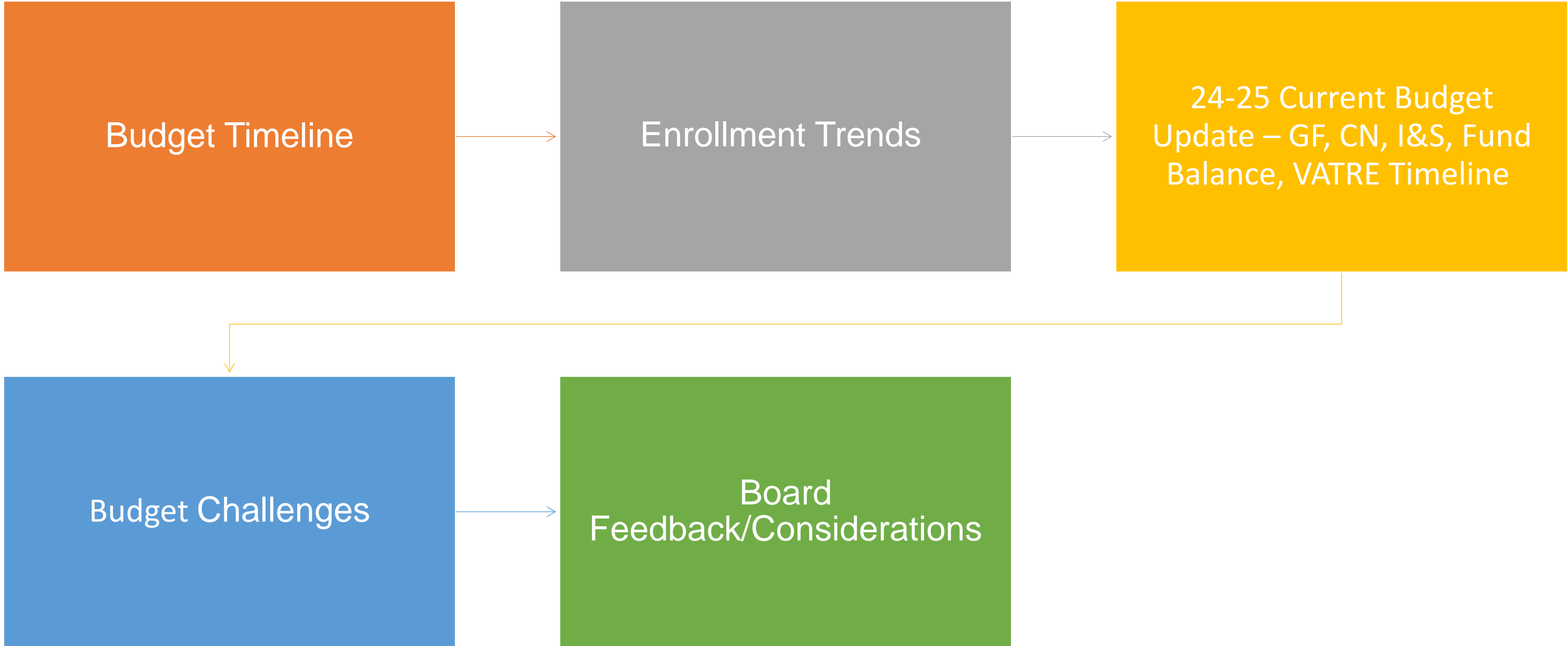




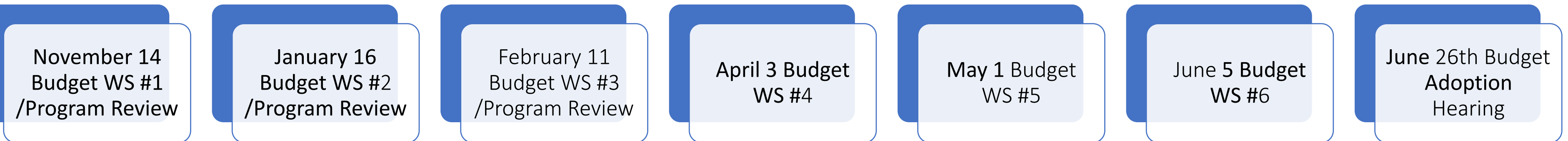
Budget Workshop

January 16, 2025

Agenda for Budget Workshop #2



Budget Timeline





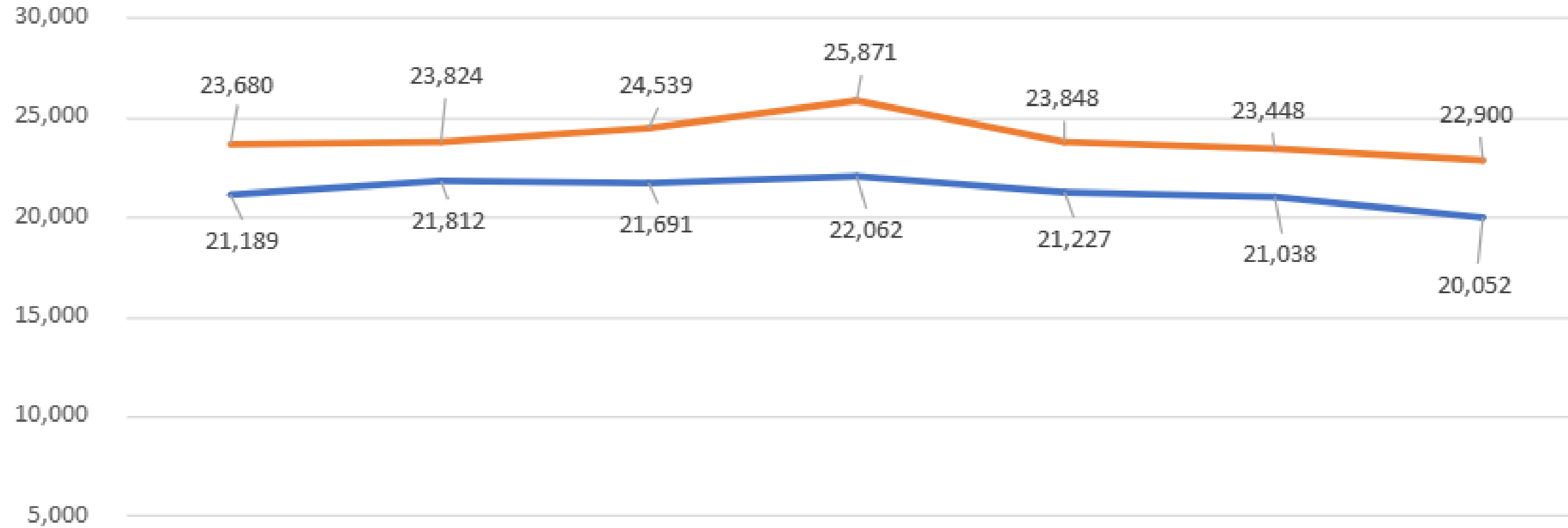
