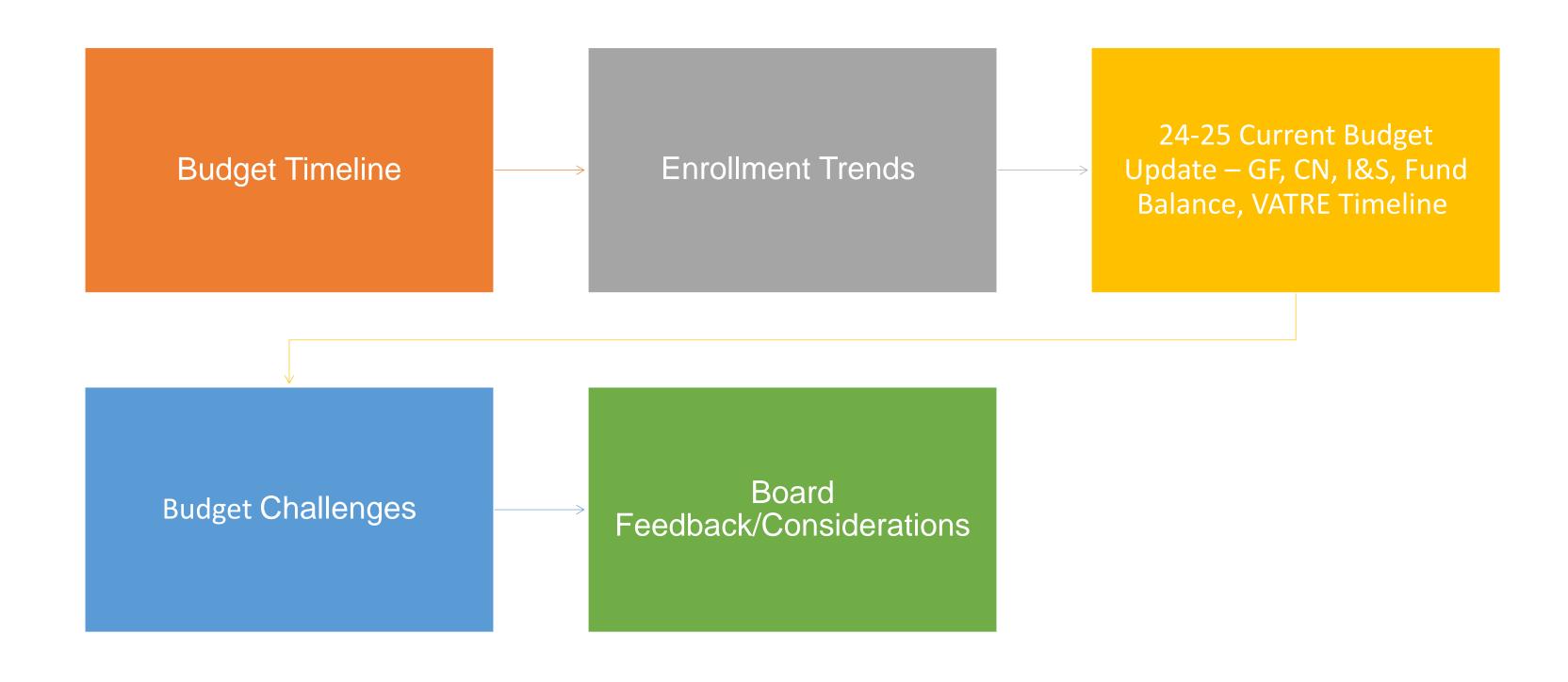


Agenda for Budget Workshop #2







Budget Timeline

November 14
Budget WS #1
/Program Review

January 16 Budget WS #2 /Program Review February 11 Budget WS #3 /Program Review

