KATY INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET BY OBJECT
2025 - 2026

		General Fund	Food Service Fund	Debt Service Fund	Total
	BUDGETED FUND BALANCE AT SEPTEMBER 1, 2025	$357,161,685	$17,428,067	$62,877,861	$437,467,613
	REVENUES:				
5700	Property Taxes and Other Local Revenues	433,255,181	18,070,000	219,712,415	671,037,596
5800	State Program Revenues	688,474,606	220,000	28,343,608	717,038,214
5900	Federal Program Revenues	6,991,000	33,691,752		40,682,752
	Total Revenues	1,128,720,787	51,981,752	248,056,023	1,428,758,562
	EXPENSES:				
6100	Payroll Costs	1,023,935,366	23,723,595		1,047,658,961
6200	Purchased and Contracted Services	53,361,715	155,342		53,517,057
6300	Supplies and Materials	50,696,535	35,059,047		85,755,582
6400	Other Operating Expenses	20,741,185	66,500		20,807,685
6500	Debt Payments and SBITA	1,502,810		256,388,095	257,890,905
6600	Capital Outlay	346,570	2,100,000		2,446,570
	Total Expenditures	1,150,584,181	61,104,484	256,388,095	1,468,076,760
	OTHER FINANCING SOURCES (USES):				
	Operating Transfers In (Out)	(3,000,000)			(3,000,000)
	Other Sources (Uses)				
	EXCESS (DEFICIENCY) OF REVENUES	(24,863,394)	(9,122,732)	(8,332,072)	(42,318,198)
	BUDGETED FUND BALANCE AT AUGUST 31, 2026	$332,298,291	$8,305,335	$54,545,789	$395,149,415

KATY INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET BY FUNCTION
2025 - 2026

		General Fund	Food Service Fund	Debt Service Fund	Total
	BUDGETED FUND BALANCE AT SEPTEMBER 1, 2025	$357,161,685	$17,428,067	$62,877,861	$437,467,613
	REVENUES:				
5700	Property Taxes and Other Local Revenues	433,255,181	18,070,000	219,712,415	671,037,596
5800	State Program Revenues	688,474,606	220,000	28,343,608	717,038,214
5900	Federal Program Revenues	6,991,000	33,691,752		40,682,752
	Total Revenues	1,128,720,787	51,981,752	248,056,023	1,428,758,562
	EXPENDITURES:				
11	Instruction	753,195,783			753,195,783
12	Instructional Resources and Media Services	11,135,081			11,135,081
13	Curriculum and Instructional Staff Development	16,232,873			16,232,873
21	Instructional Leadership	9,503,783			9,503,783
23	School Leadership	62,661,451			62,661,451
31	Guidance, Counseling and Evaluation Services	61,279,560			61,279,560
32	Social Work Services	1,362,988			1,362,988
33	Health Services	13,258,656			13,258,656
34	Student (Pupil) Transportation	32,829,531			32,829,531
35	Food Services		61,004,484		61,004,484
36	Co curricular/Extracurricular Activities	23,754,246			23,754,246
41	General Administration	21,933,998			21,933,998
51	Plant Maintenance and Operations	97,317,130	100,000		97,417,130
52	Security and Monitoring Services	14,240,439			14,240,439
53	Data Processing Services	20,412,423			20,412,423
61	Community Services	749,322			749,322
71	Debt Service	1,502,810		256,388,095	257,890,905
81	Facilities Acquisition and Construction	973,931			973,931
93	Payments to Fiscal Agents	1,150,176			1,150,176
95	Payments to Juvenile Justice Education Program	75,000			75,000
97	Payments to Tax Increment Fund				
99	Intergovernmental	7,015,000			7,015,000
	Total Expenditures	1,150,584,181	61,104,484	256,388,095	1,468,076,760
	OTHER FINANCING SOURCES (USES):				
	Operating Transfers In (Out)	(3,000,000)			(3,000,000)
	Other Sources (Uses)				
	EXCESS (DEFICIENCY) OF REVENUES	(24,863,394)	(9,122,732)	(8,332,072)	(42,318,198)
	BUDGETED FUND BALANCE AT AUGUST 31, 2026	$332,298,291	$8,305,335	$54,545,789	$395,149,415

