SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: August 17, 2026

Agenda Section: Public Hearing

Agenda Item Title: Public Hearing to discuss the 2026-2027 Budget and Proposed Tax Rate

From/Presenters: Stanley Osborne, Chief Financial Officer

Additional Presenters if Applicable: NA

Description: In accordance with Texas Education Code §44.004 and Texas Tax Code §26.05, the Board of Trustees of South San Antonio ISD will hold a public hearing to discuss the proposed budget and tax rate for the 2026–2027 fiscal year. Under Texas Education Code §44.004(a), school districts are required to hold a public hearing before adopting an annual budget. The notice must be published at least 10 days before the hearing in accordance with this statute. In addition, per Texas Tax Code §26.05(d), if the proposed tax rate exceeds the no-new-revenue tax rate or the voter-approval tax rate, the district must adopt the rate only after holding a public hearing and complying with Tax Code §§26.06 (Notice, Hearing, and Vote on Tax Increase) and 26.061 (Internet Posting of Notice).

Historical Data: South San Antonio ISD conducts an annual public hearing, as required by Texas law, to review and adopt the proposed budget and tax rate.

Recommendation: N/A

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 ISD

PROPOSED BUDGET & TAX RATE

2026-2027

Vision: South San, a learning community where all students achieve excellence.
Mission: Together we inspire, educate, and prepare all South San students for success today and beyond.
Core Values: South San values a culture of care.

- Student-centered
- Service First
- Collaboration
- Integrity
- High Expectations

OMA Taxpayer Impact Statement

(Pursuant to Texas Government Code Section 551.043(c)(2))

SOUTH SAN ANTONIO ISD

Tax Year 2026

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	**$33,420**	**$1.19590** Adopted 2025 Tax Rate	**$399.67** $33,420 / $100 x $1.19590
FY 2026-2027 (TY 2026)	**$21,545**	**$1.19700** Proposed 2026 Tax Rate based on proposed budget for 2026-2027	**$257.89** $21,545 / $100 x $1.19700

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

South San Antonio Independent School District (name of school district) will hold a public meeting at 5:30 PM on August 17th, 2026 (time, date, year) at the South San ISD Boardroom Old West Campus (name of room, building, physical location) at 5622 Ray Ellison Blvd., San Antonio, TX 78224 (city, state). **This meeting is to discuss the school district's budget that will determine the tax rate the school district will adopt.**

The school district invites public participation in the discussion.

The tax rate the school district ultimately adopts at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$ 0.7869 /$100	(proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$ 0.4101 /$100	(proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

	% increase	or	% (decrease)
Maintenance and operations		or	0.16
Debt service		or	2.20
Total expenditures		or	0.42

Total Appraised Value and Total Taxable Value
(as calculated under Tax Code Section 26.04)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$ 4,186,709,388	$ 4,585,614,084
Total appraised value* of new property**	$ 87,638,270	$ 179,968,890
Total taxable value*** of all property	$ 2,533,549,208	$ 2,649,799,131
Total taxable value*** of new property**	$ 44,949,132	$ 45,425,772

* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).
** New property is defined by Tax Code Section 26.012(17).
*** Taxable value is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $ 93,226,710

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance and Operations	Interest and Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ 0.6969	$ 0.4990*	$ 1.1959	$ 4,987	$ 9,833
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ 0.6945	$ 0.3958*	$ 1.0903	$ 4,777	$ 9,715
Proposed Rate	$ 0.7869	$ 0.4101*	$ 1.1970	$ 5,243	$ 10,066

* The interest and sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$ 180,339	$ 169,797
Average Taxable Value of Residences	$ 42,329	$ 36,863
Last Year's Rate Versus Proposed Rate per $100 Value	$ 1.1959	$ 1.1970
Taxes Due on Average Residence	$ 506	$ 441
Increase (Decrease) in Taxes		$ (65)

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person age 65 or older or their surviving spouse, if the surviving spouse was age 55 or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $1.0627 *(school voter-approval rate)*. **This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of** $1.0627 *(school voter-approval rate)*.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s) $ 25,065,439

Interest and Sinking Fund Balance(s) $ 12,631,178

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

General Operating Fund
Fiscal Year 2026-2027
Proposed Budget

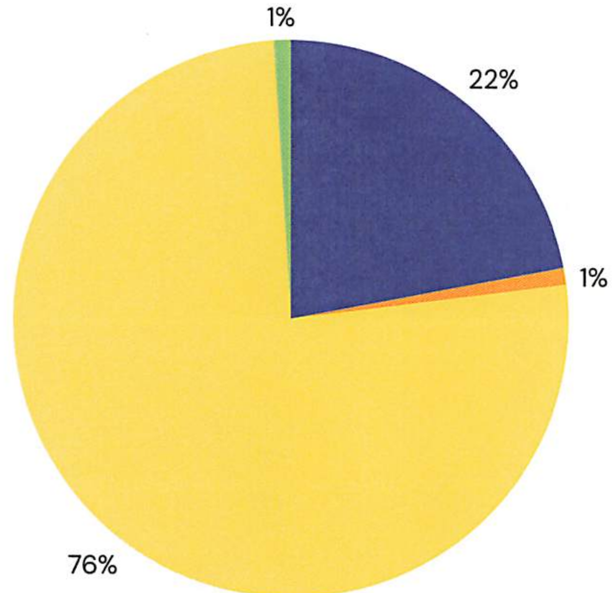
	199 GENERAL FUND
REVENUES	
Ad Valorem Taxes	$ 19,021,052
Other Local Revenue	1,290,000
State Revenue	66,803,838
Federal Revenue	1,168,000
Total Revenues	88,282,890
EXPENDITURES	
11 - Instructional Services	49,858,708
12 - Instructional Resources and Media Services	1,105,286
13 - Staff Development	1,220,699
21 - Instructional Administration	1,691,910
23 - Campus Administration	4,843,479
31 - Guidance and Counseling	3,724,903
32 - Social Services	716,868
33 - Health Services	1,152,856
34 - Student (Pupil) Transportation	2,652,594
35 - Food Services	-
36 - Cocurricular / Extracurricular Activities	2,608,700
41 - General Administration	3,418,781
51 - Plant Maintenance and Operation	10,038,805
52 - Security and Monitoring Services	1,461,666
53 - Data Processing Services	2,015,535
61 - Community Services	195,367
71 - Debt Service	1,255,461
81 - Facilities Acquisition and Construction	-
93 - Shared Service Arrangements	130,000
95 - Juvenile Justice Alternative Education Programs	4,000
99 - Other Intergovernmental Charges	187,292
Total Expenditures	**88,282,890**
Excess (Deficiency) of Revenues Over (Under) Expenditures	-

