

## ***Killeen Independent School District Board Agenda Item Information Sheet***

**Date:** July 8, 2025

**Agenda Item Caption:** Discussion of Fiscal Year 2026 District Budget Planning and Employee Healthcare Cost Analysis

**Purpose of Agenda Item:** Information only

**Administrative Recommendation:** None, for discussion.

**Background Information:** There are many components that go into planning our general fund budget. We typically begin budget planning in December each year. We begin our planning each year with student projections. These projections drive revenue, expenditure, and staffing budgets. The Board approves the staffing allocations that are determined by applying staffing formulas to student projections. We refine student projections and staffing allocations that aid in determining expenditure direct allocations to campuses. We send budget worksheets to the campuses and departments to complete. We finalize staffing and related costs after the Board considers and approves compensation. We verify all staff salaries during June and July. We ask that the board approve a final budget at an August board meeting.

**Fiscal Analysis:** None

**Regulatory Requirement:** According to KISD Board Policy BAA (Legal), the Board has the exclusive power and duty to govern and oversee the management of the public schools of the district. The Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue, and proposed expenditures of the district for the following fiscal year. The President shall call a meeting of the Board of Trustees where the budget for the succeeding fiscal year will be adopted. [*Texas Education Code*, Sections 44.002 through 44.006; and Board Policies BAA and BDAB]

**Contact Person for Additional Questions/Information:**

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**Attachments:** 1) Budget Presentation  
2) TRS-Active Care Killeen ISD Analysis

**Signature Requested:** No