Killeen
Independent School District

FISCAL YEAR 27 PROPOSED BUDGET & PUBLIC HEARING

August 25, 2026

www.killeenisd.org/budgetplanning

DISCUSSION TOPICS

✓Property Value and Tax Rate Discussion

✓Proposed Budget Review

- General Fund
- School Nutrition Fund
- Debt Service Fund

✓ Key Takeaways

✓ Public Hearing

KEY TAKEAWAYS

Optimization worked!

Allows KISD to redirect resources to prioritize compensation, instruction, special education, and safety & security

Specialized Learning

Facilitator positions elevated to Special Program Assistant Principals for all campuses

Specialized Learning

Department reorganization for operational efficiency per audit recommendations

Middle School Achievement

Implemented Block Scheduling at all middle school campuses

Tier I Instruction

Two additional teacher contract days dedicated to professional development on Tier I instruction

Supper Program (CACFP)

Supper program expansion to all campuses with 40% student participation goal

KEY TAKEAWAYS

Tax Rate

1.8% decrease in total tax rate from prior year

Compensation

Salary increases as high as 12% when combining the $14/hr. minimum, a 1% raise, and $50/month; 25% increase in last 3 years

Compensation

Beginning teacher salary of $59,400; the highest in the region

Safety & Security

School bus seat belts retrofit for approximately 1/3 of bus fleet

Safety & Security

Additional safety personnel and weapons detection systems; including on- post campus SRO’s

Safety & Security

Smart Tag student transportation ridership monitoring

BOARD ADOPTED
BUDGETS

GENERAL FUND
(MAINTENANCE AND OPERATIONS)

SCHOOL NUTRITION FUND

DEBT SERVICE FUND
(INTEREST AND SINKING)

GENERAL FUND

M&O Tax Rate

Proposed M&O tax rate remains **$0.6682** per $100 valuation

Homestead Exemption

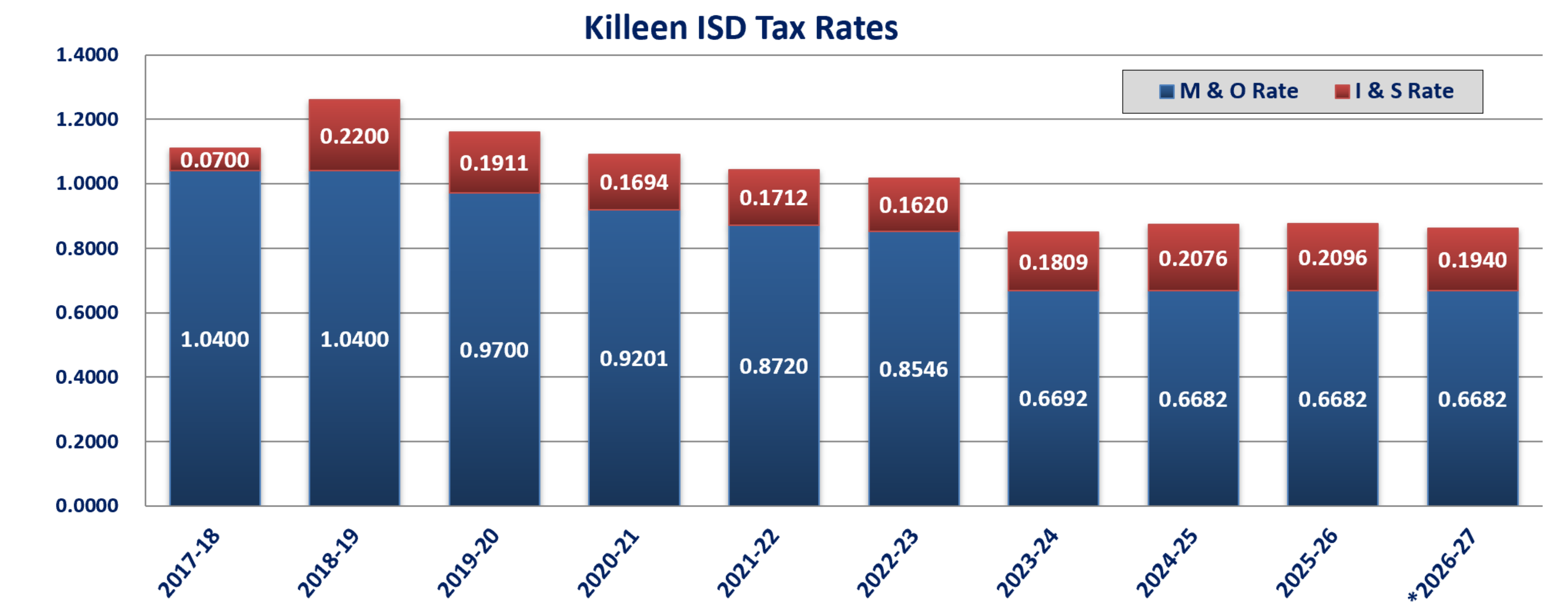
Homestead Exemption of **$140,000** is included

