

Henderson County Board of Education



2023-2024 DRAFT BUDGET
January 17, 2023

HENDERSON COUNTY SCHOOLS

2023-2024 DRAFT BUDGET

BUDGET CYCLE

Draft – by January 31

- Board Review only

Tentative – by May 30

- Board approved
- Send to KDE
- Minimum 2% contingency
- Balanced

Working – by September 30

- Board approved
- Send to KDE
- Minimum 2% contingency
- Balanced

Draft Budget

- The draft budget is the first step in the budgeting process
- No hard facts are known at this time
- A preliminary look at a very conservative forecast

General Fund Revenue

- No change in local general fund tax revenue (tax rate remained the same)
- SEEK revenue projected to decrease by a total of \$2.1 million based on a reduction in funding ADA of 559 students and the average historical increase in assessments. This change is not reflected in the draft budget.

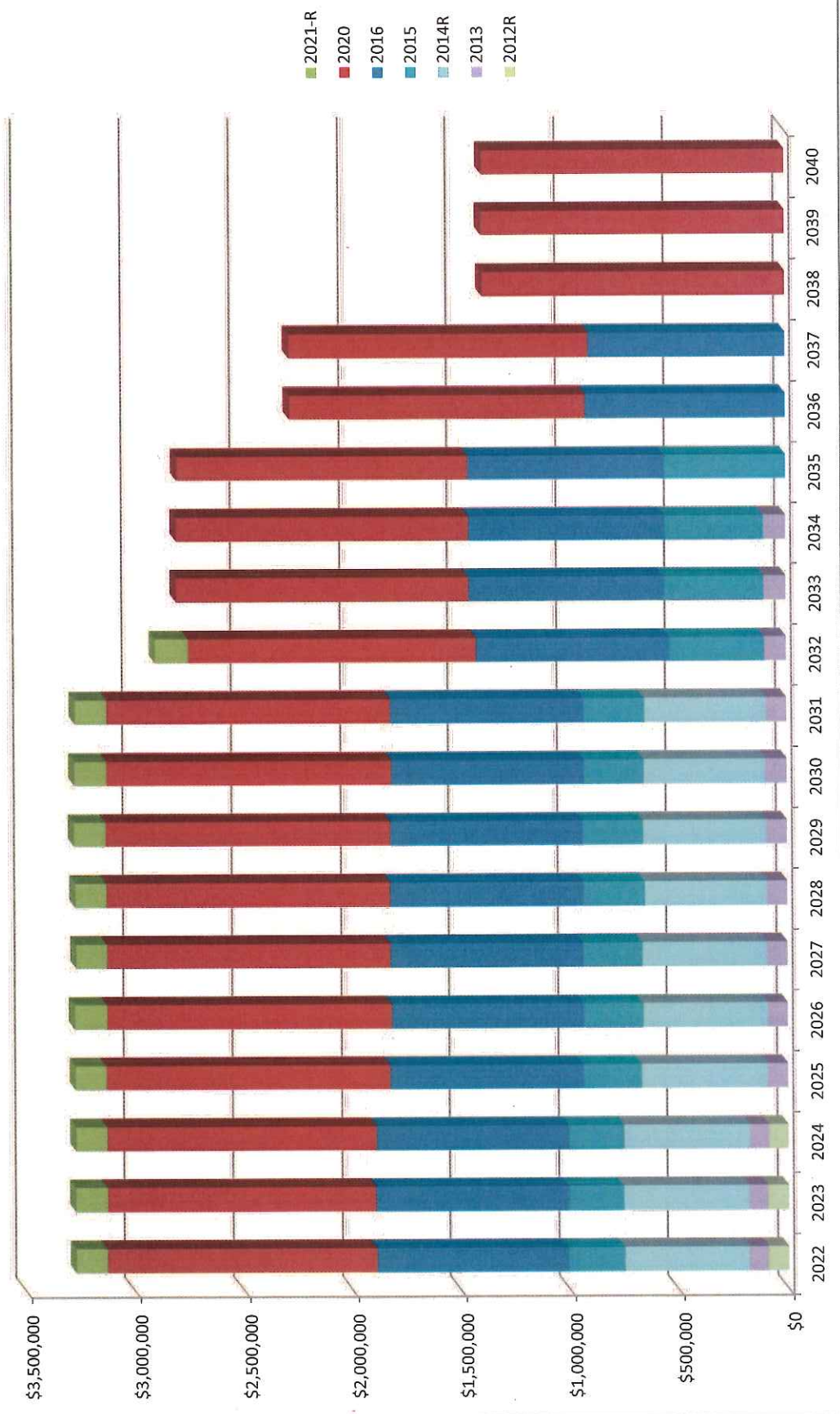
General Fund Expenses

- Step increase equals \$530,000, not included in this draft budget
- Requires minimum of 2% contingency, this draft budget includes a 9.3% contingency calculated on all operational funds. Totals for operational funds do not include Funds 2, 21 or 360.

Additional Information

- 1% Salary increase equals \$550,000. No general wage salary increase is included in this draft budget
- Cost for 8 Interventionist equals approximately \$465,000, assuming Rank II, 10 years experience
- Cost for 1 extended learning day is approximately \$290,000 with benefits included
- Cost for \$500 supplement equals \$525,000 with benefits included
- Prior to Tentative budget, all expense items will be closely evaluated