April 3 Budget WS #4

May 1 Budget WS #5 June 5 Budget WS #6

June 26th Budget
Adoption
Hearing



End of 3rd Six Weeks Enrollment & ADA

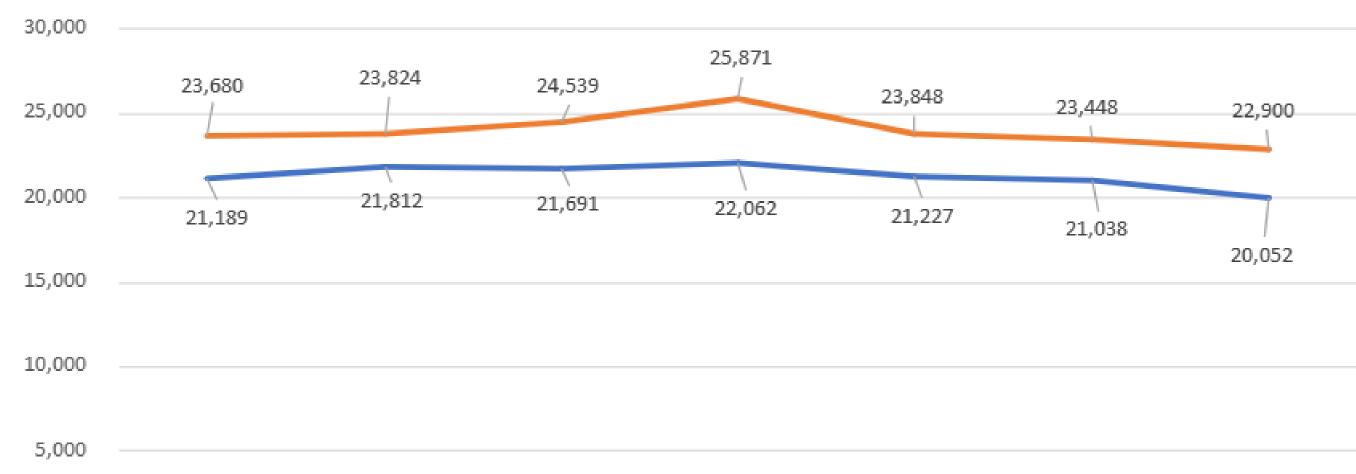
Enrollment – 23,448

Attendance % - 93.8%

ADA - 21,038