State Aid

Net impact is a swap of state aid revenue in place of local property tax revenue

HISTORICAL PROPERTY TAX RATES - KILLEEN ISD

Tax Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	*2026-27
M & O Rate	1.0400	1.0400	0.9700	0.9201	0.8720	0.8546	0.6692	0.6682	0.6682	0.6682
I & S Rate	0.0700	0.2200	0.1911	0.1694	0.1712	0.1620	0.1809	0.2076	0.2096	0.1940
Total	1.1100	1.2600	1.1611	1.0895	1.0432	1.0166	0.8501	0.8758	0.8778	0.8622



* Proposed Rates

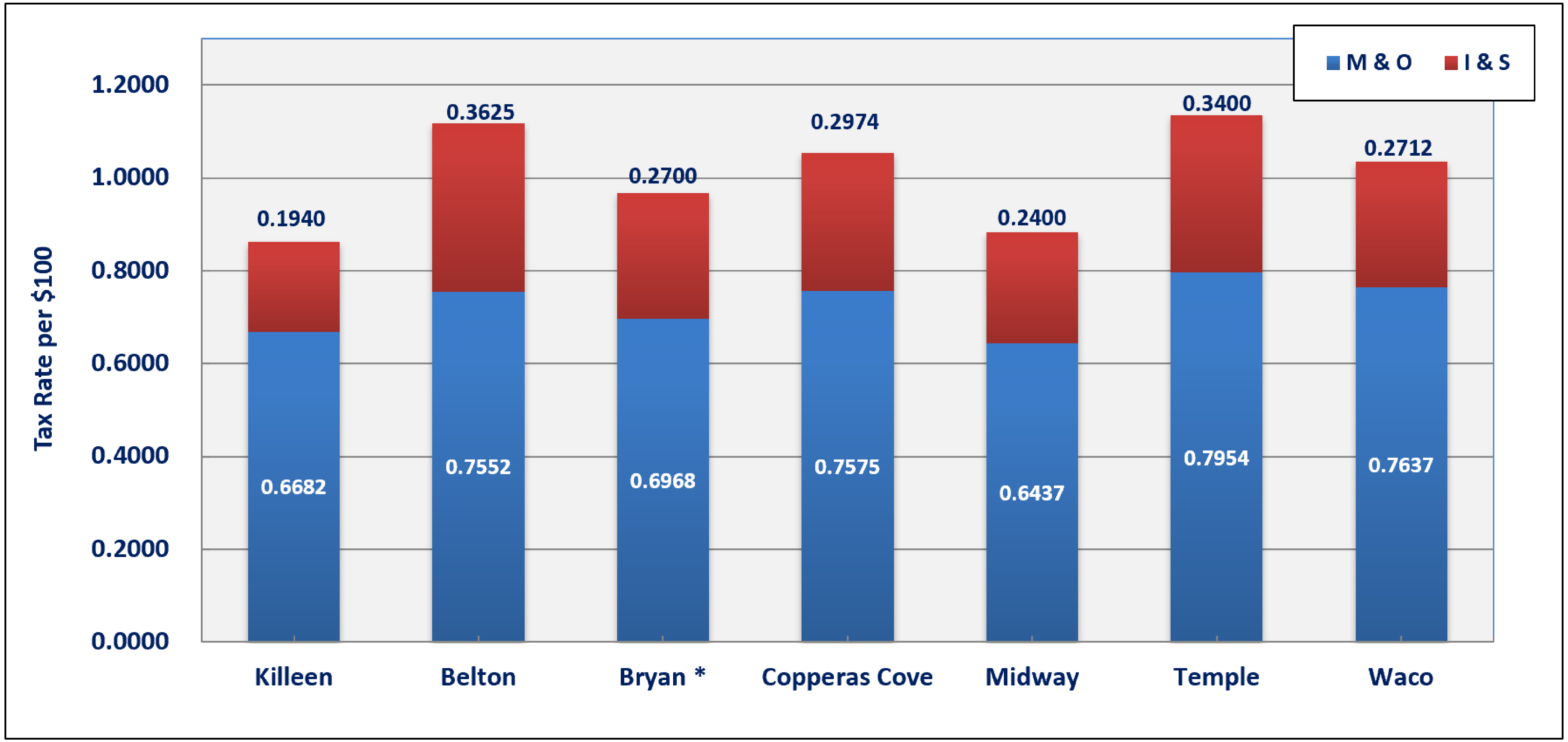
PROPERTY TAX RATE IMPACT
ON AVERAGE RESIDENCE