End of 3rd Six Weeks Enrollment & ADA

Enrollment – 23,448

Attendance % – 93.8%

ADA - 21,038

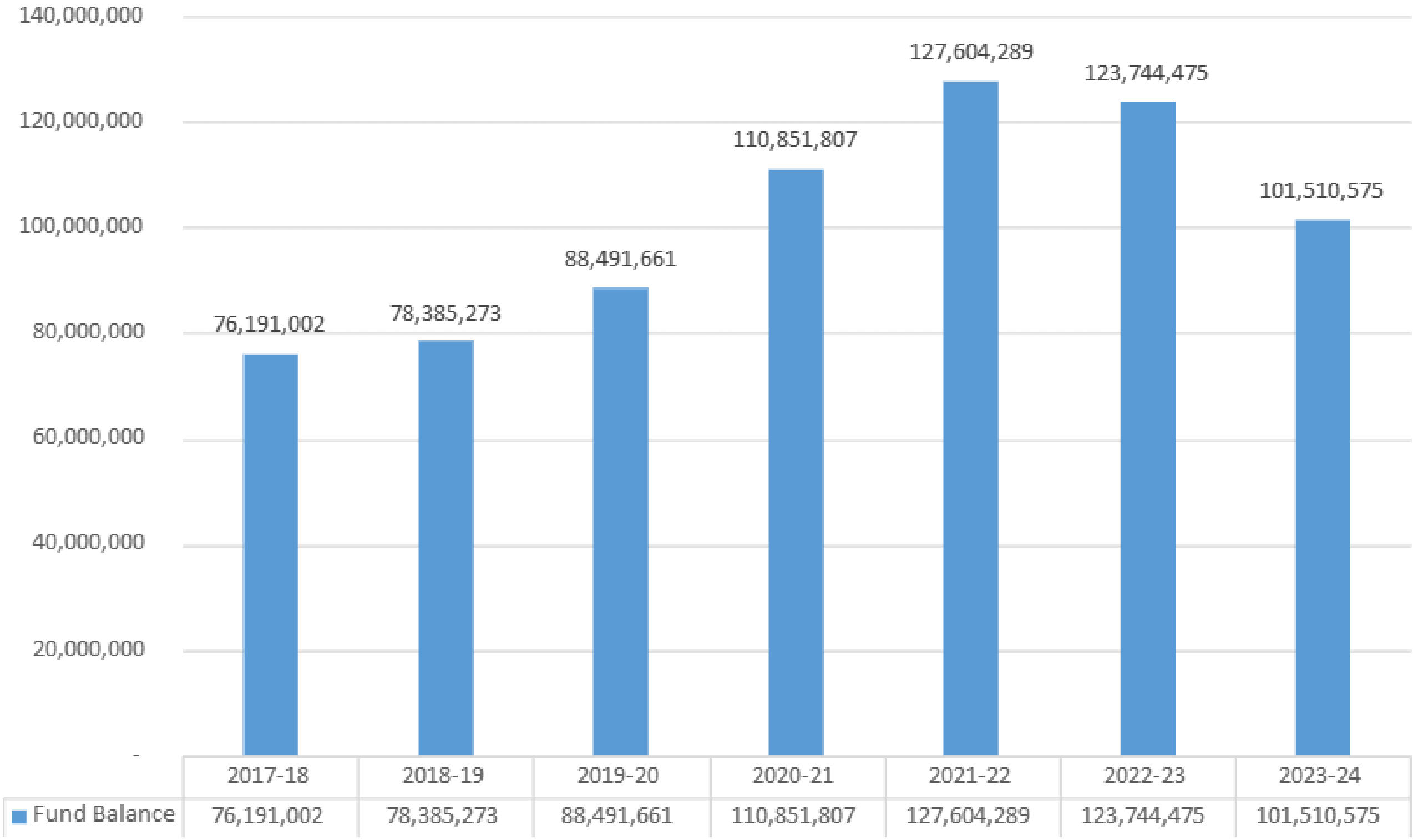
Enrollment ADA Trends



