WARREN COUNTY SCHOOLS

BUDGET AMENDMENT

PRESENTED BOARD OF EDUCATION MEETING JUNE 25, 2024

The following budget transfer is an amendment for 2023-24, and is for budget directors requesting internal program revisions within their funds. **These budget amendments are recommended for your approval.**

6000 System-wide Support Services Programs 2,838,237 560,909 3,399 7000 Anciliary Service Programs 0 520 45,000 45 800 Non-Programmed Charges 0 45,000 45 TOTAL STATE FUNDS EXPENSE \$18,745,948 \$621,657 \$19,367 REVENUES 3000 State Allocations 18,745,948 \$621,657 \$19,367 TOTAL STATE FUNDS REVENUE \$18,745,948 \$621,657 \$19,367 LOCAL CURRENT EXPENSE FUND Current Budget Revision Revised But EXPENDITURES 5000 Instructional Services Programs 907,145 -141,655 765 6000 System-wide Support Services Programs 4,008,601 42,416 4,051 7000 Anciliary Service Programs 130,806 10,727 141 8000 Non-Programmed Charges 966,809 364,001 1,330 7001 Action Service Programs 80,013,361 \$275,489 \$6,288	STATE PUBLIC SCHOOL FUND		Current Budget	Revision	Revised Budget
System-wide Support Services Programs 2,838,237 560,909 3,399	EXPEN	DITURES			
7000 Anciliary Service Programs 0 520 At,000 45,000 40,000	5000	Instructional Services Programs	15,907,711	15,228	15,922,939
8000 Non-Programmed Charges 0 45,000 45 TOTAL STATE FUNDS EXPENSE \$18,745,948 \$621,657 \$19,367 REVENUE 3000 State Allocations 18,745,948 621,657 19,367 TOTAL STATE FUNDS REVENUE \$18,745,948 \$621,657 \$19,367 LOCAL CURRENT EXPENSE FUND Current Budget Revision Revised Bure EXPENDITURES 907,145 -141,655 765 6000 System-wide Support Services Programs 907,145 -141,655 765 6000 Non-Programmed Charges 966,809 364,001 1,030 7000 Ancillary Service Programs 130,806 10,727 141 8000 Non-Programmed Charges 966,809 364,001 1,330 70TAL LOCAL CURRENT EXPENSE \$6,013,361 \$275,489 \$6,288 REVENUE 4110 County Appropriation 5,384,331 180,000 5,564 4410 Misc Revenue 0 2,000 2 4490 Misc Revenue 0 93,489 93 4910 Fund Balance	6000	System-wide Support Services Programs	2,838,237	560,909	3,399,146
REVENUE	7000	Anciliary Service Programs	0	520	520
REVENUES 3000 State Allocations 18,745,948 5621,657 19,367 TOTAL STATE FUNDS REVENUE \$18,745,948 \$621,657 \$19,367	8000	Non-Programmed Charges	0	45,000	45,000
3000 State Allocations TOTAL STATE FUNDS REVENUE 18,745,948 621,657 19,367 LOCAL URRENT EXPENSE FUND Current Budget Revision Revised Budget EXPENDITURES 5000 Instructional Services Programs 907,145 -141,655 765 6000 System-wide Support Services Programs 4,008,601 42,416 4,051 7000 Anciliary Service Programs 130,806 10,727 141 8000 Non-Programmed Charges 966,809 364,001 1,330 TOTAL LOCAL CURRENT EXPENSE \$6,013,361 \$275,489 \$6,288 REVENUE TOTAL LOCAL CURRENT EXPENSE 80,000 0 80 4410 Fines and Forfeitures 80,000 0 80 4450 Interest Revenue 0 2,000 2 4490 Misc Revenue 0 93,489 93 4910 Fund Balance Appropriated 549,030 9 549 TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 FEDERA GRANTS FUND Current Budget Revision		TOTAL STATE FUNDS EXPENSE	\$18,745,948	\$621,657	\$19,367,605
TOTAL STATE FUNDS REVENUE \$18,745,948 \$621,657 \$19,367	REVEN	JES			
Current Budget	3000	State Allocations	18,745,948	621,657	19,367,605
EXPENDITURES 5000 Instructional Services Programs 907,145 -141,655 765 6000 System-wide Support Services Programs 4,008,601 42,416 4,051 7000 Anciliary Service Programs 130,806 10,727 141 8000 Non-Programmed Charges 966,809 364,001 1,330 TOTAL LOCAL CURRENT EXPENSE \$6,013,361 \$275,489 \$6,288		TOTAL STATE FUNDS REVENUE	\$18,745,948	\$621,657	\$19,367,605
5000 Instructional Services Programs 907,145 -141,655 765 6000 System-wide Support Services Programs 4,008,601 42,416 4,051 7000 Anciliary Service Programs 130,806 10,727 141 8000 Non-Programmed Charges 966,809 364,001 1,330 TOTAL LOCAL CURRENT EXPENSE \$6,013,361 \$275,489 \$6,288 REVENUE 4110 County Appropriation 5,384,331 180,000 5,564 4410 Fines and Forfeitures 80,000 0 80 4450 Interest Revenue 0 2,000 2 4490 Misc Revenue 0 93,489 93 4910 Fund Balance Appropriated 549,030 0 549 TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,886 6000 System-wide Support Services Programs <td< td=""><td>LOCAL</td><td>CURRENT EXPENSE FUND</td><td>Current Budget</td><td>Revision</td><td>Revised Budget</td></td<>	LOCAL	CURRENT EXPENSE FUND	Current Budget	Revision	Revised Budget
