



Meeting Date: February 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 FEBRUARY 26, 2026 BUDGET AMENDMENTS
2025-2026 COMBINED GENERAL FUND

	2025-2026 ORIGINAL BUDGET (AS OF 07/01/25)	2025-2026 AMENDED BUDGET AFTER (AS OF 01/22/26)	2025-2026 CURRENT AMENDMENTS (AS OF 02/26/26)	2025-2026 AMENDED BUDGET (AS OF 02/26/26)
Estimated Revenues				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 103,316,808	\$ 97,534,686	\$ 1,313,350	\$ 98,848,036
5800 STATE PROGRAM REVENUES	\$ 128,796,675	\$ 150,758,533	\$ (2,584,644)	\$ 148,173,889
5900 FEDERAL REVENUES	\$ 2,050,000	\$ 2,550,000	\$ -	\$ 2,550,000
Total Estimated Revenue	<u>\$ 234,163,483</u>	<u>\$ 250,843,219</u>	<u>\$ (1,271,294)</u>	<u>\$ 249,571,925</u>
Appropriations				
11 INSTRUCTION	\$ 159,869,101	\$ 166,009,657	\$ (283,200)	\$ 165,726,457
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 2,562,331	\$ 2,492,422	\$ -	\$ 2,492,422
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 4,218,106	\$ 4,200,649	\$ -	\$ 4,200,649
21 INSTRUCTIONAL LEADERSHIP	\$ 4,950,677	\$ 4,953,409	\$ -	\$ 4,953,409
23 SCHOOL LEADERSHIP	\$ 14,969,607	\$ 14,081,293	\$ 71,000	\$ 14,152,293
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	\$ -	\$ 3,030,723
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	\$ 6,745,281	\$ 212,200	\$ 6,957,481
41 GENERAL ADMINISTRATION	\$ 6,916,905	\$ 7,458,291	\$ -	\$ 7,458,291
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	\$ -	\$ 186,560
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>\$ 276,035,075</u>	<u>\$ -</u>	<u>\$ 276,035,075</u>
Net (Revenues Less Appropriations)	<u>\$ (37,225,985)</u>	<u>\$ (25,191,856)</u>	<u>\$ (1,271,294)</u>	<u>\$ (26,463,150)</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>\$ (36,491,856)</u>	<u>\$ (1,271,294)</u>	<u>\$ (37,763,150)</u>
Fund Balance-June 30, 2025				\$ 86,547,088
Projected Budgeted Year Fund Balance-June 30, 2026				\$ 48,783,938

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

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction		
	Converse ES, transfer from staff development to instruction for clear touch panels	8,000
	Wagner HS, transfer from instruction to extra curricular activites for drill team	(2,350)
	Total Function 11	\$ 5,650
13-Curriculum & Instructional Staff Dev		
	Converse ES, transfer from staff development to instruction for clear touch panels	(8,000)
	Total Function 13	\$ (8,000)
36-Extracurricular Activities		
	Wagner HS, transfer from instruction to extra curricular activites for drill team	\$ 2,350
	Total Function 36	\$ 2,350
Total Budget Transfers (Cross Functions)		\$ -

**BUDGET REVISIONS
REVENUE**

FUNCTION	DESCRIPTION	AMOUNT
5700 - Local Revenue	Increase in Local Revenue, SOF 02.03.26, tax collections	\$ 1,313,350
5800 - State Program Revenues	Decrease in State Revenue, SOF 02.03.26, (\$1,756,000) Property Value Study, (\$1,309,610) Foundation School Fund, \$480,966 Available School Fund	\$ (2,584,644)
	Total Increase in Revenue	\$ (1,271,294)

Budget Transfer

FUNCTION	DESCRIPTION	AMOUNT
11-Instruction		
	Transfer to school leadership and extra-curricular activities to cover forecast EOY expenditures	\$ (283,200.00)
	Total Function 11	\$ (283,200)
23-School Leadership		
	Transfer from instruction to cover forecast EOY expenditures	\$ 71,000
	Total Function 23	\$ 71,000
36-Extracurricular Activities		
	Transfer from instruction to cover forecast EOY expenditures	\$ 212,200
	Total Function 36	\$ 212,200
	Total Budget Transfer	\$ -

General Fund Impact to Fund Balance +/-

\$ (1,271,294)