

**Consider approval of Budget Amendments  
June 4, 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

2024-2025  
Food Service Budget Amendment #2  
May 19, 2025

Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	Proposed Amendment #2	Proposed Revised Budget
<b>Revenues</b>					
5700	Local Revenues	\$113,680	\$113,680		\$113,680
5800	State Revenues	9888	9888		\$9,888
5900	Federal Revenues	\$2,738,495	\$2,738,495	\$646,560	\$3,385,055
7900	Other Revenues				
<b>TOTAL REVENUES</b>		<b>2,862,063.00</b>	<b>2,862,063.00</b>	<b>\$646,560</b>	<b>\$3,508,623</b>
<b>Expenditures</b>					
11	Instruction				\$0
12	Inst. Resources and Media Svcs				\$0
13	Curriculum Dev. & Instructional Staff Dev				\$0
21	Instructional Leadership				\$0
23	School Leadership				\$0
31	Guidance and Counseling				\$0
32	Social Work Service				\$0
33	Health Services				\$0
34	Pupil Transportation				\$0
35	Food Services	\$2,782,063	\$3,112,063	\$806,560	\$3,918,623
36	Co-Curr/ExtraCurr. Act				\$0
41	General Administration				\$0
51	Plant Maintenance and Operations	\$80,000	\$80,000	\$40,000	\$120,000
52	Security & Monitoring Services				\$0
53	Data Processing Services				\$0
61	Community Services				\$0
71	Debt Service				\$0
81	Facility Acquisition & Construction				\$0
93	Payments to Fiscal Agents				\$0
99	Other Intergov't Charges				\$0
<b>TOTAL EXPENDITURES</b>		<b>\$2,862,063</b>	<b>\$3,192,063</b>	<b>\$846,560</b>	<b>\$4,038,623</b>
<b>SURPLUS OR -DEFICIT</b>		<b>\$0</b>	<b>-\$330,000</b>	<b>-\$200,000</b>	<b>-\$530,000</b>

Function 35: For Remainder of Year Cost, Purchase of Equipment and Fresh Fruit and Vegetable Program

Function 51: For Utility Cost