

WICHITA FALLS ISD BOARD OF TRUSTEES
March 22, 2016

Agenda Item:	February, 2016 Budget Amendments
Administrator Responsible:	Jan Arrington, Chief Financial Officer
Attachments:	Attachments

Action Needed For Discussion Information 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 Other Resources reflect a proposed increase of \$9,000,000 from Maintenance Tax Note Proceeds.

General Operating expenditures reflect a proposed net increase of \$9,329,087 to cover Maintenance Tax Note projects.

The overall impact of the proposed cross-function transfers, and increases/decreases is a net budgeted decrease to the General Operating fund balance of \$329,087.

Memorandum

To: Mr. Michael Kuhrt, Superintendent
From: Jan Arrington, Chief Financial Officer
Date: March 22, 2016
Subject: February, 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			
Staff Development	\$1,470	11	13
Nurse Supplies	\$638	11	33
Wichita Falls High School			
Band	\$1,827	36	11
Band	\$380	13	11
Technology Purchase	\$2,600	13	11
General Supplies	\$3,315	13	11
Student Travel	\$250	11	36
Barwise Leadership Academy			
Band-UIL Travel	\$150	13	36
McNiel Junior High School			
General Supplies	\$500	23	11
Kirby Junior High School			
Student Travel	\$648	21	11
Cunningham Elementary School			
Staff Development	\$128	23	13
Fain Elementary School			
Staff Development	\$300	23	13
Fowler Elementary School			
Staff Development	\$250	11	13
West Foundation Elementary School			
Laminator Agreement	\$15	23	12
Scotland Park Elementary School			
Staff Development	\$130	11	13
Farris Early Childhood			
School Administration Supplies	\$2,500	11	23

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>
Career & Technology			
General Supplies	\$150	33	11
ROTC			
Summer Camp	\$2,723	21	36
Nurse for Summer Camp	\$480	21	33
Limited English Proficiency			
Staff Development	\$1,700	11	13
General Supplies	\$950	11	21
Amend Substitute Budgets			
Various Campuses	\$9,165	11	13

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

<u>Campus/Dept.</u>	<u>Account</u>	<u>Amount</u>
Maintenance Tax Note Cost of Issuance	199-71-65xx	\$43,200
Maintenance Tax Note Turf Projects	199-81-66xx	\$4,981,999
Maintenance Tax Note Memorial Stadium	199-81-66xx	\$938,888
Maintenance Tax Note Tennis Courts	199-81-66xx	\$225,000
Maintenance Tax Note Switchgear Project	199-81-66xx	\$270,000
Maintenance Tax Note Roofing Project	199-81-66xx	\$2,620,000
Maintenance Tax Note Drainage Project	199-81-66xx	\$250,000
Maintenance Tax Note Loan Proceeds	199-00-79xx	\$9,000,000

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

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

	Revised Operating Fund 199 January	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Operating Fund 199 February
Revenues:			
Local Revenues	\$ 43,893,947	\$ -	\$ 43,893,947
State Program Revenues	61,162,584	-	61,162,584
Federal Program Revenues	4,021,662	-	4,021,662
Total Revenues	\$ 109,078,193	\$ -	\$ 109,078,193
Expenditures			
Instruction	\$ 64,040,026	(7,633)	\$ 64,032,393
Instructional Resources and Media Services	1,464,932	15	1,464,947
Curriculum and Instructional Staff Development	1,356,082	6,698	1,362,780
Instructional Leadership	2,176,883	(2,901)	2,173,982
School Leadership	6,507,761	1,557	6,509,318
Guidance, Counseling and Evaluation Services	4,342,632	-	4,342,632
Social Work Services	356,938	-	356,938
Health Services	1,458,738	968	1,459,706
Student Transportation	3,669,824	-	3,669,824
Cocurricular/Extracurricular Activities	3,677,178	1,296	3,678,474
General Administration	3,435,589	-	3,435,589
Plant Maintenance and Operations	11,080,008	-	11,080,008
Security and Monitoring Services	702,701	-	702,701
Data Processing Services	4,285,618	-	4,285,618
Community Services	8,406	-	8,406
Debt Service	699,675	43,200	742,875
Facilities Acquisition and Construction	1,072,447	9,285,887	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	\$ 111,138,438	\$ 9,329,087	\$ 120,467,525
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	\$ (1,450,796)	\$ (329,087)	\$ (1,779,883)

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

	Revised Debt Service Fund 599 January	Proposed Transfers & Revisions Increase/ (Decrease)		Amended Debt Service Fund 599 February
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

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

	Revised Debt Service Fund 599 January	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Debt Service Fund 599 February
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