

# Judson ISD Budget Workshop #4

April 3, 2025

# Agenda

- Review Budget Assumptions
- Review Campus Allotments
- Review Department Allotments
- Initial GF, CN & I&S Budget Projections 2025-2026
- Tax Rate
- Questions? Comments, Concerns!

# Budget Assumptions for 2025-2026

- 25-26 budget should include an increase in needed FTEs for two new campuses
- Projected Average Daily Attendance: 20,927
- Estimated Taxable Value: 15,295,948,525
- Estimated Tax Collections: 98.5%
- Student Attendance: 92.5%
- Initial State Revenue Projections (Based on current law)
- Expected decrease of \$1.6MM in SHARS
- Campus Allotments & Staffing based on District formulas

# Anticipated Major Expenses

- Property and General Liability Insurance increase of 10%
- Energy & Maintenance 33%
- Technology – Staff & Student Devices
- Opening & operating costs of 2 new campus openings
- Hiring of Cibolo Creek MS and Selma ES Faculty and Staff
- Salary increase considerations (1% = \$2.4MM each year)
- Considerations to Fully-Funded Medical Insurance from Self-Funded

# Campus Allocations – High School

		2024-2025	
	Allocation	Per Pupil	Total Basic
Location	Enrollment	Allocation	Allocation
Judson HS	2405	\$102	\$245,310
Wagner HS	2338	\$102	\$238,476
Veterans Memorial HS	1617	\$102	\$164,934
Judson Learning Academy (JLA)	87		\$32,400
Judson Alternative School (JCARE)	91		\$36,000
Juvenile Justice Alt. Ed. Program (JJAEP)	6		\$22,500
Judson Early College Academy (JECA)	410	\$131	\$53,710

		2025-2026	
	Allocation	Per Pupil	Total Basic
Location	Enrollment	Allocation	Allocation
Judson HS	2498	\$102	\$254,796
Wagner HS	2423	\$102	\$247,146
Veterans Memorial HS	1579	\$102	\$161,058
Judson Learning Academy (JLA)	78		\$32,400
Judson Alternative School (JCARE)	86		\$36,000
Juvenile Justice Alt. Ed. Program (JJAEP)	3		\$22,500
Judson Early College Academy (JECA)	438	\$131	\$57,378

# Campus Allocations – Middle School

		2024-2025	
	Allocation	Per Pupil	Total Basic
Location	Enrollment	Allocation	Allocation
Kirby MS	379	\$86	\$32,594
Kitty Hawk MS	1146	\$86	\$98,556
Woodlake Hills MS	469	\$86	\$40,334
Metzger MS	917	\$86	\$78,862
Judson MS & STEM	1228	\$86	\$105,608
Kirby STEM Academy	241	\$86	\$20,726
Woodlake Hills College Prep	317	\$86	\$27,262

		2025-2026	
	Allocation	Per Pupil	Total Basic
Location	Enrollment	Allocation	Allocation
Kirby MS	211	\$86	\$18,146
Kitty Hawk MS	725	\$86	\$62,350
Woodlake Hills MS	225	\$86	\$19,350
Metzger MS	991	\$86	\$85,226
Judson MS	767	\$86	\$65,962
Cibolo Creek MS	759	\$86	\$65,274
Kirby STEM Academy	390	\$86	\$33,540
Woodlake Hills College Prep	467	\$86	\$40,162

# Campus Allocations- Elementary School

		2024-2025	
	Allocation	Per Pupil	Total Basic
Location	Enrollment	Allocation	Allocation
Converse ES	523	\$78	\$40,794.00
Hopkins ES	752	\$78	\$58,656.00
Franz ES	380	\$78	\$29,640.00
Coronado Village ES	383	\$78	\$29,874.00
Park Village ES	419	\$78	\$32,682.00
Crestview ES	613	\$78	\$47,814.00
Woodlake ES	710	\$78	\$55,380.00
Olympia ES	488	\$78	\$38,064.00
Spring Meadows ES	419	\$78	\$32,682.00
Miller's Point ES	566	\$78	\$44,148.00
Candlewood ES	288	\$78	\$22,464.00
Elolf ES	630	\$78	\$49,140.00
Paschall ES	721	\$78	\$56,238.00
Hartman ES	615	\$78	\$47,970.00
Salinas ES	713	\$78	\$55,614.00
Masters ES	667	\$78	\$52,026.00
Rolling Meadows ES	729	\$78	\$56,862.00
Copperfield ES	796	\$78	\$62,088.00
Escondido ES	851	\$78	\$66,378.00
Wortham Oaks ES	813	\$79	\$64,227.00
Candlewood STEM Academy	175	\$78	\$13,650.00
Spring Meadows College Prep	245	\$78	\$19,110.00

