



**Meeting Date:** May 21, 2026

**Submitted By:** Amanda Martinez  
**Title:** Director of Finance

**Agenda Item:** Discussion and take 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 MAY 21, 2026 BUDGET AMENDMENTS**  
**2025-2026 COMBINED GENERAL FUND**

	2025-2026 ORIGINAL BUDGET (AS OF 07/01/25)	2025-2026 AMENDED BUDGET AFTER (AS OF 04/23/26)	2025-2026 CURRENT AMENDMENTS (AS OF 05/21/26)	2025-2026 AMENDED BUDGET (AS OF 05/21/26)
<b>Estimated Revenues</b>				
5700 LOCAL AND INTERMEDIATE REVENUES	\$ 103,316,808	\$ 97,001,576	\$ -	\$ 97,001,576
5800 STATE PROGRAM REVENUES	\$ 128,796,675	\$ 148,564,590	\$ 5,902	\$ 148,570,492
5900 FEDERAL REVENUES	\$ 2,050,000	\$ 1,710,000	\$ -	\$ 1,710,000
<b>Total Estimated Revenue</b>	<b>\$ 234,163,483</b>	<b>\$ 247,276,166</b>	<b>\$ 5,902</b>	<b>\$ 247,282,068</b>
<b>Appropriations</b>				
11 INSTRUCTION	\$ 159,869,101	\$ 165,728,562	\$ -	\$ 165,728,562
12 INSTRUCTIONAL RESOURCES/MEDIA SERVICES	\$ 2,562,331	\$ 2,493,380	\$ -	\$ 2,493,380
13 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	\$ 4,218,106	\$ 3,992,319	\$ -	\$ 3,992,319
21 INSTRUCTIONAL LEADERSHIP	\$ 4,950,677	\$ 4,775,934	\$ (500)	\$ 4,775,434
23 SCHOOL LEADERSHIP	\$ 14,969,607	\$ 14,156,610	\$ -	\$ 14,156,610
31 GUIDANCE, COUNSELING & EVALUATION SERVICES	\$ 11,457,780	\$ 11,022,824	\$ -	\$ 11,022,824
32 SOCIAL WORK SERVICES	\$ 2,178,241	\$ 2,197,714	\$ -	\$ 2,197,714
33 HEALTH SERVICES	\$ 2,992,617	\$ 3,030,148	\$ -	\$ 3,030,148
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	\$ 6,959,713	\$ -	\$ 6,959,713
41 GENERAL ADMINISTRATION	\$ 6,916,905	\$ 8,585,766	\$ -	\$ 8,585,766
51 PLANT MAINTENANCE & OPERATIONS	\$ 31,758,634	\$ 31,543,782	\$ 17,000	\$ 31,560,782
52 SECURITY AND MONITORING	\$ 3,613,316	\$ 3,567,214	\$ (11,098)	\$ 3,556,116
53 DATA PROCESSING SERVICES	\$ 9,165,895	\$ 9,224,313	\$ -	\$ 9,224,313
61 COMMUNITY SERVICES	\$ 185,000	\$ 186,737	\$ 500	\$ 187,237
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>\$ 276,785,075</b>	<b>\$ 5,902</b>	<b>\$ 276,790,976</b>
<b>Net (Revenues Less Appropriations)</b>	<b>\$ (37,225,985)</b>	<b>\$ (29,508,909)</b>	<b>\$ -</b>	<b>\$ (29,508,909)</b>
<b>Other Financing Uses</b>				
8900 OTHER USES/NON-OPERATING EXPENDITURES	\$ -	\$ 11,300,000	\$ 2,500,000	\$ 13,800,000
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 11,300,000</b>	<b>\$ 2,500,000</b>	<b>\$ 13,800,000</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (37,225,985)</b>	<b>\$ (40,808,909)</b>	<b>\$ (2,500,000)</b>	<b>\$ (43,308,909)</b>
<b>Fund Balance-June 30, 2025</b>				\$ 86,547,088
<b>Projected Budgeted Year Fund Balance-June 30, 2026</b>				\$ 43,238,179

**JUDSON ISD  
PROPOSED NOVEMBER 2025 BUDGET AMENDMENTS  
GENERAL FUND  
MAY 21, 2026**

FUNCTION	DESCRIPTION	AMOUNT
21-Instructional Leadership		
	Transfer to Community Services from Instructional Leadership for SHAC supplies	(500)
<b>Total Function 21</b>		<b>\$ (500)</b>
51-Plant Maintenance & Operations		
	Transfer to Maintenance & Operations from security and monitoring for Police department phone charges	\$ 17,000
<b>Total Function 51</b>		<b>\$ 17,000</b>
52-Security and Monitoring		
	Transfer to Maintenance & Operations from security and monitoring for Police department phone charges	\$ (17,000)
<b>Total Function 52</b>		<b>\$ (17,000)</b>
61-Community Services		
	Transfer to Community Services from Instructional Leadership for SHAC supplies	\$ 500
<b>Total Function 61</b>		<b>\$ 500</b>
<b>Total Budget Transfers (Cross Functions)</b>		<b>\$ -</b>

**BUDGET REVISIONS**

**REVENUE**

DESCRIPTION	AMOUNT
5800 - State Revenue	\$ 5,902
<b>Total Decrease in Revenue</b>	<b>\$ 5,902</b>

**Expenditure**

FUNCTION	DESCRIPTION	AMOUNT
52-Security and Monitoring		
	Increase of \$5,902 for revenue from the state for police training	\$ 5,902
<b>Total Function 52</b>		<b>\$ 5,902</b>
8900 - Other Uses/Non-Operating Expenditures		
	Increase budget in 8900 Other Uses to transfer to the Self-Funded Health Insurance Fund.	\$ 2,500,000
<b>Total Budget Transfer</b>		<b>\$ (2,500,000)</b>

**General Fund Impact to Budgeted Fund Balance +/-**

**\$ (2,500,000)**