



## JUDSON INDEPENDENT SCHOOL DISTRICT

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**Meeting Date:** July 31, 2025

**Submitted By:** Cecilia Davis

**Title:** Deputy Superintendent

**Agenda Item:** Consider and take action regarding approving the attached budget amendments to the budget for the 2026 fiscal year.

### CONSENT ITEM

#### **RECOMMENDATION:**

It is recommended that the Board of Trustees approve the attached budget amendments to the budget for the 2026 fiscal year.

#### **IMPACT/RATIONALE:**

The 2025-2026 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 Educational Code (TEC 44.006).

#### **BOARD ACTION REQUESTED:**

**Approval/Disapproval**



## Budget Amendment #1

Thursday, July 31, 2025

ACCOUNT CODE	BUDGETED	ADJUSTMENT	AMENDED BUDGET
199-57xx Local Revenue	\$ 103,316,808	\$ (9,781,519)	\$ 93,535,289
199-58xx State Revenue	\$ 128,796,675	\$ 21,125,245	\$ 149,921,920
199-61xx Payroll	\$ -	\$ 6,977,133	\$ 6,977,133
199 - Total Budgeted Deficit	\$ 37,225,985	\$ (4,366,593)	\$ 32,859,392

### RATIONALE:

The purpose of this budget amendment is to adjust the fiscal year 25-26 adopted budget for revenue and expenditures according to the House Bill 2 new laws passed. After the compensation plan is approved, a budget amendment will be brought in August 2025 to appropriate each payroll budget per function according to the approved compensation plan.



## Budget Amendment #2

Thursday, July 31, 2025

ACCOUNT CODE	BUDGETED	ADJUSTMENT	AMENDED BUDGET
199-11 Instruction	\$ 159,869,101	\$ 4,000	\$ 159,873,101
199-13 Staff Development	\$ 4,218,106	\$ 10,000	\$ 4,228,106
199-21 Instructional Leadership	\$ 4,950,677	\$ (11,000)	\$ 4,939,677
199-23 School Leadership	\$ 14,969,607	\$ (2,500)	\$ 14,967,107
199-36 Extracurricular Activities	\$ 6,846,643	\$ (4,032)	\$ 6,842,611
199-51 Maintenance & Operations	\$ 31,758,634	\$ 4,032	\$ 31,762,666
199-52 Security & Monitoring	\$ 3,613,316	\$ (500)	\$ 3,612,816
		\$ -	

### RATIONALE:

The purpose of these budget amendments are to cross functions to cover the costs of telecommunication for the athletic department, campus administration supplies, staff development training, and instructional software renewal.



### Budget Amendment #3

Thursday, July 31, 2025

ACCOUNT CODE	BUDGETED	ADJUSTMENT	AMENDED BUDGET
199-41 General Administration	\$ 6,916,905	\$ 155,000	\$ 7,071,905
199 - Total Budgeted Deficit	\$ 32,859,392	\$ 155,000	\$ 33,014,392

#### RATIONALE:

This budget amendment is for the District's engaged services of Linebarger Goggan Blair & Sampson, LLP to complete and submit the Property Value Study audit results to the Comptroller's Office for the 2021 tax year.

As a result, the District's revenue was increased by \$2MM for the 2024-2025 fiscal year. The cost of the services provided by Linebarger Goggan Blair & Sampson, LLP are based on 7.5% of the amount of increased revenue to the District, which is estimated to be \$150,000 but no more than \$155,000.



## Budget Amendment #4

Thursday, July 31, 2025

ACCOUNT CODE	BUDGETED	ADJUSTMENT	AMENDED BUDGET
751 - Self-Funded Health Insurance		\$ 4,800,000	
199 - Total Budgeted Deficit	\$ 33,014,392	\$ 4,800,000	\$ 37,814,392

### RATIONALE:

This budget amendment consists of moving funds from the local fund balance into the self-funded health insurance account. Claims and fees this calendar year will exceed premiums by approximately \$8.5MM per Brown & Brown's forecast. A budget amendment of \$3.7M, which is a portion of the \$8.5MM was taken to the board on June 26, 2025, and approved to transfer funds from local fund balance to cover claims costs for the end of the fiscal year 2024-2025. The total shortfall through the end of December is estimated at \$4.8MM. However, if the claims continue to increase monthly, then the estimated overage will increase. The board will consider switching from self-funded health insurance to fully funded health insurance.



**Budget Amendment #5**

Thursday, July 31, 2025

ACCOUNT CODE	BUDGETED	ADJUSTMENT	AMENDED BUDGET
199-23 School Leadership	\$ 14,967,107	\$ (870,000)	\$ 14,097,107
199-31 Counseling Services	\$ 11,457,780	\$ (531,000)	\$ 10,926,780
199 - Total Budgeted Deficit	\$ 37,814,392	\$ (1,401,000)	\$ 36,413,392

**RATIONALE:**

This budget amendment is for the board approved cost reduction of 10 campus administrators and 8 counselors. However, at this time we have only realized savings for 9 campus administrators and 6 counselors as of today. The district is currently working on the others.