



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: July 17, 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 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 JULY 17, 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 05/15/24)	2023-2024 CURRENT AMENDMENTS (AS OF 07/17/24)	2023-2024 AMENDED BUDGET (AS OF 07/17/24)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 18,696,080	\$ 20,128,403	\$ -	\$ 20,128,403
5800 STATE PROGRAM REVENUES	\$ 56,286,564	\$ 54,145,020	\$ -	\$ 54,145,020
5900 FEDERAL REVENUES	\$ 3,492,656	\$ 2,192,656	\$ -	\$ 2,192,656
Total Estimated Revenue	\$ 78,475,300	\$ 76,466,079	\$ -	\$ 76,466,079
Appropriations				
11 INSTRUCTION	\$ 44,862,188	\$ 45,529,682	\$ (1,030)	\$ 45,528,652
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,117,983	\$ 1,139,451	\$ 2,995	\$ 1,142,446
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 683,318	\$ 1,060,739	\$ (86)	\$ 1,060,653
21 INSTRUCTIONAL LEADERSHIP	\$ 1,643,265	\$ 1,605,102	\$ -	\$ 1,605,102
23 SCHOOL LEADERSHIP	\$ 5,399,206	\$ 5,019,345	\$ (1,879)	\$ 5,017,466
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	\$ -	\$ 2,739,835
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,795,826	\$ 3,008,215	\$ -	\$ 3,008,215
41 GENERAL ADMINISTRATION	\$ 3,138,095	\$ 3,319,618	\$ 3,000	\$ 3,322,618
51 PLANT MAINTENANCE & OPERATIONS	\$ 10,205,363	\$ 9,950,399	\$ -	\$ 9,950,399
52 SECURITY AND MONITORING	\$ 1,564,418	\$ 1,405,873	\$ -	\$ 1,405,873
53 DATA PROCESSING SERVICES	\$ 1,627,036	\$ 1,789,086	\$ (3,000)	\$ 1,786,086
61 COMMUNITY SERVICES	\$ 275,153	\$ 141,238	\$ -	\$ 141,238
71 DEBT SERVICE	\$ 989,431	\$ 4,733,146	\$ -	\$ 4,733,146
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
Total Appropriations	\$ 85,468,894	\$ 87,616,521	\$ -	\$ 87,616,521
Net (Revenues Less Appropriations)	\$ (6,993,594)	\$ (11,150,442)	\$ -	\$ (11,150,442)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ 2,550,000	\$ 2,550,000	\$ -	\$ 2,550,000
Total Other Financing Uses	\$ 2,550,000	\$ 2,550,000	\$ -	\$ 2,550,000
Total Fund Balance -August 31, 2023				\$ 38,860,112
Total Fund Balance for 2022 Tax Note-August 31, 2023				\$ 3,712,592
Total Estimated End of Current Year 2022 Tax Note Fund Balance				\$ -
Combined 2020, 2021, Tax Subsidy and Unassigned Fund Balance-August 31, 2023				\$ 35,147,520
Total Estimated Current Year Fund Balance-August 31, 2024				\$ 25,159,670
Estimated Surplus/(Deficit)				\$ (9,987,850)

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 JULY 2024 BUDGET AMENDMENTS
 GENERAL FUND
 JULY 17, 2024**

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer to function 12 library reading materials	(1,030)
Total Function 11		\$ (1,030)
12-Instructional Resources & Media Services	Transfer from various functions for library reading materials	2,995
Total Function 12		\$ 2,995
13-Curriculum & Instructional Staff Dev	Transfer to function 12 library reading materials	(86)
Total Function 13		\$ (86)
23-School Leadership	Transfer to function 12 library reading materials	\$ (1,879)
Total Function 23		\$ (1,879)
41-General Administration	Transfer from function 53 for new district website	\$ 3,000
Total Function 41		\$ 3,000
53-Data Processing Services	Transfer to function 41 for new district website	\$ (3,000)
Total Function 53		\$ (3,000)
Total Budget Transfers		\$ -
General Fund Impact to Fund Balance		\$ -

**SOUTH SAN ANTONIO ISD
PROPOSED JULY 17, 2024 BUDGET AMENDMENTS
2023-2024 FOOD SERVICE FUND**

	2023-2024 ADOPTED BUDGET (AS OF 9/01/23)	2023-2024 AMENDED BUDGET AFTER (AS OF 5/15/24)	2023-2024 CURRENT AMENDMENTS (AS OF 07/17/24)	2023-2024 AMENDED BUDGET (AS OF 07/17/24)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 185,000	\$ 185,000	\$ -	\$ 185,000
5900 FEDERAL REVENUES	\$ 6,963,802	\$ 7,379,103	\$ -	\$ 7,379,103
Total Estimated Revenue	<u>\$ 7,148,802</u>	<u>\$ 7,564,103</u>	<u>\$ -</u>	<u>\$ 7,564,103</u>
Appropriations				
35 FOOD SERVICES	\$ 7,542,263	\$ 8,400,887	\$ -	\$ 8,400,887
51 PLANT MAINTENANCE & OPERATIONS	\$ 736,207	\$ 736,207	\$ 150,000	\$ 886,207
Total Appropriations	<u>\$ 8,278,470</u>	<u>\$ 9,137,094</u>	<u>\$ 150,000</u>	<u>\$ 9,287,094</u>
Net (Revenues Less Appropriations)	<u><u>\$ (1,129,668)</u></u>	<u><u>\$ (1,572,991)</u></u>	<u><u>\$ (150,000)</u></u>	<u><u>\$ (1,722,991)</u></u>
Fund Balance-August 31, 2023				\$ 3,572,001
Estimated Current Year Fund Balance-August 31, 2024				\$ 1,849,010

**SOUTH SAN ANTONIO ISD
 PROPOSED JULY 2024 BUDGET AMENDMENTS
 FOOD SERVICE FUND
 JULY 17, 2024**

EXPENDITURE

FUNCTION	DESCRIPTION	AMOUNT
51-Plant Maintenance & Operations	Adjust function 51 at year end for salaries and benefits	\$ 150,000
	Total Function 51	\$ 150,000

Total Budget Increases	\$ 150,000
Food Service Fund Impact to Fund Balance	\$ (150,000)