



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: January 18, 2023

Agenda Section: Discussion and Possible Action

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 2022- 2023 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 Personnel and Approval Date: N/A

Funding Budget Code and Amount: N/A

SOUTH SAN ANTONIO ISD
PROPOSED JANUARY 18, 2023 BUDGET AMENDMENTS
2022-2023 COMBINED GENERAL FUND AND GENERAL FUND TAX BOND SUBSIDY

| | 2022-2023 ORIGINAL BUDGET (AS OF 9/01/22) | 2022-2023 AMENDED BUDGET AFTER (AS OF 11/17/22) | 2022-2023 CURRENT AMENDMENTS (AS OF 1/18/23) | 2022-2023 AMENDED BUDGET (AS OF 1/18/23) |
|--|--|--|---|---|
| Estimated Revenues | | | | |
| 5700 LOCAL AND INTERMEDIATE REVENUES | \$ 20,324,100 | \$ 20,324,100 | \$ - | \$ 20,324,100 |
| 5800 STATE PROGRAM REVENUES | \$ 47,607,278 | \$ 47,607,278 | \$ 4,174,276 | \$ 51,781,554 |
| 5900 FEDERAL REVENUES | \$ 4,050,000 | \$ 4,050,000 | \$ - | \$ 4,050,000 |
| Total Estimated Revenue | \$ 71,981,378 | \$ 71,981,378 | \$ 4,174,276 | \$ 76,155,654 |
| Appropriations | | | | |
| 11 INSTRUCTION | \$ 42,401,482 | \$ 42,453,505 | \$ (55,242) | \$ 42,398,263 |
| 12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES | \$ 1,356,849 | \$ 1,346,825 | \$ - | \$ 1,346,825 |
| 13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT | \$ 628,184 | \$ 636,684 | \$ 24,000 | \$ 660,684 |
| 21 INSTRUCTIONAL LEADERSHIP | \$ 1,144,315 | \$ 1,146,315 | \$ - | \$ 1,146,315 |
| 23 SCHOOL LEADERSHIP | \$ 6,107,006 | \$ 6,107,078 | \$ - | \$ 6,107,078 |
| 31 GUIDANCE, COUNSELING & EVALUATION SERVICES | \$ 1,771,935 | \$ 1,772,925 | \$ 16,731 | \$ 1,789,656 |
| 32 SOCIAL WORK SERVICES | \$ 425,109 | \$ 425,109 | \$ - | \$ 425,109 |
| 33 HEALTH SERVICES | \$ 202,143 | \$ 202,143 | \$ 4,044 | \$ 206,187 |
| 34 STUDENT (PUPIL) TRANSPORTATION | \$ 1,832,488 | \$ 2,158,995 | \$ - | \$ 2,158,995 |
| 36 EXTRA-CURRICULAR ACTIVITIES | \$ 2,697,190 | \$ 2,697,769 | \$ - | \$ 2,697,769 |
| 41 GENERAL ADMINISTRATION | \$ 2,673,838 | \$ 2,687,903 | \$ 17,381 | \$ 2,705,284 |
| 51 PLANT MAINTENANCE & OPERATIONS | \$ 7,158,759 | \$ 7,728,202 | \$ 52,053 | \$ 7,780,255 |
| 52 SECURITY AND MONITORING | \$ 629,970 | \$ 631,993 | \$ - | \$ 631,993 |
| 53 DATA PROCESSING SERVICES | \$ 1,690,204 | \$ 1,690,204 | \$ - | \$ 1,690,204 |
| 61 COMMUNITY SERVICES | \$ 276,475 | \$ 288,194 | \$ (17,381) | \$ 270,813 |
| 71 DEBT SERVICE | \$ 745,431 | \$ 745,431 | \$ 4,175 | \$ 749,606 |
| 81 FACILITIES AND CONSTRUCTION | \$ - | \$ 5,963,106 | \$ - | \$ 5,963,106 |
| 93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE | \$ 70,000 | \$ 70,000 | \$ - | \$ 70,000 |
| 95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS | \$ 20,000 | \$ 20,000 | \$ - | \$ 20,000 |
| 99 OTHER INTERGOVERNMENTAL CHARGES | \$ 150,000 | \$ 150,000 | \$ 6,292 | \$ 156,292 |
| Total Appropriations | \$ 71,981,378 | \$ 78,922,381 | \$ 52,053 | \$ 78,974,434 |
| Net (Revenues Less Appropriations) | \$ - | \$ (6,941,003) | \$ 4,122,223 | \$ (2,818,780) |
| Other Financing Uses | | | | |
| 8900 OTHER USES/NON-OPERATING EXPENDITURES | \$ - | \$ 2,550,000 | \$ - | \$ 2,550,000 |
| Total Other Financing Uses | \$ - | \$ 2,550,000 | \$ - | \$ 2,550,000 |
| Estimated Fund Balance-August 31, 2022 | | | | \$ 37,082,131 |
| Estimated Current Year Fund Balance-August 31, 2023 | | | | \$ 31,713,351 |

