

Consider approval of Budget Amendments
May 19, 2025

1. Board Goal - Domain 4, Objective 1 - Alignment of Financial Well Being with Student Achievement
2. Background: The Board of Trustees approves the District's General Fund, Debt Service, and Food Service budgets at the fund and function levels to comply with the state's legal level of control mandates. The school district must amend the official budget before exceeding a functional expenditure category such as instruction, administration, etc., in the total district budget.
3. Process: Amending the budget will ensure funds are appropriated to the correct function(s) which will allow expenditures in the correct budget code(s). The requested budget amendment, along with any impact to the district budget is presented to the Board of Trustees for consideration.

The budget amendment will increase revenues and expenditures in Function 35 and Function 51 as well as for expenses to reduce the excess fund balance. We will be purchasing a cooler and freezer combo for Dalton and cooler for UDLA. The only item from the excess fund balance are the freezer and coolers. There is also an increase in Revenue and Expenditures for the Fresh Fruit and Vegetable Program for Dalton (FFVP).

4. Fiscal Impact:
Fund 240 - Food Service
Increase Revenues \$ 646,560
Increase Function 35 - \$ 806,560
Increase Function 51 - \$ 40,000
Decrease Fund Balance - \$200,000
5. Recommendation:
Approve the Food Service Fund Budget Amendment #2
6. Action Required:
Approve the Food Service Fund Budget Amendment #2
7. Contact Person:
Pam Bendele