

Budget Amendment

Fiscal Year 2025–2026 · Approved by Board of Trustees · March 23, 2026

Amendment Type Revenue & Capital Expenditure	Approval Date March 23, 2026	Fund Fund 10 — General Operating
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Revenue Increase

Land Sale Proceeds One-time revenue — Land Sale Proceeds	\$752,630
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Capital Expenditure Budget Increases

Project / Description	Account Number	Amount
Administration Building Capital improvements — Administrative facilities	10-9010-01-57821	\$543,935
IT Infrastructure Technology systems & network infrastructure	10-9010-01-57231	\$50,425
College Store Facilities capital expenditure — College Store	10-9010-01-57842	\$158,270
Total Capital Expenditure Increase		\$752,630

Amendment Summary & Balance Verification

Total Revenue Increase	\$752,630
Total Expenditure Increase	\$752,630
Net Budget Impact	\$0

Amendment Narrative

This budget amendment was approved by the Paris Junior College Board of Trustees on March 23, 2026. The amendment recognizes \$752,630 in one-time revenue resulting from land sale proceeds and appropriates those funds in full to capital expenditure accounts. The amendment is revenue-neutral to the general operating budget, with total appropriations equal to total new revenue recognized.