	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

— ADA — Enrollment

Fund Balance Trends

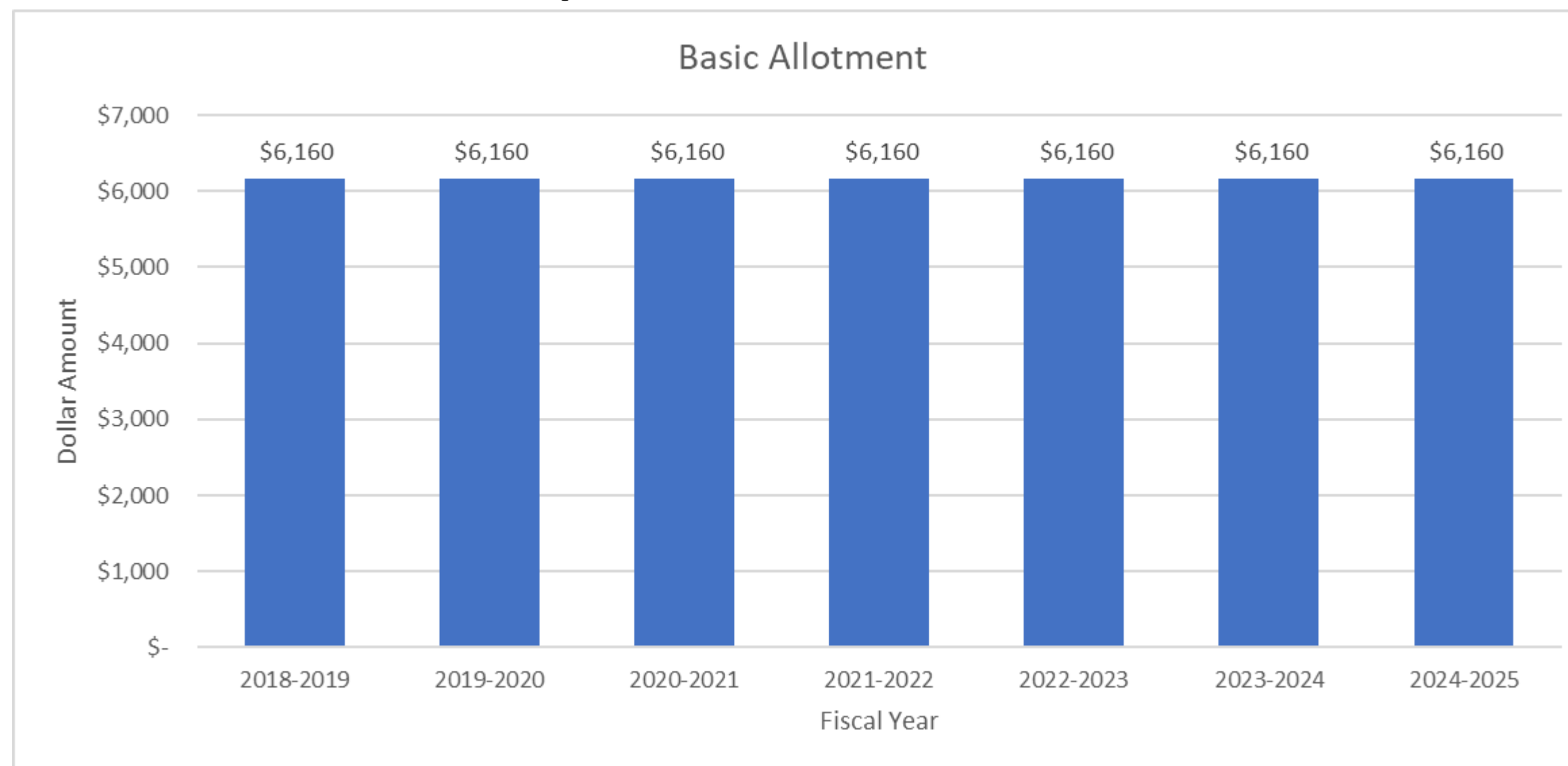


As of 12/31/24

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	

