

WICHITA FALLS ISD BOARD OF TRUSTEES
April 12, 2016

Agenda Item:	March, 2016 Budget Amendments
Administrator Responsible:	Jan Arrington, Chief Financial Officer
Attachments:	Attachments
 <input checked="" type="checkbox"/> Action Needed <input type="checkbox"/> For Discussion <input type="checkbox"/> Information <input type="checkbox"/> Report	

Administrative Recommendation:

That the Wichita Falls Independent School District Board of Trustees approves the attached budget amendments to the 2015-2016 budgets, as detailed on the attached Budget Amendment reports. These amendments are submitted by Jan Arrington, Chief Financial Officer, and as recommended by Michael S. Kuhrt, Superintendent of Schools.

Explanation:

Budgeted funds that are transferred between functions, as well as increases/decreases to the district's legally adopted budgets, require Board approval in the form of a budget amendment.

Fiscal Note:

General Operating Local Revenues reflect a proposed increase of \$19,060 from insurance proceeds.

General Operating expenditures reflect a proposed net increase of \$88,334 to replace a van covered with insurance proceeds and to cover three technology positions needed to support the technology initiative.

The overall impact of the proposed revisions is a net budgeted decrease to the General Operating fund balance of \$69,274.

Memorandum

To: Mr. Michael S. Kuhrt, Superintendent
From: Jan Arrington, Chief Financial Officer
Date: April 12, 2016
Subject: March, 2016 Budget Amendments

General Operating Fund (199) Please approve the following inter-functional budget transfers:

<u>Campus/Dept.</u>	<u>Amount</u>	<u>From Function</u>	<u>To Function</u>
Hirschi High School			
Dues & Memberships	\$500	11	23
Band	\$1,285	36	11
Band	\$630	13	11
Library Reading Materials	\$936	11	12
Wichita Falls High School			
Orchestra-UIL	\$385	11	36
Choir	\$223	13	11
Barwise Leadership Academy			
Library Reading Materials	\$306	11	12
Orchestra-UIL	\$200	13	36
Kirby Junior High School			
Orchestra	\$170	36	11
Fowler Elementary School			
Staff Development	\$300	23	13
Staff Development	\$1,000	31	13
Staff Development	\$180	11	13
Haynes Elementary School			
Printing	\$105	11	23
Jefferson Elementary School			
Staff Development	\$350	11	13
Staff Development	\$177	36	13
Administrative Travel	\$1,400	31	23
Milam Elementary School			
Staff Development	\$1,000	11	13
Administrative Travel	\$2,000	11	23
Washington-Jackson Elementary School			
General Supplies	\$1,000	36	11

General Operating Fund (199) Please approve the following inter-functional budget transfers:

<u>Campus/Dept.</u>	<u>Amount</u>	<u>From Function</u>	<u>To Function</u>
Zundy Elementary School			
General Supplies	\$250	21	11
Career & Technology			
Miscellaneous	\$500	11	21
General Supplies	\$500	11	21
Teacher Travel	\$300	13	11
Amend Payroll Budgets			
Various Campuses-Subs	\$6,880	11	13
Principal should be FNC 23	\$77,000	21	23

General Operating Fund (199) Please approve the following budget revisions to appropriate additional revenues and expenditures:

<u>Campus/Dept.</u>	<u>Account</u>	<u>Amount</u>
Insurance Recovery-Revenue	199-00-57xx	\$19,060
Maintenance Van-Insurance Received	199-51-66xx	\$19,060
One INST3 Technology Position	199-13-61xx	\$29,608
Two AUX7 Technology Positions	199-53-61xx	\$39,666

Attached spreadsheet(s) reflect the impact to the budget.