Total Local Bond Payments by Year



HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE		22,770,598.56	23,127,356.57	23,127,356.57
TOTAL 0999 BEGINNING BALANCE				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL PROPERTY TAX		13,966,544.66	13,614,762.35	13,614,762.35
1113 PSC PROPERTY TAX		.00	.00	.00
1115 DELINQUENT PROPERTY TAX		328,805.78	100,000.00	100,000.00
1116 DISTILLED SPIRITS TAX		.00	.00	.00
1117 MOTOR VEHICLE TAX		2,307,780.41	1,950,000.00	1,950,000.00
1117W PROPERTY TAX - WATERCRAFT		652,362.05	400,000.00	400,000.00
1118 UNMINED MINERALS TAX		97,803.45	85,000.00	85,000.00
1119 FRANCHISE TAX		1,100,685.61	890,000.00	890,000.00
TOTAL AD VALOREM TAXES		18,453,981.96	17,039,762.35	17,039,762.35
SALES & USE TAXES				
1121 UTILITIES TAX		3,977,960.40	3,450,000.00	3,450,000.00
TOTAL SALES & USE TAXES		3,977,960.40	3,450,000.00	3,450,000.00
INCOME TAXES				
1131 OCCUPATIONAL LICENSE TAX		.00	.00	.00
TOTAL INCOME TAXES		.00	.00	.00
PENALTIES & INTEREST ON TAXES				
1140 PENALTIES & INTEREST ON TAXES		2,648.32	2,500.00	2,500.00
TOTAL PENALTIES & INTEREST ON TAXES		2,648.32	2,500.00	2,500.00
OTHER TAXES				
1190 OTHER TAXES		.00	.00	.00
1191 OMITTED PROPERTY TAX		84,904.56	38,651.30	38,651.30
1192 EXCISE TAX		.00	.00	.00
TOTAL OTHER TAXES		84,904.56	38,651.30	38,651.30
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280 REVENUE IN LIEU OF TAXES		181,897.25	108,000.00	108,000.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (L)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TUITION				
	TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	181,897.25	108,000.00	108,000.00
1310	TUITION FROM INDIVIDUALS	82,085.59	40,000.00	40,000.00
1312	SUMMER SCHOOL TUITION	.00	.00	.00
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00
1330	TUIT FRM OTH GOVT SRCS OUT ST	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00
1340SF	OTHER-TUITION/SHOP FEES-HCTC	.00	.00	.00
1340TC	OTHER-TUITION/TECH CENTER	.00	.00	.00
	TOTAL TUITION	82,085.59	40,000.00	40,000.00
TRANSPORTATION				
1410	TRANSP FEES FROM INDIVIDUALS	.00	.00	.00
1420	TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00
1430	TRN FEE FM OTH GVT SRC OUT ST	.00	.00	.00
1430HS	Transportation - Head Start	.00	.00	.00
1440	TRANSP FEES OTH PRIV (NOT IND)	.00	.00	.00
1441	TRANSPORT FRM NON-PUBLIC SCHS	.00	.00	.00
1442	TRANSPORT FRM FISCAL COURT	.00	.00	.00
1449	OTHER TRANSPORTATION	.00	.00	.00
	TOTAL TRANSPORTATION	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	219,159.50	175,000.00	175,000.00
1540	INVESTMENT INC FROM REAL PRPTY	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	219,159.50	175,000.00	175,000.00
STUDENT ACTIVITIES				
1740	STUDENT FEES - DISTR ACTIVITY	95,439.01	50,000.00	50,000.00
	TOTAL STUDENT ACTIVITIES	95,439.01	50,000.00	50,000.00
COMMUNITY SERVICE ACTIVITIES				
1810	CHILD CARE REVENUE	.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	.00	.00	.00
1912	BUS RENTAL	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	67,876.56	.00	.00
1920K	CONTRIBUTION/DONATION-KETS	.00	.00	.00
1930IN	INSURANCE PROCEEDS	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1941	TEXTBOOK SALES	.00	.00	.00
1941TC	Agency Receipts HCTC	.00	.00	.00