Enrollment ADA Trends

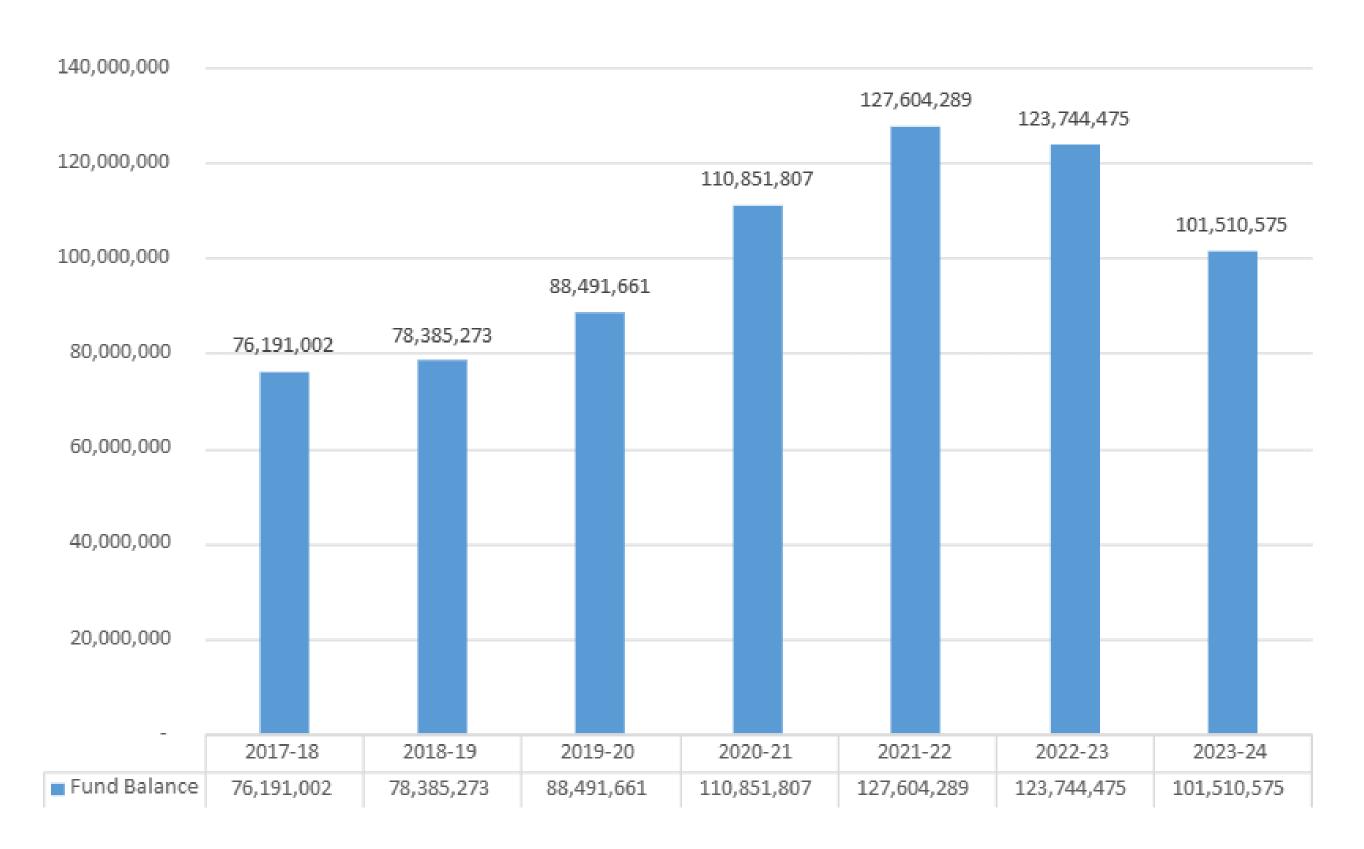




-	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
ADA	21,189	21,812	21,691	22,062	21,227	21,038	20,052
Enrollment	23,680	23,824	24,539	25,871	23,848	23,448	22,900

