JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: July 23, 2026

Submitted By: Amanda Martinez
Title: Director of Finance & Budget

Agenda Item: Consider and take action regarding approving the attached budget amendments to the budget for the 2027 fiscal year.

CONSENT ITEM

RECOMMENDATION:

It is recommended that the Board of Trustees approve the attached budget amendments to the budget for the 2027 fiscal year.

IMPACT/RATIONALE:

The 2026-2027 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).

The updated projected deficit on this report is $6.1 million calculated by subtracting budgeted expenditures and other uses from budgeted revenue. This represents a budgeted shortfall, not the anticipated actual deficit.

BOARD ACTION REQUESTED:

Approval/Disapproval

JUDSON ISD
PROPOSED JULY 23, 2026 BUDGET AMENDMENTS
2026-2027 COMBINED GENERAL FUND

	2026-2027 ORIGINAL BUDGET (AS OF 07/01/26)	2026-2027 CURRENT AMENDMENTS (AS OF 07/23/26)	2026-2027 AMENDED BUDGET (AS OF 07/23/26)
Estimated Revenues			
5700 LOCAL AND INTERMEDIATE REVENUES	$ 92,636,044	$ 5,769	$ 92,641,813
5800 STATE PROGRAM REVENUES	$ 145,715,674	$ -	$ 145,715,674
5900 FEDERAL REVENUES	$ 1,534,898	$ -	$ 1,534,898
Total Estimated Revenue	$ 239,886,616	$ 5,769	$ 239,892,385
Appropriations			
11 INSTRUCTION	$ 149,873,845	$ -	$ 149,873,845
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	$ 1,534,142	$ -	$ 1,534,142
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	$ 3,295,474	$ -	$ 3,295,474
21 INSTRUCTIONAL LEADERSHIP	$ 4,427,543	$ -	$ 4,427,543
23 SCHOOL LEADERSHIP	$ 12,803,182	$ -	$ 12,803,182
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	$ 9,943,051	$ -	$ 9,943,051
32 SOCIAL WORK SERVICES	$ 1,782,879	$ -	$ 1,782,879
33 HEALTH SERVICES	$ 2,642,472	$ -	$ 2,642,472
34 STUDENT (PUPIL) TRANSPORTATION	$ 5,447,449	$ -	$ 5,447,449
35 CHILD NUTRITION SERVICES	$ 208,862	$ -	$ 208,862
36 EXTRA-CURRICULAR ACTIVITIES	$ 6,472,203	$ -	$ 6,472,203
41 GENERAL ADMINISTRATION	$ 6,967,659	$ -	$ 6,967,659
51 PLANT MAINTENANCE & OPERATIONS	$ 27,846,844	$ -	$ 27,846,844
52 SECURITY AND MONITORING	$ 3,376,973	$ -	$ 3,376,973
53 DATA PROCESSING SERVICES	$ 7,944,290	$ 5,769	$ 7,950,059
61 COMMUNITY SERVICES	$ 116,995	$ -	$ 116,995
71 DEBT SERVICE	$ 465,000	$ -	$ 465,000
81 FACILITIES AND CONSTRUCTION	$ -	$ -	$ -
93 PAYMENTS TO FISCAL AGENT-SHARED SERVICE	$ -	$ -	$ -
95 PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS	$ 22,500	$ -	$ 22,500
99 OTHER INTERGOVERNMENTAL CHARGES	$ 859,000	$ -	$ 859,000
Total Appropriations	$ 246,030,363	$ 5,769	$ 246,036,132
Net (Revenues Less Appropriations)	$ (6,143,747)	$ -	$ (6,143,747)
Other Financing Uses			
8900 OTHER USES/NON-OPERATING EXPENDITURES	$ -	$ -	$ -
Total Other Financing Uses	$ -	$ -	$ -
Net Surplus/(Deficit)	$ (6,143,747)	$ -	$ (6,143,747)
Unaudited Fund Balance-June 30, 2026			$ 50,627,828
Projected Current Year Fund Balance-June 30, 2027			$ 44,484,081

JUDSON ISD
PROPOSED JULY 2026 BUDGET AMENDMENTS
GENERAL FUND
JULY 23, 2026

BUDGET REVISIONS
REVENUE

	DESCRIPTION	
5700 - Local Revenue	Increase local revenue for entry gate repair from insurance recovery	$ 5,769
	Total Increase in Revenue	**$ 5,769**

Expenditure

FUNCTION	DESCRIPTION	AMOUNT
53-Data Processing Services	Increase data processing budget to repair entry gate with insurance recovery revenue	$ 5,769
	Total Function 53	**$ 5,769**
	Total Increase in Expenditures	**$ 5,769**
	General Fund Impact to Fund Balance +/-	**$ -**