		2025-2026	
	Allocation	Per Pupil	Total Basic
Location	Enrollment	Allocation	Allocation
Converse ES	577	\$78	\$45,006.00
Hopkins ES	707	\$78	\$55,146.00
Franz ES	322	\$78	\$25,116.00
Park Village ES	376	\$78	\$29,328.00
Crestview ES	578	\$78	\$45,084.00
Woodlake ES	639	\$78	\$49,842.00
Olympia ES	458	\$78	\$35,724.00
Spring Meadows ES	307	\$78	\$23,946.00
Miller's Point ES	579	\$78	\$45,162.00
Candlewood ES	197	\$78	\$15,366.00
Elolf ES	558	\$78	\$43,524.00
Paschall ES	723	\$78	\$56,394.00
Hartman ES	568	\$78	\$44,304.00
Salinas ES	675	\$78	\$52,650.00
Masters ES	713	\$78	\$55,614.00
Rolling Meadows ES	495	\$78	\$38,610.00
Copperfield ES	730	\$78	\$56,940.00
Escondido ES	833	\$78	\$64,974.00
Wortham Oaks ES	743	\$78	\$57,954.00
Selma ES	508	\$78	\$39,624.00
Candlewood STEM Academy	265	\$78	\$20,670.00
Spring Meadows College Prep	348	\$78	\$27,144.00

# Department Allocations

Superintendent	Prior Yr. Activity	2024-2025 Allocation (Original Budget)	2024-2025 Revised Budget	Available Funds (Remaining)	% Remaining (unspent)	2025 - 2026 Allocation	Difference from 2024-2025 Revised
702-BOARD OF TRUSTEES	\$121,484.00	\$267,465.00	\$267,465.00	\$179,487.00	67%	\$267,465.00	\$-
702-INTERNAL AUDITOR	\$205,133.00	\$250,000.00	\$250,000.00	\$250,000.00	100%	\$250,000.00	\$-
701-SUPERINTENDENT	\$53,079.00	\$101,462.00	\$101,462.00	\$43,628.00	43%	\$91,315.00	\$(10,147.00)
726-EFFECTIVE SCHOOLS	\$20,952.00	\$81,000.00	\$81,000.00	\$80,227.00	99%	\$72,900.00	\$(8,100.00)
935-POLICE DEPARTMENT	\$323,763.00	\$277,374.00	\$315,065.00	\$121,388.00	39%	\$284,260.00	\$(30,805.00)
	<b>\$724,411.00</b>	<b>\$977,301.00</b>	<b>\$1,014,992.00</b>	<b>\$674,730.00</b>		<b>\$965,940.00</b>	<b>\$(49,052.00)</b>



<b>Davis</b>	<b>Prior Yr. Activity</b>	<b>2024 - 2025 Allocation (Original Budget)</b>	<b>2024 - 2025 Revised Budget</b>	<b>Available Funds (Remaining)</b>	<b>% Remaining (unspent)</b>	<b>2025 - 2026 Allocation</b>	<b>Difference from 2024 - 2025 Revised</b>
811 - FEDERAL PROGRAMS AND GRANTS	\$4,464.00	\$5,580.00	\$5,580.00	\$2,047.00	37%	\$5,270.00	\$(310.00)
812 - D1-TESTING	\$-	\$50,000.00	\$26,040.00	\$8,939.00	34%	\$23,436.00	\$(2,604.00)
833 - D0-ACCOUNTABILITY	\$-	\$-	\$23,960.00	\$15,623.00	65%	\$21,564.00	\$(2,396.00)
833 - D6-CURRICULUM & INST	\$20,906.00	\$38,150.00	\$38,150.00	\$28,862.00	76%	\$21,000.00	\$(17,150.00)
833 - DA-ADVANCED ACADEMICS	\$61,641.00	\$76,000.00	\$79,952.00	\$31,905.00	40%	\$68,900.00	\$(11,052.00)
810 - DU-STEM PROGRAM	\$10,079.00	\$16,970.00	\$16,970.00	\$16,869.00	99%	\$8,485.00	\$(8,485.00)
801 - DY-POST SECONDARY	\$5,894.00	\$8,000.00	\$7,150.00	\$7,090.00	99%	\$8,000.00	\$850.00
801 - NA-JSTEM - JMS	\$48,804.00	\$56,500.00	\$45,000.00	\$3,501.00	8%	\$56,500.00	\$11,500.00
801 - NE-TSTEM - WHS	\$46,980.00	\$67,500.00	\$66,015.00	\$38,838.00	59%	\$67,500.00	\$1,485.00
801 - NF-EARLY COLLEGE HS & DUAL CREDIT	\$236,729.00	\$82,500.00	\$76,362.00	\$25,362.00	33%	\$70,000.00	\$(6,362.00)
801 - NM-SAT SUITE INCLUDING PSAT	\$183,193.00	\$225,000.00	\$211,574.00	\$50,112.00	24%	\$175,000.00	\$(36,574.00)
801 - NP-PREP	\$5,267.00	\$21,000.00	\$16,268.00	\$8,940.00	55%	\$13,500.00	\$(2,768.00)
801 - NR-SPRING BOARD	\$9,160.00	\$45,000.00	\$60,269.00	\$9,853.00	16%	\$40,000.00	\$(20,269.00)
801 - NS-NATIONAL HISPANIC INSTITUTE	\$2,894.00	\$5,000.00	\$5,000.00	\$5,000.00	100%	\$-	\$(5,000.00)
805 - CAREER and TECHNOLOGY CTE	\$61,415.00	\$67,670.00	\$76,619.00	\$16,612.00	22%	\$50,010.00	\$(26,609.00)
	<b>\$697,426.00</b>	<b>\$764,870.00</b>	<b>\$754,909.00</b>	<b>\$269,553.00</b>		<b>\$629,165.00</b>	<b>\$(125,744.00)</b>

