

# **JUDSON ISD**

## **Proposed Budget**

**2026-2027**



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

Taxpayer Impact Statement	3
General Operating Fund Proposed Budget	4
General Operating Fund – Revenue & Expenditure Composition	5
Child Nutrition Fund Proposed Budget	6
Debt Service Fund Proposed Budget	7

## Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead*	Tax Rate per \$100 of Value**	Estimated Property Tax Bill***
FY 2025-2026 (TY 2025)	<b>\$118,230</b>	<b>\$0.97960</b>	<b>\$1,158.18</b>
		Adopted 2025 Tax Rate	\$118,230 / \$100 x \$0.97960
FY 2026-2027 (TY 2026)	<b>\$110,000</b>	<b>\$0.97960</b>	<b>\$1,077.56</b>
		Proposed 2026 Tax Rate based on proposed budget for 2026-2027	\$110,000 / \$100 x \$0.97960

Pursuant to Texas Government Code 551.043(c)(2), this statement provides an estimated comparison of Judson ISD taxes imposed on the median residence homestead in the district for the preceding tax year and the proposed tax year. These values are based on the most recent taxable values provided by the Bexar County Appraisal District for properties located within district boundaries. Tax year 2026 data are estimates based on information currently available. The "Taxpayer Impact Statement" will be revised when certified values become available in July.

\*Median values less \$140,000 homestead (HS) exemption (example: \$258,230 median home value - \$140,000 HS exemption = \$118,230).

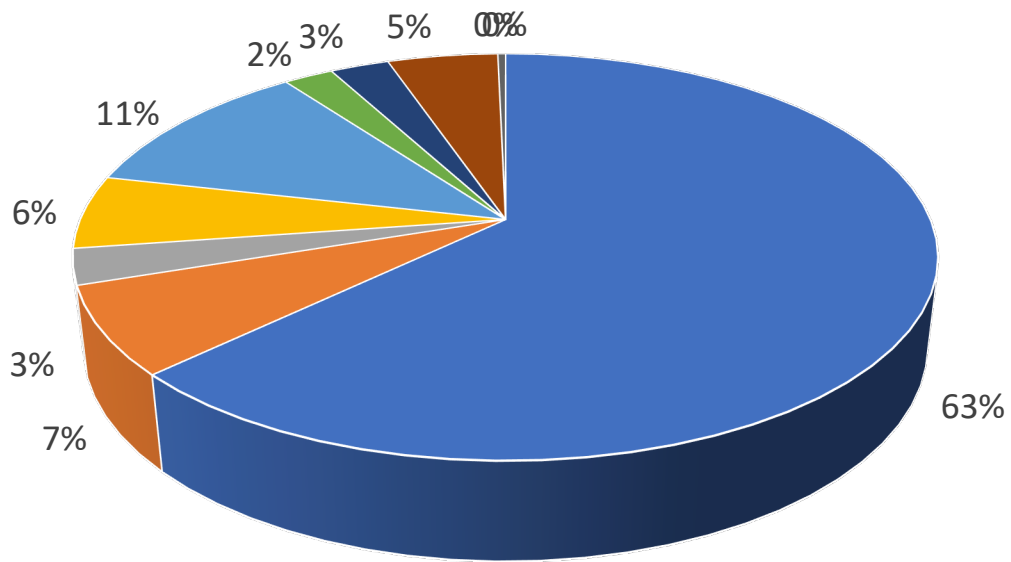
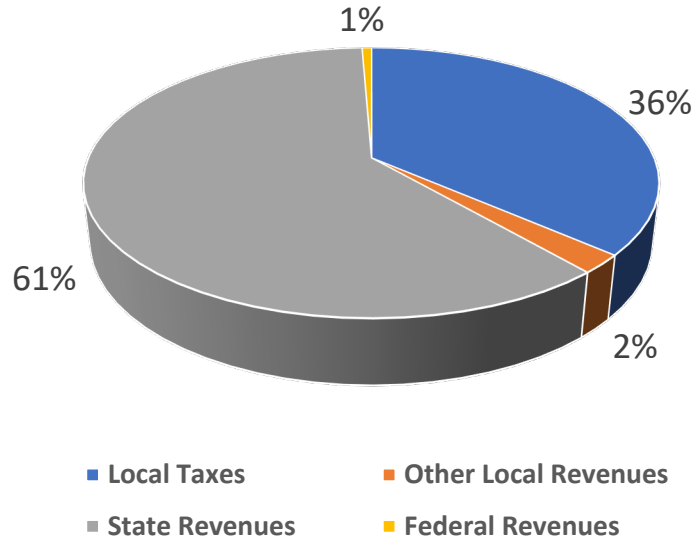
\*\*Total tax rate

