Agenda of Special Meeting

The Board of Trustees
Southwest ISD

A Special Meeting of the Board of Trustees of Southwest ISD will be held Thursday, August 27, 2026, beginning at 6:00 pm or immediately following the 5:30 pm public hearing in the Administration Building, 400, 11914 Dragon Lane, San Antonio, TX 78252.

The public may access this meeting by clicking on the following link: https://www.youtube.com/@southwestisdschoolboard2648

Members of the public who desire to address the board regarding general comments or an item on this agenda must sign up in person at least 10 minutes before meeting start time. The board president or designee will call for public comments at the beginning of the meeting. All other public comment rules will be followed. After the close of public comment, the Board will proceed with the rest of the agenda.

No formal action will be taken on subjects to be discussed.

I.	Call meeting to order/Roll call	
II.	Invocation and Pledges to Allegiance	
III.	Public comments related to posted agenda items	
IV.	Consider approval of the 2025-2026 final budget amendment.	2
V.	Consider approval of the 2026-2027 District Budget	3
VI.	Consider approval of the no-new-revenue tax rate and voter-approval tax rate for tax year 2026-2027 for Southwest Independent School District.	4
VII.	Consider approval of proposed Interest & Sinking (I&S) rate for Debt Service that exceeds the minimum amount required for tax year 2026.	5
VIII.	Consider approval of a resolution setting the tax rate for the 2026-2027 tax year.	6
IX.	Other business	
X.	Adjournment	

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on ________________________________, at the Central Office.

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For the Board of Trustees

Consider approval of the 2025-2026 final budget amendment

Information on the above item will be handed out at Thursday evening’s meeting.

Consider approval of the 2026-2027 District Budget.

1. Background:
   The board is required to approve the 2026-2027 budget at the function level by August 31, 2026. A public meeting was held at 5:30 p.m. on August 27, 2026 to take public comment on the budget.

2. Process: N/A

3. Fiscal Impact:
   N/A

4. Recommendation:
   That the board approves the 2026-2027 district budget as presented.

5. Required:
   Board action.

Consider approval of the no-new-revenue tax rate and voter-approval tax rate for tax year 2026-2027 for Southwest Independent School District.

1. <u>Background:</u>
   Section 26.04 of the Property Tax Code requires that the no-new-revenue tax rate and the voter-approval tax rate be submitted to the Board of Trustees by the designated officer or employee. The Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service defined Texas Education Code §44.004(c)(5)(A)(ii) also governs certain actions that must be taken during the tax rate adoption process.

   This item does not represent the adoption of the district's tax rate.

   SB 1453 (2025) requires supermajority board approval (60%) to increase the proposed Interest & Sinking (I&S) rate above the minimum required debt amount. Since the district is proposing an I&S rate that meets this condition, an additional motion will be required after the initial calculation is presented.

   The rates below are given per $100 of property value.

This year's no-new-revenue tax rate:	$1.1638/$100
This year's voter-approval tax rate (using supermajority-approved debt service amount):	$1.1526/$100
For maintenance and operations (M&O):	$0.7145/$100
For interest and sinking (I&S):	$0.4381/$100
Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	$1.1008/$100
For maintenance and operations (M&O):	$0.7074/$100
For interest and sinking (I&S):	$0.3934/$100

2. <u>Process:</u>
   N/A

3. <u>Fiscal Impact:</u>
   N/A

4. <u>Recommendation:</u>
   Approval to accept the no-new-revenue tax rate and voter-approval tax rate for tax year 2026-2027 for the Southwest Independent School District is recommended.

5. <u>Required:</u>
   Board action.

Consider approval of a proposed Interest & Sinking (I&S) rate for Debt Service that exceeds the minimum amount required for tax year 2026

1. Background:

District administration is recommending that the Board approve a proposed Interest and Sinking tax rate for Debt Service of $.4381 that exceeds the minimum amount required of .3934 for tax year 2026. The additional revenue allows the district to defease outstanding bond indebtedness.

Senate Bill 1453 (2025) requires a supermajority board approval of 60% to increase the proposed Interest and Sinking rate above the minimum required debt amount.

2. Process:

NA

3. Fiscal Impact:

NA

4. Recommendation:

The board approve a proposed Interest and Sinking (I&S) rate for Debt Service of $.4381 that exceeds the minimum amount required of .3934 for tax year 2026.

5. Required:

Board action.

Consider approval of a resolution setting the tax rate for the 2026 tax year.

1. Background:
The board is required to adopt the 2026-2027 tax rates by September 30, 2026. The recommended tax rate for the 2026-2027 tax year is $1.1526. The district's average market value of home is $222,777. Attached is a resolution setting the 2026-2027 tax rate.

2. Process
The tax rate will be set to cover the maintenance and operations expenses and the bonded indebtedness of the district.

3. Fiscal Impact
N/A

4. Recommendation
Recommend a motion to approve tax rate for tax year 2026 for the Southwest Independent School District.

M&O Tax Rate	$0.7145
I&S Tax Rate	$0.4381
Total Tax Rate	$1.1526

5. Required
Board Action

RESOLUTION OF THE BOARD OF TRUSTEES OF THE SOUTHWEST INDEPENDENT SCHOOL DISTRICT

On this date, we, the Board of Trustees of the Southwest Independent School District hereby levy or set the tax rate on $100 valuation for the District for the tax year 2026 at a total tax rate of **$1.15260/$100**, to be assessed and collected by the duly specified assessor and collector as follows:

$0.71450/$100	for the purpose of maintenance and operations, and
$0.43810/$100	for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY –$7.20.

PASSED AND ADOPTED this *27th* day of *August*, 2026 by the Board of Trustees for the Southwest Independent School District.

Board President:

Signature

Printed Name / Title

Board Secretary:

Signature

Printed Name / Title