<b>Davis</b>	<b>Prior Yr. Activity</b>	<b>2024-2025 Allocation (Original Budget)</b>	<b>2024-2025 Revised Budget</b>	<b>Available Funds (Remaining)</b>	<b>% Remaining (unspent)</b>	<b>2025 - 2026 Allocation</b>	<b>Difference from 2024- 2025 Revised</b>
703 - TAX OFFICE	\$798,614.00	\$1,039,700.00	\$1,039,700.00	\$139,702.00	13%	\$1,040,000.00	\$300.00
749 - PURCHASING	\$17,663.00	\$22,748.00	\$22,748.00	\$5,349.00	24%	\$22,748.00	\$-
749 - DV-PRINT SHOP / MAIL ROOM	\$18,899.00	\$51,100.00	\$51,000.00	\$3,151.00	6%	\$51,000.00	\$-
750 - ACCOUNTING AND FINANCE exclude N3	\$373,999.00	\$600,000.00	\$1,053,019.00	\$95,423.00	9%	\$600,000.00	\$(453,019.00)
919 - CHILD NUTRITION (Func 35)	\$155,077.00	\$150,000.00	\$150,000.00	\$150,000.00	100%	\$200,000.00	\$50,000.00
999/750 - N3-MAINTENANCE / OPERATIONS INSURANCE	\$2,396,241.00	\$3,100,000.00	\$3,164,747.00	\$60,905.00	2%	\$3,410,000.00	\$245,253.00
999 - NV-REPAY LOAN FOR BUS PURCHASE	\$464,676.00	\$1,450,000.00	\$1,450,000.00	\$983,892.00	68%	\$1,450,000.00	\$-
930-WAREHOUSE CENTRAL	\$72,064.00	\$25,650.00	\$25,650.00	\$16,342.00	64%	\$25,650.00	\$-
	<b>\$4,297,233.00</b>	<b>\$6,439,198.00</b>	<b>\$6,956,864.00</b>	<b>\$1,454,764.00</b>		<b>\$6,799,398.00</b>	<b>\$(157,466.00)</b>

<b>Saunders</b>		<b>2024 - 2025 Allocation (Original Budget)</b>	<b>2024 - 2025 Revised Budget</b>	<b>Available Funds (Remaining)</b>	<b>% Remaining (unspent)</b>	<b>2025 - 2026 Allocation</b>	<b>Difference from 2024 - 2025 Revised</b>
	<b>Prior Yr. Activity</b>						
810 - ASST SUPT C&I	\$17,526.00	\$57,280.00	\$57,280.00	\$32,018.00	56%	\$40,000.00	\$(17,280.00)
810 - DP-PRE - K CURRICULUM (PK)	\$15,280.00	\$19,220.00	\$19,220.00	\$19,220.00	100%	\$-	\$(19,220.00)
810 - D9-RTI CURRICULUM	\$3,470.00	\$4,500.00	\$4,500.00	\$1,566.00	35%	\$6,200.00	\$1,700.00
801 - DW-ELEMENTARY CURRICULUM	\$6,345.00	\$8,100.00	\$8,100.00	\$3,434.00	42%	\$8,100.00	\$-
698-ELEMENTARY SUMMER SCHOOL	\$-	\$10,000.00	\$10,000.00	\$10,000.00	100%	\$-	\$(10,000.00)
831 – HEALTH ADVISORY	\$2,327.00	\$3,600.00	\$3,600.00	\$2,758.00	77%	\$-	\$(3,600.00)
	<b>\$44,948.00</b>	<b>\$102,700.00</b>	<b>\$102,700.00</b>	<b>\$68,996.00</b>		<b>\$54,300.00</b>	<b>\$(48,400.00)</b>

