

Killeen Independent School District Board Agenda Item Action Sheet

Date: August 12, 2025

Agenda Item Caption: Consideration of Proposing the Fiscal Year 2026 District Budgets

1. General Fund Budget
2. School Nutrition Fund Budget
3. Debt Service Fund Budget

Purpose of Agenda Item: Action needed

Administrative Recommendation: Move to officially propose the fiscal year 2026 district budgets for the general fund, school nutrition fund, and debt service fund, as presented, for consideration at a public meeting to be scheduled for this purpose.

Background Information: The Texas Education Agency considers the budget to be an estimation of actual costs to be used as a managing and planning tool and should not be exceeded in any major expenditure functional category. The budget is prepared on a basis consistent with generally accepted accounting principles applicable to governments. In accordance with the *TEA Financial Accountability System Resource Guide*, budgets for the General, Food Service, and Debt Service funds are included in the official adopted budget. The Board proposed budget will be summarized on the District website prior to the public notice in the newspaper in compliance with the *Truth-in-Taxation* guidelines.

Fiscal Analysis: These budgets provide resources to support the district's plan for the upcoming year as related to anticipated revenues and expenditures.

Regulatory Requirement: According to KISD Board Policy BAA (Legal): Board Legal Status – Powers and Duties, the Board governs and oversees 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, Board Policy BAA (Legal)]

Contact Person for Additional Questions/Information:

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Attachments: FY 2026 Budget Information Presentation

Signature Requested: No