General Operating Fund

Revenue & Expenditure Composition

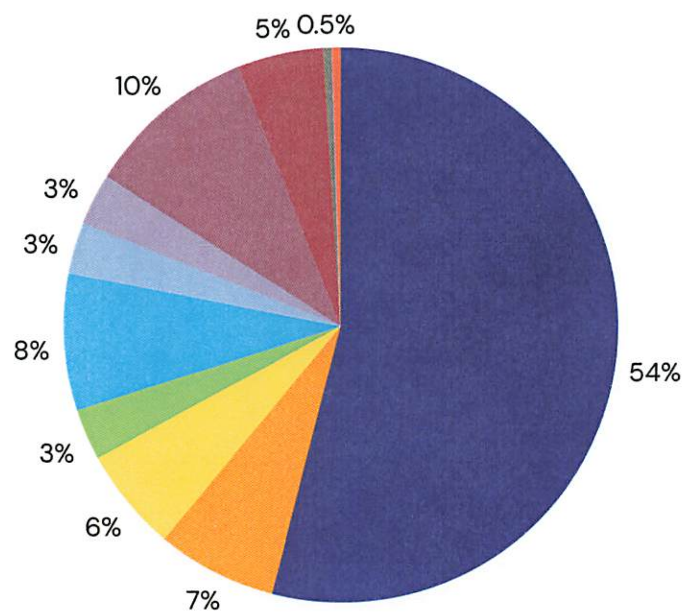
Revenue

- Ad Valorem Taxes 22%
- Other Local Revenue 1%
- State Revenue 76%
- Federal Revenue 1%



Expenditures

- Instruction (11,12, 13) 54%
- Instruction & Campus Administration (21 & 23) 7%
- Student Support Services (31,32,33, 95) 6%
- Transportation (34) 3%
- Food Service (35 Food M&O 51) 8%
- Co-Curricular (36) 3%
- General Administration (41) 3%
- Maintenance & Operations (51) 10%
- Support Service Non Student (52,53,61,71) 5%
- Shared Service Agreements (93) .5%
- Other Govermental (99).5%



Child Nutrition Fund
Fiscal Year 2026-2027
Proposed Budget

	240 FOOD SERVICE FUND
REVENUES	
Ad Valorem Taxes	$ -
Other Local Revenue	177,022
State Revenue	25,000
Federal Revenue	7,823,978
Total Revenues	8,026,000
EXPENDITURES	
11 - Instructional Services	-
12 - Instructional Resources and Media Services	-
13 - Staff Development	-
21 - Instructional Administration	-
23 - Campus Administration	-
31 - Guidance and Counseling	-
32 - Social Services	-
33 - Health Services	-
34 - Student (Pupil) Transportation	-
35 - Food Services	7,787,200
36 - Cocurricular / Extracurricular Activities	-
41 - General Administration	-
51 - Plant Maintenance and Operation	238,800
52 - Security and Monitoring Services	-
53 - Data Processing Services	-
61 - Community Services	-
71 - Debt Service	-
81 - Facilities Acquisition and Construction	-
93 - Shared Service Arrangements	-
95 - Juvenile Justice Alternative Education Programs	-
99 - Other Intergovernmental Charges	-
Total Expenditures	8,026,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-

Debt Service Fund
Fiscal Year 2026-2027
Proposed Budget

		599 DEBT SERVICE FUND
REVENUES		
Ad Valorem Taxes	$	10,685,538
Other Local Revenue		500,000
State Revenue		2,203,852
Federal Revenue		-
Total Revenues		13,389,390
EXPENDITURES		
11 - Instructional Services		-
12 - Instructional Resources and Media Services		-
13 - Staff Development		-
21 - Instructional Administration		-
23 - Campus Administration		-
31 - Guidance and Counseling		-
32 - Social Services		-
33 - Health Services		-
34 - Student (Pupil) Transportation		-
35 - Food Services		-
36 - Cocurricular / Extracurricular Activities		-
41 - General Administration		-
51 - Plant Maintenance and Operation		-
52 - Security and Monitoring Services		-
53 - Data Processing Services		-
61 - Community Services		-
71 - Debt Service		12,741,422
81 - Facilities Acquisition and Construction		-
93 - Shared Service Arrangements		-
95 - Juvenile Justice Alternative Education Programs		-
99 - Other Intergovernmental Charges		-
Total Expenditures		12,741,422
Excess (Deficiency) of Revenues Over (Under) Expenditures		647,968