	Fiscal Year 2025-26 Tax Year 2025	Fiscal Year 2026-27 Tax Year 2026	Increase / Decrease
Average Taxable Value of Residences *	$ 126,330	$ 66,171	$ (60,159)
Total Proposed Tax rate	$ 0.8778	$ 0.8622	$ (0.0156)
Taxes Due on Average Resdience for Killeen ISD	**$ 1,108**	**$ 570**	**$ (538)**

*** Source: Bell County Appraisal District**

PROPERTY TAX RATES FOR LOCAL DISTRICTS

Rate	Killeen	Belton	Bryan *	Copperas Cove	Midway	Temple	Waco	Non-KISD Average
M & O	0.6682	0.7552	0.6968	0.7575	0.6437	0.7954	0.7637	0.7354
I & S	0.1940	0.3625	0.2700	0.2974	0.2400	0.3400	0.2712	0.2968
Total	0.8622	1.1177	0.9668	1.0549	0.8837	1.1354	1.0349	1.0322



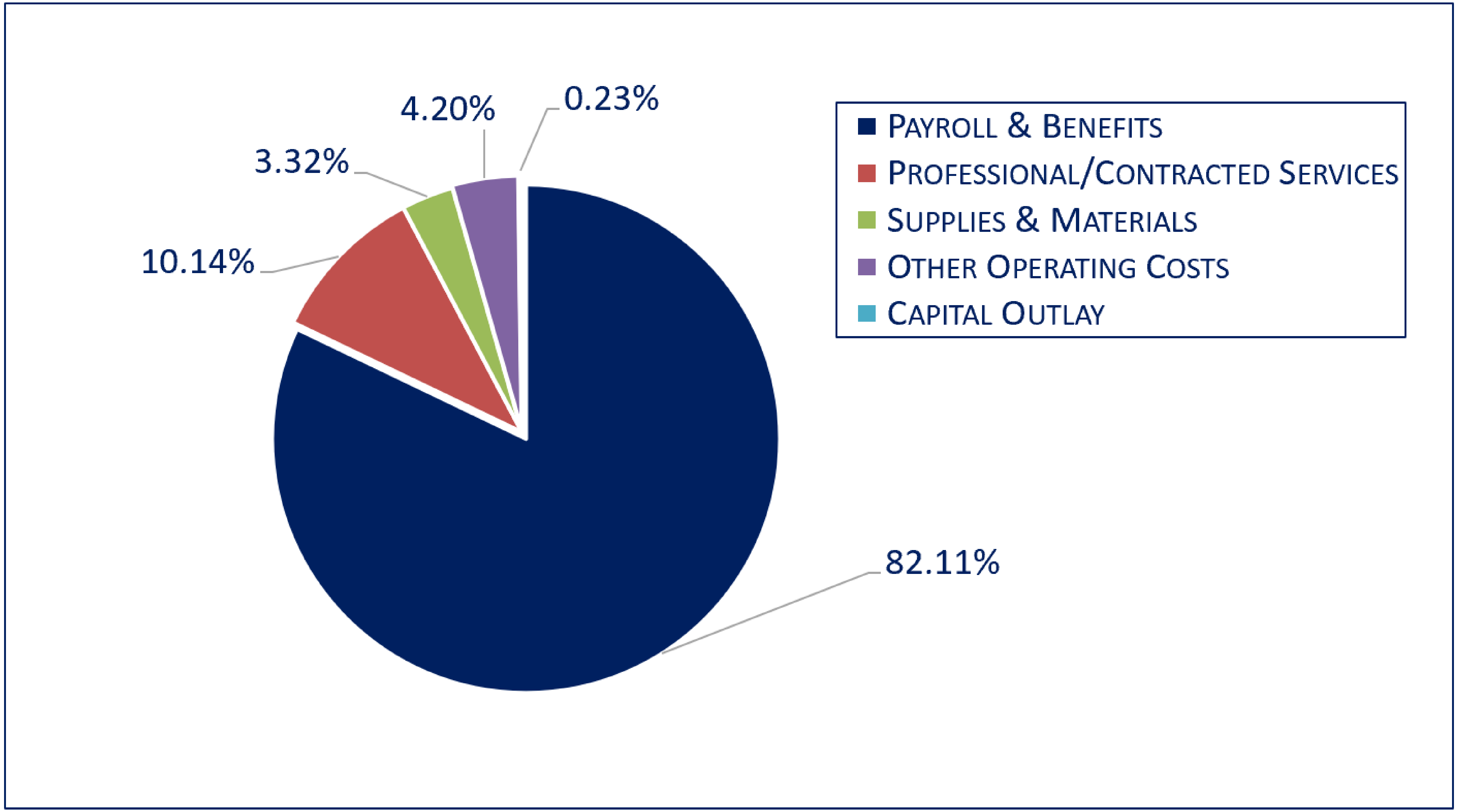
- VATRE Election in November 2026

GENERAL FUND

BUDGET COMPARISON

		2025-26 Adopted Budget		2026-27 Proposed Budget		Increase/ Decrease
Revenues:						
Local	$	90,796,277	$	90,106,550	$	(689,727)
State		358,661,335		350,737,193		(7,924,142)
Federal		66,782,505		60,595,901		(6,186,604)
Total Revenues	**$**	**516,240,117**	**$**	**501,439,644**	**$**	**(14,800,473)**
Expenditures:						
Payroll & Benefits	$	437,755,996	$	412,952,080	$	(24,803,916)
Professional Services		46,904,960		51,012,394		4,107,433
Supplies & Materials		16,052,831		16,710,378		657,547
Other Operating Costs		18,734,895		21,105,703		2,370,807
Capital Outlay		1,075,672		1,139,114		63,442
Total Expenditures	**$**	**520,524,354**	**$**	**502,919,668**	**$**	**(17,604,686)**
Other Sources/(Uses)	$	75,000	$	110,000	$	35,000
Budgeted Change in Fund Balance	**$**	**(4,209,237)**	**$**	**(1,370,024)**	**$**	**2,839,213**

