



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: September 17, 2026

Submitted By: Amanda Martinez
Title: Director for Finance & Budget

Agenda Item: Discussion and take possible action approving the attached budget amendments to the budget for the 2027 fiscal year.

DISCUSSION/ACTION ITEM

RECOMMENDATION:

It is recommended that the Board of Trustees approve the attached budget amendments to the budget for the 2027 fiscal year.

IMPACT/RATIONALE:

The 2026-2027 Budget Amendments account for any funds necessary to ensure our expenses do not exceed any functional expenditure category.

These amendments are moving funds between functions as required by the Texas Education Code (TEC 44.006).

BOARD ACTION REQUESTED:

Approval/Disapproval

JUDSON ISD
PROPOSED SEPTEMBER 17, 2026 BUDGET AMENDMENTS
2026-2027 COMBINED GENERAL FUND

	2026-2027 ORIGINAL BUDGET (AS OF 07/01/26)	2026-2027 AMENDED BUDGET AFTER (AS OF 08/20/26)	2026-2027 CURRENT AMENDMENTS (AS OF 09/17/26)	2026-2027 AMENDED BUDGET (AS OF 09/17/26)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 92,636,044	\$ 92,641,813	\$ -	\$ 92,641,813
5800 STATE PROGRAM REVENUES	\$ 145,715,674	\$ 145,715,674	\$ 3,971	\$ 145,719,645
5900 FEDERAL REVENUES	\$ 1,534,898	\$ 1,534,898	\$ -	\$ 1,534,898
Total Estimated Revenue	\$ 239,886,616	\$ 239,892,385	\$ 3,971	\$ 239,896,356
Appropriations				
11 INSTRUCTION	\$ 149,873,845	\$ 151,429,319	\$ (75)	\$ 151,429,244
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 1,534,142	\$ 1,083,736	\$ -	\$ 1,083,736
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 3,295,474	\$ 1,906,416	\$ 75	\$ 1,906,491
21 INSTRUCTIONAL LEADERSHIP	\$ 4,427,543	\$ 3,324,515	\$ -	\$ 3,324,515
23 SCHOOL LEADERSHIP	\$ 12,803,182	\$ 12,565,157	\$ -	\$ 12,565,157
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 9,943,051	\$ 9,961,260	\$ -	\$ 9,961,260
32 SOCIAL WORK SERVICES	\$ 1,782,879	\$ 1,747,799	\$ -	\$ 1,747,799
33 HEALTH SERVICES	\$ 2,642,472	\$ 2,695,448	\$ -	\$ 2,695,448
34 STUDENT (PUPIL) TRANSPORTATION	\$ 5,447,449	\$ 5,192,866	\$ -	\$ 5,192,866
35 CHILD NUTRITION SERVICES	\$ 208,862	\$ 208,862	\$ -	\$ 208,862
36 EXTRA-CURRICULAR ACTIVITIES	\$ 6,472,203	\$ 6,664,598	\$ -	\$ 6,664,598
41 GENERAL ADMINISTRATION	\$ 6,967,659	\$ 7,191,299	\$ -	\$ 7,191,299
51 PLANT MAINTENANCE & OPERATIONS	\$ 27,846,844	\$ 27,507,787	\$ -	\$ 27,507,787
52 SECURITY AND MONITORING	\$ 3,376,973	\$ 3,275,659	\$ 3,971	\$ 3,279,630
53 DATA PROCESSING SERVICES	\$ 7,944,290	\$ 7,879,623	\$ -	\$ 7,879,623
61 COMMUNITY SERVICES	\$ 116,995	\$ 134,995	\$ -	\$ 134,995
71 DEBT SERVICE	\$ 465,000	\$ 465,000	\$ -	\$ 465,000
81 FACILITIES AND CONSTRUCTION	\$ -	\$ -	\$ -	\$ -
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ -	\$ -	\$ -	\$ -
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	\$ 22,500	\$ 22,500	\$ -	\$ 22,500
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 859,000	\$ 859,000	\$ -	\$ 859,000
Total Appropriations	\$ 246,030,363	\$ 244,115,839	\$ 3,971	\$ 244,119,810
Net (Revenues Less Appropriations)	\$ (6,143,747)	\$ (4,223,454)	\$ -	\$ (4,223,454)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -
Net Surplus/(Deficit)	\$ (6,143,747)	\$ (4,223,454)	\$ -	\$ (4,223,454)
Unaudited Fund Balance-June 30, 2026				\$ 50,627,828
Projected Current Year Fund Balance-June 30, 2027				\$ 46,404,374

JUDSON ISD
PROPOSED SEPTEMBER 2026 BUDGET AMENDMENTS
GENERAL FUND
SEPTEMBER 17, 2026

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction	Transfer from Instruction to Staff Development JLA	(75)
Total Function 11		\$ (75)
13-Curriculum & Instructional Staff Dev		
	Transfer from Instruction to Staff Development JLA	75
Total Function 13		\$ 75
Total Budget Transfers (Cross Functions)		\$ -
BUDGET REVISIONS		
REVENUE		
	DESCRIPTION	
5800 - State Program Revenues	Increase due to carryover state funds for police training	\$ 3,971
Total Increase in Revenue		\$ 3,971
Expenditure		
FUNCTION	DESCRIPTION	AMOUNT
52-Security and Monitoring		
	Increase due to carryover state funds for police training	\$ 3,971
Total Function 52		\$ 3,971
Total Increase/Decrease in Expenditures		\$ 3,971
General Fund Impact to Fund Balance +/-		\$ -