WICHITA FALLS ISD BOARD OF TRUSTEES
September 14, 2026

Agenda Item:	August, 2026 Budget Amendments
Administrator Responsible:	Leah Horton, Chief Financial Officer
Attachments:	Attachment

__X__ 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 no change and expenditures reflect a change of $5,104,328 resulting in a deficit budget of $5,641,870.

Food Service revenues and expenditures reflect no change resulting in a deficit budget of $2,063,378.

Debt Service revenues and expenditures reflect no change resulting in an excess budget of $1,999,416.

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: September 14, 2026

Subject: August 2026 Budget Amendments/Revisions

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

Campus/Dept.	Amount	From Function	To Function
012 – Memorial High School			
Student Travel-Choir	$195	36	11
Staff Travel	$1,000	23	13
123 – Sheppard Elementary			
Nursing Needs	$100	11	33
128 – Scotland Park			
Nursing Supplies	$120	11	33
820 – Maintenance			
MTN 2025 Arbitrage Fee	$1,500	41	71
935 – Special Education			
Staff Supply Needs	$2,000	31	21
Staff Development Conference	$1,500	11	13

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

Campus/Dept.	Account	Amount
25-26 McNiel Renovations	199 E 81 66XX 00 132 0 99 000	$3,229,669.48
25-26 McNiel Renovations	199 E 51 63XX 00 132 0 99 000	$ 10,000.00
25-26 Zundy Renovations	199 E 81 66XX 00 131 0 99 000	$1,487,661.41
Cunningham Roof	199 E 51 6629 00 820 0 99 678	$ 376,996.61

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

Wichita Falls Independent School District
General Operating Fund Budget
Sep-26

		Original Operating Fund 199 Aug		Proposed Transfers & Revisions Increase/ (Decrease)		Amended Operating Fund 199 Aug
Revenues:						
5700 - Local Revenues	$	40,012,000	$	-	$	40,012,000
5800 - State Program Revenues		98,599,701		-		98,599,701
5900 - Federal Program Revenues		1,965,000		-		1,965,000
Total Revenues	$	140,576,701	$	-	$	140,576,701
Expenditures						
11 - Instruction	$	83,056,383		(1,525)	$	83,054,858
12 - Instructional Resources and Media Services		1,022,069		-		1,022,069
13 - Curriculum and Instructional Staff Development		829,590		2,500		832,090
21 - Instructional Leadership		1,669,355		2,000		1,671,355
23 - School Leadership		6,406,108		(1,000)		6,405,108
31 - Guidance, Counseling and Evaluation Services		4,351,069		(2,000)		4,349,069
32 - Social Work Services		271,577		-		271,577
33 - Health Services		1,941,964		220		1,942,184
34 - Student Transportation		6,918,208		-		6,918,208
35 - Food Service		30,000				30,000
36 - Cocurricular/Extracurricular Activities		3,916,304		(195)		3,916,109
41 - General Administration		4,384,997		(1,500)		4,383,497
51 - Plant Maintenance and Operations		18,162,643		386,997		18,549,640
52 - Security and Monitoring Services		2,233,176		-		2,233,176
53 - Data Processing Services		3,728,018		-		3,728,018
61 - Community Services		15,973		-		15,973
71 - Debt Service		1,304,525		1,500		1,306,025
81 - Facilities Acquisition and Construction		100,000		4,717,331		4,817,331
93 - Payments to Fiscal Agent		300,000		-		300,000
95 - Payments to JJAEP		40,000				40,000
99 - Other Intergovernmental Charges		763,152		-		763,152
Total Expenditures	$	141,445,110	$	5,104,328	$	146,549,438
Other Financing Sources (Uses)						
Sale of Real & Personal Property	$	10,000	$	-	$	10,000
Transfer in from Food Service Fund		495,868			$	495,868
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	$	(537,542)	$	(5,104,328)	$	(5,641,870)

Wichita Falls Independent School District
Food Service Budget
Sep-26

	Original Child Nutrition Funds 240 & 242 Aug	Increase/ (Decrease)	Amended Child Nutrition Funds 240 & 242 Aug
Revenues:			
Local Revenues	$ 1,676,624	$ -	$ 1,676,624
State Program Revenues	38,000	-	38,000
Federal Program Revenues	6,680,675	-	6,680,675
Total Revenues	$ 8,395,299	$ -	$ 8,395,299
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	$ 9,962,809		$ 9,962,809
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	$ 9,962,809	$ -	$ 9,962,809
Other Financing Sources (Uses)			
Operating Transfers In			
Operating Transfers Out to General Operating Fund	$ (495,868)	$ -	$ (495,868)
Excess (Deficiency) of Revenues Over Expenditures	$ (2,063,378)	$ -	$ (2,063,378)

Wichita Falls Independent School District
Debt Service Budget
Sep 2026

	Original Debt Service Fund 599 Aug	Increase/ (Decrease)	Amended Debt Service Fund 599 Aug
Revenues:			
Local Revenues	$ 20,695,000	$ -	$ 20,695,000
State Program Revenues	3,000,000	-	3,000,000
Federal Program Revenues	-		
Total Revenues	$ 23,695,000	$ -	$ 23,695,000
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	$ 21,695,584		$ 21,695,584
Facilities Acquisition and Construction			
Payments to Fiscal Agent			
Total Expenditures	$ 21,695,584	$ -	$ 21,695,584
Other Financing Sources (Uses)			
Sale of Bonds			
Excess (Deficiency) of Revenues Over Expenditures	$ 1,999,416	$ -	$ 1,999,416