

JUDSON ISD
Preliminary Draft Budget
2026-2027



**2026-2027 PRELIMINARY BUDGET
TABLE OF CONTENTS**

Underlying Preliminary Budget Assumptions	3
General Operating Fund	
Commitment to a Balanced Budget	4
Preliminary Budget – Progress Data	5
General Operating Fund Analysis	6
Child Nutrition Fund	7
Debt Service Fund	8

2026-2027 Preliminary Draft Budget Underlying Budget Assumptions

1. Student Enrollment

The budget is based on a declining student enrollment of 22,342 for the 2026–2027 school year.

2. Average Daily Attendance (ADA)

The estimated Refined ADA for 2026–2027 is 20,107.80 based on a projected ending Refined ADA for 2025-2026 20,379.70.

3. Weighted Average Daily Attendance (WADA)

The estimated WADA for 2026–2027 is 30,098.71. WADA is used in several state funding formulas to account for the additional costs of educating students with different needs.

4. Property Values and Tax Rate

Based on an estimated 1.81% decrease in taxable values. The District’s estimated Tier I Maximum Compressed Rate (MCR) will remain at \$0.6169. The estimated voter-approved Tier II rate is \$0.05, resulting in an estimated Maintenance & Operations (M&O) tax rate of \$0.6669 for the 2026 tax year.

5. Debt Service (I&S) Tax Rate

The Interest & Sinking (I&S) portion of the tax rate is estimated at \$0.3127, which will generate sufficient revenue to cover existing bonded debt payments and the planned refunding of eligible bonds.

6. Budget Amendments

Limit the budget amendments for FY26-27 that withdraws from our fund balance.

7. Next-Level Urgent Care

The estimated cost for Next-Level Urgent Care of \$520,000 is needed for the remaining calendar year 2026 (July 2026 - December 2026). Renewing Next-Level Urgent Care services contract for the calendar year 2027, this cost is estimated at \$520,000 for January 2026 - June 2026. With the \$250,000 reimbursement to our District in March 2027 from our Blue Cross Blue Shield health insurance 2nd year contract, the estimated cost is \$270,000 after this reimbursement. This is a total of \$790,000 (\$520,000 + \$250,000) for Fiscal Year 2026-2027.

8. VATRE Analysis

We have 3 golden pennies and 9 copper pennies we can access through a Voter-Approval Tax Ratification Election. Golden pennies from \$0.06 - \$0.08 generates approximately \$3.7MM each and copper pennies \$0.09 - \$0.17 generates approximately \$1.3MM each

Judson ISD – The Commitment to a Balance Budget

Judson Independent School District General Operating Fund Fiscal Year 2026-2027 Preliminary Draft Budget				
	2025-2026 Revised Budget	2025-2026 Estimated Actuals	2026-2027 Proposed Budget	Change
REVENUE				
5700 Local Revenue	97,001,576	96,230,425	93,603,836	(2,626,589)
5800 State Revenue	148,570,492	149,269,603	143,255,227	(6,014,376)
59/7900 Federal Programs/Other Resources	1,710,000	1,697,938	1,534,898	(163,040)
Total Budgeted Revenue	\$247,282,068	\$247,197,966	\$238,393,961	(\$8,804,005)
EXPENDITURES				
11 Instruction & Instr. Related Services	165,728,562	161,989,160	138,159,829	(23,829,331)
12 Instructional Resources & Media Services	2,493,380	2,012,488	2,047,262	34,774
13 Curriculum & Instr. Staff Development	3,992,319	3,360,779	3,769,385	408,606
21 Instructional Leadership	4,775,434	4,386,137	4,254,870	(131,267)
23 School Leadership	14,156,610	13,986,636	12,753,775	(1,232,861)
31 Guidance, Counseling & Evaluation Services	11,022,824	10,572,331	9,363,808	(1,208,523)
32 Social Work Services	2,197,714	1,944,391	1,952,589	8,198
33 Health Services	3,030,148	2,851,655	2,740,058	(111,597)
34 Student (Pupil) Transportation	6,557,559	6,822,298	7,001,126	178,828
35 Food Service	250,000	149,000	250,000	101,000
36 Co curricular/Extracurricular Activities	6,959,713	6,974,316	6,415,340	(558,976)
41 General Administration	8,585,766	6,918,362	7,539,595	621,233
51 Plant Maintenance and Operations	31,560,782	31,700,227	29,808,161	(1,892,066)
52 Security & Monitoring Services	3,556,116	3,443,458	2,836,361	(607,097)
53 Data Processing Services	9,224,313	8,732,165	7,953,710	(778,455)
61 Community Services	187,237	176,222	200,592	24,370
71 Debt Service	1,450,000	2,223,462	465,000	(1,758,462)
81 Facilities Acquisition & Construction	0	0	0	0
95 Juvenile Justice Alternative Education Program	22,500	0	22,500	22,500
99 Other Governmental Charges	1,040,000	832,000	860,000	28,000
Total Budgeted Expenditures	\$276,790,976	\$269,075,087	\$238,393,961	(\$30,681,126)
7000 Other Resources	0	0	0	
8000 Other Uses	13,800,000	13,800,000	0	
Total Resources & Uses	\$0	\$0	\$0	
1200 Excess/(Deficiency)	(43,308,908)	(35,677,121)	0	21,877,121
3100 Beginning Fund Balance, 7/1	86,547,088	86,547,088	50,869,967	(35,677,121)
3100 Ending Fund Balance, 6/30	43,238,180	50,869,967	50,869,967	0

