



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: May 18, 2026

Agenda Section: Presentation

Agenda Item Title: 2026-2027 Budget Workshop Presentation

From/Presenters: Stanley Osborne, Chief Financial Officer

Additional Presenters if Applicable: NA

Description: The board will meet in a work session to plan for the allocation of District resources to support student learning in the 2026-2027 school year.

Historical Data:

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.



2026-2027 BUDGET WORKSHOP MAY 18, 2026

Dr. Saul Hinojosa, Superintendent of Schools
Stanley Osborne, Chief Financial Officer

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
- Collaboration
- High Expectations
- Service First
- Integrity



ASSUMPTIONS

The Board of Manager's Funds 199, 240, 599

Revenue Impacts

- Bexar County Appraisal Office Predictions
- In District Property Values/Exemptions- July Certifications
- Tax Rates and Collections- Approved at August Board Session
- Enrollment/ADA
- TEA/TDA Reimbursements
- Medicaid/SHARS Reimbursements
- VATRE- November Election Opportunity

Spending Plan Impacts

- Enrollment / ADA
- Program Reviews for Efficiencies
- Sharp Copiers (Paper Cost)

TEXAS SCHOOL FUND LABELS

South San Antonio ISD Fiscal Year: September 1 - August 31

Board of Manager Funds

- General Fund (199) - the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
 - **Fund Codes**
 - Instruction Student Focus - Function Code 11
 - Administration of the Campus - Function Code 23
- Child Nutrition Fund (240) - to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture.
- Debt Service Fund (599) - accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

2026-2027 FINANCIAL GOALS

- Improve our FIRST – Financial Integrity Rating System of Texas – Superior Rating,
 - Let's work to get a perfect score – 100
- Independent External Audit- Maintain our Unmodified-Clean Opinion
- Develop Balanced Budgets while working to increase Fund Balances
- Meet the financial needs of our campuses and departments