GENERAL FUND
BY OBJECT CODE



GENERAL FUND

EXPENDITURES BY FUNCTION

	2025-26 Adopted Budget	2026-27 Proposed Budget	Increase/ Decrease
Expenditures:			
11 Instruction	$ 303,694,832	$ 274,301,781	$ (29,393,051)
12 Instructional Resources and Media Services	13,334,898	11,441,765	(1,893,133)
13 Curriculum & Instructional Staff Development	10,065,779	13,924,843	3,859,064
21 Instructional Leadership	7,564,886	9,016,634	1,451,748
23 School Leadership	30,281,498	32,086,016	1,804,518
31 Guidance, Counseling and Evaluation Services	31,514,876	30,080,350	(1,434,526)
32 Social Work Services	3,362,886	3,790,360	427,474
33 Health Services	6,657,743	6,745,205	87,462
34 Student Transportation	14,498,716	18,568,627	4,069,911
35 Food Services	610,947	615,148	4,201
36 Extracurricular Activities	15,058,776	14,370,649	(688,128)
41 General Administration	14,474,453	15,652,430	1,177,977
51 Plant Maintenance and Operations	49,367,459	50,591,888	1,224,428
52 Security and Monitoring	10,292,666	11,353,943	1,061,277
53 Data Processing Services	7,709,359	8,041,065	331,706
61 Community Services	1,080,463	1,133,847	53,384
95 Payments to Juvenile Justice AEP	4,000	255,000	251,000
99 Other Intergovernmental Charges	950,118	950,118	-
Total Expenditures	**$ 520,524,354**	**$ 502,919,668**	**$ (17,604,686)**

SCHOOL NUTRITION FUND

Universal free breakfast for all campuses. Reduced price lunches at no cost.	Community Eligibility Provision offering free lunch at 34 campuses.	Child and Adult Care Food Program (Supper Program) will be offered at 45 locations. Free supper to all students at these locations.	No meal price increases since 2020-21.	Approximately 472 Cafeteria staff and 33 Central Office Staff.

