

**WICHITA FALLS ISD BOARD OF TRUSTEES**  
**December 08, 2025**

**Agenda Item:** November, 2025 Budget Amendments

**Administrator Responsible:** Leah Horton, Chief Financial Officer

**Attachments:** Attachment

☒ Action Needed    ☐ Future Action    ☐ Information    ☐ Report

**Administrative Recommendation:**

That the Wichita Falls Independent School District Board of Trustees approves the attached budget amendments to the 2025-2026 budgets, as detailed on the attached Budget Amendment report. These amendments are submitted by Leah Horton, Chief Financial Officer, and as recommended by Dr. Donny Lee, 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 revenues reflect an increase of \$10,000,000 and expenditures reflect an increase of \$12,405,672 resulting in a deficit budget of \$2,405,672.

Food Service revenues and expenditures reflect no change resulting in a deficit budget of \$3,603,156.

Debt Service revenues and expenditures reflect no change resulting in an excess budget of \$827,032.

The detail of the proposed amendments and cross-function transfers is reflected on the attached Budget Amendment report.

# Memorandum

**To:** Dr. Donny Lee, Superintendent  
**From:** Leah Horton, Chief Financial Officer  
**Date:** December 8, 2025  
**Subject:** November 2025 Budget Amendments/Revisions

**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>
900 – Athletics			
Gym Floor Cleaning	\$2,549	36	51
829 – Community Relations			
Student Veterans Day Ceremony	\$300	41	11
Student Convocation	\$667	41	11
870 – Assessment			
TIA Crockett – Staff Travel	\$310	11	13
TIA West – Staff Travel	\$1,650	11	13
TIA Legacy – Staff Travel	\$2,251	11	13

**General Operating Fund (181/199/599):** Please approve the following budget revisions to appropriate additional revenue and expenditures:

<u>Campus/Dept.</u>	<u>Account</u>	<u>Amount</u>
---------------------	----------------	---------------

**Revenue:**

Maintenance Tax Note – Series 2025	199 R 00 7914 16 000 0 00 000	\$10,000,000
------------------------------------	-------------------------------	--------------

**Expense:**

Tennis Shades – Legacy/Memorial	199 E 81 6629 00 XXX 0 99 XXX	\$164,966
Bus Purchase – Add'l Cost	199 E 34 6631 00 984 0 99 000	\$ 28,460
Bus Zonar Subscription	199 E 34 6248 00 984 0 99 000	\$ 41,123
McNiel Renovation - Construction	199 E 81 6629 00 132 0 99 000	\$ 9,839,100
McNiel Renovation – Prof Svcs	199 E 81 6624 00 132 0 99 000	\$900,000
McNiel Renovation – FF&E	199 E 81 6639 00 132 0 99 000	\$900,000
McNiel Renovation – District Costs	199 E 81 6639 01 132 0 99 000	\$350,000
Wresting Equip – Legacy/Memorial	199 E 36 6639 22 900 0 91 000	\$ 31,650
Wresting Equip – Legacy/Memorial	181 E 36 6399 22 XXX 0 91 048	\$150,373