1942	TEXTBOOK RENTALS	64,000.00	50,000.00	50,000.00
1942F	textbook rental online fee	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	.00	.00	.00
1952	MSC REV FRM OTH SCH DST OUT ST	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	82,561.30	.00	.00
1990	MISCELLANEOUS REVENUE	172,146.28	75,000.00	75,000.00
1991	TRANSCRIPT FEES	.00	.00	.00
1993	REIMBURSEMENT OF BUS DRIVERS	.00	.00	.00
1995	XTRA EMPLOY PAY/STUDENT ACTIVE	807.20	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	387,391.34	125,000.00	125,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	23,485,467.93	21,028,913.65	21,028,913.65
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	22,460,467.00	21,602,153.00	21,602,153.00
3111NB	SEEK - National Board Certific	.00	.00	.00
3111T	SEEK TIER I ALLOTMENT	2,481,305.00	2,726,397.00	2,726,397.00
3111TR	SEEK TRANSPORTATION	2,386,459.00	3,046,791.00	3,046,791.00
	TOTAL STATE PROGRAM	27,328,231.00	27,375,341.00	27,375,341.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	1,379.00	.00	.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00
3124AR	HCTC Agency Receipts	.00	.00	.00
3124EQ	TECHNICAL SCHOOL EQUIP FUNDS	.00	.00	.00
3124EX	HCTC EXPANSION FUND	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
	TOTAL OTHER STATE FUNDING	1,379.00	.00	.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERTIFICATION	25,289.00	22,000.00	22,000.00
3131	STATE MISC REIMBURSEMENTS	.00	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	25,289.00	22,000.00	22,000.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL RESTRICTED		.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800	Rev in Lieu of Taxes/State Src	68,276.14	25,000.00	25,000.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	68,276.14	25,000.00	25,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	On-Behalf Payments by KDE	18,580,447.08	18,599,706.37	18,599,706.37
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	18,580,447.08	18,599,706.37	18,599,706.37
	TOTAL REVENUE FROM STATE SOURCES	46,003,622.22	46,022,047.37	46,022,047.37
REVENUE FROM FEDERAL SOURCES				
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	9,250.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	9,250.00	.00	.00
FEDERAL REIMBURSEMENT				
4800	FEDERAL REIMBURSEMENTS	.00	.00	.00
4810	MEDICAID REIMBURSEMENT	359,315.21	300,000.00	300,000.00
	TOTAL FEDERAL REIMBURSEMENT	359,315.21	300,000.00	300,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	368,565.21	300,000.00	300,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	771,199.00	2,806.00	2,806.00
5220	INDIRECT COSTS TRANSFER	281,840.13	288,939.29	288,939.29
	TOTAL INTERFUND TRANSFERS	1,053,039.13	291,745.29	291,745.29
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	15,060.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	46,810.97	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	61,870.97	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (1)

	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL OTHER RECEIPTS	1,114,910.10	291,745.29	291,745.29
TOTAL RECEIPTS	70,972,565.46	67,642,706.31	67,642,706.31
TOTAL REVENUES	93,743,164.02	90,770,062.88	90,770,062.88

