

WICHITA FALLS ISD BOARD OF TRUSTEES
May 11, 2026

Agenda Item:	April 2026 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 \$4,165,000 and expenditures reflect an increase of \$2,084,050 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 reflect no change and expenditures reflect a change of \$243,029 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: May 11, 2026
Subject: April 2026 Budget Amendments/Revisions

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

Campus/Dept.	Amount	From Function	To Function
829 – Public Relations Scholarship Reception Needs	\$300	41	11
870 – Assessment TIA Staff Travel-Sheppard	\$4,892	11	13
935 – Special Education Itinerant Mileage	\$5,000	31	11

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

Campus/Dept.	Account	Amount
Revenue:		
State Revenue to Actual ADA	199 R 00 5812 00 000 0 00 000	\$2,500,000
Interest Income	199 R 00 5742 XX 000 0 00 000	\$ 465,000
Sale of Kirby	199 R 00 7912 00 000 0 00 000	\$1,200,000
		<u>\$4,165,000</u>
Expense:		
Third Future Schools – Hirschi	199 E 11 6299 00 048 0 11 000	\$1,000,000
Franklin Playground	199 E 11 6639 00 112 0 11 693	\$ 80,000
SSA for Regional Day Schol	199 E 93 6492 00 935 0 23 000	\$ 33,000
Zundy Refresh	199 E 81 66XX 00 131 0 99 000	\$2,420,000
McNiel Furniture	199 E 81 6639 00 132 0 99 000	\$ 453,000
BT Washington Exterior Refresh	199 E 51 6246 00 820 0 99 000	\$ 82,800
Reduce Budget – Function 11	199 E 11 6399 00 750 0 11 000	(\$ 380,487)
Reduce Budget – Function 23	199 E 23 6399 00 750 0 99 000	(\$ 50,000)
Reduce Budget – Function 33	199 E 33 6399 00 750 0 99 000	(\$ 20,519)
Reduce Budget – Function 34	199 E 34 6399 00 750 0 99 000	(\$ 214,737)
Reduce Budget – Function 36	199 E 36 6399 00 750 0 99 000	(\$ 93,000)
Reduce Budget – Function 53	199 E 53 6399 00 750 0 99 000	(\$ 333,615)
Reduce Budget – Function 51	199 E 51 6255 00 750 0 99 000	(\$ 20,100)
Reduce Budget – Function 51	199 E 51 6257 00 750 0 99 000	(\$ 250,000)
Reduce Budget – Function 51	199 E 51 6258 00 750 0 99 000	(\$ 72,292)
Available Funds for Delayed Buses	199 E 36 6631 00 984 0 99 000	<u>(\$ 550,000)</u>
		<u>\$2,084,050</u>
Bond Arbitrage Payment	599 E 71 6521 25 998 0 99 000	\$ 243,029

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

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

	Original Operating Fund 199 Apr	Proposed Transfers & Revisions Increase/ (Decrease)	Amended Operating Fund 199 Apr
Revenues:			
5700 - Local Revenues	\$ 41,117,000	\$ 465,000	\$ 41,582,000
5800 - State Program Revenues	92,676,230	2,500,000	95,176,230
5900 - Federal Program Revenues	1,981,879	-	1,981,879
Total Revenues	<u>\$ 135,775,109</u>	<u>\$ 2,965,000</u>	<u>\$ 138,740,109</u>
Expenditures			
11 - Instruction	\$ 76,305,408	699,921	\$ 77,005,330
12 - Instructional Resources and Media Services	1,158,477	-	1,158,477
13 - Curriculum and Instructional Staff Development	682,505	4,892	687,397
21 - Instructional Leadership	1,742,063	-	1,742,063
23 - School Leadership	6,647,832	(50,000)	6,597,832
31 - Guidance, Counseling and Evaluation Services	4,341,829	(5,000)	4,336,829
32 - Social Work Services	329,147	-	329,147
33 - Health Services	1,977,295	(20,519)	1,956,776
34 - Student Transportation	8,315,497	(214,737)	8,100,760
35 - Food Service	30,000	-	30,000
36 - Cocurricular/Extracurricular Activities	4,003,786	(643,000)	3,360,786
41 - General Administration	4,010,450	(300)	4,010,150
51 - Plant Maintenance and Operations	20,008,938	(259,592)	19,749,346
52 - Security and Monitoring Services	1,971,000	-	1,971,000
53 - Data Processing Services	4,845,062	(333,615)	4,511,447
61 - Community Services	16,675	-	16,675
71 - Debt Service	1,101,600	-	1,101,600
81 - Facilities Acquisition and Construction	12,272,598	2,873,000	15,145,598
93 - Payments to Fiscal Agent	100,000	33,000	133,000
95 - Payments to JJAEP	40,000	-	40,000
99 - Other Intergovernmental Charges	763,152	-	763,152
Total Expenditures	<u>\$ 150,663,313</u>	<u>\$ 2,084,050</u>	<u>\$ 152,747,363</u>
Other Financing Sources (Uses)			
Sale of Real & Personal Property	\$ 10,000	\$ 1,200,000	\$ 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	<u>\$ (4,580,950)</u>	<u>\$ 2,080,950</u>	<u>\$ (2,500,000)</u>

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

	Original Child Nutrition Funds 240 & 242 Apr	Increase/ (Decrease)	Amended Child Nutrition Funds 240 & 242 Apr
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	\$ 9,196,890	\$ -	\$ 9,196,890
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	\$ 12,327,791	\$ -	\$ 12,327,791
Other Financing Sources (Uses)			
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
Apr 2026**

	Original Debt Service Fund 599 Apr	Increase/ (Decrease)	Amended Debt Service Fund 599 Apr
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	\$ 21,327,968	243,029	\$ 21,570,997
Facilities Acquisition and Construction			
Payments to Fiscal Agent			
Total Expenditures	\$ 21,327,968	\$ 243,029	\$ 21,570,997
Other Financing Sources (Uses)			
Sale of Bonds			
Excess (Deficiency) of Revenues Over Expenditures	\$ 827,032	\$ (243,029)	\$ 584,003