



## JUDSON INDEPENDENT SCHOOL DISTRICT

---

**Meeting Date:** December 18, 2025

**Submitted By:** Cecilia Davis

**Title:** Deputy Superintendent

**Agenda Item:** Discussion and take possible action approving the attached budget amendments to the budget for the 2026 fiscal year.

### DISCUSSION/ACTION ITEM

#### **RECOMMENDATION:**

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

#### **BOARD ACTION REQUESTED:**

**Approval/Disapproval**

**JUDSON ISD**

**PROPOSED DECEMBER 18, 2025 BUDGET AMENDMENTS**

**2025-2026 COMBINED GENERAL FUND**

	2025-2026 ORIGINAL BUDGET (AS OF 07/01/25)	2025-2026 AMENDED BUDGET AFTER (AS OF 11/20/25)	2025-2026 CURRENT AMENDMENTS (AS OF 12/18/25)	2025-2026 AMENDED BUDGET (AS OF 12/18/25)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 103,316,808	\$ 93,556,967	\$ 3,977,719	\$ 97,534,686
5800 STATE PROGRAM REVENUES	\$ 128,796,675	\$ 152,811,501	\$ (2,052,968)	\$ 150,758,533
5900 FEDERAL REVENUES	\$ 2,050,000	\$ 2,050,000	\$ 500,000	\$ 2,550,000
<b>Total Estimated Revenue</b>	<b>\$ 234,163,483</b>	<b>\$ 248,418,468</b>	<b>\$ 2,424,751</b>	<b>\$ 250,843,219</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 159,869,101	\$ 165,961,200	\$ 48,457	\$ 166,009,657
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 2,562,331	\$ 2,492,422	\$ -	\$ 2,492,422
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 4,218,106	\$ 4,203,574	\$ (2,425)	\$ 4,201,149
21 INSTRUCTIONAL LEADERSHIP	\$ 4,950,677	\$ 4,953,409	\$ -	\$ 4,953,409
23 SCHOOL LEADERSHIP	\$ 14,969,607	\$ 14,080,793	\$ -	\$ 14,080,793
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 11,457,780	\$ 11,023,768	\$ (60)	\$ 11,023,708
32 SOCIAL WORK SERVICES	\$ 2,178,241	\$ 2,197,714	\$ -	\$ 2,197,714
33 HEALTH SERVICES	\$ 2,992,617	\$ 3,030,723	\$ -	\$ 3,030,723
34 STUDENT (PUPIL) TRANSPORTATION	\$ 6,942,115	\$ 6,557,559	\$ -	\$ 6,557,559
35 CHILD NUTRITION SERVICES	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
36 EXTRA-CURRICULAR ACTIVITIES	\$ 6,846,643	\$ 6,745,281	\$ -	\$ 6,745,281
41 GENERAL ADMINISTRATION	\$ 6,916,905	\$ 7,458,291	\$ -	\$ 7,458,291
51 PLANT MAINTENANCE & OPERATIONS	\$ 31,758,634	\$ 31,543,782	\$ -	\$ 31,543,782
52 SECURITY AND MONITORING	\$ 3,613,316	\$ 3,567,214	\$ -	\$ 3,567,214
53 DATA PROCESSING SERVICES	\$ 9,165,895	\$ 9,224,313	\$ -	\$ 9,224,313
61 COMMUNITY SERVICES	\$ 185,000	\$ 186,500	\$ 60	\$ 186,560
71 DEBT SERVICE	\$ 1,450,000	\$ 1,450,000	\$ -	\$ 1,450,000
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	\$ 1,040,000	\$ 1,040,000	\$ -	\$ 1,040,000
<b>Total Appropriations</b>	<b>\$ 271,389,468</b>	<b>\$ 275,989,043</b>	<b>\$ 46,032</b>	<b>\$ 276,035,075</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ (37,225,985)</b>	<b>\$ (27,570,575)</b>	<b>\$ 2,378,719</b>	<b>\$ (25,191,856)</b>
<b>Other Financing Uses</b>				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 6,800,000	\$ 4,500,000	\$ 11,300,000
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 6,800,000</b>	<b>\$ 4,500,000</b>	<b>\$ 11,300,000</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (37,225,985)</b>	<b>\$ (34,370,575)</b>	<b>\$ (2,121,281)</b>	<b>\$ (36,491,856)</b>
<b>Fund Balance-June 30, 2025</b>				\$ 86,547,088
<b>Projected Budgeted Year Fund Balance-June 30, 2026</b>				\$ 50,055,232

**JUDSON ISD  
PROPOSED NOVEMBER 2025 BUDGET AMENDMENTS  
GENERAL FUND  
DECEMBER 18, 2025**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction		
	Selma ES transfer from C&I staff development to instruction for instructional tutoring	2,425
	<b>Total Function 11</b>	<b>\$ 2,425</b>
13-Curriculum & Instructional Staff Dev		
	Selma ES transfer to instruction from C&I staff development for instructional tutoring	(2,425)
	<b>Total Function 13</b>	<b>\$ (2,425)</b>
31-Guidance, Counseling & Evaluation Services		
	JCARE Academy transfer to community services from counseling for an event	\$ (60)
	<b>Total Function 31</b>	<b>\$ (60)</b>
61-Community Services		
	JCARE Academy transfer from counseling to community services for an event	\$ 60
	<b>Total Function 61</b>	<b>\$ 60</b>
<b>Total Budget Transfers (Cross Functions)</b>		<b>\$ -</b>

**BUDGET REVISIONS  
REVENUE**

	DESCRIPTION	
5700 - Local Revenue	Move e-rate budget to federal revenue budget	\$ (500,000)
5700 - Local Revenue	JEF donation	\$ 46,032
5700 - Local Revenue	Increase in local tax collections SOF 12.2.25	\$ 4,431,687
5800 - State Program Revenues	Decrease in State Revenue, SOF 12.2.25	\$ (2,052,968)
5900 - Federal Revenues	Move e-rate budget from local revenue to federal revenue budget	\$ 500,000
	<b>Total Increase in Revenue</b>	<b>\$ 2,424,751</b>

**Expenditure**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction		
	JEF donation funds allocated to awarded campuses for instruction	\$ 46,032.00
	<b>Total Function 11</b>	<b>\$ 46,032</b>
8900 - Other Uses/Non-Operating Expenditures		
	Increase budget in 8900 Other Uses to transfer to the Self-Funded Health Insurance Fund.	\$ 4,500,000
	<b>Total Budget Transfer</b>	<b>\$ 4,500,000</b>

**General Fund Impact to Fund Balance +/-**  
**\$ (2,121,281)**