Preliminary Budget as of 6/3/2026 (Progress Data)

Judson Independent School District General Operating Fund Fiscal Year 2026-2027 Preliminary Draft Budget				
	2025-2026 Revised Budget	2025-2026 Estimated Actuals	2026-2027 Proposed Budget	Change
REVENUE				
5700 Local Revenue	97,001,576	96,230,425	93,603,836	(2,626,589)
5800 State Revenue	148,570,492	149,269,603	143,255,227	(6,014,376)
59/7900 Federal Programs/Other Resources	1,710,000	1,697,938	1,534,898	(163,040)
Total Budgeted Revenue	\$247,282,068	\$247,197,966	\$238,393,961	(\$8,804,005)
EXPENDITURES				
11 Instruction & Instr. Related Services	165,728,562	161,989,160	141,760,637	(20,228,523)
12 Instructional Resources & Media Services	2,493,380	2,012,488	2,100,619	88,131
13 Curriculum & Instr. Staff Development	3,992,319	3,360,779	3,867,625	506,846
21 Instructional Leadership	4,775,434	4,386,137	4,365,763	(20,374)
23 School Leadership	14,156,610	13,986,636	13,086,172	(900,464)
31 Guidance, Counseling & Evaluation Services	11,022,824	10,572,331	9,607,853	(964,478)
32 Social Work Services	2,197,714	1,944,391	2,003,479	59,088
33 Health Services	3,030,148	2,851,655	2,811,471	(40,184)
34 Student (Pupil) Transportation	6,557,559	6,822,298	7,183,594	361,296
35 Food Service	250,000	149,000	250,000	101,000
36 Co curricular/Extracurricular Activities	6,959,713	6,974,316	6,582,541	(391,775)
41 General Administration	8,585,766	6,918,362	7,736,097	817,735
51 Plant Maintenance and Operations	31,560,782	31,700,227	30,585,040	(1,115,187)
52 Security & Monitoring Services	3,556,116	3,443,458	2,910,284	(533,174)
53 Data Processing Services	9,224,313	8,732,165	8,161,005	(571,160)
61 Community Services	187,237	176,222	200,592	24,370
71 Debt Service	1,450,000	2,223,462	465,000	(1,758,462)
81 Facilities Acquisition & Construction	0	0	0	0
95 Juvenile Justice Alternative Education Program	22,500	0	22,500	22,500
99 Other Governmental Charges	1,040,000	832,000	860,000	28,000
Total Budgeted Expenditures	\$276,790,976	\$269,075,087	\$244,560,270	(\$24,514,817)
7000 Other Resources	0	0	0	
8000 Other Uses	13,800,000	13,800,000	0	
Total Resources & Uses	\$0	\$0	\$0	
1200 Excess/(Deficiency)	(43,308,908)	(35,677,121)	(6,166,309)	15,710,812
3100 Beginning Fund Balance, 7/1	86,547,088	86,547,088	50,869,967	(35,677,121)
3100 Ending Fund Balance, 6/30	43,238,180	50,869,967	44,703,658	(6,166,309)

Judson ISD General Operating Fund Analysis

As we continue to work toward the balancing of the Judson ISD budget, the district continues to work daily to meet the goals set forth in the budget assumptions, staff right sizing, and operational controls. The process is fluid as we move toward the adoption of the budget on June 25, 2026. As we continue to refine the budget over the course of the next several weeks and ongoing into the 2026-2027 school year, the district will utilize the processes and strategies below to reach a balanced budget and support the need for fund balance renewal.

- Apply the tax collection rate to address the historical trends accordingly.
- Focus efforts to match staffing needs based on FTE allocations, with focus on determinations of vacancies.
- Maintain focus on controlled spending of the 97% of budgeted funds.
- Utilize the 3% of savings to cover potential deficits and increase fund balance. (\$8,000,000)
- Reduce operational funds up to \$1,000,000 to offset the budget deficit.

Historical Budgeted vs. Actual Expenditures

Fiscal Year	Budgeted Expenditures	Actual Expenditures	Remaining Balance	% Spent
2016-2017	\$ 203,890,235	\$ 189,563,167	\$ 14,327,068	92.973%
2017-2018	\$ 230,768,599	\$ 211,802,831	\$ 18,965,768	91.781%
2018-2019	\$ 218,519,667	\$ 204,152,579	\$ 14,367,088	93.425%
2019-2020	\$ 214,591,607	\$ 205,379,504	\$ 9,212,103	95.707%
2020-2021	\$ 220,847,782	\$ 202,574,762	\$ 18,273,020	91.726%
2021-2022	\$ 247,335,346	\$ 208,013,915	\$ 39,321,431	84.102%
2022-2023	\$ 273,705,445	\$ 246,177,646	\$ 27,527,799	89.943%
2023-2024	\$ 275,139,779	\$ 268,266,643	\$ 6,873,136	97.502%
2024-2025	\$ 280,249,344	\$ 273,798,041	\$ 6,451,303	97.698%
Est. 2025-2026	\$ 276,785,075	\$ 269,075,087	\$ 7,709,988	97.214%

