



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: October 16, 2025

Submitted By: Cecilia Davis
Title: Deputy Superintendent

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 OCTOBER 16, 2025 BUDGET AMENDMENTS

2025-2026 COMBINED GENERAL FUND

	2025-2026 ORIGINAL BUDGET (AS OF 07/01/25)	2025-2026 AMENDED BUDGET AFTER (AS OF 09/18/25)	2025-2026 CURRENT AMENDMENTS (AS OF 10/16/25)	2025-2026 AMENDED BUDGET (AS OF 10/16/25)
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	\$ 2,881,000	\$ 152,811,501
5900 FEDERAL REVENUES	\$ 2,050,000	\$ 2,050,000	\$ -	\$ 2,050,000
Total Estimated Revenue	\$ 234,163,483	\$ 245,537,468	\$ 2,881,000	\$ 248,418,468
Appropriations				
11 INSTRUCTION	\$ 159,869,101	\$ 166,736,200	\$ (775,000)	\$ 165,961,200
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 2,562,331	\$ 2,592,422	\$ (100,000)	\$ 2,492,422
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 4,218,106	\$ 4,303,574	\$ (100,000)	\$ 4,203,574
21 INSTRUCTIONAL LEADERSHIP	\$ 4,950,677	\$ 4,953,409	\$ -	\$ 4,953,409
23 SCHOOL LEADERSHIP	\$ 14,969,607	\$ 14,082,293	\$ -	\$ 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	\$ 3,030,723	\$ -	\$ 3,030,723
34 STUDENT (PUPIL) TRANSPORTATION	\$ 6,942,115	\$ 7,007,559	\$ (450,000)	\$ 6,557,559
35 CHILD NUTRITION SERVICES	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
36 EXTRA-CURRICULAR ACTIVITIES	\$ 6,846,643	\$ 7,059,259	\$ (300,000)	\$ 6,759,259
41 GENERAL ADMINISTRATION	\$ 6,916,905	\$ 7,180,851	\$ 277,440	\$ 7,458,291
51 PLANT MAINTENANCE & OPERATIONS	\$ 31,758,634	\$ 31,984,804	\$ (450,000)	\$ 31,534,804
52 SECURITY AND MONITORING	\$ 3,613,316	\$ 3,662,214	\$ (100,000)	\$ 3,562,214
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	\$ (1,997,560)	\$ 275,989,043
Net (Revenues Less Appropriations)	\$ (37,225,985)	\$ (32,449,135)	\$ 4,878,560	\$ (27,570,575)
Other Financing Uses				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 4,800,000	\$ 2,000,000	\$ 6,800,000
Total Other Financing Uses	\$ -	\$ 4,800,000	\$ 2,000,000	\$ 6,800,000
Net Surplus/(Deficit)	\$ (37,225,985)	\$ (37,249,135)	\$ 2,878,560	\$ (34,370,575)
Unaudited Fund Balance-June 30, 2025				\$ 87,010,575
Projected Current Year Fund Balance-June 30, 2026				\$ 52,640,000

JUDSON ISD
PROPOSED OCTOBER 2025 BUDGET AMENDMENTS
GENERAL FUND
October 16, 2025

BUDGET REVISIONS
REVENUE

	DESCRIPTION	
5800 - State Program Revenues	2024 Property Value Study	\$ 1,756,000
5800 - State Program Revenues	TRA reveune for teachers paid out of a federal grant	\$ 225,000
5800 - State Program Revenues	TRA revenue for teachers, amended expenditures on August 18, 2025 but was not included on the revenue side	\$ 900,000
Total Increase in Revenue		\$ 2,881,000

Expenditure

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction		
	Cost of current TRA for teachers paid out of a federal grant	\$ 225,000.00
Total Function 11		\$ 225,000
41-General Administration		
	VATRE Election costs	\$ 142,440
	2024 Property Value Study Fee	\$ 135,000
Total Function 41		\$ 277,440
51-Plant Maintenance & Operations		
		\$ -
	Reduce payroll budget	\$ (400,000)
Total Function 51		\$ (400,000)
52-Security and Monitoring		
		\$ -
	Reduce payroll budget	\$ (100,000)
Total Function 52		\$ (100,000)
Total Increase in Expenditures		\$ 2,440
Total Budget Revision		\$ 2,878,560

Budget Transfer

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction		
	Transfer to the Self-Funded Health Insurance Fund	\$ (1,000,000.00)
Total Function 11		\$ (1,000,000)
12-Instructional Resources & Media Services		
	Transfer to the Self-Funded Health Insurance Fund	(100,000)
Total Function 12		\$ (100,000)
13-Curriculum & Instructional Staff Dev		
	Transfer to the Self-Funded Health Insurance Fund	(100,000)
Total Function 13		\$ (100,000)
34-Student (Pupil) Transportation		
	Transfer to the Self-Funded Health Insurance Fund	\$ (450,000)
Total Function 34		\$ (450,000)
36-Extracurricular Activities		
	Transfer to the Self-Funded Health Insurance Fund	\$ (300,000)
Total Function 36		\$ (300,000)
51-Plant Maintenance & Operations		
		\$ -
	Transfer to the Self-Funded Health Insurance Fund	\$ (50,000)
Total Function 51		\$ (50,000)
8900 - Other Uses/Non-Operating Expenditures		
	Increase budget in 8900 Other Uses to transfer to the Self-Funded Health Insurance Fund.	\$ 2,000,000
Total Budget Transfer		\$ -
General Fund Impact to Fund Balance +/-		\$ 2,878,560