



Meeting Date: June 25, 2026

Submitted By: Amanda Martinez
Title: Director of Finance & Budget

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

CONSENT ITEM

RECOMMENDATION:

It is recommended that the Board of Trustees approve the attached final 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).

The updated projected deficit on this report is \$43.2 million calculated by subtracting budgeted expenditures and other uses (such as transfers outs for self-funded health) from budgeted revenue. This represents a budgeted shortfall, not the anticipated actual deficit.

BOARD ACTION REQUESTED:

Approval/Disapproval

JUDSON ISD
PROPOSED JUNE 25, 2026 FINAL BUDGET AMENDMENTS
2025-2026 COMBINED GENERAL FUND

	2025-2026 REVISED BUDGET (AS OF 05/21/26)	2025-2026 ESTIMATED ACTUALS (AS OF 06/30/26)	2025-2026 DIFFERENCE BUDGET VS ACTUALS (AS OF 06/30/26)	2025-2026 FINAL CURRENT AMENDMENTS (AS OF 06/25/26)	2025-2026 FINAL REVISED BUDGET (AS OF 06/30/26)
Estimated Revenues					
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 97,001,576	\$ 96,417,924	\$ (583,652)	\$ -	\$ 97,001,576
5800 STATE PROGRAM REVENUES	\$ 148,570,492	\$ 149,242,130	\$ 671,638	\$ -	\$ 148,570,492
5900 FEDERAL REVENUES	\$ 1,710,000	\$ 1,479,136	\$ (230,864)	\$ -	\$ 1,710,000
Total Estimated Revenue	\$ 247,282,068	\$ 247,139,190	\$ (142,878)	\$ -	\$ 247,282,068
Appropriations					
11 INSTRUCTION	\$ 165,728,562	\$ 163,517,691.00	\$ 2,210,871	\$ (280,000)	\$ 165,448,562
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 2,493,380	\$ 1,854,758.00	\$ 638,622	\$ (275,000)	\$ 2,218,380
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 3,992,319	\$ 3,328,760.00	\$ 663,559	\$ (275,000)	\$ 3,717,319
21 INSTRUCTIONAL LEADERSHIP	\$ 4,775,434	\$ 4,473,683.00	\$ 301,751	\$ -	\$ 4,775,434
23 SCHOOL LEADERSHIP	\$ 14,156,610	\$ 13,830,052.00	\$ 326,558	\$ -	\$ 14,156,610
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 11,022,824	\$ 10,569,151.00	\$ 453,673	\$ (150,000)	\$ 10,872,824
32 SOCIAL WORK SERVICES	\$ 2,197,714	\$ 1,942,599.00	\$ 255,115	\$ -	\$ 2,197,714
33 HEALTH SERVICES	\$ 3,030,148	\$ 2,876,083.00	\$ 154,065	\$ -	\$ 3,030,148
34 STUDENT (PUPIL) TRANSPORTATION	\$ 6,557,559	\$ 6,476,251.00	\$ 81,308	\$ 200,000	\$ 6,757,559
35 CHILD NUTRITION SERVICES	\$ 250,000	\$ 149,000.00	\$ 101,000	\$ (75,000)	\$ 175,000
36 EXTRA-CURRICULAR ACTIVITIES	\$ 6,959,713	\$ 6,965,338.00	\$ (5,625)	\$ 250,000	\$ 7,209,713
41 GENERAL ADMINISTRATION	\$ 8,585,766	\$ 8,082,851.00	\$ 502,915	\$ -	\$ 8,585,766
51 PLANT MAINTENANCE & OPERATIONS	\$ 31,560,782	\$ 31,282,994.00	\$ 277,788	\$ 900,000	\$ 32,460,782
52 SECURITY AND MONITORING	\$ 3,556,116	\$ 3,419,353.00	\$ 136,763	\$ 125,000	\$ 3,681,116
53 DATA PROCESSING SERVICES	\$ 9,224,313	\$ 7,273,419.00	\$ 1,950,894	\$ (1,250,000)	\$ 7,974,313
61 COMMUNITY SERVICES	\$ 187,237	\$ 170,611.00	\$ 16,626	\$ 30,000	\$ 217,237
71 DEBT SERVICE	\$ 1,450,000	\$ 2,220,798.00	\$ (770,798)	\$ 850,000	\$ 2,300,000
81 FACILITIES AND CONSTRUCTION	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	\$ 22,500	\$ -	\$ 22,500	\$ -	\$ 22,500
99 OTHER INTERGOVERNMENTAL CHARGES	\$ 1,040,000	\$ 825,058.00	\$ 214,942	\$ (150,000)	\$ 890,000
Total Appropriations	\$ 276,790,976	\$ 269,258,450	\$ 7,532,526	\$ -	\$ 276,790,976
Net (Revenues Less Appropriations)	\$ (29,508,909)	\$ (22,119,260)	\$ (7,675,404)	\$ -	\$ (29,508,909)
Other Financing Uses					
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ 13,800,000	\$ 13,800,000	\$ -	\$ -	\$ 13,800,000
Total Other Financing Uses	\$ 13,800,000	\$ 13,800,000	\$ -	\$ -	\$ 13,800,000
Net Surplus/(Deficit)	\$ (43,308,909)	\$ (35,919,260)	\$ (7,675,404)	\$ -	\$ (43,308,909)
Fund Balance-June 30, 2025					\$ 86,547,088
Projected Budgeted Year Fund Balance-June 30, 2026					\$ 43,238,179