

SUBJECT: Consideration and possible approval of budget amendments for December 2025.

BACKGROUND: Budget amendments must be made in accordance with the budgeting procedures set out in the Financial Accounting Resource Guide, which states, “public funds shall not be expended in any manner other than that provided for in the Official Budget, as approved and properly amended.” The budget must be amended when a change is made, increasing any one of the functional expenditure categories, or revenue object accounts as listed in the Official Budget. Each amendment shall be reflected in the official minutes of the Board of Trustees, and the approved amendments shall be recorded as part of the district’s accounting records.

FINANCIAL IMPLICATIONS: See attached amendments.

RECOMMENDATION: We recommend approval of budget amendments for December 2025.

CABINET MEMBER: Tamika Alford-Stephens

CONTACT PERSON: Derek Gillard
Bethany Jordan

BOARD MEETING DATE: January 20, 2026