**SOUTH SAN ANTONIO ISD
PROPOSED JANUARY 2023 BUDGET AMENDMENTS
GENERAL FUND
JANUARY 18, 2023**

BUDGET TRANSFERS

| FUNCTION | DESCRIPTION | AMOUNT |
|---|---|--------------------|
| 11-Instruction | Transfer to function 99 for annual budget levy payment to Bexar Appraisal District | (6,292) |
| | Transfer to function 13 for the ASPIRE Master Degree Program | (14,000) |
| | Transfer to function 33 for the AED equipment service plan | (4,044) |
| | Transfer to function 71 for maintenance tax notes annual arbitrage calculation fee | (4,175) |
| | Transfer to function 31 to purchase the RaaWee K12 software | (16,731) |
| | Transfer to function 13 to purchase supplies for teacher staff development | (10,000) |
| Total Function 11 | | \$ (55,242) |
| 13-Curriculum & Instructional Staff Dev | Transfer from function 11 for the ASPIRE Master Degree Program | 14,000 |
| | Transfer from function 11 to purchase supplies for teacher staff development | 10,000 |
| Total Function 13 | | \$ 24,000 |
| 31-Guidance, Counseling & Evaluation Services | Transfer from function 11 to purchase the RaaWee K12 software | \$ 16,731 |
| Total Function 31 | | \$ 16,731 |
| 33-Health Services | Transfer from function 11 for the AED equipment service plan | \$ 4,044 |
| Total Function 33 | | \$ 4,044 |
| 41-General Administration | Transfer from function 61 to align the Communications & Marketing budget for the remainder of the fiscal year | \$ 17,381 |
| Total Function 41 | | \$ 17,381 |
| 61-Community Services | Transfer to function 41 to align the Communications & Marketing budget for the remainder of the fiscal year | \$ (17,381) |
| Total Function 61 | | \$ (17,381) |
| 71-Debt Service | Transfer from function 11 for maintenance tax notes annual arbitrage calculation fee | \$ 4,175 |
| Total Function 71 | | \$ 4,175 |
| 99-Other Intergovernmental Charge | Transfer from function 11 for annual budget levy payment to Bexar Appraisal District | \$ 6,292 |
| Total Function 99 | | \$ 6,292 |
| Total Budget Transfers | | \$ - |

**BUDGET REVISIONS
REVENUE**

| FUNCTION | DESCRIPTION | AMOUNT |
|----------------------------------|---|---------------------|
| 5800 - State Program Revenues | Increase state revenue to adjust for first semester ADA | \$ 4,174,276 |
| Total Increase in Revenue | | \$ 4,174,276 |

Expenditure

| FUNCTION | DESCRIPTION | AMOUNT |
|--|---|---------------------|
| 51-Plant Maintenance & Operations | Increase function 51 to purchase custodial supplies | \$ 52,053 |
| Total Function 51 | | \$ 52,053 |
| Total Increase in Expenditures | | \$ 52,053 |
| General Fund Impact to Fund Balance | | \$ 4,122,223 |

**SOUTH SAN ANTONIO ISD
PROPOSED JANUARY 18, 2023 BUDGET AMENDMENTS
2022-2023 DEBT SERVICE FUND**

| | 2022-2023 ADOPTED BUDGET (AS OF 9/01/22) | 2022-2023 AMENDED BUDGET AFTER (AS OF 9/01/22) | 2022-2023 CURRENT AMENDMENTS (AS OF 1/18/23) | 2022-2023 AMENDED BUDGET (AS OF 1/18/23) |
|--|---|---|---|---|
| Estimated Revenues | | | | |
| 5700 LOCAL AND INTERMEDIATE REVENUES | \$ 11,202,597 | \$ 11,202,597 | \$ - | \$ 11,202,597 |
| 5800 STATE PROGRAM REVENUES | \$ 510,265 | \$ 510,265 | \$ 321,282 | \$ 831,547 |
| 5900 FEDERAL REVENUES | \$ 478,895 | \$ 478,895 | \$ - | \$ 478,895 |
| Total Estimated Revenue | <u>\$ 12,191,757</u> | <u>\$ 12,191,757</u> | <u>\$ 321,282</u> | <u>\$ 12,513,039</u> |
| Appropriations | | | | |
| 71 DEBT SERVICE | \$ 12,738,292 | \$ 12,738,292 | \$ - | \$ 12,738,292 |
| Total Appropriations | <u>\$ 12,738,292</u> | <u>\$ 12,738,292</u> | <u>\$ -</u> | <u>\$ 12,738,292</u> |
| Net (Revenues Less Appropriations) | <u>\$ (546,535)</u> | <u>\$ (546,535)</u> | <u>\$ 321,282</u> | <u>\$ (225,253)</u> |
| Estimated Fund Balance-August 31, 2022 | | | | \$ 2,720,162 |
| Estimated Current Year Fund Balance-August 31, 2023 | | | | \$ 2,494,909 |

REVENUE

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