Fund Balance Trends



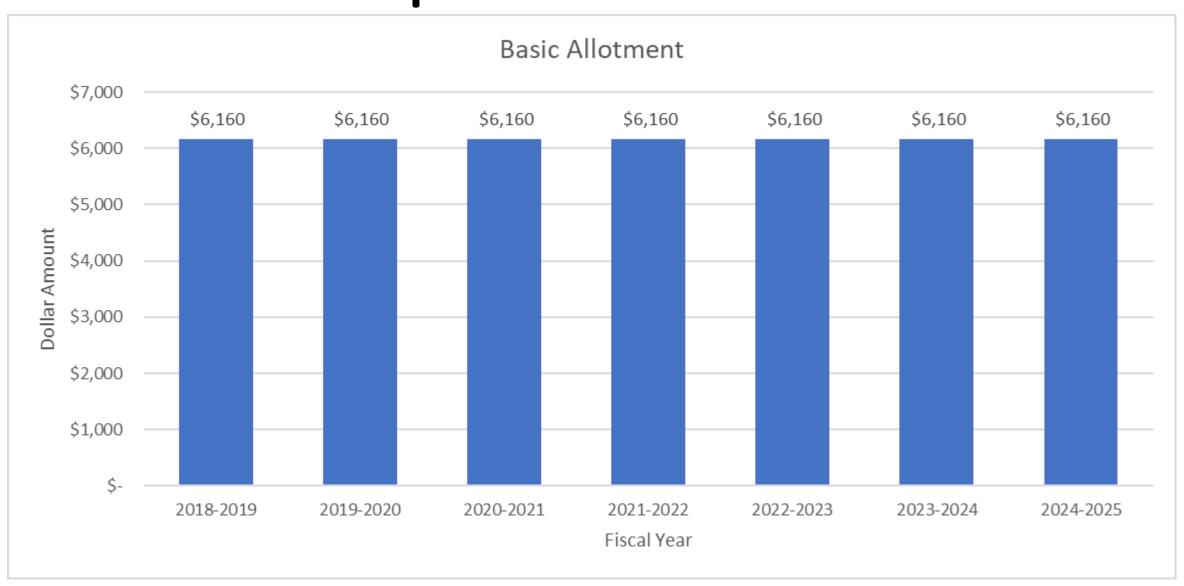


General Fund Budget

Revenue	2025 Revised Budget 2025 Actual	
Local Revenue	\$109,456,717.00	\$12,182,343.00
State Revenue	\$138,124,618.00	\$61,084,767.00
Federal Revenue	\$4,030,000.00	\$642,925.00
Total Revenue	\$251,611,335.00	\$73,910,035.00
Expenditures	2025 Revised Budget 2025 Actual	
Salaries & Benefits	\$230,161,907.00	\$86,526,447.00
Operating Costs (campus/depart)	\$46,806,746.00	\$22,484,352.00
Total Expenditures	\$276,968,653.00	\$109,010,799.00
Total Revenue	\$251,611,335.00	\$73,910,035.00
Total Expenditures	\$276,968,653.00	\$109,010,799.00
Rev. vs. Exp.	\$(25,357,318.00)	
Total Fund Balance 6-30-2024	\$101,614,884.00	
24/25 Net Revenue vs. Expenditure	\$(25,357,318.00)	
Estimated Total Fund Balance June 2025	\$76,257,566.00	



Increased Expenses Since 2018-2019



Expense increases since 2018-2019 to 2023-2024

- Utilities 21%
- Teacher Retirement System 74%
- Fuel Costs 29%
- Insurance 251%
- Loss of SHARS funding \$1.9MM

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

Child Nutrition and Interest & Sinking Budget

CN Revenue	2025 Revised Budget	2025 Actual
Local Revenue	\$1,925,000.00	\$578,620.00
State Revenue	\$75,000.00	\$-
Federal Revenue	\$18,081,782.00	\$6,975,249.00
Total Revenue	\$20,081,782.00	\$7,553,869.00
CN Expenditures	2025 Revised Budget	2025 Actual
Salaries & Benefits	\$8,085,051.00	\$3,419,827.00
Operating Costs	\$15,815,618.00	\$6,650,566.00
Total Expenditures	\$23,900,669.00	\$10,070,393.00
Total Revenue	\$20,081,782.00	\$7,553,869.00
Total Expenditures	\$23,900,669.00	\$10,070,393.00
Rev. vs. Exp.	\$(3,818,887.00)	
Total Fund Balance 6-30-2024	\$8,818,907.00	
24/25 Net Revenue vs. Expenditure	\$(3,818,887.00)	
Estimated Total Fund Balance June 2025	\$5,000,020.00	

I&S Revenue	2025 Revised Budget	2025 Actual	
Local Revenue	\$48,577,713.00	\$5,276,680.00	
State Revenue	\$5,953,632.00	\$7,810,090.00	
Total Revenue	\$54,531,345.00	\$13,086,770.00	
I&S Expenditures	2025 Revised Budget	2025 Actual	
Operating Costs	\$54,800,000.00	\$16,400,609.00	
Total Expenditures	\$54,800,000.00	\$16,400,609.00	
Total Revenue	\$54,531,345.00	\$13,086,770.00	
Total Expenditures	\$54,800,000.00	\$16,400,609.00	
Rev. vs. Exp.	\$(268,655.00)		
Total Fund Balance 6-30-2024	\$40,043,358.00		
24/25 Net Revenue vs. Expenditure	\$(268,655.00)		
Estimated Total Fund Balance June 2025	\$39,774,703.00		

Budget Challenges & Considerations

Budget for current law while laying the groundwork to be ready when results are known

- Work to identify priorities ahead of time
 - Increased resources
 - No increase in resources
- There will be a lot of buzz
 - 89th Legislative Session to begin January 14th
 - Be careful about counting on things before they are final



Board Feedback or Questions