**Wichita Falls Independent School District
General Operating Fund Budget
March 2016**

	Revised Operating Fund 199 February	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Operating Fund 199 March
Revenues:			
Local Revenues	\$ 43,893,947	\$ 19,060	\$ 43,913,007
State Program Revenues	61,162,584	-	61,162,584
Federal Program Revenues	4,021,662	-	4,021,662
Total Revenues	<u>\$ 109,078,193</u>	<u>\$ 19,060</u>	<u>\$ 109,097,253</u>
Expenditures			
Instruction	\$ 64,032,393	(9,784)	\$ 64,022,609
Instructional Resources and Media Services	1,464,947	1,242	1,466,189
Curriculum and Instructional Staff Development	1,362,780	38,142	1,400,922
Instructional Leadership	2,173,982	(76,250)	2,097,732
School Leadership	6,509,318	80,705	6,590,023
Guidance, Counseling and Evaluation Services	4,342,632	(2,400)	4,340,232
Social Work Services	356,938	-	356,938
Health Services	1,459,706	-	1,459,706
Student Transportation	3,669,824	-	3,669,824
Cocurricular/Extracurricular Activities	3,678,474	(2,047)	3,676,427
General Administration	3,435,589	-	3,435,589
Plant Maintenance and Operations	11,080,008	19,060	11,099,068
Security and Monitoring Services	702,701	-	702,701
Data Processing Services	4,285,618	39,666	4,325,284
Community Services	8,406	-	8,406
Debt Service	742,875	-	742,875
Facilities Acquisition and Construction	10,358,334	-	10,358,334
Payments to Fiscal Agent	245,000	-	245,000
Payments to JJAEP	6,000	-	6,000
Other Intergovernmental Charges	552,000	-	552,000
Total Expenditures	<u>\$ 120,467,525</u>	<u>\$ 88,334</u>	<u>\$ 120,555,859</u>
Other Financing Sources (Uses)			
Sale of Real & Personal Property	\$ 50,000	\$ -	\$ 50,000
Maintenance Tax Note Loan Proceeds	9,000,000	-	9,000,000
Operating Transfers In	997,000	-	997,000
Operating Transfers Out	437,551	-	437,551
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,779,883)</u>	<u>\$ (69,274)</u>	<u>\$ (1,849,157)</u>

**Wichita Falls Independent School District
Child Nutrition Budget
March 2016**

	Revised Child Nutrition Funds 240 & 242 February	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Child Nutrition Funds 240 & 242 March
Revenues:			
Local Revenues	\$ 1,604,855	\$ -	\$ 1,604,855
State Program Revenues	210,000	-	210,000
Federal Program Revenues	5,665,889	-	5,665,889
Total Revenues	\$ 7,480,744	\$ -	\$ 7,480,744
Expenditures			
Instruction			
Instructional Resources and Media Services			
Curriculum and Instructional Staff Development			
Instructional Leadership			
School Leadership			
Guidance, Counseling and Evaluation Services			
Health Services			
Student Transportation			
Food Services	\$ 7,485,260	\$ -	\$ 7,485,260
Cocurricular/Extracurricular Activities			
General Administration			
Plant Maintenance and Operations	194,500	-	194,500
Security and Monitoring Services			
Data Processing Services			
Community Services			
Facilities Acquisition and Construction			
Payments to Fiscal Agent			
Other Intergovernmental Charges			
Total Expenditures	\$ 7,679,760	\$ -	\$ 7,679,760
Other Financing Sources (Uses)			
Operating Transfers In			
Operating Transfers Out			
Excess (Deficiency) of Revenues Over Expenditures	\$ (199,016)	\$ -	\$ (199,016)

**Wichita Falls Independent School District
Debt Service Budget
March 2016**

	Revised Debt Service Fund 599 February	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Debt Service Fund 599 March
Revenues:			
Local Revenues	\$ 7,855,924	\$ -	\$ 7,855,924
State Program Revenues	625,475	-	625,475
Federal Program Revenues			
Total Revenues	\$ 8,481,399	\$ -	\$ 8,481,399
Expenditures			
Instruction			
Instructional Resources and Media Services			
Curriculum and Instructional Staff Development			
Instructional Leadership			
School Leadership			
Guidance, Counseling and Evaluation Services			
Health Services			
Student Transportation			
Food Services			
Cocurricular/Extracurricular Activities			
General Administration			
Plant Maintenance and Operations			
Security and Monitoring Services			
Data Processing Services			
Community Services			
Debt Service	\$ 8,479,808	-	\$ 8,479,808
Facilities Acquisition and Construction			
Payments to Fiscal Agent			
Total Expenditures	\$ 8,479,808	\$ -	\$ 8,479,808
Other Financing Sources (Uses)			
Sale of Bonds			
 Excess (Deficiency) of Revenues Over Expenditures	 \$ 1,591	 \$ -	 \$ 1,591