



# SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

## Agenda Item Summary

Meeting Date: May 15, 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 MAY 15, 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 03/27/24)	2023-2024 CURRENT AMENDMENTS (AS OF 05/15/24)	2023-2024 AMENDED BUDGET (AS OF 05/15/24)
<b>Estimated Revenues</b>				
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
<b>Total Estimated Revenue</b>	<b>\$ 78,475,300</b>	<b>\$ 76,466,079</b>	<b>\$ -</b>	<b>\$ 76,466,079</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 44,862,188	\$ 45,682,026	\$ (152,344)	\$ 45,529,682
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,117,983	\$ 1,139,451	\$ -	\$ 1,139,451
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 683,318	\$ 956,206	\$ 104,533	\$ 1,060,739
21 INSTRUCTIONAL LEADERSHIP	\$ 1,643,265	\$ 1,605,102	\$ -	\$ 1,605,102
23 SCHOOL LEADERSHIP	\$ 5,399,206	\$ 5,023,217	\$ (3,872)	\$ 5,019,345
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	\$ 1,080,626	\$ 5,135	\$ 1,085,761
34 STUDENT (PUPIL) TRANSPORTATION	\$ 2,157,371	\$ 2,686,355	\$ 53,480	\$ 2,739,835
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,795,826	\$ 3,075,157	\$ (66,942)	\$ 3,008,215
41 GENERAL ADMINISTRATION	\$ 3,138,095	\$ 3,339,618	\$ (20,000)	\$ 3,319,618
51 PLANT MAINTENANCE & OPERATIONS	\$ 10,205,363	\$ 10,072,399	\$ (122,000)	\$ 9,950,399
52 SECURITY AND MONITORING	\$ 1,564,418	\$ 1,405,873	\$ -	\$ 1,405,873
53 DATA PROCESSING SERVICES	\$ 1,627,036	\$ 1,629,128	\$ 159,958	\$ 1,789,086
61 COMMUNITY SERVICES	\$ 275,153	\$ 176,038	\$ (34,800)	\$ 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	\$ 96,000	\$ 76,852	\$ 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>\$ -</b>	<b>\$ 87,616,521</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ (6,993,594)</b>	<b>\$ (11,150,442)</b>	<b>\$ -</b>	<b>\$ (11,150,442)</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>				\$ 25,159,670
<b>Estimated Surplus/(Deficit)</b>				<b>\$ (9,987,850)</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 MAY 2024 BUDGET AMENDMENTS  
GENERAL FUND  
MAY 15, 2024**

**BUDGET TRANSFERS**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer from function 13 and 23 for purchase of classroom furniture	5,126
	Transfer to various functions for summer school	(62,460)
	Transfer to function 53 for the District's portion of Erate project	(18,158)
	Transfer to function 93 for payments to San Antonio ISD for the Regional Day School of the Deaf Program	(76,852)
	<b>Total Function 11</b>	<b>\$ (152,344)</b>
13-Curriculum & Instructional Staff Dev	Transfer from function 36, 51 and 61 for curriculum writing	106,960
	Transfer to function 11 for the purchase of classroom furniture	(2,427)
<b>Total Function 13</b>		<b>\$ 104,533</b>
23-School Leadership	Transfer from function 11 and 61 for summer school	\$ 18,827
	Transfer to function 11 for the purchase of classroom furniture	\$ (2,699)
	Transfer to function 53 for the District's portion of Erate project	\$ (20,000)
<b>Total Function 23</b>		<b>\$ (3,872)</b>
33-Health Services	Transfer from function 11 and 61 for summer school	\$ 5,135
<b>Total Function 33</b>		<b>\$ 5,135</b>
34-Student (Pupil) Transportation	Transfer from function 11 and 61 for summer school	\$ 53,480
<b>Total Function 34</b>		<b>\$ 53,480</b>
36-Extracurricular Activities	Transfer to function 13 for curriculum writing	\$ (66,942)
<b>Total Function 36</b>		<b>\$ (66,942)</b>
41-General Administration	Transfer to function 53 for the District's portion of Erate project	\$ (20,000)
<b>Total Function 41</b>		<b>\$ (20,000)</b>
51-Plant Maintenance & Operations	Transfer to function 13 for curriculum writing	\$ (25,000)
	Transfer to function 53 for the District's portion of Erate project	\$ (97,000)
<b>Total Function 51</b>		<b>\$ (122,000)</b>
53-Data Processing Services	Transfer from various functions for the District's portion of Erate project	\$ 159,958
<b>Total Function 53</b>		<b>\$ 159,958</b>
61-Community Services	Transfer to various functions for summer school	\$ (14,982)
	Transfer to function 13 for curriculum writing	\$ (15,018)
	Transfer to function 53 for the District's portion of Erate project	\$ (4,800)
<b>Total Function 61</b>		<b>\$ (34,800)</b>
93-Payments to Fiscal Agent	Transfer from function 11 for payments to San Antonio ISD for the Regional Day School of the Deaf Program	\$ 76,852
<b>Total Function 93</b>		<b>\$ 76,852</b>
<b>Total Budget Transfers</b>		<b>\$ -</b>
<b>General Fund Impact to Fund Balance</b>		<b>\$ -</b>

**SOUTH SAN ANTONIO ISD  
PROPOSED MAY 15, 2024 BUDGET AMENDMENTS  
2023-2024 FOOD SERVICE FUND**

	2023-2024 ADOPTED BUDGET (AS OF 9/01/23)	2023-2024 AMENDED BUDGET AFTER (AS OF 2/21/244)	2023-2024 CURRENT AMENDMENTS (AS OF 05/15/24)	2023-2024 AMENDED BUDGET (AS OF 05/15/24)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 185,000	\$ 185,000	\$ -	\$ 185,000
5900 FEDERAL REVENUES	\$ 6,963,802	\$ 7,379,103	\$ -	\$ 7,379,103
<b>Total Estimated Revenue</b>	<u>\$ 7,148,802</u>	<u>\$ 7,564,103</u>	<u>\$ -</u>	<u>\$ 7,564,103</u>
<b>Appropriations</b>				
35 FOOD SERVICES	\$ 7,542,263	\$ 8,000,887	\$ 400,000	\$ 8,400,887
51 PLANT MAINTENANCE & OPERATIONS	\$ 736,207	\$ 736,207	\$ -	\$ 736,207
<b>Total Appropriations</b>	<u>\$ 8,278,470</u>	<u>\$ 8,737,094</u>	<u>\$ 400,000</u>	<u>\$ 9,137,094</u>
<b>Net (Revenues Less Appropriations)</b>	<u><u>\$ (1,129,668)</u></u>	<u><u>\$ (1,172,991)</u></u>	<u><u>\$ (400,000)</u></u>	<u><u>\$ (1,572,991)</u></u>
<b>Fund Balance-August 31, 2023</b>				\$ 3,572,001
<b>Estimated Current Year Fund Balance-August 31, 2024</b>				\$ 1,999,010

**SOUTH SAN ANTONIO ISD  
 PROPOSED MAY 2024 BUDGET AMENDMENTS  
 FOOD SERVICE FUND  
 MAY 15, 2024**

**EXPENDITURE**

FUNCTION	DESCRIPTION	AMOUNT
35-Food Service	Increase function 35 to replace out dated kitchen equipment	\$ 400,000
	<b>Total Function 35</b>	<b>\$ 400,000</b>
<b>Total Budget Increases</b>		<b>\$ 400,000</b>
<b>Food Service Fund Impact to Fund Balance</b>		<b>\$ (400,000)</b>