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
0000	RESTRICT TO REV & BAL SHT ONLY			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000	INSTRUCTION			
0100	SALARIES PERSONNEL SERVICES	24,305,849.05	28,197,051.00	28,197,051.00
0200	EMPLOYEE BENEFITS	1,742,945.30	2,878,711.00	2,878,711.00
0280	ON-BEHALF	14,463,382.00	14,724,466.66	14,724,466.66
0300	PURCHASED PROF AND TECH SERV	200,838.14	271,662.00	271,662.00
0400	PURCHASED PROPERTY SERVICES	54,769.06	123,781.85	123,781.85
0500	OTHER PURCHASED SERVICES	61,379.08	181,904.43	181,904.43
0600	SUPPLIES	704,663.05	1,136,103.86	1,136,103.86
0700	PROPERTY	266,917.89	343,310.06	343,310.06
0800	DEBT SERVICE AND MISCELLANEOUS	82,228.53	103,689.85	103,689.85
0840	CONTINGENCY	.00	1,051,286.70	1,051,286.70
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 1000 INSTRUCTION	41,882,972.10	49,011,967.41	49,011,967.41
2100	STUDENT SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	2,728,232.04	3,001,469.00	3,001,469.00
0200	EMPLOYEE BENEFITS	299,602.14	389,795.00	389,795.00
0280	ON-BEHALF	1,311,116.00	1,307,195.00	1,307,195.00
0300	PURCHASED PROF AND TECH SERV	4,193.01	19,736.00	19,736.00
0400	PURCHASED PROPERTY SERVICES	15.08	1,200.00	1,200.00
0500	OTHER PURCHASED SERVICES	21,405.91	11,083.55	11,083.55
0600	SUPPLIES	14,859.28	38,540.00	38,540.00
0700	PROPERTY	1,434.86	2,100.00	2,100.00
0800	DEBT SERVICE AND MISCELLANEOUS	794.00	395.00	395.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	4,381,652.32	4,771,513.55	4,771,513.55
2200	INSTRUCTIONAL STAFF SUPP SERV			
0100	SALARIES PERSONNEL SERVICES	1,627,677.81	1,764,122.00	1,764,122.00
0200	EMPLOYEE BENEFITS	172,591.13	244,187.00	244,187.00
0280	ON-BEHALF	268,811.00	227,602.00	227,602.00
0300	PURCHASED PROF AND TECH SERV	16,634.24	12,695.00	12,695.00
0400	PURCHASED PROPERTY SERVICES	16.23	2,350.00	2,350.00
0500	OTHER PURCHASED SERVICES	25,534.67	61,017.64	61,017.64
0600	SUPPLIES	61,995.42	73,671.00	73,671.00
0700	PROPERTY	9,835.00	9,709.26	9,709.26
0800	DEBT SERVICE AND MISCELLANEOUS	280.00	1,050.00	1,050.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,183,375.50	2,396,403.90	2,396,403.90
2300	DISTRICT ADMIN SUPPORT			

