

2026-27 Budget Planning Committee

February 11, 2026



Meeting Agenda

Purpose & Role is to:

- Build understanding of how Keller Independent School District is funded
- Learn how the accounting code structure tracks every dollar
- Review budget challenges and financial pressures facing the district
- Ask questions and share perspectives during discussions
- Support transparent, informed decision-making
- Strengthen trust between all stakeholders

Question & Discussion

Future Meeting Dates

Your voice matters.

This committee helps ensure our budget reflects both student needs and community values.



Understanding the Accounting Code Structure



Table Activity – Setting Priorities

Table Activity – Setting Priorities

On your table, you'll find a stack of papers labeled with district spending Functions (top paper: *Function 11 – Instruction*).

As a group:

1. Review each Function
2. Discuss what matters most for students
3. Arrange the Functions in order of importance
4. Set your stack aside when finished for later discussion



Structure and Purpose

Keller ISD uses a state-required coding system so every dollar can be:

-  Tracked
-  Reported
-  Audited
-  Transparent to the public

Think of it like an address for money: xxx x xx xx xxx xx xxx xxxxxx

**Fund → Year → Function → Sub-Object → Organization → Program Intent Code (PIC)
→ Owner → Object code (Acct) and Program**



Handouts

KELLER ISD 2025-2026 BUDGET KELLER INDEPENDENT SCHOOL DISTRICT SUMMARY BY MAJOR OBJECT AND FUNCTION

	GENERAL FUND	-199					
	Original Budget 2024-2025	Amended Budget 2024-2025	Actual To Date 2024-2025	Proposed Budget 2025-2026	Percent Increase (Decrease)	Percent of Total	
Revenues							
5711 CUR TAX	201,035,760	201,035,760	183,024,809	154,593,494	-23.10%	44.38%	
5712 DEL TAX	700,000	700,000	-271,622	700,000	0.00%	0.20%	
5719 PENALTY/INT	850,000	850,000	675,825	850,000	0.00%	0.24%	
5739 TUITION/FEES SEC SS	1,573,600	1,573,600	1,173,363	400,000	-74.58%	0.11%	
5742 INTEREST	2,500,000	2,500,000	1,409,927	2,500,000	0.00%	0.72%	
5743 RENT	655,853	655,853	590,876	323,805	-50.63%	0.09%	
5749 MISC REV	1,325,000	1,325,000	1,419,355	1,325,000	0.00%	0.38%	
5752 ATHLETIC	596,205	596,205	576,334	596,205	0.00%	0.17%	
5759 MISC REV FROM INT SOURCES	0	0	31,500	0	0.00%	0.00%	
Total Local Revenue	209,236,418	209,236,418	188,630,367	161,288,704	-22.92%	46.29%	
5811 PER CAPITA	12,336,349	12,336,349	12,214,007	12,047,416	-2.34%	3.46%	
5812 FOUNDATION	100,510,072	100,510,072	62,580,955	157,125,052	56.33%	45.09%	
5831 TRS MATCHING	12,974,733	12,974,733	0	12,902,766	-0.55%	3.70%	
Total State Revenue	125,821,154	125,821,154	74,794,962	182,075,234	44.71%	52.25%	
5929 FEO REV	1,100,000	1,100,000	309,713	1,100,000	0.00%	0.32%	
5931 SHARS REVENUE	4,504,615	4,504,615	471,306	4,004,615	-11.10%	1.35%	
Total Federal Revenue	5,604,615	5,604,615	781,019	5,104,615	-8.92%	1.46%	
Revenues - Grand Total	340,662,187	340,662,187	264,206,348	348,468,553	2.29%	100.00%	
Expenditures							
11 INSTRUCTION	200,527,585	192,370,948	151,699,730	202,147,162	5.14%	58.04%	
12 MEDIA/LIBRARY	2,798,294	2,733,442	2,045,118	2,657,271	-2.79%	0.76%	
13 CURR/STAFF DEV	3,688,759	3,685,695	2,414,161	3,181,258	-13.69%	0.91%	
21 INSTR LDRSHIP	4,084,907	3,959,993	3,263,890	4,131,173	4.32%	1.19%	
23 SCHOOL LDRSHIP	20,638,402	20,702,707	16,631,340	20,248,855	-2.19%	5.81%	
31 GUID/COUNSELING	12,465,417	12,545,850	9,836,687	12,344,510	0.01%	3.60%	
32 SOCIAL SERVS	265,914	359,338	254,853	371,335	3.64%	0.11%	
33 HEALTH SERVS	4,111,177	4,076,060	3,098,204	4,190,327	2.80%	1.20%	
34 TRANSPORT	16,610,688	17,258,977	15,496,802	18,652,601	8.07%	5.36%	
35 FOOD SERVS	6,500	6,500	3,402	7,000	7.69%	0.00%	
36 CO/EXTRACUR	10,006,483	10,398,575	8,519,469	10,355,607	1.51%	3.03%	
41 GEN ADMIN	7,981,338	8,871,998	7,246,577	8,671,028	-2.27%	2.49%	
51 PLANT MAINT/OPERATIONS	41,967,671	41,621,434	31,540,883	42,090,848	1.13%	12.08%	
52 SECURITY/MONITOR	4,871,498	6,315,923	5,140,386	6,658,618	5.43%	1.91%	
53 DATA PROCESS	6,771,865	10,789,979	5,888,810	10,445,071	-3.20%	3.00%	
61 COMMUNITY ED	2,088,377	1,180,169	1,021,525	234,917	-80.09%	0.07%	
71 DEBT SERVICE	0	5,951,898	0	0	-100.00%	0.00%	
81 FACILITY CONST	5,652	3,196,039	3,192,184	105,652	-96.69%	0.03%	
95 JIAAP	23,320	23,320	9,546	23,320	0.00%	0.01%	
99 OTHER INTERGOVTL CHGS	1,400,000	1,424,874	1,424,873	1,400,000	-1.75%	0.40%	
Expenditures Grand Total	340,314,147	347,373,719	270,728,440	348,318,553	0.27%	100.00%	
Excess (Deficit) of Revenue Over (Under) Expenditures	348,040	-6,711,532	-6,522,092	150,000	-102.23%		
Statutorily Required Public Notice Expenses	14,700		7,500				
Statutorily Required Lobbying Expenses	4,539		2,500				