KATY INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET BY FUND/FUNCTION/OBJECT
2025 - 2026

	10 General Fund	24 Food Service Fund	50 Debt Service Fund	98 Memorandum Totals
ESTIMATED REVENUES:				
LOCAL AND INTERMEDIATE				
5710 Real and Personal Property Taxes	$401,233,196		$215,212,415	$616,445,611
5720 From Services to Other LEAs				
5730 Tuition and Fees from Patrons	3,299,280			3,299,280
5740 Other Revenues from Local Sources	24,742,705	1,000,000	4,500,000	30,242,705
5750 Co-Curricular/ Enterprising	3,080,000	17,070,000		20,150,000
5760 Intermediate Sources	900,000			900,000
5700 Local and Intermediate Totals	433,255,181	18,070,000	219,712,415	671,037,596
STATE				
5810 Per Capita/ Foundation	623,098,196			623,098,196
5820 TEA Funded		220,000	28,343,608	28,563,608
5830 Non-TEA Funded	65,376,410			65,376,410
5840 Shared Services - State				
5800 State Totals	688,474,606	220,000	28,343,608	717,038,214
FEDERAL				
5910 Other Direct Federal Revenue				
5920 TEA Funded	3,866,000	32,365,043		36,231,043
5930 Non-TEA Funded	3,000,000	1,326,709		4,326,709
5940 Direct Federal	125,000			125,000
5950 Shared Services - Federal				
5900 Federal Totals	6,991,000	33,691,752		40,682,752
5000 TOTAL - ALL REVENUES	1,128,720,787	51,981,752	248,056,023	1,428,758,562

	10 General Fund	24 Food Service Fund	50 Debt Service Fund	98 Memorandum Totals
APPROPRIATED EXPENDITURES:				
11 Instruction				
6100 Payroll Costs	$727,965,844.00			$727,965,844
6200 Purchased and Contracted Services	$5,718,091.00			5,718,091
6300 Supplies and Materials	$18,429,280.00			18,429,280
6400 Other Operating Expenses	$1,032,588.00			1,032,588
6600 Capital Outlay	$49,980.00			49,980
11 Total Instruction	753,195,783			753,195,783
12 Instructional Resources & Media Services				
6100 Payroll Costs	9,917,624.00			9,917,624
6200 Purchased and Contracted Services	358.00			358
6300 Supplies and Materials	1,206,968.00			1,206,968
6400 Other Operating Expenses	10,131.00			10,131
6600 Capital Outlay				
12 Total Instructional Resources & Media Services	11,135,081			11,135,081
13 Curriculum and Instructional Staff Development				
6100 Payroll Costs	13,958,453.00			13,958,453
6200 Purchased and Contracted Services	280,607.00			280,607
6300 Supplies and Materials	985,288.00			985,288
6400 Other Operating Expenses	1,008,525.00			1,008,525
6600 Capital Outlay				
13 Total Curriculum and Instr. Staff Development	16,232,873			16,232,873
21 Instructional Leadership				
6100 Payroll Costs	9,102,275			9,102,275
6200 Purchased and Contracted Services	29,547			29,547
6300 Supplies and Materials	190,854			190,854
6400 Other Operating Expenses	181,107			181,107
6600 Capital Outlay				
21 Total Instructional Leadership	9,503,783			9,503,783

