Subject: 2026-2027 Budget Adoption

BACKGROUND INFORMATION

On June 3, 2026, AHISD published in the San Antonio Express News notice of its meeting to discuss the budget and proposed tax rate on June 17, 2026. Notice has also been published on the AHISD website. The proposed budget for the 2026-2027 fiscal year is included in the format as prescribed by state statute.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Alamo Heights Independent School District will hold a public meeting at 6:00 PM, June 17, 2026 in the AHISD Board Room at 7101 Broadway San Antonio, TX 78209. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted 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 $ .7054 /$100 (Proposed rate for maintenance and operations)

School Debt Service Tax Approved by Local Voters $ .2950 /$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	3.2
Debt service	10.1	or	
Total expenditures		or	0.2

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	$ 11,616,486,764	$ 11,439,285,574
Total appraised value* of new property**	$ 102,693,233	$ 48,718,100
Total taxable value*** of all property	$ 10,023,870,179	$ 9,304,683,362
Total taxable value*** of new property**	$ 101,927,183	$ 45,634,730

* "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* $ 322,225,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ .7122	$ .2450 *	$ .9572	$ 14,664	$ 282
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ .7462	$ .3067 *	$ 1.0530	$ 17,067	$ 0
Proposed Rate	$ .7054	$ .2650 *	$ 1.0004	$ 18,157	$ 284

*The Interest & 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	$ 843,246	$ 819,268
Average Taxable Value of Residences	$ 731,535	$ 677,856
Last Year's Rate Versus Proposed Rate per $100 Value	$ .9572	$ .9704
Taxes Due on Average Residence	$ 7,003	$ 6,578
Increase (Decrease) in Taxes		$ 425

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age 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 .9704. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of .9704.

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)	$ 17,612,111
Interest & Sinking Fund Balance(s)	$ 6,169,420

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.

2026-2027 Budget Adoption

AHISD Proposed 2026-2027 Budget (12 Month Budget)	General	Food	Debt	
Revenues	**Fund**	**Service Fund**	**Service Fund**	**Totals**
Tax Rate	*0.70540*		*0.2950*	*1.00040*
Local and Intermediate				
5710 Local Real and Personal Property Tax	56,235,941		23,433,457	79,669,398
5730 Tuition and Fees	1,295,000			1,295,000
5740 Other Revenue from Local Sources	4,300,000		100,000	4,400,000
5750 Cocurricular / Enterprising Revenues	935,000	710,000		1,645,000
5700 Local Revenues	**62,765,941**	**710,000**	**23,533,457**	**87,009,398**
State				
5810 Per Capita and Foundation Revenues	3,544,693			3,544,693
5820 State Programs (TEA)	0	7,500		7,500
5830 State Revenue Other	3,000,000		1,000,000	4,000,000
5800 State Program Revenues	**6,544,693**	**7,500**	**1,000,000**	**7,552,193**
Federal				
5920 NSLP		496,670		496,670
5930 Medicaid Adminstration Reimbursements	150,000			150,000
5940 Miscellaneous Revenue (ROTC Reimbursements)	50,000			50,000
5900 Federal Program Revenues	**200,000**	**496,670**	**0**	**696,670**
Totals	**69,510,634**	**1,214,170**	**24,533,457**	**95,258,261**
Appropriations Expenditures				
by Function:				
11- Instructional	35,335,440			35,335,440
12 - Instructional Resource	410,773			410,773
13 - Staff Development	563,595			563,595
21 - Instructional Administration	961,720			961,720
23 - School Administration	2,509,608			2,509,608
31 - Counseling	1,974,223			1,974,223
32 - Social Worker	93,608			93,608
33 - Health Services	404,213			404,213
34 - Transportation	2,272,514			2,272,514
35 - Food Service	700,000	1,242,366		1,942,366
36 - Co-Curricular Activities	1,809,972			1,809,972
41 - General Administration	1,867,218			1,867,218
51 - Plant Services	6,685,311			6,685,311
52 - Security	221,452			221,452
53 - Data Processing	1,293,965			1,293,965
61 - Community Services	2,022			2,022
71 - Debt Service	0		24,315,478	24,315,478
81 - Construction	0			0
91 - Chapter 49	11,900,000			11,900,000
95 - JJAEP	15,000			15,000
99- Other Governmental Charges	490,000			490,000
Totals	**69,510,634**	**1,242,366**	**24,315,478**	**95,068,478**
Surplus/Deficit	**0**	**(28,196)**	**217,979**	**189,783**
Legally Required Newspaper Costs	$ 16,000			
Budgeted Amounts for Lobbying	$ 5,000			