Keller ISD Budget & Account Code Quick Reference

5/23/2025

1 XXX	2 X	3 XX	4 XX	5 XXX	6 XX	7 XXX	8 XXXXXX			
Fund Code	Year	Function (11-99)	Sub-Object	Organization	Program Intent Code PIC	Owner	Object Code (Acct) and Prog. 61xxx-62xxx	Add'l Object Codes 63xxx-64xxx	Object Codes 66xxx	Technology Items

1 - Fund Code - Three digit code - i.e. 199, 461, 865, etc.

2 - Fiscal Year - Fourth digit following the fund identifies the fiscal year (7= 2016-2017, 8=2017-2018, 9=2018-2019)

3 - Function - A two digit code applied to expenditures that identifies the purpose of the transaction (11, 13, 31, etc.)

4 - Sub-Object- A two digit code for the breakdown of the object codes to identify a department within an organization. These codes are usually campus or department defined

5 - Organization Code - Three digit code identifying the organization affected by the transaction.

6 - Program Intent Code (PIC) - Two digit code used to account for the cost of instruction and other services that are toward a particular need of a specific set of students.

7 - Owner - Three digit code that identifies the owner of the expenditure account

8 - Object Code (Account) and Program - Six digit code that identifies the nature of the object of an account, or a transaction. Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained.

Accounting Code Structure

FUND XXXX xx xx xxx xx xxx xxxxxx

FUNCTION xxxxx XX xx xxx xx xxx xxxxxx

SUB-OBJECT xxxxx xx XX xxx xx xxx xxxxxx

ORGANIZATION CODE xxxxx xx xx XXX xx xxx xxxxxx

PROGRAM INTENT CODE (PIC) xxxxx xx xx xxx XX xxx xxxxxx

OWNER xxxxx xx xx xxx xx XXX xxxxxx

Object Codes (Account) and Program xxxxx xx xx xxx xx xxx 61xxx and 62xxx

Object Codes (Account) and Program xxxxx xx xx xxx xx xxx 63xxx and 64xxx

Object Codes (Account) and Program xxxxx xx xx xxx xx xxx 66xxx

Technology Items



The Importance

Each purchase tells us:

-  Where the money came from
-  What it paid for
-  Who used it
-  Why it was spent

Benefits to the community:

- ✓ Ensures accountability
- ✓ Prevents misuse
- ✓ Helps us compare campuses fairly
- ✓ Meets Texas reporting laws

Budget Overview



2026-2027 Revenue Projections

No New Revenue –State and Federal
Flat Tax Growth
Balanced Budget
Loss of 1083 Students
ADA at 94%



2026-2027 Projected Budget Increase – \$11,779,144

	Cost
Loss of Student Basic Allotment	\$ 6,730,845
Raises 1% - all staff	\$ 2,064,740
Step – all staff	\$ 1,338,559
Transportation	\$ 895,000
Utilities	\$ 250,000
Property/Casualty	TBD - March
HVAC	\$ 500,000
iPad and Staff Device Lease	TBD



Why do we need to predict?



Overview/Looking Ahead

Overview

- How Texas school finance works
- Accounting code structure & spending transparency
- Current budget pressures and projections

Looking Ahead

- Discuss staffing & operational priorities
- Explore cost-efficiency strategies
- Gather committee questions and feedback



Next Steps

Next Steps

- At your table, please write down on the small sticky notes provided any questions you or your table group has related to:
 - Information Presented
 - Other Questions
 - Topics you would like explored in future meetings
 - Further clarification of prior meeting questions answered.
- When finished, place your notes on the large sticky sheets posted on the wall.



Future Meeting Dates

- March 11
 - 6:00-7:00 pm Ed. Center Texas Rooms
- April 15
 - 6:00-7:00 pm Ed. Center Texas Rooms



Thank you!!!!
Your time and participation is greatly
appreciated!