Judson Independent School District
Child Nutrition Fund
Fiscal Year 2026-2027
Preliminary Draft Budget

	2025-2026 Revised Budget	2025-2026 Estimated Actuals	2026-2027 Proposed Budget	Change
REVENUE				
5700 Local Revenue	1,540,000	1,491,607	1,498,456	6,849
5800 State Revenue	72,261	148,112	148,112	0
59/7900 Federal Programs/Other Resources	17,308,463	17,461,033	17,736,048	275,015
Total Budgeted Revenue	\$18,920,724	\$19,100,752	\$19,382,616	\$281,864
EXPENDITURES				
11 Instruction & Instr. Related Services	0	0	0	0
12 Instructional Resources & Media Services	0	0	0	0
13 Curriculum & Instr. Staff Development	0	0	0	0
21 Instructional Leadership	0	0	0	0
23 School Leadership	0	0	0	0
31 Guidance, Counseling & Evaluation Services	0	0	0	0
32 Social Work Services	0	0	0	0
33 Health Services	0	0	0	0
34 Student (Pupil) Transportation	0	0	0	0
35 Food Service	21,740,001	19,277,663	19,498,724	221,061
36 Co curricular/Extracurricular Activities	0	0	0	0
41 General Administration	0	0	0	0
51 Plant Maintenance and Operations	363,493	345,343	363,893	18,550
52 Security & Monitoring Services	0	0	0	0
53 Data Processing Services	0	0	0	0
61 Community Services	0	0	0	0
71 Debt Service	0	0	0	0
81 Facilities Acquisition & Construction	0	0	0	0
91 Contracted Instruction Services - Chapter 49	0	0	0	0
93 Shared Services Arrangement	0	0	0	0
99 Other Governmental Charges	0	0	0	0
00 Other Uses	0	0	0	0
Total Budgeted Expenditures	\$22,103,494	\$19,623,006	\$19,862,617	\$239,611
7000 Other Resources	0	0	0	0
8000 Other Uses	0	0	0	0
Total Resources & Uses	\$0	\$0	\$0	\$0
1200 Excess/(Deficiency)	(3,182,770)	(522,254)	(480,001)	42,253
3100 Beginning Fund Balance, 7/1	6,410,239	6,410,239	5,887,985	(522,254)
3100 Ending Fund Balance, 6/30	3,227,469	5,887,985	5,407,984	(480,001)

Judson Independent School District
Debt Service Fund
Fiscal Year 2026-2027
Preliminary Draft Budget

	2025-2026 Revised Budget	2025-2026 Estimated Actuals	2026-2027 Proposed Budget	Change
REVENUE				
5700 Local Revenue	48,335,325	42,135,138	41,197,270	(937,868)
5800 State Revenue	7,264,675	13,321,696	12,678,689	(643,007)
59/7900 Federal Programs/Other Resources				0
Total Budgeted Revenue	\$55,600,000	\$55,456,834	\$53,875,959	(\$1,580,875)
EXPENDITURES				
11 Instruction & Instr. Related Services	0	0	0	0
12 Instructional Resources & Media Services	0	0	0	0
13 Curriculum & Instr. Staff Development	0	0	0	0
21 Instructional Leadership	0	0	0	0
23 School Leadership	0	0	0	0
31 Guidance, Counseling & Evaluation Services	0	0	0	0
32 Social Work Services	0	0	0	0
33 Health Services	0	0	0	0
34 Student (Pupil) Transportation	0	0	0	0
35 Food Service	0	0	0	0
36 Co curricular/Extracurricular Activities	0	0	0	0
41 General Administration	0	0	0	0
51 Plant Maintenance and Operations	0	0	0	0
52 Security & Monitoring Services	0	0	0	0
53 Data Processing Services	0	0	0	0
61 Community Services	0	0	0	0
71 Debt Service	55,600,000	54,573,182	53,875,959	(697,223)
81 Facilities Acquisition & Construction	0	0	0	0
91 Contracted Instruction Services - Chapter 49	0	0	0	0
93 Shared Services Arrangement	0	0	0	0
99 Other Governmental Charges	0	0	0	0
00 Other Uses	0	0	0	0
Total Budgeted Expenditures	\$55,600,000	\$54,573,182	\$53,875,959	(\$697,223)
7000 Other Resources	0	0	0	0
8000 Other Uses	0	0	0	0
Total Resources & Uses	\$0	\$0	\$0	\$0
1200 Excess/(Deficiency)	0	883,652	0	(883,652)
3100 Beginning Fund Balance, 7/1	44,376,385	44,376,385	45,260,037	883,652
3100 Ending Fund Balance, 6/30	44,376,385	45,260,037	45,260,037	0