<b>Duhart-Toppen</b>		<b>2024 - 2025 Allocation (Original Budget)</b>	<b>2024 - 2025 Revised Budget</b>	<b>Available Funds (Remaining)</b>	<b>% Remaining (unspent)</b>	<b>2025 - 2026 Allocation</b>	<b>Difference from 2024 - 2025 Revised</b>
	<b>Prior Yr. Activity</b>						
801 - D4-ASST SUPT OF CURRICULUM & INST	\$152,454.00	\$178,500.00	\$310,500.00	\$122,136.00	39%	\$195,000.00	\$(115,500.00)
810 - D7-LANGUAGE ARTS CURRICULUM	\$6,718.00	\$9,900.00	\$9,900.00	\$5,091.00	51%	\$9,900.00	\$-
810 - D8-MATH CURRICULUM	\$6,342.00	\$18,000.00	\$18,000.00	\$8,033.00	45%	\$15,000.00	\$(3,000.00)
810 - DB-PROFESSIONAL DEVELOPMENT	\$19,249.00	\$25,200.00	\$25,200.00	\$11,920.00	47%	\$25,200.00	\$-
810 - DD-SCIENCE CURRICULUM	\$9,541.00	\$12,600.00	\$12,600.00	\$6,840.00	54%	\$12,500.00	\$(100.00)
810 - DE-SOCIAL STUDIES CURRICULUM	\$8,357.00	\$9,000.00	\$9,000.00	\$5,387.00	60%	\$9,000.00	\$-
801 - DZ-SECONDARY CURRICULUM	\$913.00	\$8,100.00	\$8,100.00	\$7,264.00	90%	\$8,100.00	\$-
810 - NN-CALCULATOR REPLACEMENT	\$8,115.00	\$24,300.00	\$24,300.00	\$24,300.00	100%	\$-	\$(24,300.00)
699-SECONDARY SUMMER SCHOOL	\$224.00	\$10,000.00	\$10,000.00	\$10,000.00	100%	\$-	\$(10,000.00)
	<b>\$211,913.00</b>	<b>\$295,600.00</b>	<b>\$427,600.00</b>	<b>\$200,971.00</b>		<b>\$274,700.00</b>	<b>\$(152,900.00)</b>

<b>Brooks</b>	<b>Prior Yr. Activity</b>	<b>2024-2025 Allocation (Original Budget)</b>	<b>2024-2025 Revised Budget</b>	<b>Available Funds (Remaining)</b>	<b>% Remaining (unspent)</b>	<b>2025 - 2026 Allocation</b>	<b>Difference from 2024- 2025 Revised</b>
918-MAINTENANCE	\$4,977,905.00	\$3,800,000.00	\$4,714,108.00	\$937,899.00	20%	\$4,900,000.00	\$185,892.00
922-TRANSPORTATION	\$1,649,514.00	\$1,900,000.00	\$1,639,638.00	\$418,622.00	26%	\$1,639,638.00	\$-
923-FACILITIES PLANNING	\$63,384.00	\$60,000.00	\$60,000.00	\$10,906.00	18%	\$55,000.00	\$(5,000.00)
928-ENERGY MANAGEMENT	\$6,956,798.00	\$7,733,000.00	\$7,501,541.00	\$863,665.00	12%	\$8,041,550.00	\$540,009.00
950-CUSTODIAL SERVICES	\$925,477.00	\$760,000.00	\$903,000.00	\$170,466.00	19%	\$925,500.00	\$22,500.00
831-ATHLETICS (Fund 181)	\$2,052,994.00	\$2,126,469.00	\$2,126,469.00	\$410,896.00	19%	\$2,141,273.00	\$14,804.00
830 - D2 PUPIL SERVICES	\$10,771.00	\$16,000.00	\$16,000.00	\$10,992.00	69%	\$10,000.00	\$(6,000.00)
740-ADMIN AND OPERATIONS	\$6,544.00	\$80,000.00	\$80,000.00	\$4,314.00	5%	\$80,000.00	\$-
	<b>\$16,643,387.00</b>	<b>\$16,475,469.00</b>	<b>\$17,040,756.00</b>	<b>\$2,827,760.00</b>		<b>\$17,792,961.00</b>	<b>\$752,205.00</b>

