



**Meeting Date:** March 26, 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 MARCH 26, 2026 BUDGET AMENDMENTS**  
**2025-2026 COMBINED GENERAL FUND**

|  | 2025-2026<br>ORIGINAL<br>BUDGET<br>(AS OF 07/01/25) | 2025-2026<br>AMENDED<br>BUDGET AFTER<br>(AS OF 02/26/26) | 2025-2026<br>CURRENT<br>AMENDMENTS<br>(AS OF 03/26/26) | 2025-2026<br>AMENDED<br>BUDGET<br>(AS OF 03/26/26) |
|--|---|--|--|--|
| <b>Estimated Revenues</b>                                      |   |  |  |  |
| 5700 LOCAL AND INTERMEDIATE REVENUES                           | \$ 103,316,808                                      | \$ 98,848,036  | \$ 750,000   | \$ 99,598,036                                      |
| 5800 STATE PROGRAM REVENUES                                    | \$ 128,796,675                                      | \$ 148,173,889   | \$ -   | \$ 148,173,889                                     |
| 5900 FEDERAL REVENUES  | \$ 2,050,000  | \$ 2,550,000   | \$ -   | \$ 2,550,000                                       |
| <b>Total Estimated Revenue</b>                                 | <b>\$ 234,163,483</b>                               | <b>\$ 249,571,925</b>                                    | <b>\$ 750,000</b>                                      | <b>\$ 250,321,925</b>                              |
| <b>Appropriations</b>  |   |  |  |  |
| 11 INSTRUCTION   | \$ 159,869,101                                      | \$ 165,732,107   | \$ 906   | \$ 165,733,013                                     |
| 12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES                      | \$ 2,562,331  | \$ 2,492,422   | \$ 1,000   | \$ 2,493,422                                       |
| 13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT                | \$ 4,218,106  | \$ 4,192,649   | \$ (200,330)   | \$ 3,992,319                                       |
| 21 INSTRUCTIONAL LEADERSHIP                                    | \$ 4,950,677  | \$ 4,953,409   | \$ (177,475)   | \$ 4,775,934                                       |
| 23 SCHOOL LEADERSHIP   | \$ 14,969,607                                       | \$ 14,152,293  | \$ 1,091   | \$ 14,153,384                                      |
| 31 GUIDANCE, COUNSELING & EVALUATION SERVICES                  | \$ 11,457,780                                       | \$ 11,023,708  | \$ -   | \$ 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   | \$ (438)   | \$ 3,030,285                                       |
| 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  | \$ 6,959,831   | \$ (2,406)   | \$ 6,957,425                                       |
| 41 GENERAL ADMINISTRATION                                      | \$ 6,916,905  | \$ 7,458,291   | \$ 1,127,475   | \$ 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  | \$ 186,560   | \$ 177   | \$ 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                                       |
| <b>Total Appropriations</b>                                    | <b>\$ 271,389,468</b>                               | <b>\$ 276,035,075</b>                                    | <b>\$ 750,000</b>                                      | <b>\$ 276,785,075</b>                              |
| <b>Net (Revenues Less Appropriations)</b>                      | <b>\$ (37,225,985)</b>                              | <b>\$ (26,463,150)</b>                                   | <b>\$ -</b>  | <b>\$ (26,463,150)</b>                             |
| <b>Other Financing Uses</b>                                    |   |  |  |  |
| 8900 OTHER USES/NON-OPERATING EXPENDITURES                     | \$ -  | \$ 11,300,000  | \$ -   | \$ 11,300,000                                      |
| <b>Total Other Financing Uses</b>                              | <b>\$ -</b>   | <b>\$ 11,300,000</b>                                     | <b>\$ -</b>  | <b>\$ 11,300,000</b>                               |
| <b>Net Surplus/(Deficit)</b>                                   | <b>\$ (37,225,985)</b>                              | <b>\$ (37,763,150)</b>                                   | <b>\$ -</b>  | <b>\$ (37,763,150)</b>                             |
| <b>Fund Balance-June 30, 2025</b>                              |   |  |  | \$ 86,547,088                                      |
| <b>Projected Budgeted Year Fund Balance-June 30, 2026</b>      |   |  |  | \$ 48,783,938                                      |

