



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: March 27, 2024

Agenda Section: Discussion/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 MARCH 27, 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 02/21/24)	2023-2024 CURRENT AMENDMENTS (AS OF 03/27/24)	2023-2024 AMENDED BUDGET (AS OF 03/27/24)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 18,696,080	\$ 18,696,080	\$ 1,432,323	\$ 20,128,403
5800 STATE PROGRAM REVENUES	\$ 56,286,564	\$ 56,286,564	\$ (2,141,544)	\$ 54,145,020
5900 FEDERAL REVENUES	\$ 3,492,656	\$ 3,492,656	\$ (1,300,000)	\$ 2,192,656
Total Estimated Revenue	\$ 78,475,300	\$ 78,475,300	\$ (2,009,221)	\$ 76,466,079
Appropriations				
11 INSTRUCTION	\$ 44,862,188	\$ 44,787,116	\$ 894,910	\$ 45,682,026
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,117,983	\$ 1,125,483	\$ 13,968	\$ 1,139,451
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 683,318	\$ 741,354	\$ 214,852	\$ 956,206
21 INSTRUCTIONAL LEADERSHIP	\$ 1,643,265	\$ 1,656,575	\$ (51,473)	\$ 1,605,102
23 SCHOOL LEADERSHIP	\$ 5,399,206	\$ 5,402,485	\$ (379,268)	\$ 5,023,217
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 3,558,331	\$ 3,558,331	\$ 377,135	\$ 3,935,466
32 SOCIAL WORK SERVICES	\$ 388,362	\$ 397,362	\$ 74,012	\$ 471,374
33 HEALTH SERVICES	\$ 1,139,380	\$ 1,139,380	\$ (58,754)	\$ 1,080,626
34 STUDENT (PUPIL) TRANSPORTATION	\$ 2,157,371	\$ 2,157,371	\$ 528,984	\$ 2,686,355
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,795,826	\$ 2,753,864	\$ 321,293	\$ 3,075,157
41 GENERAL ADMINISTRATION	\$ 3,138,095	\$ 3,138,919	\$ 200,699	\$ 3,339,618
51 PLANT MAINTENANCE & OPERATIONS	\$ 10,205,363	\$ 10,295,533	\$ (223,134)	\$ 10,072,399
52 SECURITY AND MONITORING	\$ 1,564,418	\$ 1,608,246	\$ (202,373)	\$ 1,405,873
53 DATA PROCESSING SERVICES	\$ 1,627,036	\$ 1,642,277	\$ (13,149)	\$ 1,629,128
61 COMMUNITY SERVICES	\$ 275,153	\$ 275,153	\$ (99,115)	\$ 176,038
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	\$ 96,000	\$ -	\$ 96,000
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	\$ 86,017,934	\$ 1,598,587	\$ 87,616,521
Net (Revenues Less Appropriations)	\$ (6,993,594)	\$ (7,542,634)	\$ (3,607,808)	\$ (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 MARCH 2024 BUDGET AMENDMENTS
GENERAL FUND
MARCH 27, 2024**

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer to function 21 for professional learning opportunities	(500)
	Transfer from function 13 for band end of year activities	1,350
	Total Function 11	\$ 850
13-Curriculum & Instructional Staff Dev	Transfer to function 11 for band end of year activities	(1,350)
	Total Function 13	\$ (1,350)
21-Instructional Leadership	Transfer to various functions to adjust the salary and benefit budget due to decrease in vacancies	(51,973)
	Transfer from function 11 for professional learning opportunities	500
	Total Function 21	\$ (51,473)
23-School Leadership	Transfer to various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ (379,268)
	Total Function 23	\$ (379,268)
31-Guidance, Counseling & Evaluation Services	Transfer from various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ 377,135
	Total Function 31	\$ 377,135
33-Health Services	Transfer to various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ (58,754)
	Total Function 33	\$ (58,754)
34-Student (Pupil) Transportation	Transfer from various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ 178,639
	Total Function 34	\$ 178,639
36-Extracurricular Activities	Transfer from various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ 321,293
	Total Function 36	\$ 321,293
41-General Administration	Transfer from various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ 150,699
	Total Function 41	\$ 150,699
51-Plant Maintenance & Operations	Transfer to various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ (223,134)
	Total Function 51	\$ (223,134)
52-Security and Monitoring	Transfer to various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ (202,373)
	Total Function 52	\$ (202,373)
53-Data Processing Services	Transfer to various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ (13,149)
	Total Function 53	\$ (13,149)
61-Community Services	Transfer to various functions to adjust the salary and benefit budget due to decrease in vacancies	\$ (99,115)
	Total Function 61	\$ (99,115)
Total Budget Transfers		\$ -

**SOUTH SAN ANTONIO ISD
PROPOSED MARCH 2024 BUDGET AMENDMENTS
GENERAL FUND
MARCH 27, 2024**

**BUDGET REVISIONS
REVENUE**

	DESCRIPTION	
5700 - Local Revenue	Increase local revenue to adjust for estimated amount to be received for interest earnings and property taxes	\$ 1,432,323
5800 - State Program Revenues	Decrease state revenue based on 1st semester ADA	\$ (2,141,544)
5900 - Federal Revenues	Decrease federal revenue to adjust for estimated amount to be received for SHARS	\$ (1,300,000)
Total Decrease in Revenue		\$ (2,009,221)

Expenditure

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Adjust salary and benefit budget due to decrease in vacancies	894,060
Total Function 11		\$ 894,060
12-Instructional Resources & Media Services	Adjust salary and benefit budget due to decrease in vacancies	13,968
Total Function 12		\$ 13,968
13-Curriculum & Instructional Staff Dev	Adjust salary and benefit budget due to decrease in vacancies	216,202
Total Function 13		\$ 216,202
32-Social Work Services	Adjust salary and benefit budget due to decrease in vacancies	\$ 74,012
Total Function 32		\$ 74,012
34-Student (Pupil) Transportation	Adjust salary and benefit budget due to decrease in vacancies	\$ 325,345
	Increase function 34 for fuel cost	\$ 25,000
Total Function 34		\$ 350,345
41-General Administration	Increase function 41 for new Kronos timeclocks	\$ 50,000
Total Function 41		\$ 50,000
Total Increase in Expenditures		\$ 1,598,587
General Fund Impact to Fund Balance		\$ (3,607,808)