<b>Gosch</b>	<b>Prior Yr. Activity</b>	<b>2024-2025 Allocation (Original Budget)</b>	<b>2024-2025 Revised Budget</b>	<b>Available Funds (Remaining)</b>	<b>% Remaining (unspent)</b>	<b>2025 - 2026 Allocation</b>	<b>Difference from 2024-2025 Revised</b>
813 - TEXTBOOKS & RECORD RETENTION	\$-	\$85,500.00	\$84,500.00	\$38,867.00	46%	\$50,500.00	\$(34,000.00)
823 - DO-STUDENT INFORMATION	\$12,086.00	\$17,792.00	\$12,846.00	\$7,088.83	55%	\$17,792.00	\$4,946.00
823 - DESKTOP SERVICES (DJ)	\$102,891.00	\$157,500.00	\$123,050.00	\$5,766.00	5%	\$110,250.00	\$(12,800.00)
823 - NETWORK SERVICES (DC)	\$745,605.00	\$1,108,459.00	\$1,327,137.00	\$49,317.00	4%	\$1,456,002.00	\$128,865.00
823 - DF-Library Services	\$17,881.00	\$17,640.00	\$17,640.00	\$12,598.00	71%	\$17,640.00	\$-
823 - DG-Instructional Technology	\$12,153.00	\$12,330.00	\$12,330.00	\$6,016.00	49%	\$11,097.00	\$(1,233.00)
823 - DK-Technology Admin	\$20,436.00	\$51,750.00	\$51,750.00	\$21,381.00	41%	\$46,575.00	\$(5,175.00)
999 - N4-TECHNOLOGY	\$6,352,298.00	\$6,256,998.00	\$5,661,946.00	\$437,280.00	8%	\$6,885,000.00	\$1,223,054.00
999 - RF-REFRESHMENTS/MEETING FOOD	\$4,134.00	\$9,000.00	\$9,000.00	\$5,830.00	65%	\$6,500.00	\$(2,500.00)
999 - N7-SAFETY & SECURITY	\$34,160.00	\$69,336.00	\$69,336.00	\$17,747.00	26%	\$50,336.00	\$(19,000.00)
808 - D5-STUDENT SUPPORT SERVICES	\$34,054.00	\$63,000.00	\$63,000.00	\$20,190.00	32%	\$63,000.00	\$-
	<b>\$7,335,698.00</b>	<b>\$7,849,305.00</b>	<b>\$7,432,535.00</b>	<b>\$622,080.83</b>		<b>\$8,714,692.00</b>	<b>\$1,282,157.00</b>

<b>Johnson</b>	<b>Prior Yr. Activity</b>	<b>2024-2025 Allocation (Original Budget)</b>	<b>2024-2025 Revised Budget</b>	<b>Available Funds (Remaining)</b>	<b>% Remaining (unspent)</b>	<b>2025 - 2026 Allocation</b>	<b>Difference from 2024- 2025 Revised</b>
834 - STUDENT ENGAGEMENT ASST. SUPT.	\$11,590.00	\$29,700.00	\$29,650.00	\$14,457.00	49%	\$24,000.00	\$(5,650.00)
DT - HEALTH SERVICES (Func 33, DT)	\$26,908.00	\$27,000.00	\$27,000.00	\$5,227.00	19%	\$27,000.00	\$-
834 - AC-ADVENTURE CLUB	\$185,698.00	\$120,510.00	\$112,510.00	\$21,455.00	19%	\$112,510.00	\$-
834 - CE-COMMUNITY ED	\$8,979.00	\$9,090.00	\$17,090.00	\$4,461.00	26%	\$17,090.00	\$-
834 - DQ-FINE ARTS	\$1,571,982.00	\$1,404,135.00	\$1,404,185.00	\$251,040.00	18%	\$1,500,000.00	\$95,815.00
801 - N9-BAND INSTRUMENT REPLACEMENT	\$48,600.00	\$43,740.00	\$43,740.00	\$35,990.00	82%	\$45,000.00	\$1,260.00
007 - PAC	\$53,491.00	\$50,220.00	\$50,220.00	\$43,765.00	87%	\$45,000.00	\$(5,220.00)
834-ADULT ED	\$2,412.00	\$49,500.00	\$49,500.00	\$49,500.00	100%	\$-	\$(49,500.00)
	<b>\$1,909,660.00</b>	<b>\$1,733,895.00</b>	<b>\$1,733,895.00</b>	<b>\$425,895.00</b>		<b>\$1,770,600.00</b>	<b>\$36,705.00</b>

<b>Taguinod</b>	<b>Prior Yr. Activity</b>	<b>2024-2025 Allocation (Original Budget)</b>	<b>2024-2025 Revised Budget</b>	<b>Available Funds (Remaining)</b>	<b>% Remaining (unspent)</b>	<b>2025 - 2026 Allocation</b>	<b>Difference from 2024- 2025 Revised</b>
735 - COMMUNICATIONS	\$223,428.00	\$260,470.00	\$260,470.00	\$41,294.00	16%	\$234,470.00	\$(26,000.00)
735 - AD-VETERAN'S PRINT SHOP	\$94,834.00	\$127,800.00	\$127,800.00	\$52,745.00	41%	\$115,800.00	\$(12,000.00)
735 - DL-BUSINESS PARTNERSHIPS / JEF	\$40,686.00	\$37,551.00	\$37,551.00	\$18,398.00	49%	\$33,796.00	\$(3,755.00)
735 - GF-BUSINESS PARTNERSHIPS - 00	\$-	\$-	\$-	\$1,040.00	0%	\$-	\$-
141-JEF INITIATIVE PROGRAM (Fund 141)	\$46,179.00	\$43,295.00	\$-	\$30,521.00	0%		\$-
730-HUMAN RESOURCES	\$274,954.00	\$388,262.00	\$197,055.00	\$11,668.00	6%	\$197,055.00	\$-
755-EMPLOYEE SERVICES	\$88,171.00	\$170,200.00	\$80,200.00	\$39,334.00	49%	\$72,180.00	\$(8,020.00)
	<b>\$768,252.00</b>	<b>\$1,027,578.00</b>	<b>\$703,076.00</b>	<b>\$195,000.00</b>		<b>\$653,301.00</b>	<b>\$(49,775.00)</b>

