

Budget
Workshop
June 05, 2025



89th Legislature and Judson ISD

New Law	Estimated Amount
Basic Allotment	\$ 1,000,000.00
Homestead Exemption \$140,000	\$ (12,000,000.00)
FSP State Share	\$ 24,000,000.00
Comp Ed Adjusted Allotment	\$ 200,000.00
CTE Adjusted Allotment	\$ 100,000.00
Early Ed Adjusted Allotment	\$ 390,000.00
School Safety Adjusted Allotment	\$ (650,000.00)
Teacher Support Staff Retention	\$ 6,100,000.00
Early Literacy Allotment	\$ 160,000.00
SPED Evals Allotment	\$ 950,000.00
School Safety Allotment (NEW)	\$ 1,400,000.00
Basic Costs Allotment	\$ 2,200,000.00
89th Legislature	\$ 23,850,000.00

State Mandated Allotments FY 2025-2026

<u>Program</u>	<u>Budget 25-26 Payroll</u>	<u>Budget 25-26 Non-Payroll</u>	<u>Total Budget 25-26</u>	<u>State Allotment</u>	<u>Spending Requirement</u>	<u>55% Spending Requirement</u>	<u>100% Spending Requirement</u>
GT	\$ 620,298.95	\$ 69,500.00	\$ 689,798.95	\$ 417,177.00	100%	\$ -	\$ 417,177.00
CTE	\$ 6,593,981.21	\$ 957,704.00	\$ 7,551,685.21	\$ 13,168,511.00	55%	\$ 7,242,681.05	\$ -
Spec. Ed.	\$ 36,184,421.21	\$ 1,853,549.00	\$ 38,037,970.21	\$ 29,459,170.00	55%	\$ 16,202,543.50	\$ -
SCE	\$ 12,624,633.31	\$ 1,243,271.00	\$ 13,867,904.31	\$ 24,380,332.00	55%	\$ 13,409,182.60	\$ -
Bilingual	\$ 667,851.71	\$ 528,000.00	\$ 1,195,851.71	\$ 1,933,624.00	55%	\$ 1,063,493.20	\$ -
Early Education	\$ 8,098,047.52	\$ -	\$ 8,098,047.52	\$ 3,449,600.00	100%	\$ -	\$ 3,449,600.00
Dyslexia	\$ 2,123,474.07	\$ 28,500.00	\$ 2,151,974.07	\$ 1,264,032.00	100%	\$ -	\$ 1,264,032.00
CCMR	\$ 431,086.88	\$ 325,000.00	\$ 756,086.88	\$ 854,000.00	55%	\$ 469,700.00	\$ -

