



**2025-2026
General Fund
Budget**

Assumptions
89th Legislative Session

FY 2026 GENERAL FUND BUDGET PLANNING ASSUMPTIONS

February 20, 2025 Board Meeting

REVENUES

Expect continued M&O tax rate compression in FY26; current M&O tax rate of \$0.6682 for FY25, \$0.6692 for FY24
Receive preliminary Bell County Appraisal District (BellCAD) Values in late April
Homestead Exemption of \$100,000 (\$100,000 in FY 25, \$100,000 in FY 24)
Budgeted property tax collections at 99% (99% in FY25)
Maintain early payment property tax discount (3-2-1 discount)
Investment revenue expected to remain flat or decrease slightly
State revenue based on student projections based on FY25 4th six-weeks ADA
Impact Aid federal revenue \$10mm decrease based on FY25 letter from Department of Education

EXPENDITURES

Payroll costs will be based on initial approved staffing guidelines
General pay increase for employees
Starting teacher pay of \$58,000 (\$58,000 in FY25, \$57,000 in FY24)
Longevity stipends at FY25 criteria
Health insurance benefit of \$400 per month if taking KISD insurance and \$200 per month for those not taking KISD insurance
Teacher staffing based on student projections at 17:1 for PK3; 22:1 for PK-4; 26:1 for grades 5-12
Position contingency of \$500,000
Student projections drive campus allocations
Maintaining PK3 program at on-post elementary schools
Maintaining 1.0/2.0 mile walk out for transportation routes
Teacher supply reimbursement remaining at \$200 per classroom teacher
Unfilled Positions (Vacancy) factor for FY26 at 95.0%
Maintaining campus life cycle replacement of \$5mm per year; paying \$100,000 from General Fund, remainder from federal Title funds

Transfers:

Maintaining Capital Improvement Projects at 1.25% of budgeted expenditures, budgeted as part of the Strategic Facilities Plan for FY26

89th
Legislative
Session:

- Property Tax Relief
- School Funding
- Teacher Compensation

Questions or Comments

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