Per-Student Calculations

AHISD Combined General & Debt Service Proposed Budgets 2027				
	2027 Budget	Per Student	2026 Budget	Per Student
Local Revenue	$ 86,299,398	$ 18,226	86,038,737	18,117
State Revenue	$ 7,544,693	$ 1,593	8,103,477	1,706
Federal Revenue	$ 200,000	$ 42	100,000	21
Total Revenue	**$ 94,044,091**	**19,861**	**$ 94,242,214**	**19,845**
Instructional	$ 36,309,808	$ 7,668	$ 35,274,305	7,428
Instructional Support	$ 7,753,344	$ 1,637	$ 7,371,342	1,552
Central Administration	$ 1,867,218	$ 394	$ 1,868,095	393
District Operations	$ 11,175,264	$ 2,360	$ 11,465,117	2,414
Debt Service	$ 24,315,478	$ 5,135	$ 20,898,100	4,401
Recaptured by the State	$ 11,900,000	$ 2,513	$ 16,500,000	3,474
Intergovernmental Charges	$ 505,000	$ 107	$ 500,000	105
Total Expenditures	**$ 93,826,112**	**19,815**	**$ 93,876,959**	**19,768**

Revenues – Original Budgets

Categories	Object Code	Budget 27	Budget 26	Change	Budget 25
General Fund Revenues					
Local	Current Taxes	$ 55,885,941	$ 59,420,637	$ (3,534,696)	$ 63,178,568
	Prior Yr Taxes	$ 100,000	$ 100,000	$ -	$ 100,000
	Penalities	$ 250,000	$ 200,000	$ 50,000	$ 250,000
5710 Real and Personal Property Tax		**$ 56,235,941**	**$ 59,720,637**	**$ (3,484,696)**	**$ 63,528,568**
	Mini Mules	$ 75,000	$ 75,000	$ -	$ 100,000
	Tuition	$ 1,120,000	$ 1,050,000	$ 70,000	$ 1,023,360
	Other	$ 100,000	$ 90,000	$ 10,000	$ 95,000
5730 Tuition and Fees		**$ 1,295,000**	**$ 1,215,000**	**$ 80,000**	**$ 1,218,360**
	Interest	$ 1,200,000	$ 1,400,000	$ (200,000)	$ 1,500,000
	Rental	$ 125,000	$ 125,000	$ -	$ 210,000
	Donations	$ 2,500,000	$ 2,000,000	$ 500,000	$ 1,600,000
	Other	$ 475,000	$ 430,000	$ 45,000	$ 420,000
5740 Other Revenue		**$ 4,300,000**	**$ 3,955,000**	**$ 345,000**	**$ 3,730,000**
	Athletics	$ 200,000	$ 150,000	$ 50,000	$ 250,000
	Food Service	$ 550,000	$ 500,000	$ 50,000	$ 550,000
	Test Fees	$ 185,000	$ -	$ 185,000	
5750 Cocurricular		**$ 935,000**	**$ 650,000**	**$ 285,000**	**$ 800,000**
5700 Local Revenues		**$ 62,765,941**	**$ 65,540,637**	**$ (2,774,696)**	**$ 69,276,928**
State	Available School Fund	$ 2,636,359	$ 1,955,180	$ 681,179	$ 2,607,259
	Foundation School Prog	$ 908,334	$ 2,444,687	$ (1,536,353)	$ 872,422
	On-Behalf TRS	$ 3,000,000	$ 3,303,610	$ (303,610)	$ 3,323,433
5800 State Program Revenues		**$ 6,544,693**	**$ 7,703,477**	**$ (1,158,784)**	**$ 6,803,114**
Federal					
5930 SHARS & Other Federal		$ 150,000	$ 50,000	$ 100,000	$ 240,000
5940 JROTC Revenue		$ 50,000	$ 50,000	$ -	$ 60,000
5900 Federal Program Revenues		**$ 200,000**	**$ 100,000**	**$ 100,000**	**$ 300,000**
	Totals	**$ 69,510,634**	**$ 73,344,114**	**$ (3,833,480)**	**$ 76,380,042**

Expense Categories – Original Budgets

Categories	Object Code	Budget 27	Budget 26	Change	Budget 25
	Payroll	$ 49,656,040	$ 48,834,769	$ 821,271	$ 45,961,188
	Contracted Services	$ 4,929,873	$ 4,747,742	$ 182,131	$ 4,570,838
Budget by Object Code	General Supplies	$ 1,552,070	$ 1,421,217	$ 130,853	$ 1,285,047
	Other Expenses	$ 1,461,651	$ 1,475,131	$ (13,480)	$ 1,366,998
	Capital	$ 11,000	$ -	$ 11,000	$ -
		$ 57,610,634	**$ 56,478,859**	**$ 1,131,775**	**$ 53,184,071**
	Recapture Costs	$ 11,900,000	$ 16,500,000	$ (4,600,000)	$ 24,825,000
	Total	**$ 69,510,634**	**$ 72,978,859**	**$ (3,468,225)**	**$ 78,009,071**