Federal Grants FY24-25 & FY25-26

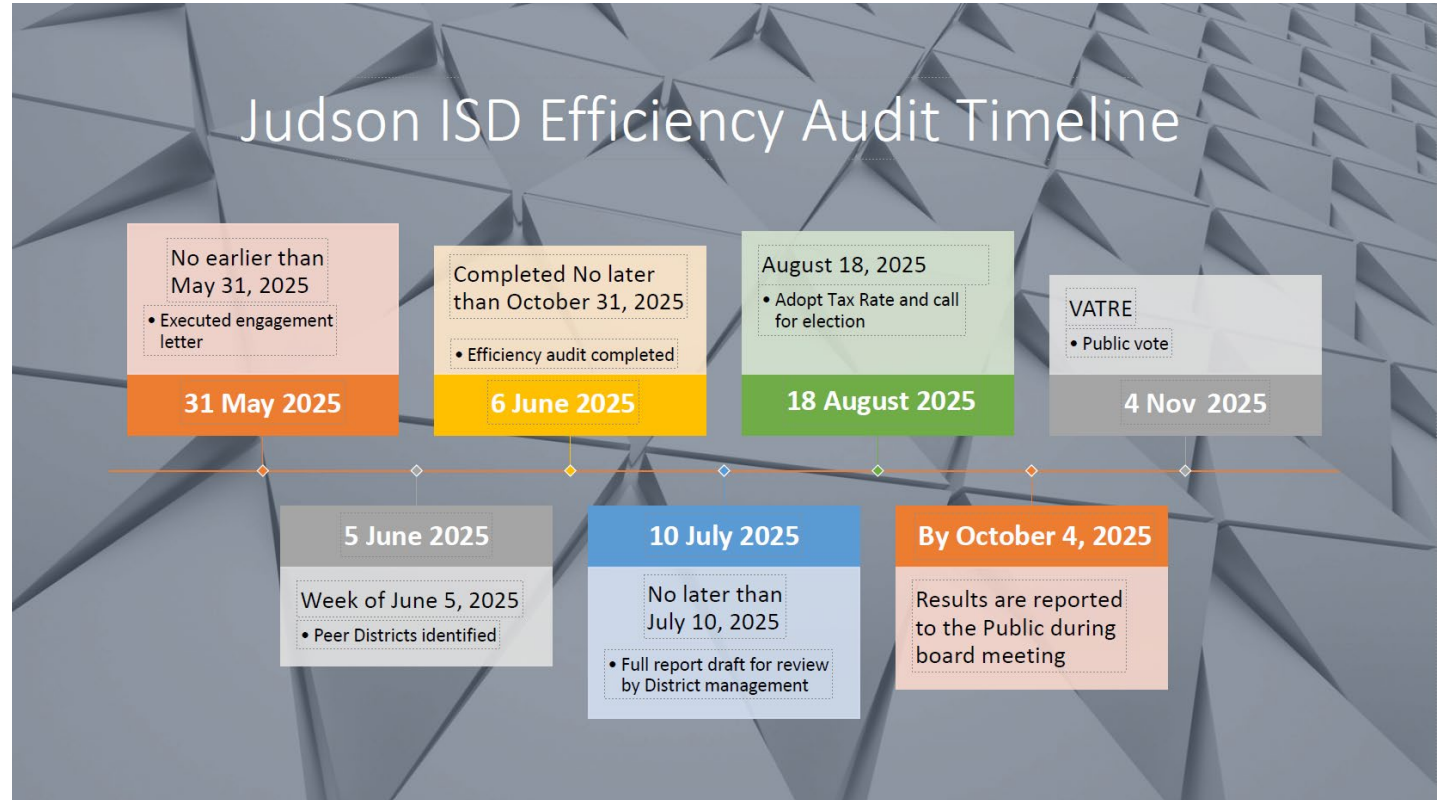
<u>Federal Grant Name</u>	<u>Federal Grant FY24-25 Award Amount</u>	<u>Federal Grant Initial Carryover Prior Year</u>	<u>Federal Grant FY25-26 Award Amount</u>
Title I	\$ 7,510,041.00	\$ 1,912,785.00	\$ 7,262,442.00
Title II	\$ 1,076,393.00	\$ 738,958.00	\$ 944,364.00
Title III	\$ 265,683.00	\$ 17,557.00	\$ 309,148.00
Title IV	\$ 516,402.00	\$ 191,673.00	\$ 543,719.00
IDEA B Formula	\$ 5,059,931.00	\$ 62,733.00	\$ 4,869,343.00
IDEA B Preschool	\$ 94,000.00	\$ 15.00	\$ 90,326.00
Perkins	\$ 312,472.00	\$ -	\$ 303,194.00

