



## JUDSON INDEPENDENT SCHOOL DISTRICT

**Meeting Date:** January 22, 2026

**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 JANUARY 22, 2026 BUDGET AMENDMENTS**  
**2025-2026 COMBINED GENERAL FUND**

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET AFTER	2025-2026 CURRENT AMENDMENTS	2025-2026 AMENDED BUDGET
	(AS OF 07/01/25)	(AS OF 12/18/25)	(AS OF 01/22/26)	(AS OF 01/22/26)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 103,316,808	\$ 97,534,686	\$ -	\$ 97,534,686
5800 STATE PROGRAM REVENUES	\$ 128,796,675	\$ 150,758,533	\$ -	\$ 150,758,533
5900 FEDERAL REVENUES	\$ 2,050,000	\$ 2,550,000	\$ -	\$ 2,550,000
<b>Total Estimated Revenue</b>	<b>\$ 234,163,483</b>	<b>\$ 250,843,219</b>	<b>\$ -</b>	<b>\$ 250,843,219</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 159,869,101	\$ 166,009,657	\$ -	\$ 166,009,657
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 2,562,331	\$ 2,492,422	\$ -	\$ 2,492,422
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 4,218,106	\$ 4,201,149	\$ (500)	\$ 4,200,649
21 INSTRUCTIONAL LEADERSHIP	\$ 4,950,677	\$ 4,953,409	\$ -	\$ 4,953,409
23 SCHOOL LEADERSHIP	\$ 14,969,607	\$ 14,080,793	\$ 500	\$ 14,081,293
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	\$ -	\$ 6,745,281
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
<b>Total Appropriations</b>	<b>\$ 271,389,468</b>	<b>\$ 276,035,075</b>	<b>\$ -</b>	<b>\$ 276,035,075</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ (37,225,985)</b>	<b>\$ (25,191,856)</b>	<b>\$ -</b>	<b>\$ (25,191,856)</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>\$ (36,491,856)</b>	<b>\$ -</b>	<b>\$ (36,491,856)</b>
<b>Fund Balance-June 30, 2025</b>				\$ 86,547,088
<b>Projected Budgeted Year Fund Balance-June 30, 2026</b>				\$ 50,055,232

**JUDSON ISD**  
**PROPOSED NOVEMBER 2025 BUDGET AMENDMENTS**  
**GENERAL FUND**  
**JANUARY 22, 2026**

FUNCTION	DESCRIPTION	AMOUNT
13-Curriculum & Instructional Staff Dev		
	Transfer from a campus to school leadership from staff development for membership dues and supplies	(500)
	Transfer from a campus to school leadership from staff development for membership dues and supplies	-
	<b>Total Function 13</b>	<b>\$ (500)</b>
23-School Leadership		
	Transfer from a campus to school leadership from staff development for membership dues and supplies	\$ 500
	<b>Total Function 23</b>	<b>\$ 500</b>
	<b>Total Budget Transfers (Cross Functions)</b>	<b>\$ -</b>
	<b>General Fund Impact to Fund Balance +/-</b>	<b>\$ -</b>