JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: August 20, 2026

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

Agenda Item: Discussion and possible action regarding approving the attached budget amendments to the budget for the 2027 fiscal year.

DISCUSSION/ACTION ITEM

RECOMMENDATION:

It is recommended that the Board of Trustees approve the attached budget amendments to the budget for the 2027 fiscal year.

IMPACT/RATIONALE:

The 2026-2027 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

JUDSON ISD
PROPOSED AUGUST 20, 2026 BUDGET AMENDMENTS
2026-2027 COMBINED GENERAL FUND

	2026-2027 ORIGINAL BUDGET (AS OF 07/01/26)	2026-2027 AMENDED BUDGET AFTER (AS OF 7/23/26)	2026-2027 CURRENT AMENDMENTS (AS OF 08/20/26)	2026-2027 AMENDED BUDGET (AS OF 08/20/26)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	$ 92,636,044	$ 92,636,044	$ -	$ 92,636,044
5800 STATE PROGRAM REVENUES	$ 145,715,674	$ 145,715,674	$ -	$ 145,715,674
5900 FEDERAL REVENUES	$ 1,534,898	$ 1,534,898	$ -	$ 1,534,898
Total Estimated Revenue	$ 239,886,616	$ 239,886,616	$ -	$ 239,886,616
Appropriations				
11 INSTRUCTION	$ 149,873,845	$ 152,084,382	$ (63)	$ 152,084,319
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	$ 1,534,142	$ 1,233,736	$ (18,000)	$ 1,215,736
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	$ 3,295,474	$ 2,249,416	$ -	$ 2,249,416
21 INSTRUCTIONAL LEADERSHIP	$ 4,427,543	$ 3,785,515	$ -	$ 3,785,515
23 SCHOOL LEADERSHIP	$ 12,803,182	$ 12,265,157	$ -	$ 12,265,157
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	$ 9,943,051	$ 9,761,260	$ -	$ 9,761,260
32 SOCIAL WORK SERVICES	$ 1,782,879	$ 1,747,799	$ -	$ 1,747,799
33 HEALTH SERVICES	$ 2,642,472	$ 2,695,448	$ -	$ 2,695,448
34 STUDENT (PUPIL) TRANSPORTATION	$ 5,447,449	$ 5,192,866	$ -	$ 5,192,866
35 CHILD NUTRITION SERVICES	$ 208,862	$ 208,862	$ -	$ 208,862
36 EXTRA-CURRICULAR ACTIVITIES	$ 6,472,203	$ 6,664,598	$ -	$ 6,664,598
41 GENERAL ADMINISTRATION	$ 6,967,659	$ 7,030,299	$ -	$ 7,030,299
51 PLANT MAINTENANCE & OPERATIONS	$ 27,846,844	$ 27,307,724	$ 63	$ 27,307,787
52 SECURITY AND MONITORING	$ 3,376,973	$ 3,060,659	$ -	$ 3,060,659
53 DATA PROCESSING SERVICES	$ 7,944,290	$ 7,879,623	$ -	$ 7,879,623
61 COMMUNITY SERVICES	$ 116,995	$ 116,995	$ 18,000	$ 134,995
71 DEBT SERVICE	$ 465,000	$ 465,000	$ -	$ 465,000
81 FACILITIES AND CONSTRUCTION	$ -	$ -	$ -	$ -
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	$ 859,000	$ 859,000	$ -	$ 859,000
Total Appropriations	$ 246,030,363	$ 244,630,840	$ -	$ 244,630,840
Net (Revenues Less Appropriations)	$ (6,143,747)	$ (4,744,224)	$ -	$ (4,744,224)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	$ -	$ -	$ -	$ -
Total Other Financing Uses	$ -	$ -	$ -	$ -
Net Surplus/(Deficit)	$ (6,143,747)	$ (4,744,224)	$ -	$ (4,744,224)
Unaudited Fund Balance-June 30, 2026				$ 50,627,828
Projected Current Year Fund Balance-June 30, 2027				$ 45,883,604

JUDSON ISD
PROPOSED JULY 2026 BUDGET AMENDMENTS
GENERAL FUND
AUGUST 20, 2026

FUNCTION	DESCRIPTION		AMOUNT
11-Instruction	Transfer from Instruction to Maintenance & Operations for Student Hotspot - Wortham Oaks ES		(63)
		Total Function 11	**$ (63)**
13-Curriculum & Instructional Staff Dev	Transfer from C&I Staff Development to Parent & Community Services - Bilingual Department		(18,000)
		Total Function 13	**$ (18,000)**
51-Plant Maintenance & Operations	Transfer from Instruction to Maintenance & Operations for Student Hotspot - Wortham Oaks ES		$ 63
		Total Function 51	**$ 63**
61-Parent & Community Services	Transfer from C&I Staff Development to Parent & Community Services - Bilingual Department		$ 18,000
		Total Function 61	**$ 18,000**
	Total Budget Transfers (Cross Functions)		**$ -**
	General Fund Impact to Fund Balance +/-		**$ -**