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET		NY BUDGET	
		APPROP		APPROP	
0100 SALARIES PERSONNEL SERVICES	206,558.15	234,141.00	234,141.00	234,141.00	
0200 EMPLOYEE BENEFITS	38,037.73	67,871.59	67,871.59	67,871.59	
0280 ON-BEHALF	68,468.00	80,000.00	80,000.00	80,000.00	
0300 PURCHASED PROF AND TECH SERV	545,764.82	552,401.50	552,401.50	552,401.50	
0400 PURCHASED PROPERTY SERVICES	1,880.28	3,150.00	3,150.00	3,150.00	
0500 OTHER PURCHASED SERVICES	202,101.76	273,815.00	273,815.00	273,815.00	
0600 SUPPLIES	3,923.87	29,064.40	29,064.40	29,064.40	
0700 PROPERTY	.00	2,000.00	2,000.00	2,000.00	
0800 DEBT SERVICE AND MISCELLANEOUS	22,997.57	38,518.04	38,518.04	38,518.04	
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,089,752.18	1,280,961.53	1,280,961.53	1,280,961.53	
2400 SCHOOL ADMIN SUPPORT					
0100 SALARIES PERSONNEL SERVICES	2,765,298.38	3,117,815.00	3,117,815.00	3,117,815.00	
0200 EMPLOYEE BENEFITS	410,626.49	490,830.00	490,830.00	490,830.00	
0280 ON-BEHALF	1,114,193.00	1,091,617.00	1,091,617.00	1,091,617.00	
0300 PURCHASED PROF AND TECH SERV	486.00	1,700.00	1,700.00	1,700.00	
0400 PURCHASED PROPERTY SERVICES	11,759.01	2,366.71	2,366.71	2,366.71	
0500 OTHER PURCHASED SERVICES	17,243.83	11,400.00	11,400.00	11,400.00	
0600 SUPPLIES	58,233.46	89,373.00	89,373.00	89,373.00	
0700 PROPERTY	13,567.38	.00	.00	.00	
0800 DEBT SERVICE AND MISCELLANEOUS	2,060.00	500.00	500.00	500.00	
TOTAL 2400 SCHOOL ADMIN SUPPORT	4,393,467.55	4,805,601.71	4,805,601.71	4,805,601.71	
2500 BUSINESS SUPPORT SERVICES					
0100 SALARIES PERSONNEL SERVICES	1,274,864.57	1,578,686.00	1,578,686.00	1,578,686.00	
0200 EMPLOYEE BENEFITS	296,703.90	359,010.00	359,010.00	359,010.00	
0280 ON-BEHALF	360,823.42	332,696.71	332,696.71	332,696.71	
0300 PURCHASED PROF AND TECH SERV	22,173.45	82,067.80	82,067.80	82,067.80	
0400 PURCHASED PROPERTY SERVICES	84,477.80	108,301.00	108,301.00	108,301.00	
0500 OTHER PURCHASED SERVICES	250,737.69	217,797.42	217,797.42	217,797.42	
0600 SUPPLIES	89,048.10	256,613.18	256,613.18	256,613.18	
0700 PROPERTY	1,368,223.85	614,053.60	614,053.60	614,053.60	
0800 DEBT SERVICE AND MISCELLANEOUS	14,160.73	19,555.00	19,555.00	19,555.00	
TOTAL 2500 BUSINESS SUPPORT SERVICES	3,761,213.51	3,568,780.71	3,568,780.71	3,568,780.71	
2600 PLANT OPERATIONS & MAINTENANCE					
0100 SALARIES PERSONNEL SERVICES	2,179,220.45	2,706,275.00	2,706,275.00	2,706,275.00	
0200 EMPLOYEE BENEFITS	786,394.55	969,151.00	969,151.00	969,151.00	
0280 ON-BEHALF	442,002.00	431,830.00	431,830.00	431,830.00	
0300 PURCHASED PROF AND TECH SERV	467,032.10	492,085.70	492,085.70	492,085.70	
0400 PURCHASED PROPERTY SERVICES	836,718.21	1,164,732.36	1,164,732.36	1,164,732.36	
0500 OTHER PURCHASED SERVICES	657,642.16	858,948.48	858,948.48	858,948.48	
0600 SUPPLIES	1,432,362.49	1,618,280.92	1,618,280.92	1,618,280.92	
0700 PROPERTY	29,747.72	53,750.00	53,750.00	53,750.00	
0800 DEBT SERVICE AND MISCELLANEOUS	12,840.40	15,425.00	15,425.00	15,425.00	

