JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: October 15, 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 OCTOBER 15, 2026 BUDGET AMENDMENTS
2026-2027 COMBINED GENERAL FUND

		2026-2027 ORIGINAL BUDGET (AS OF 07/01/26)	2026-2027 AMENDED BUDGET AFTER (AS OF 09/17/26)	2026-2027 CURRENT AMENDMENTS (AS OF 10/15/26)	2026-2027 AMENDED BUDGET (AS OF 10/15/26)
Estimated Revenues					
5700	LOCAL AND INTERMEDIATE REVENUES	$ 92,636,044	$ 92,641,813	$ -	$ 92,641,813
5800	STATE PROGRAM REVENUES	$ 145,715,674	$ 145,719,645	$ -	$ 145,719,645
5900	FEDERAL REVENUES	$ 1,534,898	$ 1,534,898	$ -	$ 1,534,898
Total Estimated Revenue		$ 239,886,616	$ 239,896,356	$ -	$ 239,896,356
Appropriations					
11	INSTRUCTION	$ 149,873,845	$ 151,429,244	$ (16,928)	$ 151,412,316
12	INSTRUCTIONAL RESOURCES/MEDIA SERVICES	$ 1,534,142	$ 1,083,736	$ -	$ 1,083,736
13	CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	$ 3,295,474	$ 1,906,491	$ 4,200	$ 1,910,691
21	INSTRUCTIONAL LEADERSHIP	$ 4,427,543	$ 3,324,515	$ -	$ 3,324,515
23	SCHOOL LEADERSHIP	$ 12,803,182	$ 12,565,157	$ 4,000	$ 12,569,157
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	$ (7,297)	$ 6,657,301
41	GENERAL ADMINISTRATION	$ 6,967,659	$ 7,191,299	$ 100,000	$ 7,291,299
51	PLANT MAINTENANCE & OPERATIONS	$ 27,846,844	$ 27,507,787	$ (84,475)	$ 27,423,312
52	SECURITY AND MONITORING	$ 3,376,973	$ 3,279,630	$ -	$ 3,279,630
53	DATA PROCESSING SERVICES	$ 7,944,290	$ 7,879,623	$ -	$ 7,879,623
61	COMMUNITY SERVICES	$ 116,995	$ 134,995	$ 500	$ 135,495
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	$ 244,119,810	$ -	$ 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 OCTOBER 2026 BUDGET AMENDMENTS
GENERAL FUND
OCTOBER 15, 2026

FUNCTION	DESCRIPTION		AMOUNT
11-Instruction	Transfer from Instruction to community/parent involvement for supplies - JLA		(500)
	Transfer from Instruction to campus leadership for campus supplies - Kirby STEM		(4,000)
	Transfer from Instruction to Staff Development for staff travel - CTE Dept.		(3,200)
	Transfer from Instruction to Staff Development for staff travel - CTE Dept.		(1,000)
	Transfer from Instruction to Extracurricular Activites for student travel - CTE Dept.		(3,334)
	Transfer from Instruction to Extracurricular Activites for student travel - CTE Dept.		(2,600)
	Transfer from Instruction to Extracurricular Activites for student travel - CTE Dept.		(2,294)
		Total Function 11	**$ (16,928)**
13-Curriculum & Instructional Staff Dev			
	Transfer from Instruction to Staff Development for staff travel - CTE Dept.		3,200
	Transfer from Instruction to Staff Development for staff travel - CTE Dept.		1,000
		Total Function 13	**$ 4,200**
23-School Leadership	Transfer from Instruction to campus leadership for campus supplies - Kirby STEM		$ 4,000
		Total Function 23	**$ 4,000**
36-Extracurricular Activities	Athletic Dept. transfer to Maint. & Operations for concrete work baseball field VMHS		$ (15,525)
	Transfer from Instruction to Extracurricular Activites for student travel - CTE Dept.		$ 3,334
	Transfer from Instruction to Extracurricular Activites for student travel - CTE Dept.		$ 2,600
	Transfer from Instruction to Extracurricular Activites for student travel - CTE Dept.		$ 2,294
		Total Function 36	**$ (7,297)**
41-General Administration	Transfer from district property insurance account remaining funds from Maint. & Operations to General Admin. for 2025 Property Value Study fee		$ 100,000
		Total Function 41	**$ 100,000**
51-Plant Maintenance & Operations	Transfer from district property insurance account remaining funds from Maint. & Operations to General Admin. for 2025 Property Value Study fee		$ (100,000)
	Athletic Dept. transfer to Maint. & Operations for concrete work baseball field VMHS		$ 15,525
		Total Function 51	**$ (84,475)**
61-Parent & Community Services			
	Transfer from Instruction to community/parent involvement for supplies - JLA		$ 500
		Total Function 61	**$ 500**
	General Fund Impact to Fund Balance +/-		**$ -**