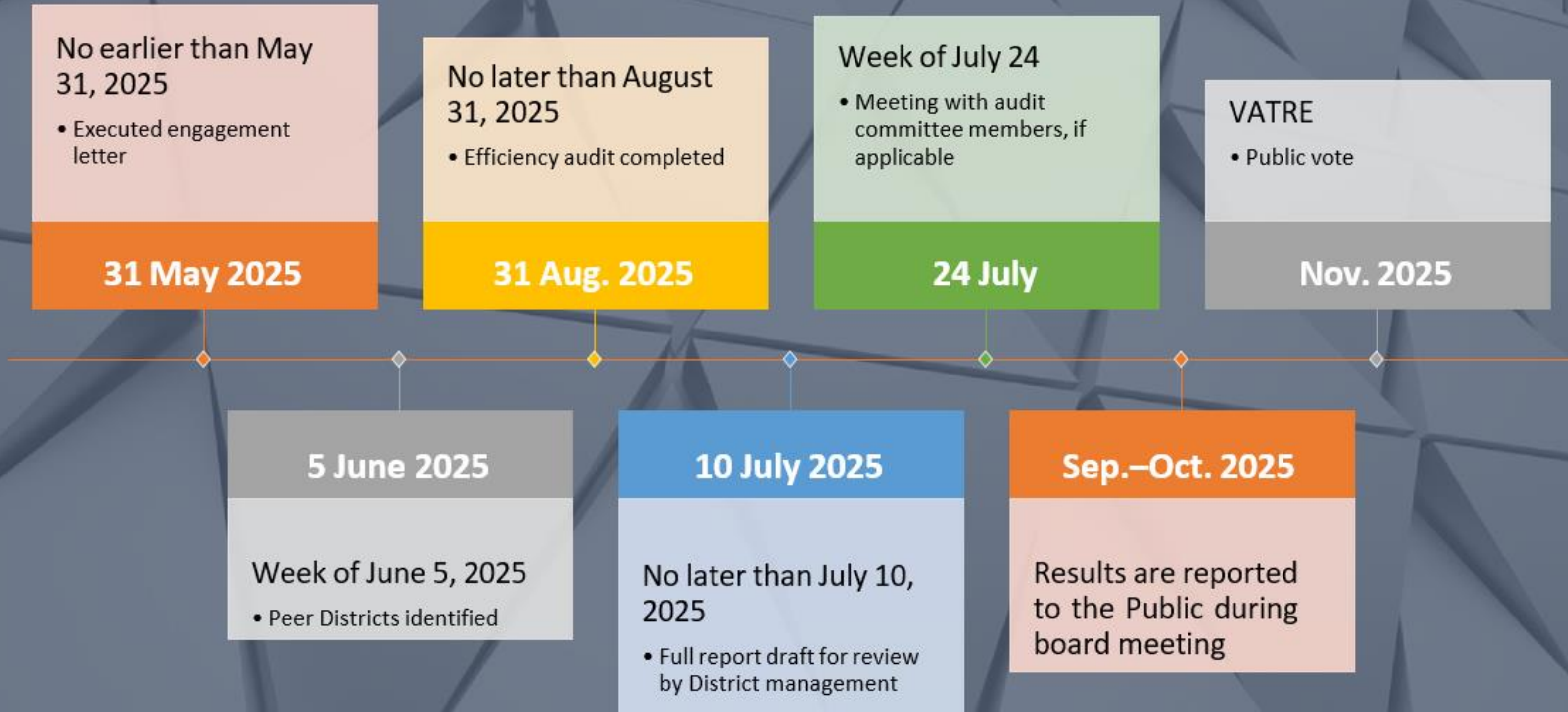
Increased Expenses Since 2018-2019



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



As of 12/31/24

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

