



Meeting Date: April 23, 2026

Submitted By: Cecilia Davis
Title: Deputy Superintendent

Agenda Item: Discussion and 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 APRIL 23, 2026 BUDGET AMENDMENTS
2025-2026 COMBINED GENERAL FUND

	2025-2026 ORIGINAL BUDGET (AS OF 07/01/25)	2025-2026 AMENDED BUDGET AFTER (AS OF 03/26/26)	2025-2026 CURRENT AMENDMENTS (AS OF 04/23/26)	2025-2026 AMENDED BUDGET (AS OF 04/23/26)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 103,316,808	\$ 99,598,036	\$ (2,596,460)	\$ 97,001,576
5800 STATE PROGRAM REVENUES	\$ 128,796,675	\$ 148,173,889	\$ 390,701	\$ 148,564,590
5900 FEDERAL REVENUES	\$ 2,050,000	\$ 2,550,000	\$ (840,000)	\$ 1,710,000
Total Estimated Revenue	<u>\$ 234,163,483</u>	<u>\$ 250,321,925</u>	<u>\$ (3,045,759)</u>	<u>\$ 247,276,166</u>
Appropriations				
11 INSTRUCTION	\$ 159,869,101	\$ 165,733,013	\$ (4,451)	\$ 165,728,562
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 2,562,331	\$ 2,493,422	\$ (42)	\$ 2,493,380
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 4,218,106	\$ 3,992,319	\$ -	\$ 3,992,319
21 INSTRUCTIONAL LEADERSHIP	\$ 4,950,677	\$ 4,775,934	\$ -	\$ 4,775,934
23 SCHOOL LEADERSHIP	\$ 14,969,607	\$ 14,153,384	\$ 3,226	\$ 14,156,610
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 11,457,780	\$ 11,023,708	\$ (884)	\$ 11,022,824
32 SOCIAL WORK SERVICES	\$ 2,178,241	\$ 2,197,714	\$ -	\$ 2,197,714
33 HEALTH SERVICES	\$ 2,992,617	\$ 3,030,285	\$ (137)	\$ 3,030,148
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	\$ 6,957,425	\$ 2,288	\$ 6,959,713
41 GENERAL ADMINISTRATION	\$ 6,916,905	\$ 8,585,766	\$ -	\$ 8,585,766
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	\$ 186,737	\$ -	\$ 186,737
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	<u>\$ 271,389,468</u>	<u>\$ 276,785,075</u>	<u>\$ -</u>	<u>\$ 276,785,075</u>
Net (Revenues Less Appropriations)	<u>\$ (37,225,985)</u>	<u>\$ (26,463,150)</u>	<u>\$ (3,045,759)</u>	<u>\$ (29,508,909)</u>
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 11,300,000	\$ -	\$ 11,300,000
Total Other Financing Uses	<u>\$ -</u>	<u>\$ 11,300,000</u>	<u>\$ -</u>	<u>\$ 11,300,000</u>
Net Surplus/(Deficit)	<u>\$ (37,225,985)</u>	<u>\$ (37,763,150)</u>	<u>\$ (3,045,759)</u>	<u>\$ (40,808,909)</u>
Fund Balance-June 30, 2025				\$ 86,547,088
Projected Budgeted Year Fund Balance-June 30, 2026				\$ 45,738,179

**JUDSON ISD
PROPOSED NOVEMBER 2025 BUDGET AMENDMENTS
GENERAL FUND
APRIL 23, 2026**

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction		
	Kirby MS, transfer from instruction to school leadership for office supplies	\$ (488)
	Kitty Hawk MS, transfer from instruction to school leadership for supplies	\$ (2,843)
	Kirby STEM, transfer from school leadership and counseling to instruction for field trips	\$ 2,785
	JECA transfer from instruction to co-curricular for transportation	\$ (2,288)
	Judson STEM Academy, transfer from instruction to school leadership for supplies	\$ (1,617)
	Total Function 11	\$ (4,451)
12-Instructional Resources & Media Servic		
	Kirby MS, transfer from library to school leadership for office supplies	(42)
	Total Function 12	\$ (42)
23-School Leadership		
	Kirby MS, transfer from instruction, library, counseling and health services to school leadership for office supplies	\$ 1,024
	Kitty Hawk MS, transfer from instruction to school leadership for supplies	\$ 2,843
	Judson STEM Academy, transfer from instruction to school leadership for supplies	\$ 1,617
	Kirby STEM, transfer from school leadership to instruction for field trips	\$ (2,258)
	Total Function 23	\$ 3,226
31-Guidance, Counseling & Evaluation Services		
	Kirby STEM, counseling to instruction for field trips	\$ (527)
	Kirby MS, transfer from counseling to school leadership for office supplies	\$ (357)
	Total Function 31	\$ (884)
33-Health Services		
	Kirby MS, transfer from health services to school leadership for office supplies	\$ (137)
	Total Function 33	\$ (137)
36-Extracurricular Activities		
	JECA transfer from instruction to co-curricular for transportation	\$ 2,288
	Total Function 36	\$ 2,288
	Total Budget Transfers (Cross Functions)	\$ -

**BUDGET REVISIONS
REVENUE**

DESCRIPTION	AMOUNT
5700 - Local Revenue	Decrease in tax collections \$2.6MM due to a decrease in tax levy \$ (2,596,460)
5800 - State Revenue	Increase of \$1.4MM Property Value Study, Decrease of \$1MM State funds SCE count \$ 390,701
5900 - Federal Revenue	Decrease in SHARS reimbursement \$ (840,000)
	Total Decrease in Revenue \$ (3,045,759)

General Fund Impact to Budgeted Fund Balance +/-

\$ (3,045,759)