERSHIP	\$ 4,782,450	\$ 4,769,993	\$ -	\$ 4,769,993
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 3,615,509	\$ 3,616,579	\$ -	\$ 3,616,579
32 SOCIAL WORK SERVICES	\$ 371,894	\$ 371,894	\$ -	\$ 371,894
33 HEALTH SERVICES	\$ 1,167,134	\$ 1,167,134	\$ -	\$ 1,167,134
34 STUDENT (PUPIL) TRANSPORTATION	\$ 2,249,331	\$ 2,249,331	\$ -	\$ 2,249,331
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,699,470	\$ 2,727,228	\$ -	\$ 2,727,228
41 GENERAL ADMINISTRATION	\$ 3,368,440	\$ 3,369,637	\$ -	\$ 3,369,637
51 PLANT MAINTENANCE & OPERATIONS	\$ 10,093,400	\$ 10,140,201	\$ 188,375	\$ 10,328,576
52 SECURITY AND MONITORING	\$ 1,814,748	\$ 1,821,393	\$ -	\$ 1,821,393
53 DATA PROCESSING SERVICES	\$ 1,804,409	\$ 1,808,243	\$ -	\$ 1,808,243
61 COMMUNITY SERVICES	\$ 218,966	\$ 206,466	\$ -	\$ 206,466
71 DEBT SERVICE	\$ 844,123	\$ 844,123	\$ -	\$ 844,123
81 FACILITIES AND CONSTRUCTION	\$ 350,000	\$ 350,000	\$ (180,500)	\$ 169,500
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	\$ 3,895	\$ 3,895	\$ -	\$ 3,895
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 166,292	\$ 166,292	\$ -	\$ 166,292
Total Appropriations	\$ 80,809,118	\$ 79,913,924	\$ 17,875	\$ 79,931,799
Net (Revenues Less Appropriations)	\$ (1,299,809)	\$ (404,615)	\$ 8,250	\$ (396,365)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Total Other Financing Uses	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Tax Subsidies & Tax Note Fund Balance	\$ 1,299,809	\$ 1,299,809	\$ -	\$ 1,299,809
Net Surplus/(Deficit)	\$ -	\$ (104,806)	\$ 8,250	\$ (96,556)
Estimated Fund Balance-August 31, 2024				\$ 25,626,730
Estimated Current Year Fund Balance-August 31, 2025				\$ 25,530,174

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

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
51-Plant Maintenance & Operations	Transfer from function 81 for future maintenance tax note projects	\$ 149,000
	Transfer from function 81 for wiring and installation of outlets	\$ 31,500
Total Function 51		\$ 180,500
81-Facilities and Construction	Transfer to function 51 for future maintenance tax note projects	\$ (149,000)
	Transfer to function 51 for wiring and installation of outlets	\$ (31,500)
Total Function 81		\$ (180,500)
Total Budget Transfers		\$ -

**BUDGET REVISIONS
REVENUE**

FUNCTION	DESCRIPTION	AMOUNT
5700 - Local Revenue	Increase local revenue for Print Shop	\$ 18,250
	Increase local revenue for funds received for Carrillo Elementary insurance claim	\$ 7,875
Total Increase in Revenue		\$ 26,125

Expenditure

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Increase function 11 for Print Shop supplies	10,000
	Total Function 11	
51-Plant Maintenance & Operations	Increase function 51 for Carrillo Elementary repairs	\$ 7,875
	Total Function 51	
Total Increase in Expenditures		\$ 17,875
General Fund Impact to Fund Balance		\$ 8,250

**SOUTH SAN ANTONIO ISD
PROPOSED NOVEMBER 21, 2024 BUDGET AMENDMENTS
2024-2025 DEBT SERVICE FUND**

	2024-2025 ADOPTED BUDGET (AS OF 9/01/24)	2024-2025 AMENDED BUDGET AFTER (AS OF 9/01/24)	2024-2025 CURRENT AMENDMENTS (AS OF 11/21/24)	2024-2025 AMENDED BUDGET (AS OF 11/21/24)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 13,577,219	\$ 13,577,219	\$ -	\$ 13,577,219
5800 STATE PROGRAM REVENUES	\$ 2,313,106	\$ 2,313,106	\$ -	\$ 2,313,106
Total Estimated Revenue	<u>\$ 15,890,325</u>	<u>\$ 15,890,325</u>	<u>\$ -</u>	<u>\$ 15,890,325</u>
Appropriations				
71 DEBT SERVICE	\$ 12,606,592	\$ 12,606,592	\$ 307,367	\$ 12,913,959
Total Appropriations	<u>\$ 12,606,592</u>	<u>\$ 12,606,592</u>	<u>\$ 307,367</u>	<u>\$ 12,913,959</u>
Net (Revenues Less Appropriations)	<u>\$ 3,283,733</u>	<u>\$ 3,283,733</u>	<u>\$ (307,367)</u>	<u>\$ 2,976,366</u>
Other Financing Uses				
7900 OTHER RESOURCES/NON-OPERATING REVENUES	\$ -	\$ -	\$ 23,268,248	\$ 23,268,248
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ 22,974,208	\$ 22,974,208
Total Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 294,040</u>	<u>\$ 294,040</u>
Estimated Fund Balance-August 31, 2024				\$ 3,018,215
Estimated Current Year Fund Balance-August 31, 2025				\$ 6,288,621

**SOUTH SAN ANTONIO ISD
 PROPOSED NOVEMBER 2024 BUDGET AMENDMENTS
 DEBT SERVICE FUND
 NOVEMBER 21, 2024**

REVENUE

	DESCRIPTION	
7900 - Other Resources	Increase other resources to record the issuance of the Unlimited Tax Refunding Bonds, Series 2024	\$ 23,268,248
Total Increase in Revenue		\$ 23,268,248

BUDGET REVISIONS

FUNCTION	DESCRIPTION	AMOUNT
71-Debt Service	Increase function 71 to record the issuance of the Unlimited Tax Refunding Bonds, Series 2024	\$ 290,862
Total Function 71		\$ 307,367
8900 - Other Uses/Non-Operating Expenditures	Increase other uses to record the issuance of the Unlimited Tax Refunding Bonds, Series 2024	\$ 22,974,208
Total 8900		\$ 22,974,208
Debt Service Fund Impact to Fund Balance		\$ (13,327)