



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: April 19, 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 APRIL 19, 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 2/15/23)	2022-2023 CURRENT AMENDMENTS (AS OF 4/19/23)	2022-2023 AMENDED BUDGET (AS OF 4/19/23)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 20,324,100	\$ 20,324,100	\$ 1,325,000	\$ 21,649,100
5800 STATE PROGRAM REVENUES	\$ 47,607,278	\$ 51,781,554	\$ (1,182,244)	\$ 50,599,310
5900 FEDERAL REVENUES	\$ 4,050,000	\$ 4,050,000	\$ 293,576	\$ 4,343,576
Total Estimated Revenue	\$ 71,981,378	\$ 76,155,654	\$ 436,332	\$ 76,591,986
Appropriations				
11 INSTRUCTION	\$ 42,401,482	\$ 42,388,263	\$ (43,120)	\$ 42,345,143
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,356,849	\$ 1,346,825	\$ -	\$ 1,346,825
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 628,184	\$ 660,684	\$ (12,130)	\$ 648,554
21 INSTRUCTIONAL LEADERSHIP	\$ 1,144,315	\$ 1,156,315	\$ 18,850	\$ 1,175,165
23 SCHOOL LEADERSHIP	\$ 6,107,006	\$ 6,107,078	\$ 21,400	\$ 6,128,478
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 1,771,935	\$ 1,789,656	\$ -	\$ 1,789,656
32 SOCIAL WORK SERVICES	\$ 425,109	\$ 425,109	\$ -	\$ 425,109
33 HEALTH SERVICES	\$ 202,143	\$ 206,187	\$ -	\$ 206,187
34 STUDENT (PUPIL) TRANSPORTATION	\$ 1,832,488	\$ 2,158,995	\$ -	\$ 2,158,995
36 EXTRA-CURRICULAR ACTIVITIES	\$ 2,697,190	\$ 2,657,769	\$ -	\$ 2,657,769
41 GENERAL ADMINISTRATION	\$ 2,673,838	\$ 2,750,284	\$ -	\$ 2,750,284
51 PLANT MAINTENANCE & OPERATIONS	\$ 7,158,759	\$ 7,780,255	\$ 293,576	\$ 8,073,831
52 SECURITY AND MONITORING	\$ 629,970	\$ 631,993	\$ -	\$ 631,993
53 DATA PROCESSING SERVICES	\$ 1,690,204	\$ 1,685,204	\$ -	\$ 1,685,204
61 COMMUNITY SERVICES	\$ 276,475	\$ 270,813	\$ -	\$ 270,813
71 DEBT SERVICE	\$ 745,431	\$ 749,606	\$ -	\$ 749,606
81 FACILITIES AND CONSTRUCTION	\$ -	\$ 5,963,106	\$ 45,000	\$ 6,008,106
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ 70,000	\$ 70,000	\$ 25,705	\$ 95,705
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	\$ 20,000	\$ 20,000	\$ 15,000	\$ 35,000
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 150,000	\$ 156,292	\$ -	\$ 156,292
Total Appropriations	\$ 71,981,378	\$ 78,974,434	\$ 364,281	\$ 79,338,715
Net (Revenues Less Appropriations)	\$ -	\$ (2,818,780)	\$ 72,051	\$ (2,746,729)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 2,550,000	\$ 2,000,000	\$ 4,550,000
Total Other Financing Uses	\$ -	\$ 2,550,000	\$ 2,000,000	\$ 4,550,000
Fund Balance-August 31, 2022				\$ 37,082,131
Estimated Current Year Fund Balance-August 31, 2023				\$ 29,785,402

**SOUTH SAN ANTONIO ISD
PROPOSED APRIL 2023 BUDGET AMENDMENTS
GENERAL FUND
APRIL 19, 2023**

BUDGET TRANSFERS

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer to function 23 to update staff computers at South San High School	(16,000)
	Transfer to function 23 to update staff and administrators computers at Dwight Middle School	(2,000)
	Transfer to function 95 for Bexar County Juvenile Justice Payments	(15,000)
	Transfer from function 13 to purchase instructional supplies and materials	1,100
	Transfer from function 13 for Dual Language Program extra duty pay	780
	Transfer to function 13 and function 21 for Dual Language Program staff computers	(12,000)
Total Function 11		\$ (43,120)
13-Curriculum & Instructional Staff Dev	Transfer to function 23 to update staff and administrators computers at Dwight Middle School	(3,400)
	Transfer to function 11 to purchase instructional supplies and materials	(1,100)
	Transfer to function 11 for Dual Language Program extra duty pay	(780)
	Transfer to function 21 for recruiting campaign for the Dual Language Program	(9,850)
	Transfer from function 11 for Dual Language Program staff computers	3,000
Total Function 13		\$ (12,130)
21-Instructional Leadership	Transfer from function 13 for recruiting campaign for the Dual Language Program	9,850
	Transfer from function 11 for Dual Language Program staff computers	9,000
Total Function 21		\$ 18,850
23-School Leadership	Transfer from function 11 to update computers at South San High School	\$ 16,000
	Transfer from function 11 to update staff and administrators computers at Dwight Middle School	\$ 2,000
	Transfer from function 13 to update staff and administrators computers at Dwight Middle School	\$ 3,400
Total Function 23		\$ 21,400
95-Juvenile Justice Alternative Ed Program	Transfer from function 11 for Bexar County Juvenile Justice Payments	\$ 15,000
Total Function 95		\$ 15,000
Total Budget Transfers		\$ -