6000 System-wide Support Services Programs 4,005,601 42,416 4,051 7000 Anciliary Service Programs 130,806 10,727 141 8000 Non-Programmed Charges 966,809 364,001 1,330 TOTAL LOCAL CURRENT EXPENSE \$6,013,361 \$275,489 \$6,288 REVENUE 4110 County Appropriation 5,384,331 180,000 5,564 4410 Fines and Forfeitures 80,000 0 80 4450 Interest Revenue 0 2,000 2 4490 Misc Revenue 0 93,489 93 4910 Fund Balance Appropriated 549,030 0 549 TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 FEDERAL GRANTS FUND Current Budget Revision Revised But EXPENDITURES \$5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 <	EXPEN	DITURES			
7000 Anciliary Service Programs 130,806 10,727 141 8000 Non-Programmed Charges 966,809 364,001 1,330 TOTAL LOCAL CURRENT EXPENSE \$6,013,361 \$275,489 \$6,288 REVENUE 4110 County Appropriation 5,384,331 180,000 5,564 4410 Fines and Forfeitures 80,000 0 0 80 4450 Interest Revenue 0 2,000 2 4490 Misc Revenue 0 93,489 93 4910 Fund Balance Appropriated 549,030 0 549 TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 FEDERAL GRANTS FUND Current Budget Revision Revised But EXPENDITURES 500 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989	5000	Instructional Services Programs	907,145	-141,655	765,490
Non-Programmed Charges 966,809 364,001 1,330	6000	System-wide Support Services Programs	4,008,601	42,416	4,051,017
No.	7000	Anciliary Service Programs	130,806	10,727	141,533
REVENUE	8000	Non-Programmed Charges	966,809	364,001	1,330,810
4110 County Appropriation 5,384,331 180,000 5,564 4410 Fines and Forfeitures 80,000 0 80 4450 Interest Revenue 0 2,000 2 4490 Misc Revenue 0 93,489 93 4910 Fund Balance Appropriated 549,030 0 549 TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902		TOTAL LOCAL CURRENT EXPENSE	\$6,013,361	\$275,489	\$6,288,850
Head	REVEN	JE			
4450 Interest Revenue 0 2,000 2 4490 Misc Revenue 0 93,489 93 4910 Fund Balance Appropriated 549,030 0 549 TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902	4110	County Appropriation	5,384,331	180,000	5,564,331
4490 Misc Revenue 0 93,489 93 4910 Fund Balance Appropriated 549,030 0 549 TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902	4410	Fines and Forfeitures	80,000	0	80,000
Fund Balance Appropriated 549,030 0 549 TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 FEDERAL GRANTS FUND Current Budget Revision Revised Budget EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902 REVENUE	4450	Interest Revenue	0	2,000	2,000
TOTAL LOCAL CURRENT REVENUE \$6,013,361 \$275,489 \$6,288 FEDERAL GRANTS FUND Current Budget Revision Revised Budget EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902	4490	Misc Revenue	0	93,489	93,489
FEDERAL GRANTS FUND Current Budget Revision Revised Budget EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902	4910	Fund Balance Appropriated	549,030	0	549,030
EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902 REVENUE		TOTAL LOCAL CURRENT REVENUE	\$6,013,361	\$275,489	\$6,288,850
EXPENDITURES 5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902 REVENUE					
5000 Instructional Services Programs 7,455,278 231,386 7,686 6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902 REVENUE			Current Budget	Revision	Revised Budget
6000 System-wide Support Services Programs 744,600 480,223 1,224 7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902	EXPEN	DITURES			
7000 Anciliary Service Programs 0 27,989 27 8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902 REVENUE	5000	Instructional Services Programs	7,455,278	231,386	7,686,664
8000 Non-Programmed Charges 925,005 38,052 963 TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902 REVENUE	6000	System-wide Support Services Programs	744,600	480,223	1,224,823
TOTAL FEDERAL GRANTS EXPENSE \$9,124,883 \$777,649 \$9,902 REVENUE	7000	Anciliary Service Programs	0	27,989	27,989
REVENUE	8000	Non-Programmed Charges	925,005	38,052	963,057
		TOTAL FEDERAL GRANTS EXPENSE	\$9,124,883	\$777,649	\$9,902,532
3600 FEDERAL GRANTS REVENUE \$9,124,883 \$777,649 \$9,902	REVEN	JE			
	3600	FEDERAL GRANTS REVENUE	\$9,124,883	\$777,649	\$9,902,532