FY24-25 Forecast & FY25-26 Budget

2 months Operating
= \$45,830,610

JUDSON INDEPENDENT SCHOOL DISTRICT									
GENERAL FUND 24-25 FORECAST & 25-26 BUDGET									
								25-26 BUDGET BASE	25-26 BUDGET WITH VATRE
						24-25 FORECAST			
REVENUES									
	LOCAL REVENUE					\$ 108,898,214.00		\$ 103,316,808.00	\$ 108,422,221.00
	STATE REVENUE					\$ 143,659,181.00		\$ 128,796,675.00	\$ 136,718,519.00
	FEDERAL REVENUE					\$ 2,070,416.00		\$ 2,050,000.00	\$ 2,050,000.00
	TRANSFER IN					\$ -			
TOTAL REVENUES						\$ 254,627,811.00		\$ 234,163,483.00	\$ 247,190,740.00
APPROPRIATIONS									
	11 - INSTRUCTION					\$ 164,718,231.00		\$ 162,503,834.00	\$ 162,503,834.00
	12 - INSTRUCTIONAL RESOURCES					\$ 2,313,408.00		\$ 2,187,331.00	\$ 2,187,331.00
	13 - CURRICULUM & INSTRUCTION					\$ 3,669,763.00		\$ 4,218,106.00	\$ 4,218,106.00
	21 - INSTRUCTIONAL LEADERSHIP					\$ 3,963,898.00		\$ 4,950,677.00	\$ 4,950,677.00
	23 - SCHOOL LEADERSHIP					\$ 14,991,937.00		\$ 14,969,607.00	\$ 14,969,607.00
	31 - GUIDANCE & COUNSELING					\$ 10,983,016.00		\$ 11,457,780.00	\$ 11,457,780.00
	32 - SOCIAL WORK SERVICES					\$ 2,162,473.00		\$ 2,317,241.00	\$ 2,317,241.00
	33 - HEALTH SERVICES					\$ 2,689,565.00		\$ 3,033,617.00	\$ 3,033,617.00
	34 - STUDENT TRANSPORTATION					\$ 6,675,743.00		\$ 7,146,625.00	\$ 7,146,625.00
	35 - CHILD NUTRITION SERVICES					\$ 259,633.00		\$ 250,000.00	\$ 250,000.00
	36 - EXTRA-CURRICULAR ACTIVITIES					\$ 5,820,250.00		\$ 6,977,643.00	\$ 6,977,643.00
	41 - GENERAL ADMINISTRATION					\$ 7,860,050.00		\$ 7,181,964.00	\$ 7,181,964.00
	51 - MAINTENANCE & OPERATIONS					\$ 32,135,775.00		\$ 32,271,303.00	\$ 32,271,303.00
	52 - SAFETY & SECURITY					\$ 2,691,175.00		\$ 3,654,538.00	\$ 3,654,538.00
	53 - DATA PROCESSING					\$ 7,484,833.00		\$ 9,165,895.00	\$ 9,165,895.00
	61 - COMMUNITY SERVICES					\$ 152,553.00		\$ 185,000.00	\$ 185,000.00
	71 - DEBT SERVICE					\$ 1,450,000.00		\$ 1,450,000.00	\$ 1,450,000.00
	81 - FACILITIES					\$ -		\$ -	\$ -
	95 - JJAEP					\$ -		\$ 22,500.00	\$ 22,500.00
	99 - PROPERTY APPRAISAL					\$ 849,697.00		\$ 1,040,000.00	\$ 1,040,000.00
	8911 - TRANSFER OUT					\$ 7,300,000.00			
TOTAL APPROPRIATIONS						\$ 278,172,000.00		\$ 274,983,661.00	\$ 274,983,661.00
	DIFFERENCE +/-					\$ (23,544,189.00)		\$ (40,820,178.00)	\$ (27,792,921.00)
	Project Fund Balance:					\$77,966,386		\$37,146,208	\$50,173,465
	With Admin Recommendations							\$41,234,281	\$54,181,538

VATRE Timeline



Tax Rate & VATRE

- Tax rate FY23-24 \$1.0346 Last Year
 - Tax rate FY24-25 \$1.0346 Current Year
 - Tax rate FY25-26 \$1.0346 (with VATRE)
 - Tax rate FY25-26 \$1.1196 (with full VATRE)
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- Tax rate FY22-23 \$1.2200 (18.5 cents higher)
 - Tax rate FY21-22 \$1.2700 (23.5 cents higher)
 - Tax rate FY20-21 \$1.2749 (24 cents higher)
 - Tax rate FY19-20 \$1.3584 (32 cents higher)
 - Tax rate FY16-17 \$1.4700 (43.5 cents higher)



Tax Rate & VATRE

District	Tax Rate 2024
Harlandale ISD	1.2575
South San Antonio ISD	1.1959
Southwest ISD	1.1598
San Antonio ISD	1.1553
Schertz-Cibolo ISD	1.1369
Southside ISD	1.0903
Comal ISD	1.0869
New Braunfels ISD	1.0377
Judson ISD	1.0346
Northside ISD	1.0049
Northeast ISD	1.0007
Edgewood ISD	0.9872
Alamo Heights ISD	0.9662



V.A.T.R.E. BREAKDOWN

VATRE

2025 Home Value \$250,000	Current Tax Rate	Annual Tax per \$100 Dollars of Valuation	Monthly Breakdown	Yearly Difference	Monthly Difference	
Homestead Exemption \$100,000 \$150,000	<u>\$1.0346</u>	\$ 1,551.90	\$ 129.33			\$100K Exemption, 2025 Net Taxable Value

V.A.T.R.E. BREAKDOWN

2026 Home Value \$250,000	VATRE + .035 Tax Rate (= to Current Tax Rate)	Tax per \$100 Dollars of Valuation	Monthly Breakdown	Yearly Difference	Monthly Difference
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10% cap in value \$275,000 Homestead Exemption \$140,000 2025 Net Taxable Value \$135,000	<u>\$1.0346</u>	\$ 1,396.71	\$ 116.39	\$ (155.19)	\$ (12.93)
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10% Property Tax Increase, \$140K Homestead