Expenses by Functions – Original Budgets

Categories	Object Code	Budget 27	Budget 26	Change	Budget 25
General Fund Expenditures					
Function					
11- Instructional	6100 - Payroll	$ 34,841,593	$ 33,609,581	$ 1,232,012	$ 30,739,824
	6200 - Contract Services	$ 165,795	$ 132,000	$ 33,795	$ 88,000
	6300 - Supplies/Materials	$ 293,052	$ 266,278	$ 26,774	$ 248,881
	6400 - Other Expenses	$ 35,000	$ 24,600	$ 10,400	$ 21,600
	Total	**$ 35,335,440**	**$ 34,032,459**	**$ 1,302,981**	**$ 31,098,305**
12 - Instructional Resource	6100 - Payroll	$ 373,923	$ 498,098	$ (124,175)	$ 535,983
	6200 - Contract Services	$ 10,500	$ 11,500	$ (1,000)	$ 6,800
	6300 - Supplies/Materials	$ 23,850	$ 27,800	$ (3,950)	$ 23,800
	6400 - Other Expenses	$ 2,500	$ 2,500	$ -	$ -
	Total	**$ 410,773**	**$ 539,898**	**$ (129,125)**	**$ 566,583**
13 - Curriculm Development	6100 - Payroll	$ 439,432	$ 575,918	$ (136,486)	$ 475,950
	6200 - Contract Services	$ 61,380	$ 77,230	$ (15,850)	$ 85,452
	6300 - Supplies/Materials	$ 500	$ 500	$ -	$ -
	6400 - Other Expenses	$ 62,283	$ 48,300	$ 13,983	$ 45,700
	Total	**$ 563,595**	**$ 701,948**	**$ (138,353)**	**$ 607,102**
21 - Instructional Leadership	6100 - Payroll	$ 835,312	$ 588,185	$ 247,127	$ 771,911
	6200 - Contract Services	$ 60,000	$ 31,300	$ 28,700	$ 65,300
	6300 - Supplies/Materials	$ 31,108	$ 29,768	$ 1,340	$ 76,037
	6400 - Other Expenses	$ 35,300	$ 28,923	$ 6,377	$ 32,700
				$ -	
	Total	**$ 961,720**	**$ 678,176**	$ 283,544	**$ 945,948**
				$ -	
23 - Campus Leadership	6100 - Payroll	$ 2,431,608	$ 2,543,416	$ (111,808)	$ 2,569,588
	6200 - Contract Services	$ 6,000	$ 33,000	$ (27,000)	$ 22,000
	6300 - Supplies/Materials	$ 29,750	$ 7,850	$ 21,900	$ 6,778
	6400 - Other Expenses	$ 42,250	$ 30,050	$ 12,200	$ 30,786
				$ -	
	Total	**$ 2,509,608**	**$ 2,614,316**	$ (104,708)	**$ 2,629,152**
				$ -	
31 - Guidance & Counseling	6100 - Payroll	$ 1,724,873	$ 1,694,360	$ 30,513	$ 1,653,778
	6200 - Contract Services	$ 202,500	$ 18,000	$ 184,500	$ 18,000
	6300 - Supplies/Materials	$ 24,750	$ 73,719	$ (48,969)	$ 11,078
	6400 - Other Expenses	$ 22,100	$ 18,030	$ 4,070	$ 15,750
				$ -	
	Total	**$ 1,974,223**	**$ 1,804,109**	$ 170,114	**$ 1,698,606**
				$ -	
32 - Social Worker	6100 - Payroll	$ 93,608	$ 88,887	$ 4,721	$ 87,552
				$ -	
	Total	**$ 93,608**	**$ 88,887**	$ 4,721	**$ 87,552**
				$ -	

