JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: November 19, 2026

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

Agenda Item: Discussion and 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 NOVEMBER 19, 2026 BUDGET AMENDMENTS
2026-2027 COMBINED GENERAL FUND

	2026-2027 ORIGINAL BUDGET (AS OF 07/01/26)	2026-2027 AMENDED BUDGET AFTER (AS OF 10/15/26)	2026-2027 CURRENT AMENDMENTS (AS OF 11/19/26)	2026-2027 AMENDED BUDGET (AS OF 11/19/26)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	$ 92,636,044	$ 92,641,813	$ 289,184	$ 92,930,997
5800 STATE PROGRAM REVENUES	$ 145,715,674	$ 145,719,645	$ (15,251,573)	$ 130,468,072
5900 FEDERAL REVENUES	$ 1,534,898	$ 1,534,898	$ 61,675	$ 1,596,573
7900 OTHER RESOURCES/NON-OPERATING REVENUES	$ -	$ -	$ 170,000	$ 170,000
Total Estimated Revenue	$ 239,886,616	$ 239,896,356	$ (14,730,714)	$ 225,165,642
Appropriations				
11 INSTRUCTION	$ 149,873,845	$ 151,412,316	$ (2,000)	$ 151,410,316
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	$ 1,534,142	$ 1,083,736	$ -	$ 1,083,736
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	$ 3,295,474	$ 1,910,691	$ -	$ 1,910,691
21 INSTRUCTIONAL LEADERSHIP	$ 4,427,543	$ 3,324,515	$ -	$ 3,324,515
23 SCHOOL LEADERSHIP	$ 12,803,182	$ 12,569,157	$ 121	$ 12,569,278
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	$ 1,879	$ 2,697,327
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	$ 6,657,301	$ (6,000)	$ 6,651,301
41 GENERAL ADMINISTRATION	$ 6,967,659	$ 7,291,299	$ 2,000	$ 7,293,299
51 PLANT MAINTENANCE & OPERATIONS	$ 27,846,844	$ 27,423,312	$ (2,000)	$ 27,421,312
52 SECURITY AND MONITORING	$ 3,376,973	$ 3,279,630	$ 6,000	$ 3,285,630
53 DATA PROCESSING SERVICES	$ 7,944,290	$ 7,879,623	$ -	$ 7,879,623
61 COMMUNITY SERVICES	$ 116,995	$ 135,495	$ -	$ 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)	$ (14,730,714)	$ (18,954,168)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	$ -	$ -	$ -	$ -
Total Other Financing Uses	$ -	$ -	$ -	$ -
Net Surplus/(Deficit)	$ (6,143,747)	$ (4,223,454)	$ (14,730,714)	$ (18,954,168)

JUDSON ISD
PROPOSED NOVEMBER 2026 BUDGET AMENDMENTS
GENERAL FUND
NOVEMBER 19, 2026

FUNCTION	DESCRIPTION		AMOUNT
11-Instruction	Transfer from Instruction to campus leadership for campus postage and other supplies - Kitty Hawk		(2,000)
		Total Function 11	**$ (2,000)**
23-School Leadership	Transfer from Instruction to campus leadership for campus postage and other supplies - Kitty Hawk	$	2,000
	Transfer from school leadership to health services for health supplies - Wagner HS	$	(1,879)
		Total Function 23	**$ 121**
33-Health Services	Transfer from school leadership to health services for health supplies - Wagner HS	$	1,879
		Total Function 33	**$ 1,879**
36-Extracurricular Activities	Transfer from fine arts dept. to security and monitoring services for security services	$	(6,000)
		Total Function 36	**$ (6,000)**
41-General Administration	Transfer from maintenance & operations to general administration to correct function code	$	2,000
		Total Function 41	**$ 2,000**
51-Plant Maintenance & Operations	Transfer from maintenance & operations to general administration to correct function code	$	(2,000)
		Total Function 51	**$ (2,000)**
52-Security and Monitoring	Transfer from fine arts to security and monitoring services for security services	$	6,000
		Total Function 52	**$ 6,000**
	Total Budget Transfers (Cross Functions)		**$ -**

BUDGET REVISIONS
REVENUE

	DESCRIPTION		
5700 - Local Revenue	Increase local revenue due to certified levy	$	289,184
5800 - State Program Revenues	Decrease in state funding due to decrease in FY27 Enrollment/ADA	$	(15,251,573)
5900 - Federal Revenues	Increase in E-Rate funds received	$	61,675
7900 - Other Resources	Increase to budget for end of year issuance of leases and SBITAs	$	170,000
	Total Increase in Revenue		**$ (14,730,714)**
	General Fund Impact to Fund Balance +/-		**$ (14,730,714)**