	10 General Fund	24 Food Service Fund	50 Debt Service Fund	98 Memorandum Totals
23 School Leadership				
6100 Payroll Costs	60,726,147			$60,726,147
6200 Purchased and Contracted Services	11,368			11,368
6300 Supplies and Materials	1,019,014			1,019,014
6400 Other Operating Expenses	904,922			904,922
6600 Capital Outlay				
23 Total School Leadership	62,661,451			62,661,451
31 Guidance, Counseling & Evaluation Services				
6100 Payroll Costs	58,086,092			58,086,092
6200 Purchased and Contracted Services	597,163			597,163
6300 Supplies and Materials	2,341,320			2,341,320
6400 Other Operating Expenses	254,985			254,985
6600 Capital Outlay				
31 Total Guidance, Counseling & Eval. Services	61,279,560			61,279,560
32 Social Work Services				
6100 Payroll Costs	1,328,680			1,328,680
6200 Purchased and Contracted Services	4,000			4,000
6300 Supplies and Materials	17,250			17,250
6400 Other Operating Expenses	13,058			13,058
6600 Capital Outlay				
32 Total Social Work Services	1,362,988			1,362,988
33 Health Services				
6100 Payroll Costs	12,089,121			12,089,121
6200 Purchased and Contracted Services	843,638			843,638
6300 Supplies and Materials	291,309			291,309
6400 Other Operating Expenses	21,358			21,358
6600 Capital Outlay	13,230			13,230
33 Total Health Services	13,258,656			13,258,656

	10 General Fund	24 Food Service Fund	50 Debt Service Fund	98 Memorandum Totals
34 Student (Pupil) Transportation				
6100 Payroll Costs	20,589,926			$20,589,926
6200 Purchased and Contracted Services	5,487,774			5,487,774
6300 Supplies and Materials	6,245,759			6,245,759
6400 Other Operating Expenses	506,072			506,072
6600 Capital Outlay				
34 Total Student (Pupil) Transportation	32,829,531			32,829,531
35 Food Services				
6100 Payroll Costs		$23,723,595		23,723,595
6200 Purchased and Contracted Services		155,342		155,342
6300 Supplies and Materials		35,059,047		35,059,047
6400 Other Operating Expenses		66,500		66,500
6600 Capital Outlay		2,000,000		2,000,000
35 Total Food Services		61,004,484		61,004,484
36 Co curricular/ Extracurricular Activities				
6100 Payroll Costs	14,433,512			14,433,512
6200 Purchased and Contracted Services	1,786,180			1,786,180
6300 Supplies and Materials	4,405,410			4,405,410
6400 Other Operating Expenses	3,129,144			3,129,144
6600 Capital Outlay				
36 Total Co curricular/ Extracurricular Activities	23,754,246			23,754,246
41 General Administration				
6100 Payroll Costs	17,975,265			17,975,265
6200 Purchased and Contracted Services	1,160,268			1,160,268
6300 Supplies and Materials	563,671			563,671
6400 Other Operating Expenses	2,227,794			2,227,794
6600 Capital Outlay	7,000			7,000
41 Total General Administration	21,933,998			21,933,998

	10 General Fund	24 Food Service Fund	50 Debt Service Fund	98 Memorandum Totals
51 Plant Maintenance & Operations				
6100 Payroll Costs	49,524,178			$49,524,178
6200 Purchased and Contracted Services	29,614,637			29,614,637
6300 Supplies and Materials	7,741,159			7,741,159
6400 Other Operating Expenses	10,160,796			10,160,796
6600 Capital Outlay	276,360	100,000		376,360
51 Total Plant Maintenance & Operations	97,317,130	100,000		97,417,130
52 Security and Monitoring Services				
6100 Payroll Costs	12,913,982			12,913,982
6200 Purchased and Contracted Services	212,706			212,706
6300 Supplies and Materials	1,066,157			1,066,157
6400 Other Operating Expenses	47,594			47,594
6600 Capital Outlay				
52 Total Security and Monitoring Services	14,240,439			14,240,439
53 Data Processing Services				
6100 Payroll Costs	13,725,223			13,725,223
6200 Purchased and Contracted Services	509,600			509,600
6300 Supplies and Materials	6,100,662			6,100,662
6400 Other Operating Expenses	76,938			76,938
6600 Capital Outlay				
53 Total Data Processing Services	20,412,423			20,412,423
61 Community Services				
6100 Payroll Costs	686,463			686,463
6200 Purchased and Contracted Services	15,778			15,778
6300 Supplies and Materials	42,434			42,434
6400 Other Operating Expenses	4,647			4,647
6600 Capital Outlay				
61 Total Community Services	749,322			749,322