\*\*\*Tax Rate per \$100 Taxable Value

**Judson Independent School District**  
**General Operating Fund**  
**Fiscal Year 2026-2027**  
**Proposed Budget**

	<b>2026-2027 Proposed Budget</b>
<b>REVENUE</b>	
5700 Local Revenue	\$ 92,636,044
5800 State Revenue	\$ 145,715,674
5900/7900 Federal Programs/Other Resources	\$ 1,534,898
<b>Total Budgeted Revenue</b>	<b>\$239,886,616</b>
<b>EXPENDITURES</b>	
11 Instruction & Instr. Related Services	\$ 149,873,845
12 Instructional Resources & Media Services	\$ 1,534,142
13 Curriculum & Instr. Staff Development	\$ 3,295,474
21 Instructional Leadership	\$ 4,427,543
23 School Leadership	\$ 12,803,182
31 Guidance, Counseling & Evaluation Services	\$ 9,943,051
32 Social Work Services	\$ 1,782,879
33 Health Services	\$ 2,642,472
34 Student (Pupil) Transportation	\$ 5,447,449
35 Food Service	\$ 208,862
36 Co curricular/Extracurricular Activities	\$ 6,472,203
41 General Administration	\$ 6,967,659
51 Plant Maintenance and Operations	\$ 27,846,844
52 Security & Monitoring Services	\$ 3,376,973
53 Data Processing Services	\$ 7,944,290
61 Community Services	\$ 116,995
71 Debt Service	\$ 465,000
81 Facilities Acquisition & Construction	\$ -
95 Juvenile Justice Alternative Education Program	\$ 22,500
99 Other Governmental Charges	\$ 859,000
<b>Total Budgeted Expenditures</b>	<b>\$246,030,363</b>
7000 Other Resources	0
8000 Other Uses	0
<b>Total Resources &amp; Uses</b>	<b>\$0</b>
1200 <b>Excess/(Deficiency)</b>	<b>(6,143,747)</b>
3100 <b>Projected Fund Balance, 7/1/2026</b>	50,627,828
3100 <b>Projected Ending Fund Balance, 6/30/2027</b>	44,484,081

## General Operating Fund – Revenue & Expenditure Composition



- Instruction (11,12,&13) - 63%
- Instruction and School Leadership (21&23) - 7%
- Student Support Services (31,32,33,&95) - 6%
- Support Services Non Student (35,52,53,61,&71) - 5%
- Plant & Maintenance (51) - 11%
- Transportation (34) - 2%
- Co-Curricular (36) - 3%
- Other Governmental (99) - 3%
- General Administration (41) - 3%
- Capital Outlay (81) - 0%

**Judson Independent School District**  
**Child Nutrition Fund**  
**Fiscal Year 2026-2027**  
**Proposed Budget**

	<b>2026-2027 Proposed Budget</b>
<b>REVENUE</b>	
5700 Local Revenue	\$ 1,498,456
5800 State Revenue	\$ 148,112
5900/7900 Federal Programs/Other Resources	\$ 17,736,048
<b>Total Budgeted Revenue</b>	<b>\$19,382,616</b>
<b>EXPENDITURES</b>	
11 Instruction & Instr. Related Services	\$ -
12 Instructional Resources & Media Services	\$ -
13 Curriculum & Instr. Staff Development	\$ -
21 Instructional Leadership	\$ -
23 School Leadership	\$ -
31 Guidance, Counseling & Evaluation Services	\$ -
32 Social Work Services	\$ -
33 Health Services	\$ -
34 Student (Pupil) Transportation	\$ -
35 Food Service	\$ 19,498,724
36 Co curricular/Extracurricular Activities	\$ -
41 General Administration	\$ -
51 Plant Maintenance and Operations	\$ 363,893
52 Security & Monitoring Services	\$ -
53 Data Processing Services	\$ -
61 Community Services	\$ -
71 Debt Service	\$ -
81 Facilities Acquisition & Construction	\$ -
99 Other Governmental Charges	\$ -
00 Other Uses	\$ -
<b>Total Budgeted Expenditures</b>	<b>\$19,862,617</b>
7000 Other Resources	\$ -
8000 Other Uses	\$ -
<b>Total Resources &amp; Uses</b>	<b>\$0</b>
1200 <b>Excess/(Deficiency)</b>	<b>\$ (480,001)</b>
3100 <b>Projected Fund Balance, 7/1/2026</b>	<b>\$ 5,887,985</b>
3100 <b>Projected Fund Balance, 6/30/2027</b>	<b>\$ 5,407,984</b>

**Judson Independent School District**  
**Debt Service Fund**  
**Fiscal Year 2026-2027**  
**Proposed Budget**

		<b>2026-2027 Proposed Budget</b>
<b>REVENUE</b>		
5700	Local Revenue	\$ 41,197,270
5800	State Revenue	\$ 12,678,689
5900/7900	Federal Programs/Other Resources	
<b>Total Budgeted Revenue</b>		<b>\$53,875,959</b>
<b>EXPENDITURES</b>		
11	Instruction & Instr. Related Services	\$ -
12	Instructional Resources & Media Services	\$ -
13	Curriculum & Instr. Staff Development	\$ -
21	Instructional Leadership	\$ -
23	School Leadership	\$ -
31	Guidance, Counseling & Evaluation Services	\$ -
32	Social Work Services	\$ -
33	Health Services	\$ -
34	Student (Pupil) Transportation	\$ -
35	Food Service	\$ -
36	Co curricular/Extracurricular Activities	\$ -
41	General Administration	\$ -
51	Plant Maintenance and Operations	\$ -
52	Security & Monitoring Services	\$ -
53	Data Processing Services	\$ -
61	Community Services	\$ -
71	Debt Service	\$ 53,875,959
81	Facilities Acquisition & Construction	\$ -
91	Contracted Instruction Services - Chapter 49	\$ -
93	Shared Services Arrangement	\$ -
99	Other Governmental Charges	\$ -
00	Other Uses	\$ -
<b>Total Budgeted Expenditures</b>		<b>\$53,875,959</b>
7000	Other Resources	0
8000	Other Uses	0
<b>Total Resources &amp; Uses</b>		<b>\$0</b>
1200	<b>Excess/(Deficiency)</b>	\$ -
3100	<b>Projected Fund Balance, 7/1/2026</b>	\$ 45,260,037
3100	<b>Projected Fund Balance, 6/30/2027</b>	\$ 45,260,037