# Initial General Fund Budget for 2025-2026

Revenue	2024-2025 Forecast	2025-2026 Base Budget	Net Change	% Change
Local Revenue	\$106,919,606.00	\$104,231,808.00	\$(2,687,798.00)	-2.58%
State Revenue	\$142,466,828.00	\$125,881,908.00	\$(16,584,920.00)	-13.17%
Federal Revenue	\$1,963,014.00	\$2,142,000.00	\$178,986.00	8.36%
<b>Total Revenue</b>	<b>\$251,349,448.00</b>	<b>\$232,255,716.00</b>	<b>\$(19,093,732.00)</b>	<b>-8.22%</b>
Expenditures	2024-2025 Forecast	2025-2026 Base Budget	Net Change	% Change
Salaries & Benefits	\$230,555,000.00	\$235,000,000.00	\$4,445,000.00	1.89%
Operating Costs (campus/depart)	\$42,421,000.00	\$45,150,000.00	\$2,729,000.00	6.04%
<b>Total Expenditures</b>	<b>\$272,976,000.00</b>	<b>\$280,150,000.00</b>	<b>\$7,174,000.00</b>	<b>2.56%</b>
<b>Total Revenue</b>	<b>\$251,349,448.00</b>	<b>\$232,255,716.00</b>	<b>\$(19,093,732.00)</b>	
<b>Total Expenditures</b>	<b>\$272,976,000.00</b>	<b>\$280,150,000.00</b>	<b>\$7,174,000.00</b>	
<b>Rev. vs. Exp.</b>	<b>\$(21,626,552.00)</b>	<b>\$(47,894,284.00)</b>		
Total Fund Balance 6-30-24	\$101,510,575.00			
24/25 Net Revenue vs. Expenditure Forecasted	<b>\$(21,626,552.00)</b>			
<b>Estimated Total Fund Balance June 2025</b>	<b>\$79,884,023.00</b>	<b>\$79,884,023.00</b>		
25/26 Net Revenue vs. Expenditure		<b>\$(47,894,284.00)</b>		
<b>Estimated Total Fund Balance June 2026</b>		<b>\$31,989,739.00</b>		



# Initial Child Nutrition Budget 2025-2026

Revenue	2024-2025 Revised Budget	2024-2025 Forecast	2025 – 2026 Budget	Net Change	% Change
Local Revenue	\$1,925,000.00	\$1,540,067.00	\$1,535,000.00	\$(5,067.00)	-0.33%
State Revenue	\$75,000.00	\$75,000.00	\$75,000.00	\$-	0.00%
Federal Revenue	\$18,081,782.00	\$16,443,938.00	\$16,460,963.00	\$17,025.00	0.10%
Total Revenue	\$20,081,782.00	\$18,059,005.00	\$18,070,963.00	\$11,958.00	0.07%
Expenditures	2024-2025 Revised Budget	2024-2025 Forecast	2025-2026 Base Budget	Net Change	% Change
Salaries & Benefits	\$8,085,051.00	\$8,085,051.00	\$8,085,051.00	\$-	0.00%
Operating Costs (campus/depart)	\$15,135,310.00	\$12,998,346.00	\$12,451,709.00	\$(546,637.00)	-4.39%
Total Expenditures	\$23,220,361.00	\$21,083,397.00	\$20,536,760.00	\$(546,637.00)	-2.66%
Total Revenue	\$20,081,782.00	\$18,059,005.00	\$18,070,963.00	\$11,958.00	
Total Expenditures	\$23,220,361.00	\$21,083,397.00	\$20,536,760.00	\$(546,637.00)	
Rev. vs. Exp.	\$(3,138,579.00)	\$(3,024,392.00)	\$(2,465,797.00)		
Total Fund Balance 6-30-24	\$8,818,907.00	\$8,818,907.00			
24/25 Net Revenue vs. Expenditure Forecasted	\$(3,138,579.00)	\$(3,024,392.00)			
Estimated Total Fund Balance June 2025	\$5,680,328.00	\$5,794,515.00	\$5,473,546.00		
25/26 Net Revenue vs. Expenditure			\$(2,465,797.00)		
Estimated Total Fund Balance June 2026	\$5,680,328.00	\$5,794,515.00	\$3,007,749.00		