**SOUTH SAN ANTONIO ISD
PROPOSED APRIL 2023 BUDGET AMENDMENTS
GENERAL FUND
APRIL 19, 2023**

**BUDGET REVISIONS
REVENUE**

	DESCRIPTION	
5700 - Local Revenue	Increase local revenue to adjust estimated amount to be received	\$ 1,325,000
5800 - State Program Revenues	Decrease state revenue based on 4th six weeks ADA data	\$ (1,182,244)
5900 - Federal Revenues	Increase federal revenues for prior year reimbursement from USAC for Conterra Ultra Broadband	\$ 293,576
Total Increase in Revenue		\$ 436,332

Expenditure

FUNCTION	DESCRIPTION	AMOUNT
51-Plant Maintenance & Operations	Increase function 51 for prior year reimbursement from USAC for Conterra Ultra Broadband	\$ 293,576
Total Function 51		\$ 293,576
81-Facilities and Construction	Increase function 81 for Veterans Memorial Project	\$ 45,000
Total Function 81		\$ 45,000
93-Payments to Fiscal Agent	Increase function 93 for payments to San Antonio ISD for the Regional Day School of the Deaf Program	\$ 25,705
Total Function 93		\$ 25,705
Total Increase in Expenditures		\$ 364,281

Transfer Out

8900 - Other Uses/Non-Operating Expenditures	Increase budget in 8900 Other Uses to transfer to the Self-Funded Medical Insurance. Please see note on next page	\$ 1,800,000
	Increase budget in 8900 Other Uses to transfer to the Workers' Compensation Fund. Please see note on next page	\$ 200,000
Total Transfer Out - 8900		\$ 2,000,000
General Fund Impact to Fund Balance		\$ (1,927,949)

Notes:

Health Insurance Self-Funded Transfer:

Transfer to the Self-Funded Medical Insurance Fund to address the cash-on-hand deficit each month. The cash-on-hand balance as of 04/12/2023 is \$582,275. The current fund balance for the Self-Funded Medical Insurance Fund is less than 3 months of the expected operating expenditure. The fund balance at the end of fiscal year 2021-2022 was \$280,020. For that reason, the cash on hand on a month to month basis cannot cover the anticipated expenditures. The District forecasts to reach \$9.5 million in this current fiscal year. Worth noting, the total medical maximum liability for the 2022-2023 medical year is \$10,813,605.

Workers' Compensation Fund Transfer:

Transfer to the Workers' Compensation Fund to address the anticipated expenditures for the 2022-2023 fiscal year. The fund balance at the end of fiscal year 2021-2022 for the Workers' Compensation Fund was \$181,751. The Workers' Compensation Fund currently does not have a permanent source of revenue.

**SOUTH SAN ANTONIO ISD
PROPOSED APRIL 19, 2023 BUDGET AMENDMENTS
2022-2023 DEBT SERVICE FUND**

	2022-2023 ADOPTED BUDGET (AS OF 9/01/22)	2022-2023 AMENDED BUDGET AFTER (AS OF 1/18/23)	2022-2023 CURRENT AMENDMENTS (AS OF 4/19/23)	2022-2023 AMENDED BUDGET (AS OF 4/19/23)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 11,202,597	\$ 11,202,597	\$ 600,000	\$ 11,802,597
5800 STATE PROGRAM REVENUES	\$ 510,265	\$ 831,547	\$ 100,000	\$ 931,547
5900 FEDERAL REVENUES	\$ 478,895	\$ 478,895	\$ -	\$ 478,895
Total Estimated Revenue	<u>\$ 12,191,757</u>	<u>\$ 12,513,039</u>	<u>\$ 700,000</u>	<u>\$ 13,213,039</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>\$ (225,253)</u>	<u>\$ 700,000</u>	<u>\$ 474,747</u>
Fund Balance-August 31, 2022				\$ 2,720,162
Estimated Current Year Fund Balance-August 31, 2023				\$ 3,194,909

**SOUTH SAN ANTONIO ISD
 PROPOSED APRIL 19, 2023 BUDGET AMENDMENTS
 DEBT SERVICE FUND
 APRIL 19, 2023**

REVENUE

		DESCRIPTION		
5700 - Local Revenue		Increase local revenue to adjust estimated amount to be received	\$	600,000
5800 - State Program Revenues		Increase state revenue based on 4th six weeks ADA data		100,000
Total Increase in Revenue			\$	700,000

	Debt Service Fund Impact to Fund Balance	\$	700,000
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