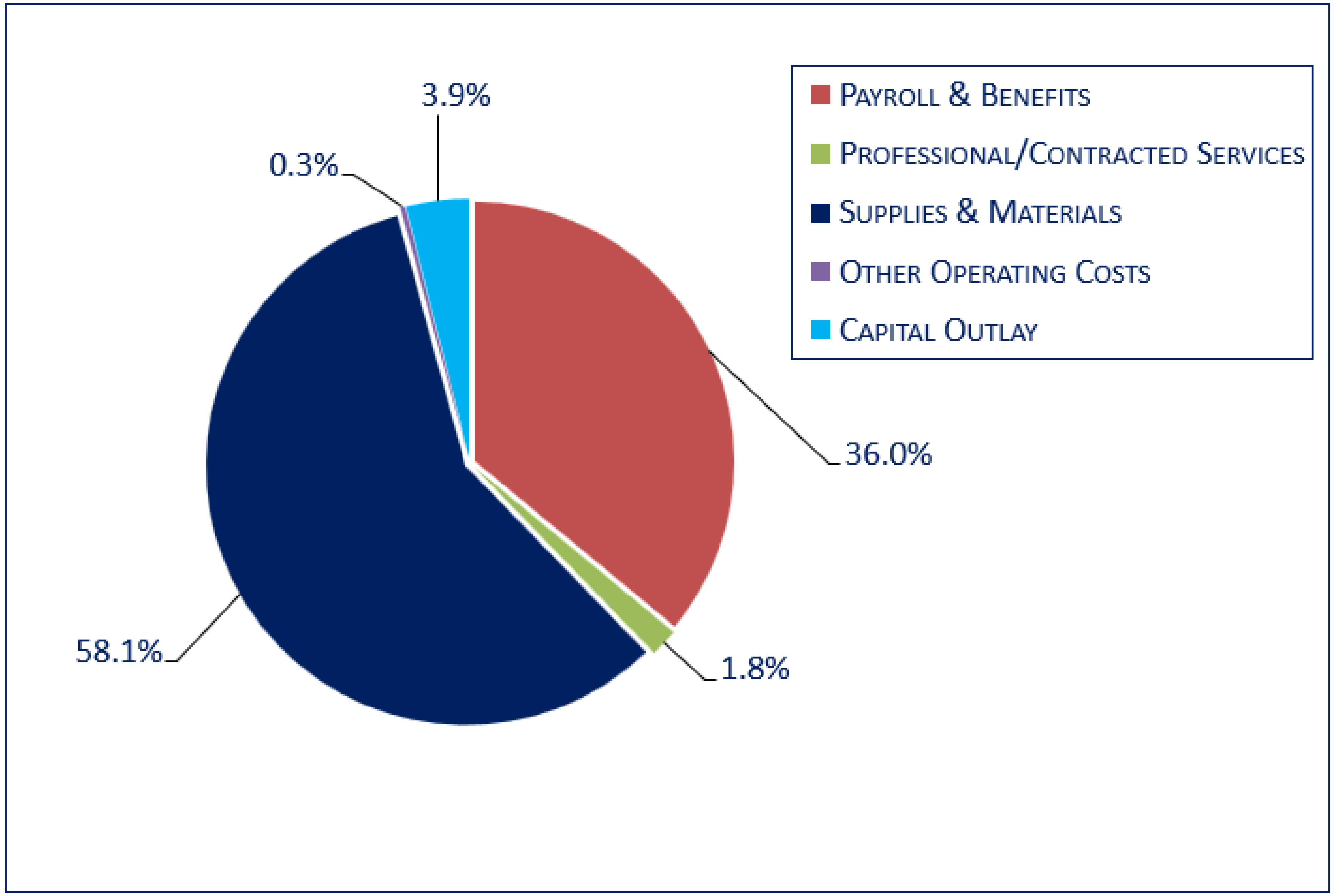
SCHOOL NUTRITION FUND

BUDGET COMPARISON

	2025-26 Adopted Budget	2026-27 Proposed Budget	Increase/ Decrease
Revenues:			
Local	$ 6,145,243	$ 1,344,840	$ (4,800,403)
State	129,463	124,839	(4,623)
Federal	27,744,258	38,056,989	10,312,730
Total Revenues	**$ 34,018,964**	**$ 39,526,668**	**$ 5,507,704**
Expenditures:			
Payroll & Benefits	$ 12,460,740	$ 13,643,820	$ 1,183,080
Professional Services	321,329	664,500	343,171
Supplies & Materials	20,492,133	21,983,552	1,491,419
Other Operating Costs	80,740	69,500	(11,240)
Capital Outlay	386,071	1,489,606	1,103,535
Total Expenditures	**$ 33,741,013**	**$ 37,850,978**	**$ 4,109,965**
Other Sources/(Uses)	$ -	$ -	$ -
Budgeted Change in Fund Balance	**$ 277,951**	**$ 1,675,690**	**$ 1,397,739**

SCHOOL NUTRITION FUND

BY OBJECT CODE



SCHOOL NUTRITION FUND

EXPENDITURES BY FUNCTION

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	Local	$ 6,145,243	$ 1,344,840	$ (4,800,403)
	State	$ 129,463	$ 124,839	$ (4,623)
	Federal	$ 27,744,258	$ 38,056,989	$ 10,312,730
	Total Revenues	**$ 34,018,964**	**$ 39,526,668**	**$ 5,507,704**
Expenditures:				
35	Food Services	$ 33,430,378	$ 37,526,474	$ 4,096,096
51	Plant Maintenance and Operations	$ 310,635	$ 324,504	$ 13,869
	Total Expenditures	**$ 33,741,013**	**$ 37,850,978**	**$ 4,109,965**
Other Sources/(Uses)		$ -	$ -	$ -
Budgeted Change in Fund Balance		**$ 277,951**	**$ 1,675,690**	**$ 1,397,739**

