



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: August 16, 2023

Agenda Section: Consent

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 AUGUST 16, 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 7/19/23)	2022-2023 CURRENT AMENDMENTS (AS OF 8/16/23)	2022-2023 AMENDED BUDGET (AS OF 8/16/23)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 20,324,100	\$ 21,649,100	\$ 1,100,000	\$ 22,749,100
5800 STATE PROGRAM REVENUES	\$ 47,607,278	\$ 50,599,310	\$ -	\$ 50,599,310
5900 FEDERAL REVENUES	\$ 4,050,000	\$ 4,343,576	\$ (250,000)	\$ 4,093,576
Total Estimated Revenue	\$ 71,981,378	\$ 76,591,986	\$ 850,000	\$ 77,441,986
Appropriations				
11 INSTRUCTION	\$ 42,401,482	\$ 41,008,143	\$ (2,000,000)	\$ 39,008,143
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,356,849	\$ 1,346,825	\$ 65,000	\$ 1,411,825
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 628,184	\$ 648,554	\$ 120,000	\$ 768,554
21 INSTRUCTIONAL LEADERSHIP	\$ 1,144,315	\$ 1,380,165	\$ 220,000	\$ 1,600,165
23 SCHOOL LEADERSHIP	\$ 6,107,006	\$ 6,128,478	\$ 150,000	\$ 6,278,478
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 1,771,935	\$ 2,484,656	\$ 850,000	\$ 3,334,656
32 SOCIAL WORK SERVICES	\$ 425,109	\$ 425,109	\$ (30,000)	\$ 395,109
33 HEALTH SERVICES	\$ 202,143	\$ 206,187	\$ 70,000	\$ 276,187
34 STUDENT (PUPIL) TRANSPORTATION	\$ 1,832,488	\$ 2,158,995	\$ 50,000	\$ 2,208,995
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,697,190	\$ 2,657,769	\$ 500,000	\$ 3,157,769
41 GENERAL ADMINISTRATION	\$ 2,673,838	\$ 2,877,284	\$ 425,000	\$ 3,302,284
51 PLANT MAINTENANCE & OPERATIONS	\$ 7,158,759	\$ 8,073,831	\$ 100,000	\$ 8,173,831
52 SECURITY AND MONITORING	\$ 629,970	\$ 941,993	\$ 125,000	\$ 1,066,993
53 DATA PROCESSING SERVICES	\$ 1,690,204	\$ 1,685,204	\$ 50,000	\$ 1,735,204
61 COMMUNITY SERVICES	\$ 276,475	\$ 270,813	\$ 50,000	\$ 320,813
71 DEBT SERVICE	\$ 745,431	\$ 749,606	\$ 500,000	\$ 1,249,606
81 FACILITIES AND CONSTRUCTION	\$ -	\$ 6,008,106	\$ -	\$ 6,008,106
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 70,000	\$ 95,705	\$ -	\$ 95,705
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	\$ 20,000	\$ 35,000	\$ -	\$ 35,000
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 150,000	\$ 156,292	\$ 30,000	\$ 186,292
Total Appropriations	\$ 71,981,378	\$ 79,338,715	\$ 1,295,000	\$ 80,633,715
Net (Revenues Less Appropriations)	\$ -	\$ (2,746,729)	\$ (445,000)	\$ (3,191,729)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 4,550,000	\$ -	\$ 4,550,000
Total Other Financing Uses	\$ -	\$ 4,550,000	\$ -	\$ 4,550,000
Fund Balance-August 31, 2022				\$ 37,082,131
Estimated Current Year Fund Balance-August 31, 2023				\$ 29,340,402