CAPITAL OUTLAY FUND		Current Budget	Revision	Revised Budget
EXPEND	DITURES			
6000	System-wide Support Services Programs	0	139,901	139,901
8000	Non-Programmed Charges	0	278,802	278,802
9000	Capital Outlay	658,000	31,873,489	32,531,489
	TOTAL CAPITAL FUND EXPENSE	\$658,000	\$32,292,192	\$32,950,192
REVENU	JE			
3200	State Funds-School Buses	0	278,802	278,802
3400	State Funds	0	31,465,837	31,465,837
3700	Federal Revenue	0	407,652	407,652
4110	County Appropriation	658,000	0	658,000
4850	Lease Purchase/Installment Purchase	0	139,901	139,901
4910	Fund Balance Appropriated	0	0	0
	TOTAL CAPITAL REVENUE	\$658,000	\$32,292,192	\$32,950,192
CHILD N	NUTRITION FUND	Current Budget	Revision	Revised Budget
EXPEND	DITURES			
7200	Nutrition Services	1,483,513	277,865	1,761,378
8100	Payments to Other Government Units	90,000	50,000	140,000
	TOTAL CHILD NUTRITION EXPENSE	\$1,573,513	\$327,865	\$1,901,378
REVEN	JE			
	TOTAL CHILD NUTRITION REVENUE	\$1,573,513	\$327,865	\$1,901,378
OTHER RESTRICED FUND		Current Budget	Revision	Revised Budget
EXPEND	DITURES			
5000	Instructional Services Programs	1,207,776	595,663	1,803,439
6000	System-wide Support Services Programs	438,127	56,726	494,853
7000	Anciliary Service Programs	58,238	31,933	90,171
8000	Non-Programmed Charges	193,050	-174,700	18,350
9000	Capital Outlay	0	0	0
	TOTAL OTHER RESTRICTED FUND EXPENSE	\$1,897,191	\$509,622	\$2,406,813
REVEN	IE			
3200	Other State Allocations for Current Operations	506,670	31,933	538,603
3250	Sales and Use Tax	0	0	0
3700	Revenues from Federal Sources - Other Restricted Grants	438,021	12,196	450,217
3800	JROTC	0	0	450,217
4400	Local Unrestricted	52,500	169,968	222,468
4820	Disposition of Fixed Assets	0	1,281	1,281
4850	Lease Purchase/Installment Purchase	0	294,244	294,244
4880	Indirect Cost	900,000	294,244	900,000
4910	Fund Balance Appropriated	900,000	0	900,000
7310	** *	\$1,897,191		
	TOTAL OTHER RESTRICTED FUND REVENUE	Ψ1,897,191	\$509,622	\$2,406,813

I have authorized this budget amendment per Board approval at its June 25, 2024 meeting.

Keith Sutton, Superintenden