HIGH SCHOOL & MIDDLE SCHOOLS CAMPUS BUDGETS

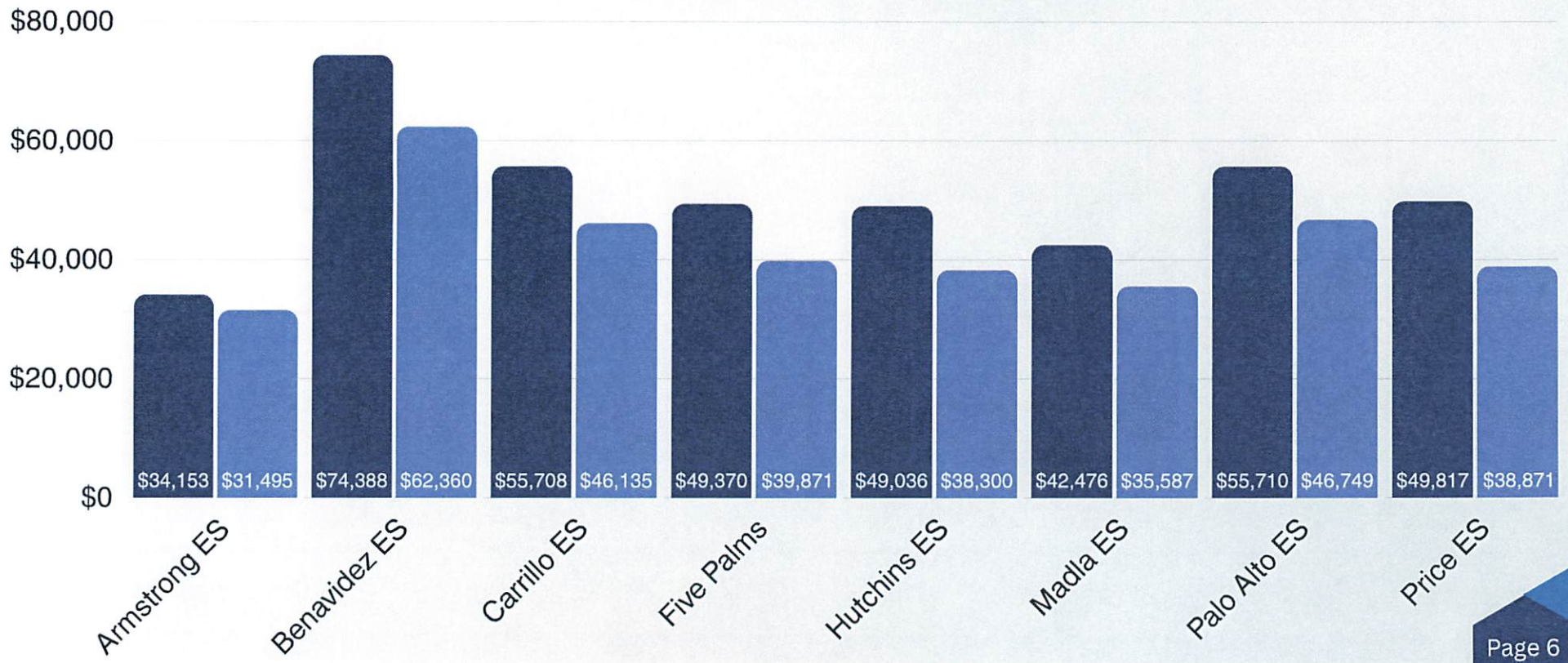
● 2025-2026 Current ● 2026-2027 Next





ELEMENTARY CAMPUS BUDGETS

● 2025-2026 Current ● 2026-2027 Next



CAMPUS BUDGET COMPARISON

2025-2026

Current Budget
\$1,331,617

2026-2027

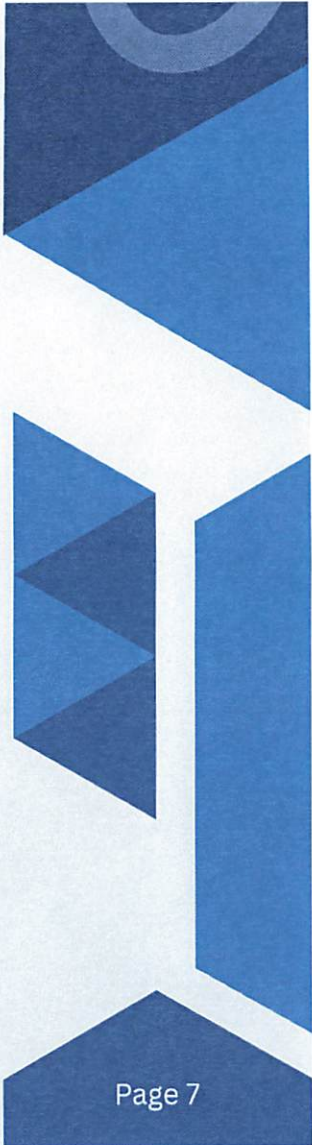
Next Year Budget
\$1,099,801

\$231,816

Current Enrollment
6974

Next Year Enrollment
6625

349



FUNDING SOURCES

General Fund's Source of Revenue

- Local tax revenue from local property taxes
- Miscellaneous Local Revenue Sources: Athletics events, reimbursements, donations, rents, auctions, etc...
- State Revenue: Different allotments: State compensatory education, bilingual education, CTE, early education, etc...
- **Mainly based on Average Daily Attendance (ADA) PEIMS Reporting**
- Federal Revenue: Programs mainly based on information from the Special Education department - SHARS

Child Nutrition Fund's Source of Revenue

- Federal reimbursement revenues from the USDA
- Local revenue from sales

FUNDING SOURCES - TAX COLLECTIONS

Debt Service Fund Source of Revenue

Maintenance and Operations M&O

Interest and Sinking I&S

- Tax collection rates approved in August 2026 by the Board of Managers
- Local property values slightly lower than last year can mean lower revenue from this source
- The hold harmless and state funding formula processes will help offset lower collections
- The VATRE outcomes may also increase expected revenue for the M&O collections with the I&S collections to be lower to match our Principle, Interest expenses, and maintain current rate.
- This is where application of “Pennies” in the tiered funding formula comes into play



South San Antonio I.S.D. *Budget Planning Schedule* Fiscal Year 2026-2027

March 2026	Review current year spending
April 01-17, 2026	Share Campus and Department <i>Budget Build Templates</i> with original budget and opportunity to propose budget 26/27
April 17- 30, 2026	Review process and prepare for one on one budget proposals (CFO & Superintendent)
May 01-15, 2026	Complete one on one budget reviews with all Campuses/Departments
May 18, 2026	First 2026 / 2027 Budget Workshop <ul style="list-style-type: none"> • draft revenue work • exceptions pending • draft expenditures by functions
May 29, 2026	Complete all Skyward Entries
June 15, 2026	Second 2026 / 2027 Budget Workshop
July 20, 2026	Last 2026 / 2027 Budget Workshop
August 17, 2026	Present 2026 / 2027 as final proposed budget for Board of Managers consideration and vote

THANK YOU FOR YOUR ATTENTION

Questions

Discussion

Business & Finance



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