



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: September 18, 2025

Submitted By: Tony Kingman
Title: Chief Financial Officer

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

CONSENT 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 SEPTEMBER 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 08/21/25)	2025-2026 CURRENT AMENDMENTS (AS OF 09/18/25)	2025-2026 AMENDED BUDGET (AS OF 09/18/25)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 103,316,808	\$ 93,556,967	\$ -	\$ 93,556,967
5800 STATE PROGRAM REVENUES	\$ 128,796,675	\$ 149,930,501	\$ -	\$ 149,930,501
5900 FEDERAL REVENUES	\$ 2,050,000	\$ 2,050,000	\$ -	\$ 2,050,000
Total Estimated Revenue	\$ 234,163,483	\$ 245,537,468	\$ -	\$ 245,537,468
Appropriations				
11 INSTRUCTION	\$ 159,869,101	\$ 166,747,950	\$ (11,750)	\$ 166,736,200
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 2,562,331	\$ 2,592,422	\$ -	\$ 2,592,422
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 4,218,106	\$ 4,303,574	\$ -	\$ 4,303,574
21 INSTRUCTIONAL LEADERSHIP	\$ 4,950,677	\$ 4,953,409	\$ -	\$ 4,953,409
23 SCHOOL LEADERSHIP	\$ 14,969,607	\$ 14,074,293	\$ 8,000	\$ 14,082,293
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 11,457,780	\$ 11,023,768	\$ -	\$ 11,023,768
32 SOCIAL WORK SERVICES	\$ 2,178,241	\$ 2,197,714	\$ -	\$ 2,197,714
33 HEALTH SERVICES	\$ 2,992,617	\$ 3,030,223	\$ 500	\$ 3,030,723
34 STUDENT (PUPIL) TRANSPORTATION	\$ 6,942,115	\$ 7,007,559	\$ -	\$ 7,007,559
35 CHILD NUTRITION SERVICES	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
36 EXTRA-CURRICULAR ACTIVITIES	\$ 6,846,643	\$ 7,056,009	\$ 3,250	\$ 7,059,259
41 GENERAL ADMINISTRATION	\$ 6,916,905	\$ 7,180,851	\$ -	\$ 7,180,851
51 PLANT MAINTENANCE & OPERATIONS	\$ 31,758,634	\$ 31,984,804	\$ -	\$ 31,984,804
52 SECURITY AND MONITORING	\$ 3,613,316	\$ 3,662,214	\$ -	\$ 3,662,214
53 DATA PROCESSING SERVICES	\$ 9,165,895	\$ 9,224,313	\$ -	\$ 9,224,313
61 COMMUNITY SERVICES	\$ 185,000	\$ 185,000	\$ -	\$ 185,000
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
Total Appropriations	\$ 271,389,468	\$ 277,986,603	\$ -	\$ 277,986,603
Net (Revenues Less Appropriations)	\$ (37,225,985)	\$ (32,449,135)	\$ -	\$ (32,449,135)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 4,800,000	\$ -	\$ 4,800,000
Total Other Financing Uses	\$ -	\$ 4,800,000	\$ -	\$ 4,800,000
Net Surplus/(Deficit)	\$ (37,225,985)	\$ (37,249,135)	\$ -	\$ (37,249,135)
Unaudited Fund Balance-June 30, 2025				\$ 79,566,777
Projected Current Year Fund Balance-June 30, 2026				\$ 42,317,642

JUDSON ISD
PROPOSED SEPTEMBER 2025 BUDGET AMENDMENTS
GENERAL FUND
September 18, 2025

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction		
	Veterans Memorial HS transfer to function 36 for UIL fees	(3,250)
	Kitty Hawk MS transfer to function 23 for administration supplies	(1,500)
	Judson MS transfer to function 23 for administration supplies	(5,000)
	JSTEM Academy transfer to function 33 for clinic supplies	(500)
	JSTEM Academy transfer to function 23 for administration supplies	(1,500)
Total Function 11		\$ (11,750)
23-School Leadership		
	Kitty Hawk MS transfer from function 11 for administration supplies	\$ 1,500
	Judson MS transfer from function 11 for administration supplies	\$ 5,000
	JSTEM Academy transfer from function 11 for administration supplies	\$ 1,500
Total Function 23		\$ 8,000
33-Health Services		
	JSTEM Academy transfer from function 11 for clinic supplies	\$ 500
Total Function 33		\$ 500
36-Extracurricular Activities		
	Veterans Memorial HS transfer from function 11 for UIL fees	\$ 3,250
Total Function 36		\$ 3,250
Total Budget Transfers (Cross Functions)		\$ -
General Fund Impact to Fund Balance +/-		\$ -