	10 General Fund	24 Food Service Fund	50 Debt Service Fund	98 Memorandum Totals
71 Debt Service				
6100 Payroll Costs				
6200 Purchased and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Expenses				
6500 Debt Service	1,502,810		256,388,095	$257,890,905
6600 Capital Outlay				
71 Total Debt Service	1,502,810		256,388,095	257,890,905
81 Facilities Acquisition and Construction				
6100 Payroll Costs	912,581			912,581
6200 Purchased and Contracted Services				
6300 Supplies and Materials	50,000			50,000
6400 Other Operating Expenses	11,350			11,350
6600 Capital Outlay				
81 Total Facilities Acquisition and Construction	973,931			973,931
93 Payments to Fiscal Agents				
6100 Payroll Costs				
6200 Purchased and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Expenses	1,150,176			1,150,176
6600 Capital Outlay				
93 Payments to Fiscal Agents	1,150,176			1,150,176
95 Payments to Juvenile Justice Education Program				
6100 Payroll Costs				
6200 Purchased and Contracted Services	75,000			75,000
6300 Supplies and Materials				
6400 Other Operating Expenses				
6600 Capital Outlay				
95 Payments to Juvenile Justice Education Prog.	75,000			75,000

	10 General Fund	24 Food Service Fund	50 Debt Service Fund	98 Memorandum Totals
99 Intergovernmental				
6100 Payroll Costs				
6200 Purchased and Contracted Services	7,015,000			7,015,000
6300 Supplies and Materials				
6400 Other Operating Expenses				
6600 Capital Outlay				
99 Intergovernmental	7,015,000			7,015,000
6000 TOTAL - ALL EXPENDITURES	1,150,584,181	61,104,484	256,388,095	1,468,076,760
1100 Net (Revenues - Expenditures)	(21,863,394)	(9,122,732)	(8,332,072)	(39,318,198)
OTHER RESOURCES:				
7911 Sale of Bonds				
7912 Sale of Assets				
7914 Loan Proceeds (Non-Current)				
7915 Transfers In				
7916 Premiums				
7919 Extraordinary Items				
7000 TOTAL - OTHER RESOURCES				

	10 General Fund	20/30/40 Special Revenue Fund	50 Debt Service Fund	98 Memorandum Totals
OTHER USES:				
8911 Transfers Out	$3,000,000			$3,000,000
8948 Loan Principal				
8949 Miscellaneous Other Uses				
8000 TOTAL - OTHER USES	3,000,000			3,000,000
9000 Net (Other Resources - Other Uses)	(3,000,000)			(3,000,000)
1200 Net (1100 + 9000)	(24,863,394)	($9,122,732)	($8,332,072)	(42,318,198)
BALANCES				
3100 Beginning Fund Balance 9/1/2025	$357,161,685	$17,428,067	$62,877,861	$437,467,613
3110 Ending Fund Balance 8/31/2026	$332,298,291	$8,305,335	$54,545,789	$395,149,415

Per Texas Senate Bill 622 passed during the 85th Legislative Session:

Advertising budget for Statutorily Required Public Notices - Object Code 6491 New 2018-19

2025-2026 OFFICIAL GOF BUDGET	2024-2025 PROJECTED GOF ACTUALS
$16,334	$10,474

Per Texas House Bill 1495 passed during the 86th Legislative Session:

Payments that may have contributed to lobbying efforts - Object Code 6214* New 2019-20 (This will be calculated as a percentage of due/membership payments to professional organizations.)

2025-2026 OFFICIAL GOF BUDGET	2024-2025 PROJECTED GOF ACTUALS
$59,576	$50,712