# Initial Debt Service Budget 2025-2026

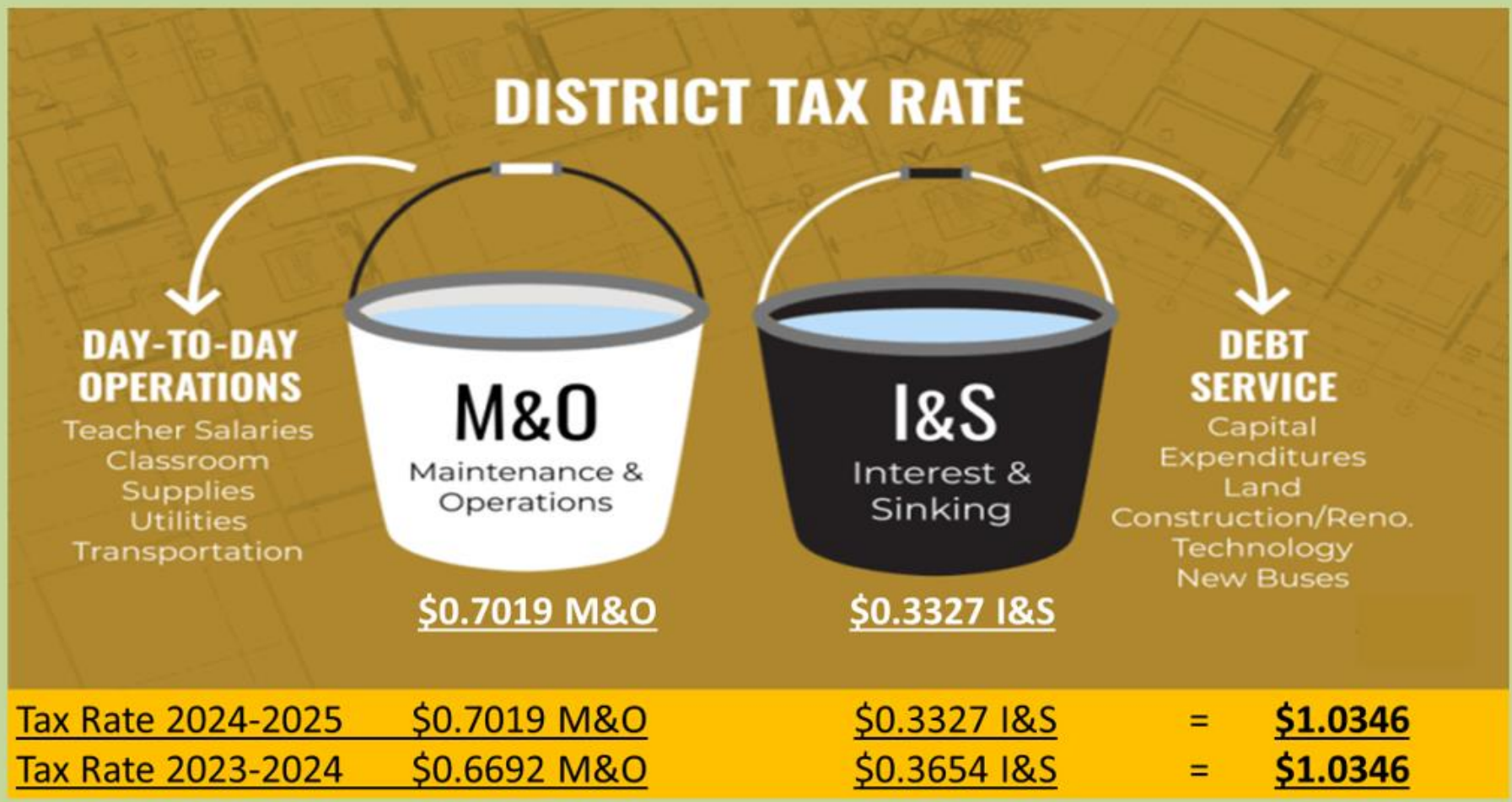
Revenue	2024-2025 Revised Budget	2024-2025 Forecast	2025-2026 Budget	Net Change	% Change
Local Revenue	\$48,577,713.00	\$48,577,713.00	\$48,335,325.00	\$(242,388.00)	-0.50%
State Revenue	\$5,953,632.00	\$7,810,090.00	\$7,264,675.00	\$(545,415.00)	-7.51%
<b>Total Revenue</b>	<b>\$54,531,345.00</b>	<b>\$56,387,803.00</b>	<b>\$55,600,000.00</b>	<b>\$(787,803.00)</b>	<b>-1.42%</b>
Expenditures	2024-2025 Revised Budget	2024-2025 Forecast	2025-2026 Budget	Net Change	% Change
Operating Costs (campus/depart)	\$54,800,000.00	\$53,859,000.00	\$55,600,000.00	\$1,741,000.00	3.13%
<b>Total Expenditures</b>	<b>\$54,800,000.00</b>	<b>\$53,859,000.00</b>	<b>\$55,600,000.00</b>	<b>\$1,741,000.00</b>	<b>3.13%</b>
<b>Total Revenue</b>	<b>\$54,531,345.00</b>	<b>\$56,387,803.00</b>	<b>\$55,600,000.00</b>	<b>\$(787,803.00)</b>	
<b>Total Expenditures</b>	<b>\$54,800,000.00</b>	<b>\$53,859,000.00</b>	<b>\$55,600,000.00</b>	<b>\$1,741,000.00</b>	
<b>Rev. vs. Exp.</b>	<b>\$(268,655.00)</b>	<b>\$2,528,803.00</b>	<b>\$-</b>		
Total Fund Balance 6-30-24		\$40,043,358.00			
24/25 Net Revenue vs. Expenditure Forecasted	<b>\$(268,655.00)</b>	\$2,528,803.00			
<b>Estimated Total Fund Balance June 2025</b>	<b>\$268,655.00</b>	<b>\$42,572,161.00</b>	<b>\$42,572,161.00</b>		
25/26 Net Revenue vs. Expenditure			\$-		
<b>Estimated Total Fund Balance June 2026</b>	<b>\$268,655.00</b>	<b>\$42,572,161.00</b>	<b>\$42,572,161.00</b>		