**SOUTH SAN ANTONIO ISD
PROPOSED AUGUST 2023 BUDGET AMENDMENTS
GENERAL FUND
AUGUST 16, 2023**

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer to various functions for year end adjustment of salaries and benefits	(2,000,000)
	Total Function 11	\$ (2,000,000)
12-Instructional Resources & Media Services	Transfer from function 11 for year end adjustment of salaries and benefits	65,000
	Total Function 12	\$ 65,000
13-Curriculum & Instructional Staff Dev	Transfer from function 11 for year end adjustment of salaries and benefits	120,000
	Total Function 13	\$ 120,000
21-Instructional Leadership	Transfer from function 11 for year end adjustment of salaries and benefits	220,000
	Total Function 21	\$ 220,000
23-School Leadership	Transfer from function 11 for year end adjustment of salaries and benefits	\$ 150,000
	Total Function 23	\$ 150,000
31-Guidance, Counseling & Evaluation Services	Transfer from function 11 for year end adjustment of salaries and benefits	\$ 850,000
	Total Function 31	\$ 850,000
32-Social Work Services	Transfer to various functions for year end adjustment of salaries and benefits	\$ (30,000)
	Total Function 32	\$ (30,000)
33-Health Services	Transfer from function 11 for year end adjustment of salaries and benefits	\$ 70,000
	Total Function 33	\$ 70,000
34-Student (Pupil) Transportation	Transfer from function 11 for year end adjustment of salaries and benefits	\$ 50,000
	Total Function 34	\$ 50,000
36-Extracurricular Activities	Transfer from function 11 for year end adjustment of salaries and benefits	\$ 500,000
	Total Function 36	\$ 500,000
41-General Administration	Transfer from function 11 for year end adjustment of salaries and benefits	\$ 5,000
	Total Function 41	\$ 5,000
	Total Budget Transfers	\$ -

**BUDGET REVISIONS
REVENUE**

FUNCTION	DESCRIPTION	AMOUNT
5700 - Local Revenue	Increase local revenue to adjust estimated amount to be received	\$ 1,100,000
5900 - Federal Revenues	Adjust federal revenues at year end	\$ (250,000)
	Total Increase in Revenue	\$ 850,000

Expenditure

FUNCTION	DESCRIPTION	AMOUNT
35-Food Service	Adjust function 35 at year end for salaries and benefits	\$ 20,000
	Total Function 35	\$ 20,000
41-General Administration	Adjust function 41 at year end for salaries and benefits	\$ 420,000
	Total Function 41	\$ 420,000

**SOUTH SAN ANTONIO ISD
 PROPOSED AUGUST 2023 BUDGET AMENDMENTS
 GENERAL FUND
 AUGUST 16, 2023**

51-Plant Maintenance & Operations	Adjust function 51 at year end for salaries and benefits	\$	100,000
	Total Function 51	\$	100,000
52-Security and Monitoring	Adjust function 52 at year end for salaries and benefits	\$	125,000
	Total Function 52	\$	125,000
53-Data Processing Services	Adjust function 53 at year end for salaries and benefits	\$	50,000
	Total Function 53	\$	50,000
61-Community Services	Adjust function 61 at year end for salaries and benefits	\$	50,000
	Total Function 61	\$	50,000
71-Debt Service	Adjust function 71 at year end to record copier leases and software payments for fiscal year 2022-2023 per GASB 87 and GASB 96	\$	500,000
	Total Function 71	\$	500,000
99-Other Intergovernmental	Adjust function 99 at year end	\$	30,000
	Total Function 99	\$	30,000
Total Increase in Expenditures		\$	1,295,000
General Fund Impact to Fund Balance		\$	(445,000)

