Henderson ISD
Board Background

Subject: Consider approval of budget amendment (Child Nutrition)

Presented for: **Action__X____** **Report Only_____**

Background Information

The Child Nutrition Program is required to maintain fund balance levels to ensure stable program operations, but not to exceed approximately six months of average operating expenditures. The district has accumulated fund balance in excess of this recommended threshold.

To utilize excess fund balance in compliance with USDA and Texas Department of Agriculture requirements governing school food service operations, administration is requesting board approval of a budget amendment with the Child Nutrition Fund (Fund 240).

The child nutrition fund balance at 8/31/2025 was $1,811,537. Approximately six months of average operating expenditures is $1,259,683.

	2025-2026 Original Budget	04.14.2026 Budget Amendment	2025-2026 Revised Budget
Revenues			
5700 Local Revenue	217,000	-	217,000
5800 State Revenue	-	-	-
5900 Federal Revenue/Other Sources	2,630,000	-	2,630,000
Total Revenues	$ 2,847,000	$ -	$ 2,847,000
Expenditures			
35 Food Services	2,847,000	600,585	3,447,585
Total Expenditures	$ 2,847,000	$ 600,585	$ 3,447,585
Net Change in Fund Balance	$ -	$ (600,585)	$ (600,585)

Recommendation

Approve budget amendments as presented.

Contact Person

Nikki Warner