



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: January 22, 2025

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 JANUARY 22, 2025 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 12/19/24)	2024-2025 CURRENT AMENDMENTS (AS OF 01/22/25)	2024-2025 AMENDED BUDGET (AS OF 01/22/25)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 20,749,251	\$ 20,775,376	\$ (345,845)	\$ 20,429,531
5800 STATE PROGRAM REVENUES	\$ 57,415,058	\$ 57,415,058	\$ 1,667,759	\$ 59,082,817
5900 FEDERAL REVENUES	\$ 1,345,000	\$ 1,345,000	\$ (470,000)	\$ 875,000
Total Estimated Revenue	\$ 79,509,309	\$ 79,535,434	\$ 851,914	\$ 80,387,348
Appropriations				
11 INSTRUCTION	\$ 43,644,007	\$ 42,697,865	\$ 1,309,500	\$ 44,007,365
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,070,818	\$ 1,070,818	\$ -	\$ 1,070,818
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 755,370	\$ 755,370	\$ 20,000	\$ 775,370
21 INSTRUCTIONAL LEADERSHIP	\$ 1,638,862	\$ 1,637,462	\$ -	\$ 1,637,462
23 SCHOOL LEADERSHIP	\$ 4,782,450	\$ 4,769,993	\$ 10,000	\$ 4,779,993
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 3,615,509	\$ 3,616,579	\$ (150,000)	\$ 3,466,579
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	\$ 230,000	\$ 2,479,331
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,699,470	\$ 2,727,228	\$ 30,000	\$ 2,757,228
41 GENERAL ADMINISTRATION	\$ 3,368,440	\$ 3,369,637	\$ 100,000	\$ 3,469,637
51 PLANT MAINTENANCE & OPERATIONS	\$ 10,093,400	\$ 10,574,837	\$ 50,000	\$ 10,624,837
52 SECURITY AND MONITORING	\$ 1,814,748	\$ 1,821,393	\$ -	\$ 1,821,393
53 DATA PROCESSING SERVICES	\$ 1,804,409	\$ 1,808,243	\$ 70,000	\$ 1,878,243
61 COMMUNITY SERVICES	\$ 218,966	\$ 206,466	\$ -	\$ 206,466
71 DEBT SERVICE	\$ 844,123	\$ 844,123	\$ 5,400	\$ 849,523
81 FACILITIES AND CONSTRUCTION	\$ 350,000	\$ 169,500	\$ -	\$ 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	\$ 16,000	\$ 182,292
Total Appropriations	\$ 80,809,118	\$ 80,178,060	\$ 1,690,900	\$ 81,868,960
Net (Revenues Less Appropriations)	\$ (1,299,809)	\$ (642,626)	\$ (838,986)	\$ (1,481,612)
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	\$ 1,546,070	\$ -	\$ 1,546,070
Net Surplus/(Deficit)	\$ -	\$ (96,556)	\$ (838,986)	\$ (935,542)
Estimated Fund Balance-August 31, 2024				\$ 25,626,730
Estimated Current Year Fund Balance-August 31, 2025				\$ 24,691,188

**SOUTH SAN ANTONIO ISD
PROPOSED JANUARY 2025 BUDGET AMENDMENTS
GENERAL FUND
JANUARY 22, 2025**

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer from function 31 for Special Education contracted services	150,000
	Total Function 11	\$ 150,000
31-Guidance, Counseling & Evaluation Services	Transfer to function 11 for Special Education contracted services	\$ (150,000)
	Total Function 31	\$ (150,000)
Total Budget Transfers		\$ -

**BUDGET REVISIONS
REVENUE**

FUNCTION	DESCRIPTION	AMOUNT
5700 - Local Revenue	Adjust budget for the tax levy and interest from investments	\$ (345,845)
5800 - State Program Revenues	Adjust budget for second six weeks ADA	\$ 1,667,759
5900 - Federal Revenues	Adjust budget for the anticipated SHARS revenue	\$ (470,000)
	Total Increase in Revenue	\$ 851,914

Expenditure

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Increase function 11 for Pre-K Snacks	9,500
	Increase function 11 for Special Education contracted services	100,000
	Recalculated salary budget based on vacancies and left over insurance claims	1,050,000
	Total Function 11	\$ 1,159,500
13-Curriculum & Instructional Staff Dev	Recalculated salary budget based on vacancies and left over insurance claims	20,000
	Total Function 13	\$ 20,000
23-School Leadership	Recalculated salary budget based on vacancies and left over insurance claims	10,000
	Total Function 23	\$ 10,000
34-Student (Pupil) Transportation	Recalculated salary budget based on vacancies and left over insurance claims	\$ 230,000
	Total Function 34	\$ 230,000
36-Extracurricular Activities	Recalculated salary budget based on vacancies and left over insurance claims	\$ 30,000
	Total Function 36	\$ 30,000
41-General Administration	Recalculated salary budget based on vacancies and left over insurance claims	\$ 100,000
	Total Function 41	\$ 100,000
51-Plant Maintenance & Operations	Recalculated salary budget based on vacancies and left over insurance claims	\$ 50,000
	Total Function 51	\$ 50,000
53-Data Processing Services	Increase function 53 for Erate projects	\$ 70,000
	Total Function 53	\$ 70,000
71-Debt Service	Increase function 71 for payment of arbitrage services	\$ 5,400
	Total Function 71	\$ 5,400
99-Other Intergovernmental	Increase function 99 for Bexar Appraisal District levy invoices	\$ 16,000
	Total Function 99	\$ 16,000
Total Increase in Expenditures		\$ 1,690,900
General Fund Impact to Fund Balance		\$ (838,986)

SOUTH SAN ANTONIO ISD
PROPOSED JANUARY 22, 2025 BUDGET AMENDMENTS
2024-2025 DEBT SERVICE FUND

	2024-2025 ADOPTED BUDGET (AS OF 9/01/24)	2024-2025 AMENDED BUDGET AFTER (AS OF 11/21/24)	2024-2025 CURRENT AMENDMENTS (AS OF 01/22/25)	2024-2025 AMENDED BUDGET (AS OF 01/22/25)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 13,577,219	\$ 13,577,219	\$ 82,523	\$ 13,659,742
5800 STATE PROGRAM REVENUES	\$ 2,313,106	\$ 2,313,106	\$ (82,523)	\$ 2,230,583
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	\$ 12,913,959	\$ -	\$ 12,913,959
Total Appropriations	<u>\$ 12,606,592</u>	<u>\$ 12,913,959</u>	<u>\$ -</u>	<u>\$ 12,913,959</u>
Net (Revenues Less Appropriations)	<u>\$ 3,283,733</u>	<u>\$ 2,976,366</u>	<u>\$ -</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>\$ 294,040</u>	<u>\$ -</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 JANUARY 2025 BUDGET AMENDMENTS
DEBT SERVICE FUND
JANUARY 22, 2025**

REVENUE

	DESCRIPTION	
5700 - Local Revenue	Adjust budget for the tax levy and interest from investments	\$ 82,523
5800 - State Program Revenues	Adjust local revenue based on 2nd six weeks ADA data	(82,523)
Total Increase in Revenue		\$ -

Debt Service Fund Impact to Fund Balance	\$ -
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