

**Judson Independent School District  
Budget Summary for 2018-2019  
with Budget Comparison to 2017-2018**

**ADOPTED**

6/25/18 12:00 AM

<i>Estimated Taxable Value</i>	<b>\$ 9,368,764,202</b>
<i>Estimated Taxable Value - Prior Fiscal</i>	<b>8,880,491,913</b>
<i>Collection rate</i>	<b>98%</b>
<i>Estimated A.D.A.</i>	<b>21,388</b>
<i>Actual A.D.A. - Prior Fiscal</i>	<b>21,305</b>
<i>Attendance Rate</i>	<b>94.60%</b>
<i>Tax rate @ \$1.04 per \$100</i>	

**General Operating Fund**

<b><u>Revenue:</u></b>	<b>2017-2018 Budget</b>	<b>2018-2019 Budget</b>	<b>Net Change</b>	<b>Percent Change</b>
<b>Local Revenue:</b>				
Current Year Taxes	\$ 90,509,974	\$ 95,486,445	\$ 4,976,471	5.50%
Prior Year Taxes (Delinquent)	550,000	550,000	-	0.00%
Penalty & Interest	400,000	400,000	-	0.00%
Athletics	400,000	400,000	-	0.00%
Tuition	1,250,000	1,250,000	-	0.00%
Investment Interest	50,000	750,000	700,000	1400.00%
E-Rate Discounts	560,000	560,000	-	0.00%
Other, MAC	350,000	600,000	250,000	71.43%
<b>Total Local Revenue</b>	<b>\$ 94,069,974</b>	<b>\$ 99,996,445</b>	<b>\$ 5,926,471</b>	<b>6.30%</b>
<b>State Revenue:</b>				
State Funding:				
Regular Ed Allotment	\$ 109,909,204	\$ 110,129,647	\$ 220,443	0.20%
Special Ed Allotment	14,576,708	15,127,759	551,051	3.78%
Career & Tech Allotment	6,986,817	7,023,801	36,984	0.53%
Gifted/Talented Allotment	705,564	707,692	2,128	0.30%
Compensatory Ed Allotment	17,491,961	17,272,198	(219,763)	-1.26%
Bilingual/ESL	902,462	936,831	34,369	3.81%
Transportation	2,322,553	2,626,721	304,168	13.10%
<i>Less Local Share</i>	<i>(82,153,131)</i>	<i>(89,459,240)</i>	<i>(7,306,109)</i>	<i>8.89%</i>
Tier II Aid/High School Allotment	10,060,010	10,357,517	297,507	2.96%
Staff Allotment Ins. Supp.	625,625	650,895	25,270	4.04%
	<b>\$ 81,427,773</b>	<b>\$ 75,373,821</b>	<b>\$ (6,053,952)</b>	<b>-7.43%</b>
TRS On-Behalf	8,750,000	8,750,000	-	0.00%
<b>Total State Revenue</b>	<b>\$ 90,177,773</b>	<b>\$ 84,123,821</b>	<b>\$ (6,053,952)</b>	<b>-6.71%</b>

	<u>2017-2018 Budget</u>	<u>2018-2019 Budget</u>	<u>Net Change</u>	<u>Percent Change</u>
<b>Federal Revenue:</b>				
Impact Aid	\$ 250,000	\$ 150,000	\$ (100,000)	-40.00%
Grants,J.R.O.T.C., SHARS	3,300,000	3,400,000	100,000	3.03%
<b>Total Federal Revenue</b>	<u>\$ 3,550,000</u>	<u>\$ 3,550,000</u>	<u>\$ -</u>	0.00%
<b>Payment From Construction Fund</b>	<u>\$ 4,400,000</u>	<u>\$ -</u>	<u>\$ (4,400,000)</u>	-100.00%
<b>Total Revenue</b>	<u><b>\$ 192,197,747</b></u>	<u><b>\$ 187,670,266</b></u>	<u><b>\$ (4,527,481.00)</b></u>	-2.36%
<b><u>Expenditures:</u></b>				
Salaries & Benefits	\$ 155,654,373	\$ 158,537,278	\$ 2,882,905	1.85%
New Staff/Upgrades/Deletions	(2,967,095)	1,470,440	4,437,534	-149.56%
Workers Compensation	-	(500,000)	(500,000)	
Retention Incentive *	1,800,000	1,800,000	-	0.00%
Subtotal Salaries & Benefits	<u>\$ 154,487,278</u>	<u>\$ 161,307,718</u>	<u>\$ 6,820,439</u>	4.41%
Operating Costs (campus/depart.)	\$ 28,782,700	\$ 28,964,958	\$ 182,258	0.63%
TRS On-Behalf	8,750,000	8,750,000	-	0.00%
<b>Total Expenditures</b>	<u><b>\$ 192,019,978</b></u>	<u><b>\$ 199,022,676</b></u>	<u><b>\$ 7,002,697</b></u>	3.65%
<b>Revenue vs. Expenditures</b>	<u><b>\$ 177,769</b></u>	<u><b>\$ (11,352,410)</b></u>	<u><b>\$ (11,530,178)</b></u>	
<b>Fund Balance Uses:</b>				
Restricted for Mantated Programs: (Compensatory Education)		<u>\$ 2,000,000</u>		
Unassigned: (Insurance Claim Hail Damage)		<u>\$ 4,000,000</u>		
<b>Net Budget Balance After Fund Balance Uses</b>		<u><b>\$ (5,352,410)</b></u>		
<b>Estimated Unassigned Fund Balance 6.30.2019</b>		<u><b>\$ 40,146,948</b></u>		