DEBT SERVICE FUND

Proposed I&S tax rate decrease to **$0.1940** from $0.2096

Annual debt service payments range from $26.2 million to $27.8 million

Total outstanding debt service as of 08/31/26:

Principal: $349,795,000
Interest: $146,304,850
Total: $496,099,850

Debt service through 2044

DEBT SERVICE FUND

EXPENDITURES BY FUNCTION

	2025-26 Adopted Budget	2026-27 Proposed Budget	Increase/ Decrease
Revenues:			
Local	$ 23,278,026	$ 22,710,896	$ (567,130)
State	4,631,718	6,126,269	1,494,551
Federal	-	-	-
Total Revenues	**$ 27,909,744**	**$ 28,837,165**	**$ 927,421**
Expenditures:			
Principal on Long-Term Debt	$ 11,970,000	$ 12,430,000	$ 460,000
Interest on Long-Term Debt	15,578,538	14,902,750	(675,788)
Total Expenditures	**$ 27,548,538**	**$ 27,332,750**	**$ (215,788)**
Other Sources/(Uses)	$ -	$ -	$ -
Budgeted Change in Fund Balance	**$ 361,207**	**$ 1,504,415**	**$ 1,143,209**

PROPOSED BUDGETS

FOR BOARD APPROVAL

		2026-27 General Fund	2026-27 School Nutrition Fund	2026-27 Debt Service Fund	2026-27 Total Budget
Revenues:					
5700	Local	$ 90,106,550	$ 1,344,840.00	$ 22,710,896	$ 114,162,286
5800	State	350,737,193	124,839	6,126,269	356,988,301
5900	Federal	60,595,901	38,056,989	-	98,652,890
	Total Revenues	**$ 501,439,644**	**$ 39,526,668**	**$ 28,837,165**	**$ 569,803,477**
Expenditures:					
11	Instruction	$ 274,301,781	$ -	$ -	$ 274,301,781
12	Instructional Resources and Media Services	11,441,765	-	-	11,441,765
13	Curriculum & Instructional Staff Developmen	13,924,843	-	-	13,924,843
21	Instructional Leadership	9,016,634	-	-	9,016,634
23	School Leadership	32,086,016	-	-	32,086,016
31	Guidance, Counseling and Evaluation Service	30,080,350	-	-	30,080,350
32	Social Work Services	3,790,360	-	-	3,790,360
33	Health Services	6,745,205	-	-	6,745,205
34	Student Transportation	18,568,627	-	-	18,568,627
35	Food Services	615,148	37,526,474	-	38,141,622
36	Extracurricular Activities	14,370,649	-	-	14,370,649
41	General Administration	15,652,430	-	-	15,652,430
51	Plant Maintenance and Operations	50,591,888	324,504	-	50,916,392
52	Security and Monitoring	11,353,943	-	-	11,353,943
53	Data Processing Services	8,041,065	-	-	8,041,065
61	Community Services	1,133,847	-	-	1,133,847
71	Debt Service	-	-	27,332,750	27,332,750
95	Payments to Juvenile Justice AEP	255,000	-	-	255,000
99	Other Intergovernmental Charges	950,118	-	-	950,118
	Total Expenditures	**$ 502,919,668**	**$ 37,850,978**	**$ 27,332,750**	**$ 568,103,396**
Other Sources		$ 110,000	$ -	$ -	$ 110,000
Other Uses		-	-	-	-
Budgeted Change in Fund Balance		**$ (1,370,024)**	**$ 1,675,690**	**$ 1,504,415**	**$ 1,810,081**

THANK YOU!

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