Expenses by Functions – Original Budgets Continued

Categories	Object Code	Budget 27	Budget 26	Change	Budget 25
33 - Health Services	6100 - Payroll	$ 395,213	$ 404,864	$ (9,651)	$ 523,879
	6200 - Contract Services	$ -	$ -	$ -	$ -
	6300 - Supplies/Materials	$ 7,750	$ 7,500	$ 250	$ 7,000
	6400 - Other Expenses	$ 1,250	$ 1,000	$ 250	$ -
				$ -	
	Total	**$ 404,213**	**$ 413,364**	$ (9,151)	**$ 530,879**
				$ -	
34 - Transportation	6100 - Payroll	$ 1,721,031	$ 1,743,222	$ (22,191)	$ 1,626,416
	6200 - Contract Services	$ 128,000	$ 83,500	$ 44,500	$ 48,200
	6300 - Supplies/Materials	$ 400,000	$ 345,000	$ 55,000	$ 285,000
	6400 - Other Expenses	$ 23,483	$ 19,339	$ 4,144	$ 18,565
				$ -	
	Total	**$ 2,272,514**	**$ 2,191,061**	$ 81,453	**$ 1,978,181**
				$ -	
35 - Food Service	6200 - Contract Services	$ 700,000	$ 675,000	$ 25,000	$ 650,000
	6300 - Supplies/Materials	$ -	$ -	$ -	$ -
	6400 - Other Expenses	$ -	$ -	$ -	$ -
				$ -	
	Total	**$ 700,000**	**$ 675,000**	$ 25,000	**$ 650,000**
				$ -	
36 - Extra Curricular	6100 - Payroll	$ 1,327,777	$ 1,318,538	$ 9,239	$ 1,328,576
	6200 - Contract Services	$ 181,918	$ 207,143	$ (25,225)	$ 139,500
	6300 - Supplies/Materials	$ 90,614	$ 86,006	$ 4,608	$ 93,777
	6400 - Other Expenses	$ 209,663	$ 160,803	$ 48,860	$ 150,919
				$ -	
	Total	**$ 1,809,972**	**$ 1,772,490**	$ 37,482	**$ 1,712,772**
				$ -	

Expenses by Functions – Original Budgets Continued

Categories	Object Code	Budget 27	Budget 26	Change	Budget 25
41 - General Administration	6100 - Payroll	$ 1,329,597	$ 1,362,072	$ (32,475)	$ 1,117,885
	6200 - Contract Services	$ 283,103	$ 268,641	$ 14,462	$ 269,986
	6300 - Supplies/Materials	$ 41,196	$ 41,796	$ (600)	$ 40,696
	6400 - Other Expenses	$ 213,322	$ 195,586	$ 17,736	$ 192,478
				$ -	
	Total	**$ 1,867,218**	**$ 1,868,095**	$ (877)	**$ 1,621,045**
				$ -	
51 - Plant Services	6100 - Payroll	$ 3,341,811	$ 3,606,142	$ (264,331)	$ 3,641,208
	6200 - Contract Services	$ 1,947,500	$ 1,760,000	$ 187,500	$ 1,754,500
	6300 - Supplies/Materials	$ 582,000	$ 457,000	$ 125,000	$ 352,000
	6400 - Other Expenses	$ 803,000	$ 928,000	$ (125,000)	$ 852,500
	6600 - Capital	$ 11,000	$ -	$ 11,000	
				$ -	
	Total	**$ 6,685,311**	**$ 6,751,142**	$ (65,831)	**$ 6,600,208**
				$ -	
52 - Security	6100 - Payroll	$ 171,275	$ 115,000	$ 56,275	$ 221,910
	6200 - Contract Services	$ 50,177	$ 534,888	$ (484,711)	$ 515,600
				$ -	
	Total	**$ 221,452**	**$ 649,888**	$ (428,436)	**$ 737,510**
53 - Data Processing				$ -	
	6100 - Payroll	$ 626,965	$ 684,486	$ (57,521)	$ 664,452
	6200 - Contract Services	$ 628,000	$ 415,540	$ 212,460	$ 407,500
	6300 - Supplies/Materials	$ 27,500	$ 78,000	$ (50,500)	$ 140,000
	6400 - Other Expenses	$ 11,500	$ 18,000	$ (6,500)	$ 6,000
				$ -	
	Total	**$ 1,293,965**	**$ 1,196,026**	$ 97,939	**$ 1,217,952**
61 - Community Service				$ -	
	6100 - Payroll	$ 2,022	$ 2,000	$ 22	$ 2,276
				$ -	
	Total	**$ 2,022**	**$ 2,000**	$ 22	**$ 2,276**
81 - Construction				$ -	
	6300 - Supplies/Materials	$ -	$ -	$ -	$ -
				$ -	
	Total	**$ -**	**$ -**	$ -	**$ -**
91 - Chapter 49 Recapture				$ -	
	6200 - Contract Services	$ 11,900,000	$ 16,500,000	$ (4,600,000)	$ 24,825,000
				$ -	
	Total	**$ 11,900,000**	**$ 16,500,000**	$ (4,600,000)	**$ 24,825,000**
95 - JJAEP				$ -	
	6200 - Contract Services	$ 15,000	$ 15,000	$ -	$ 15,000
				$ -	
	Total	**$ 15,000**	**$ 15,000**	$ -	**$ 15,000**
99 - Other Government Charges				$ -	
	6200 - Contract Services	$ 490,000	$ 485,000	$ 5,000	$ 485,000
				$ -	
	Total	**$ 490,000**	**$ 485,000**	$ 5,000	**$ 485,000**
				$ -	
	Total General Fund	**$ 69,510,634**	**$ 72,978,859**	$ (3,468,225)	**$ 78,009,071**

Sample Motion if Action Item: I approved the 2026-2027 budget as presented.