# Measures to Reduce Deficit 2024-2025

- Budget Deficit FY24-25
  - FY24-25 deficit w/o disaster pennies (\$35,689,420)
  - Adopted FY24-25 deficit with Disaster Pennies estimated revenue \$12MM (\$23,689,420)
  - Property Value Study Survey Audit estimated revenue \$5.1MM (\$18,589,420)
  - Current FY24-25 deficit (\$23,252,797)
- \$700K salary 1% on MP for TCLN increase day of budget adoption
- \$3.6MM Self-Funded Health Insurance Account
- Audited Fund Balance FY23-24 **\$101,510,575**

# Current Tax Rate

District Total Tax Rate 2024-2025    **\$1.0346**



# Current Tax Rate for Surrounding School Districts

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
<b>Judson ISD</b>	1.0346
Northside ISD	1.0049
Northeast ISD	1.0007
Edgewood ISD	0.9872
Alamo Heights ISD	0.9662

# Cost Reductions for Board Consideration for 25-26

- Reduce DOI Teacher Pay
  - 177 DOI Teachers
  - 10% Reduction = \$925K
- Increase Teacher/Student Ratio by 2 students
  - Elementary = from 21 to 23
  - Middle = from 23 to 25
  - High School= from 24 to 26

# Cost Reductions for Board Consideration for 25-26

- Librarians
  - 1 library clerk stationed at ALL campuses and only 6 librarians to monitor all libraries in the district = **\$750K**
  - Share Librarians between two campuses with one library clerk stationed at ALL campuses = **\$300K**
- GT/AET Teachers
  - Share GT teachers between two campuses/no AET offered= **\$750K Title**
  - Reduce GT teachers to 6 teachers for all elementary campuses= **\$250K Local**

# Cost Reductions for Board Consideration for 25-26

- Reduce Staff Days by 1 Day:
  - 226 Days staff at DO, ERC, JTECH and Facilities = **\$84,084 per day**
  - 226 Day Principals = **\$17,347 per day**
  - 226 Day Associate Principals = **\$3,072 per day**
  - 226+ Day Maintenance and Transportation staff = **\$6,285 per day**
    - **Total 1 Day 226+ Employees = \$110,788**
  - TLCN = **\$797,500 per day**
  - Instructional Paras = **\$25,252 per day**
    - **Total 1 Day ALL Staff = \$933,540**
- Middle School Efficiencies
  - Option 1: Reduce number of Counselors at MS by 1 = **\$375,000**
  - Option 2: Reduce number of Assistant Principals at MS by 1 = **\$500,000**



# VATRE Timeline

## Judson ISD Efficiency Audit Timeline

No earlier than May 31, 2025

- Executed engagement letter

**31 May 2025**

No later than August 31, 2025

- Efficiency audit completed

**31 Aug. 2025**

Week of July 24

- Meeting with audit committee members, if applicable

**24 July**

VATRE

- Public vote

**Nov. 2025**

**5 June 2025**

Week of June 5, 2025

- Peer Districts identified

**10 July 2025**

No later than July 10, 2025

- Full report draft for review by District management

**Sep.–Oct. 2025**

Results are reported to the Public during board meeting

# Board Feedback or Questions

