

WICHITA FALLS ISD BOARD OF TRUSTEES
June 15, 2026

Agenda Item:	May 2026 Budget Amendments
Administrator Responsible:	Leah Horton, Chief Financial Officer
Attachments:	Attachment
<input checked="" type="checkbox"/> Action Needed	<input type="checkbox"/> Future Action <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 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 \$200,000 and expenditures reflect an increase of \$200,000 resulting in a deficit budget of \$2,500,000.

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

Debt Service revenues and expenses reflect no change resulting in an excess budget of \$584,003.

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: June 8, 2026
Subject: May 2026 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>
012 – Memorial High School A/P Institute	\$2,500	23	13
132 – McNeil Elementary Small Equipment Needs	\$10,000	81	51
900 – Athletics Gym Floors	\$14,721	36	51
935 – Special Education Diagnostician Training	\$1,086	21	31
Legal Fees	\$10,488	21	41
Contracted Services	\$189,000	51	11

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:		
State Revenue to Actual ADA	199 R 00 5812 00 000 0 00 000	\$ 200,000
Expense:		
Three Trucks for Maintenance	199 E 51 6631 00 820 0 99 000	\$ 200,000

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

**Wichita Falls Independent School District
General Operating Fund Budget
May-26**

	Original Operating Fund 199 May	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Operating Fund 199 May
Revenues:			
5700 - Local Revenues	\$ 41,582,000		\$ 41,582,000
5800 - State Program Revenues	95,176,230	200,000	95,376,230
5900 - Federal Program Revenues	1,981,879		1,981,879
Total Revenues	\$ 138,740,109	\$ 200,000	\$ 138,940,109
Expenditures			
11 - Instruction	\$ 77,005,330	189,000	\$ 77,194,330
12 - Instructional Resources and Media Services	1,158,477	-	1,158,477
13 - Curriculum and Instructional Staff Development	687,397	2,500	689,897
21 - Instructional Leadership	1,742,063	(11,574)	1,730,489
23 - School Leadership	6,597,832	(2,500)	6,595,332
31 - Guidance, Counseling and Evaluation Services	4,336,829	1,086	4,337,915
32 - Social Work Services	329,147	-	329,147
33 - Health Services	1,956,776	-	1,956,776
34 - Student Transportation	8,100,760	-	8,100,760
35 - Food Service	30,000	-	30,000
36 - Cocurricular/Extracurricular Activities	3,360,786	(14,721)	3,346,065
41 - General Administration	4,010,150	10,488	4,020,638
51 - Plant Maintenance and Operations	19,749,346	25,721	19,775,067
52 - Security and Monitoring Services	1,971,000	10,000	1,981,000
53 - Data Processing Services	4,511,447	-	4,511,447
61 - Community Services	16,675	-	16,675
71 - Debt Service	1,101,600	-	1,101,600
81 - Facilities Acquisition and Construction	15,145,598	(10,000)	15,135,598
93 - Payments to Fiscal Agent	133,000	-	133,000
95 - Payments to JJAEP	40,000	-	40,000
99 - Other Intergovernmental Charges	763,152	-	763,152
Total Expenditures	\$ 152,747,363	\$ 200,000	\$ 152,947,363
Other Financing Sources (Uses)			
Sale of Real & Personal Property	\$ 1,210,000	\$ -	\$ 1,210,000
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	\$ (2,500,000)	\$ -	\$ (2,500,000)

**Wichita Falls Independent School District
Food Service Budget
May-26**

	Original Child Nutrition Funds 240 & 242 May	Increase/ (Decrease)	Amended Child Nutrition Funds 240 & 242 May
Revenues:			
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	<u>\$ 9,196,890</u>	<u>\$ -</u>	<u>\$ 9,196,890</u>
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	\$ 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	<u>\$ 12,327,791</u>	<u>\$ -</u>	<u>\$ 12,327,791</u>
Other Financing Sources (Uses)			
Operating Transfers In			
Operating Transfers Out to General Operating Fund	\$ (472,255)	\$ -	\$ (472,255)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (3,603,156)</u>	<u>\$ -</u>	<u>\$ (3,603,156)</u>

**Wichita Falls Independent School District
Debt Service Budget
May 2026**

	Original Debt Service Fund 599 May		Increase/ (Decrease)	Amended Debt Service Fund 599 May
Revenues:				
Local Revenues	\$ 22,155,000	\$	-	\$ 22,155,000
State Program Revenues	0		-	0
Federal Program Revenues				
Total Revenues	\$ 22,155,000	\$	-	\$ 22,155,000
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	\$ 21,570,997			\$ 21,570,997
Facilities Acquisition and Construction				
Payments to Fiscal Agent				
Total Expenditures	\$ 21,570,997	\$	-	\$ 21,570,997
Other Financing Sources (Uses)				
Sale of Bonds				
Excess (Deficiency) of Revenues Over Expenditures	\$ 584,003	\$	-	\$ 584,003