

WICHITA FALLS ISD BOARD OF TRUSTEES
May 10, 2016

Agenda Item:	April, 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:

There are no proposed increases or decreases to the General Operating, Child Nutrition or Debt Service Fund budgets.

Memorandum

To: Mr. Michael S. Kuhrt, Superintendent
From: Jan Arrington, Chief Financial Officer
Date: May 10, 2016
Subject: April, 2016 Budget Amendments

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

Campus/Dept.	Amount	From Function	To Function
Hirschi High School			
General Supplies	\$254	36	11
Rider High School			
Choir Contracted Services	\$170	11	36
SAT Camp	\$66	13	11
Substitutes	\$500	13	11
Choir Transportation	\$277	11	36
Wichita Falls High School			
General Supplies	\$1,335	13	11
General Supplies	\$875	13	23
Computer Equipment	\$2,800	13	11
Career & Tech Center			
Property Taxes	\$7,622	41	81
Crockett Elementary School			
General Supplies	\$1,394	31	11
Fain Elementary School			
General Supplies	\$700	23	11
Miscellaneous	\$60	11	36
Fowler Elementary School			
General Supplies	\$400	12	11
General Supplies	\$200	21	11
General Supplies	\$810	23	11
General Supplies	\$358	31	11
General Supplies	\$350	33	11
General Supplies	\$168	36	11
Haynes Elementary School			
Dues & Memberships	\$350	31	23
Lamar Elementary School			
Miscellaneous	\$200	21	11
General Supplies	\$974	31	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>
Scotland Park Elementary School Staff Development	\$80	31	11
Security Radio Repairs	\$1,000	52	41
Curriculum & Instruction UIL Stipends	\$67,500	11	36

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- | FUNCTION | Long Description |
|-----------------|---------------------------|
| 11 | Instruction |
| 12 | Ins Resource & Media Svc |
| 13 | Curr & Ins Staff Develop |
| 21 | Instructional Admin |
| 23 | School Administration |
| 31 | Guidance & Counseling Svc |
| 32 | Social Work Services |
| 33 | Health Services |
| 34 | Student Transportation |
| 35 | Food Services |
| 36 | Extracurricular |
| 41 | General Administration |
| 51 | Plant M&O |
| 52 | Security & Monitoring |
| 53 | Data Processing Services |
| 61 | Community Services |
| 71 | Debt Services |
| 81 | Facilities Acq & Constr. |
| 93 | Payments To Fiscal Agent/ |
| 95 | Payments to JJAEP |
| 99 | Other Intergovernmental |

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

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

	Revised Operating Fund 199 March	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Operating Fund 199 April
Revenues:			
Local Revenues	\$ 43,913,007	\$ -	\$ 43,913,007
State Program Revenues	61,162,584	-	61,162,584
Federal Program Revenues	4,021,662	-	4,021,662
Total Revenues	<u>\$ 109,097,253</u>	<u>\$ -</u>	<u>\$ 109,097,253</u>
Expenditures			
Instruction	\$ 64,022,609	(57,418)	\$ 63,965,191
Instructional Resources and Media Services	1,466,189	(400)	1,465,789
Curriculum and Instructional Staff Development	1,400,922	(5,576)	1,395,346
Instructional Leadership	2,097,732	(400)	2,097,332
School Leadership	6,590,023	(285)	6,589,738
Guidance, Counseling and Evaluation Services	4,340,232	(3,156)	4,337,076
Social Work Services	356,938	-	356,938
Health Services	1,459,706	(350)	1,459,356
Student Transportation	3,669,824	-	3,669,824
Cocurricular/Extracurricular Activities	3,676,427	67,585	3,744,012
General Administration	3,435,589	(6,622)	3,428,967
Plant Maintenance and Operations	11,099,068	-	11,099,068
Security and Monitoring Services	702,701	(1,000)	701,701
Data Processing Services	4,325,284	-	4,325,284
Community Services	8,406	-	8,406
Debt Service	742,875	-	742,875
Facilities Acquisition and Construction	10,358,334	7,622	10,365,956
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>\$ 120,555,859</u>	<u>\$ -</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>\$ (1,849,157)</u>	<u>\$ -</u>	<u>\$ (1,849,157)</u>

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

	Revised Child Nutrition Funds 240 & 242 March	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Child Nutrition Funds 240 & 242 April
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
April 2016**

	Revised Debt Service Fund 599 March	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Debt Service Fund 599 April
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