**JUDSON ISD  
PROPOSED NOVEMBER 2025 BUDGET AMENDMENTS  
GENERAL FUND  
MARCH 26, 2026**

| FUNCTION  | DESCRIPTION   | AMOUNT            |
|---|---|-------------------|
| 11-Instruction                                  |   |                   |
|   | Kitty Hawk MS, transfer from instruction to school leadership for office supplies         | (500)             |
|   | Cibolo Creek MS, transfer from Co-curricular to instruction for supplies                  | 2,406             |
|   | Wortham Oaks ES, transfer from instruction to library for books                           | (1,000)           |
|   | <b>Total Function 11</b>  | <b>\$ 906</b>     |
| 12-Instructional Resources & Media Servi        |   | -                 |
|   | Wortham Oaks ES, transfer from instruction to library for books                           | 1,000             |
|   | <b>Total Function 12</b>  | <b>\$ 1,000</b>   |
| 13-Curriculum & Instructional Staff Dev         |   |                   |
|   | Cibolo Creek MS, transfer from staff development to school leadership for office supplies | (330)             |
|   | <b>Total Function 13</b>  | <b>\$ (330)</b>   |
| 23-School Leadership                            |   |                   |
|   | Cibolo Creek MS, transfer from staff development to school leadership for office supplies | \$ 330            |
|   | Kitty Hawk MS, transfer from instruction to school leadership for office supplies         | \$ 500            |
|   | Cibolo Creek MS, transfer from health services to school leadership for office supplies   | \$ 261            |
|   | <b>Total Function 23</b>  | <b>\$ 1,091</b>   |
| 33-Health Services                              |   |                   |
|   | Cibolo Creek MS, transfer from health services to school leadership for office supplies   | \$ (261)          |
|   | Cibolo Creek MS, transfer from health services to community/parent services for supplies  | \$ (177)          |
|   | <b>Total Function 33</b>  | <b>\$ (438)</b>   |
| 36-Extracurricular Activities                   |   |                   |
|   | Cibolo Creek MS, transfer from Co-curricular to instruction for supplies                  | \$ (2,406)        |
|   | <b>Total Function 36</b>  | <b>\$ (2,406)</b> |
| 61-Community Services                           |   |                   |
|   | Cibolo Creek MS, transfer from health services to community/parent services for supplies  | \$ 177            |
|   | <b>Total Function 61</b>  | <b>\$ 177</b>     |
| <b>Total Budget Transfers (Cross Functions)</b> |   | <b>\$ -</b>       |

**BUDGET REVISIONS  
REVENUE**

| DESCRIPTION  | AMOUNT            |
|--|-------------------|
| 5700 - Local Revenue   |                   |
| Increase in Local Revenue, Blue Cross Blue Shield (BCBS) Reimbursement | \$ 750,000        |
| <b>Total Increase in Revenue</b>                                       | <b>\$ 750,000</b> |

**Budget Transfer**

| FUNCTION                                | DESCRIPTION  | AMOUNT              |
|---|--|---------------------|
| 13-Curriculum & Instructional Staff Dev |  |                     |
|   | Transfer from staff development to general administration for payroll and services   | (200,000)           |
|   | <b>Total Function 13</b>   | <b>\$ (200,000)</b> |
| 21-Instructional Leadership             |  |                     |
|   | Transfer from instructional leadership to general administration for payroll and services  | (177,475)           |
|   | <b>Total Function 21</b>   | <b>\$ (177,475)</b> |
| 41-General Administration               |  |                     |
|   | Transfer from instructional leadership and staff development to general administration for \$377,475 plus \$750,000 increase to general administration from revenue increase for BCBS reimbursement, | \$ 1,127,475        |
|   | Total \$1,127,475 (\$450,000 legal fees, \$168,475 payroll, \$509,000 Next Level)  |                     |
|   | <b>Total Function 41</b>   | <b>\$ 1,127,475</b> |
|   | <b>Total Budget Transfer</b>   | <b>\$ 750,000</b>   |

**General Fund Impact to Fund Balance +/-**

**\$ -**