---

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

**Wichita Falls Independent School District  
General Operating Fund Budget  
Nov-25**

	Original Operating Fund 199 Nov	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Operating Fund 199 Nov
<b>Revenues:</b>			
5700 - Local Revenues	\$ 41,117,000	\$ -	\$ 41,117,000
5800 - State Program Revenues	92,676,230	-	92,676,230
5900 - Federal Program Revenues	1,981,879	-	1,981,879
Total Revenues	\$ 135,775,109	\$ -	\$ 135,775,109
<b>Expenditures</b>			
11 - Instruction	\$ 76,363,575	(3,244)	\$ 76,360,331
12 - Instructional Resources and Media Services	1,157,991	-	1,157,991
13 - Curriculum and Instructional Staff Development	658,363	4,211	662,574
21 - Instructional Leadership	1,742,813	-	1,742,813
23 - School Leadership	6,639,075	-	6,639,075
31 - Guidance, Counseling and Evaluation Services	4,376,262	-	4,376,262
32 - Social Work Services	290,547	-	290,547
33 - Health Services	1,977,277	-	1,977,277
34 - Student Transportation	7,315,468	69,583	7,385,051
35 - Food Service	30,000	-	30,000
36 - Cocurricular/Extracurricular Activities	3,801,998	179,474	3,981,472
41 - General Administration	4,011,417	(967)	4,010,450
51 - Plant Maintenance and Operations	19,712,952	2,549	19,715,501
52 - Security and Monitoring Services	1,960,132	-	1,960,132
53 - Data Processing Services	3,903,867	-	3,903,867
61 - Community Services	16,675	-	16,675
71 - Debt Service	1,101,600	-	1,101,600
81 - Facilities Acquisition and Construction	119,200	12,154,066	12,273,266
93 - Payments to Fiscal Agent	100,000	-	100,000
95 - Payments to JJAEP	40,000	-	40,000
99 - Other Intergovernmental Charges	763,152	-	763,152
Total Expenditures	\$ 136,082,363	\$ 12,405,672	\$ 148,488,035
<b>Other Financing Sources (Uses)</b>			
Sale of Real & Personal Property	\$ 10,000	\$ -	\$ 10,000
Transfer in from Food Service Fund	472,255	-	472,255
Maintenance Tax Note Series 2025	-	10,000,000	10,000,000
Transfer to Capital Projects for Stadium Maintenance	(75,000)	-	(75,000)
Transfer to Capital Projects for Athletics	(50,000)	-	(50,000)
Transfer to Capital Projects for Fine Arts	(50,000)	-	(50,000)
	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (2,405,672)	\$ (2,405,672)

**Wichita Falls Independent School District  
Food Service Budget  
Nov-25**

	Original Child Nutrition Funds 240 & 242 Nov	Increase/ (Decrease)	Amended Child Nutrition Funds 240 & 242 Nov
<b>Revenues:</b>			
Local Revenues	\$ 1,510,864	\$ -	\$ 1,510,864
State Program Revenues	32,212	-	32,212
Federal Program Revenues	7,653,814	-	7,653,814
Total Revenues	\$ 9,196,890	\$ -	\$ 9,196,890
<b>Expenditures</b>			
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	\$ 12,327,791		\$ 12,327,791
Cocurricular/Extracurricular Activities			
General Administration			
Plant Maintenance and Operations			
Security and Monitoring Services			
Data Processing Services			
Community Services			
Facilities Acquisition and Construction			
Payments to Fiscal Agent			
Other Intergovernmental Charges			
Total Expenditures	\$ 12,327,791	\$ -	\$ 12,327,791
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In			
Operating Transfers Out to General Operating Fund	\$ (472,255)	\$ -	\$ (472,255)
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,603,156)	\$ -	\$ (3,603,156)

**Wichita Falls Independent School District  
Debt Service Budget  
Nov 2025**

	Original Debt Service Fund 599 Nov	Increase/ (Decrease)	Amended Debt Service Fund 599 Nov
<b>Revenues:</b>			
Local Revenues	\$ 22,155,000	\$ -	\$ 22,155,000
State Program Revenues	0	-	0
Federal Program Revenues	-		
Total Revenues	\$ 22,155,000	\$ -	\$ 22,155,000
<b>Expenditures</b>			
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	\$ 21,319,968	8,000	\$ 21,327,968
Facilities Acquisition and Construction			
Payments to Fiscal Agent			
Total Expenditures	\$ 21,319,968	\$ 8,000	\$ 21,327,968
<b>Other Financing Sources (Uses)</b>			
Sale of Bonds			
Excess (Deficiency) of Revenues Over Expenditures	\$ 835,032	\$ (8,000)	\$ 827,032