

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.**

STATE PUBLIC SCHOOL FUND		Current Budget	Revision	Revised Budget
EXPENDITURES				
5000	Instructional Services Programs	15,907,711	15,228	15,922,939
6000	System-wide Support Services Programs	2,838,237	560,909	3,399,146
7000	Anciliary Service Programs	0	520	520
8000	Non-Programmed Charges	0	45,000	45,000
TOTAL STATE FUNDS EXPENSE		\$18,745,948	\$621,657	\$19,367,605

REVENUES				
3000	State Allocations	18,745,948	621,657	19,367,605
TOTAL STATE FUNDS REVENUE		\$18,745,948	\$621,657	\$19,367,605

LOCAL CURRENT EXPENSE FUND		Current Budget	Revision	Revised Budget
EXPENDITURES				
5000	Instructional Services Programs	907,145	-141,655	765,490
6000	System-wide Support Services Programs	4,008,601	42,416	4,051,017
7000	Anciliary Service Programs	130,806	10,727	141,533
8000	Non-Programmed Charges	966,809	364,001	1,330,810
TOTAL LOCAL CURRENT EXPENSE		\$6,013,361	\$275,489	\$6,288,850

REVENUE				
4110	County Appropriation	5,384,331	180,000	5,564,331
4410	Fines and Forfeitures	80,000	0	80,000
4450	Interest Revenue	0	2,000	2,000
4490	Misc Revenue	0	93,489	93,489
4910	Fund Balance Appropriated	549,030	0	549,030
TOTAL LOCAL CURRENT REVENUE		\$6,013,361	\$275,489	\$6,288,850

FEDERAL GRANTS FUND		Current Budget	Revision	Revised Budget
EXPENDITURES				
5000	Instructional Services Programs	7,455,278	231,386	7,686,664
6000	System-wide Support Services Programs	744,600	480,223	1,224,823
7000	Anciliary Service Programs	0	27,989	27,989
8000	Non-Programmed Charges	925,005	38,052	963,057
TOTAL FEDERAL GRANTS EXPENSE		\$9,124,883	\$777,649	\$9,902,532

REVENUE				
3600	FEDERAL GRANTS REVENUE	\$9,124,883	\$777,649	\$9,902,532

CAPITAL OUTLAY FUND		Current Budget	Revision	Revised Budget
EXPENDITURES				
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

REVENUE				
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 NUTRITION FUND		Current Budget	Revision	Revised Budget
EXPENDITURES				
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

REVENUE				
TOTAL CHILD NUTRITION REVENUE		\$1,573,513	\$327,865	\$1,901,378

OTHER RESTRICTED FUND		Current Budget	Revision	Revised Budget
EXPENDITURES				
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	Ancillary 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

REVENUE				
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	0
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	0	900,000
4910	Fund Balance Appropriated	0	0	0
TOTAL OTHER RESTRICTED FUND REVENUE		\$1,897,191	\$509,622	\$2,406,813

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

Keith Sutton, Superintendent

Victoria Lehman, Chair Board of Education