V.A.T.R.E. BREAKDOWN

2026 Home Value \$250,000	VATRE + .085 Tax Rate (= to Current Tax Rate)	Tax per \$100 Dollars of Valuation	Monthly Breakdown	Yearly Difference	Monthly Difference	
10% cap in value \$275,000 Homestead Exemption \$140,000 2026 Net Taxable Value \$135,000	VATRE + .085 Tax Rate <u>\$ 0.0850</u>					Addition to current tax rate
10% cap in value \$275,000 Homestead Exemption \$140,000 2026 Net Taxable Value \$135,000	 <u>\$ 1.1196</u>					10% Property Tax Increase, \$140K Homestead
		\$ 114.75	\$ 9.56			
		\$ 1,511.46	\$ 125.96	\$ (40.44)	\$ (3.37)	

Overview of Board Requested \$13M Cuts: Considered May 8th

Proposals	Proposed Savings	Consensus to Bring Back May 15 th
*Compensation Plan Positions	\$1,264,813	Consensus - Bring Back
Reduction of Days for 226+	\$596,409	Consensus - Bring Back
Middle School Closure	\$1,700,000	Consensus - Bring Back
Elementary School Closure	\$850,000	Consensus - Bring Back
JECA Closure	\$3,257,405	Remove from list of proposals
Pausing Stipends	\$4,196,017/ Cut by half = \$2,098,008	Remove from list of proposals
*Program Restructure GT/AET/Lib	\$750,000	Consensus - Bring Back
*DOI Teacher Reduction in Salary	\$1,000,000	Consensus - Bring Back
*Teacher Student Ratio Increase by 2 Students	\$2,650,000	Consensus - Bring Back
*Counselors (1 per campus at Secondary)	\$675,000	Remove from list of proposals
Central Office Positions Created/Reclassified Since 2019	\$1,392,337	Remove from list of proposals
*Admin Recommendations	Total	
	\$18,331,981	\$ 8,811,222

Overview of Board Requested Cuts Considered May 15

Proposals	Approved / Not Approved	Potential Cost Savings
*Compensation Plan Positions	Approved	\$1,264,813
Reduction of 3 Days for 226+	Not Approved	\$596,409
Middle School Closure	Further Study – Bring Back May 21	\$1,700,000
Elementary School Closure	Further Study – Bring Back May 21	\$850,000
*Program Restructure GT/AET/Lib	Approved	\$750,000
*DOI Teacher Reduction in Salary	Reduced to \$177,000 Cost Savings	\$1,000,000
*Teacher Student Ratio Increase by 2	Approved	\$2,650,000
Total Approved Savings	\$4,841,813	\$8,811,222

* Admin Recommendations

Bring Back \$5 Million More Board Request

Proposals	Potential Cost Savings w Benefits
*Reduce 8 Counselors at Secondary (Recommended by Guidance & Counseling)	\$664,172
Reduction of 3 Days for 226+, but NOT 100 & 200 Pay Scale	\$293,607
*Reduction of 1 Day for 226+, but NOT 100 & 200 Pay Scale	\$97,869
*Reduce All Employees by 1 Day: December 19, 2025	\$1,140,974
*Reduction of 1 Day for employees on 200 – 220 Days (161)	\$71,354
Reduce 1 Assistant Principal at each Secondary Campus	\$948,612 (JECA can split)
*Reduce Associate Principal Positions (Not on LASO Grant)	\$353,329
Convocation	\$7,000 (we receive sponsorships)
*Reduce 4 Vacant Nursing Staff to LVN's	\$41,000
Shifting Graduation from Freeman & New Creation to Stadium	\$80,000
*DoI Teacher Reduction in Salary (Consider 5% = \$3,000)	\$531,000
*Vacancies Closed for Non-Teaching Positions (25 positions)	\$1,028,375
<div>*Admin Recs Total = \$3,928,073</div> <div>Total Savings</div>	\$4,963,685

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Project Fund Balance:						\$77,966,386		\$37,146,208	\$50,173,465
New Deficit w Admin Rec								\$(36,812,105)	\$(23,784,848)
Projected Fund Balance w Admin Recs								\$41,234,281	\$54,261,538

Board of Trustees Input