**SOUTH SAN ANTONIO ISD
PROPOSED AUGUST 16, 2023 BUDGET AMENDMENTS
2022-2023 FOOD SERVICE FUND**

	2022-2023 ADOPTED BUDGET (AS OF 9/01/22)	2022-2023 AMENDED BUDGET AFTER (AS OF 07/19/23)	2022-2023 CURRENT AMENDMENTS (AS OF 08/16/23)	2022-2023 AMENDED BUDGET (AS OF 08/16/23)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 140,000	\$ 140,000	\$ 28,166	\$ 168,166
5800 STATE PROGRAM REVENUES	\$ -	\$ -	\$ 26,361	\$ 26,361
5900 FEDERAL REVENUES	\$ 7,252,809	\$ 8,167,295	\$ -	\$ 8,167,295
Total Estimated Revenue	<u>\$ 7,392,809</u>	<u>\$ 8,307,295</u>	<u>\$ 54,527</u>	<u>\$ 8,361,822</u>
Appropriations				
35 FOOD SERVICES	\$ 6,106,302	\$ 8,266,517	\$ -	\$ 8,266,517
51 PLANT MAINTENANCE & OPERATIONS	\$ 687,442	\$ 687,442	\$ 50,000	\$ 737,442
71 DEBT SERVICE	\$ -	\$ -	\$ 4,527	\$ 4,527
Total Appropriations	<u>\$ 6,793,744</u>	<u>\$ 8,953,959</u>	<u>\$ 54,527</u>	<u>\$ 9,008,486</u>
Net (Revenues Less Appropriations)	<u>\$ 599,065</u>	<u>\$ (646,664)</u>	<u>\$ -</u>	<u>\$ (646,664)</u>
Fund Balance-August 31, 2022				\$ 2,590,656
Estimated Current Year Fund Balance-August 31, 2023				\$ 1,943,992

**SOUTH SAN ANTONIO ISD
 PROPOSED AUGUST 2023 BUDGET AMENDMENTS
 FOOD SERVICE FUND
 AUGUST 16, 2023**

REVENUE

DESCRIPTION		
5700 - Local and Intermediate Revenues	Increase local revenue to adjust estimated amount to be received	\$ 28,166
5800 - State Program Revenues	Increase state revenue to adjust estimated amount to be received	\$ 26,361
Total Increase in Revenue		\$ 54,527

EXPENDITURE

FUNCTION	DESCRIPTION	AMOUNT
51-Plant Maintenance & Operations	Adjust function 51 at year end for salaries and benefits	\$ 50,000
Total Function 51		\$ 50,000
71-Debt Service	Increase function 71 to record copier lease payments for fiscal year 2022-2023 Per GASB 87	\$ 4,527
Total Function 71		\$ 4,527
Total Budget Increases		\$ 54,527
Food Service Fund Impact to Fund Balance		\$ -

**SOUTH SAN ANTONIO ISD
PROPOSED AUGUST 16, 2023 BUDGET AMENDMENTS
2022-2023 DEBT SERVICE FUND**

	2022-2023 ADOPTED BUDGET (AS OF 9/01/22)	2022-2023 AMENDED BUDGET AFTER (AS OF 4/19/23)	2022-2023 CURRENT AMENDMENTS (AS OF 8/16/23)	2022-2023 AMENDED BUDGET (AS OF 8/16/23)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 11,202,597	\$ 11,802,597	\$ 500,000	\$ 12,302,597
5800 STATE PROGRAM REVENUES	\$ 510,265	\$ 931,547	\$ -	\$ 931,547
5900 FEDERAL REVENUES	\$ 478,895	\$ 478,895	\$ -	\$ 478,895
Total Estimated Revenue	<u>\$ 12,191,757</u>	<u>\$ 13,213,039</u>	<u>\$ 500,000</u>	<u>\$ 13,713,039</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>\$ 474,747</u>	<u>\$ 500,000</u>	<u>\$ 974,747</u>
Fund Balance-August 31, 2022				\$ 2,720,162
Estimated Current Year Fund Balance-August 31, 2023				\$ 3,694,909

**SOUTH SAN ANTONIO ISD
 PROPOSED AUGUST 16, 2023 BUDGET AMENDMENTS
 DEBT SERVICE FUND
 AUGUST 16, 2023**

REVENUE

		DESCRIPTION		
5700 - Local Revenue		Increase local revenue to adjust estimated amount to be received	\$	500,000
Total Increase in Revenue			\$	500,000
				<hr/> <hr/>
Debt Service Fund Impact to Fund Balance				\$ 500,000
				<hr/> <hr/>