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 2600	PLANT OPERATIONS & MAINTENANCE	6,843,960.08	8,310,478.46	8,310,478.46
2700	STUDENT TRANSPORTATION			
0100	SALARIES PERSONNEL SERVICES	1,751,988.39	2,151,285.00	2,151,285.00
0200	EMPLOYEE BENEFITS	676,124.83	705,464.00	705,464.00
0280	ON-BEHALF	384,873.00	404,299.00	404,299.00
0300	PURCHASED PROF AND TECH SERV	18,564.50	17,750.00	17,750.00
0400	PURCHASED PROPERTY SERVICES	62,874.45	80,718.60	80,718.60
0500	OTHER PURCHASED SERVICES	224,031.37	218,275.00	218,275.00
0600	SUPPLIES	567,709.27	668,393.03	668,393.03
0700	PROPERTY	765,855.69	526,682.08	526,682.08
0800	DEBT SERVICE AND MISCELLANEOUS	-19,115.34	76,704.85	76,704.85
TOTAL 2700	STUDENT TRANSPORTATION	4,432,906.16	4,849,571.56	4,849,571.56
3100	FOOD SERVICE OPERATION			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	59.00	59.00
0280	ON-BEHALF	.00	.00	.00
TOTAL 3100	FOOD SERVICE OPERATION	.00	59.00	59.00
3200	DAY CARE OPERATIONS			
0280	ON-BEHALF	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 3200	DAY CARE OPERATIONS	.00	.00	.00
3300	COMMUNITY SERVICES			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	229.00	229.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	8,497.96	8,497.96
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300	COMMUNITY SERVICES	.00	8,726.96	8,726.96
4100	LAND/SITE ACQUISITIONS			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4100	LAND/SITE ACQUISITIONS	.00	.00	.00
4300	ARCHITECTURAL/ENGIN			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 4300	ARCHITECTURAL/ENGIN	.00	.00	.00
4700	BUILDING IMPROVEMENTS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	581,921.00	581,921.00
0700	PROPERTY	.00	.00	.00
TOTAL 4700	BUILDING IMPROVEMENTS	.00	581,921.00	581,921.00
5100	DEBT SERVICE			
0800	DEBT SERVICE AND MISCELLANEOUS	65,793.76	70,044.00	70,044.00
TOTAL 5100	DEBT SERVICE	65,793.76	70,044.00	70,044.00
5200	FUND TRANSFERS			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	688,207.50	160,000.00	160,000.00
TOTAL 5200	FUND TRANSFERS	688,207.50	160,000.00	160,000.00
5300	CONTINGENCY			
0840	CONTINGENCY	.00	10,954,033.09	10,954,033.09
TOTAL 5300	CONTINGENCY	.00	10,954,033.09	10,954,033.09
TOTAL EXPENDITURES		69,723,300.66	90,770,062.88	90,770,062.88
TOTAL FOR GENERAL FUND (1)		24,019,863.36	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	2,200.00	.00	.00
1331	TUIT FRM SCH DIST O/SIDE ST	.00	.00	.00
	TOTAL TUITION	2,200.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	91,659.82	80,899.00	.00
1925	REIMBURSEMENTS(NON-GVT) PD	.00	.00	.00
1930IN	INSURANCE PROCEEDS	.00	.00	.00
1990	MISCELLANEOUS REVENUE	1,431.28	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	93,091.10	80,899.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	95,291.10	80,899.00	.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00
OTHER STATE FUNDING				
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00
	TOTAL OTHER STATE FUNDING	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	3,106,905.53	3,826,564.00	.00
	TOTAL RESTRICTED	3,106,905.53	3,826,564.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	On-Behalf Payments by KDE	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL REVENUE FROM STATE SOURCES	3,106,905.53	3,826,564.00	.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED DIRECT			
4300 RESTRICTED DIRECT FEDERAL	-10,609.13	.00	.00
TOTAL RESTRICTED DIRECT	-10,609.13	.00	.00
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FED THRU STATE	13,668,406.48	5,474,463.14	.00
TOTAL RESTRICTED THROUGH THE STATE	13,668,406.48	5,474,463.14	.00
THROUGH INTERMEDIATE AGENCIES			
4700 FEDERAL REV THRU INTERMED SRC	26,852.28	25,059.00	.00
TOTAL THROUGH INTERMEDIATE AGENCIES	26,852.28	25,059.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	13,684,649.63	5,499,522.14	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	137,861.00	160,000.00	.00
TOTAL INTERFUND TRANSFERS	137,861.00	160,000.00	.00
TOTAL OTHER RECEIPTS	137,861.00	160,000.00	.00
TOTAL RECEIPTS	17,024,707.26	9,566,985.14	.00
TOTAL REVENUES	17,024,707.26	9,566,985.14	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000	INSTRUCTION			
0100	SALARIES PERSONNEL SERVICES	7,009,439.56	6,160,393.58	.00
0200	EMPLOYEE BENEFITS	1,589,520.66	286,119.89	.00
0300	PURCHASED PROF AND TECH SERV	310,749.63	112,831.00	.00
0400	PURCHASED PROPERTY SERVICES	13,418.68	.00	.00
0500	OTHER PURCHASED SERVICES	114,721.05	173,356.56	.00
0600	SUPPLIES	2,419,029.60	492,460.40	.00
0700	PROPERTY	2,578,757.40	327,512.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	11,445.01	13,999.50	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 1000 INSTRUCTION	14,047,081.59	7,566,672.93	.00
2100	STUDENT SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	83,915.63	.00	.00
0200	EMPLOYEE BENEFITS	14,684.14	.00	.00
0300	PURCHASED PROF AND TECH SERV	29.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	7,269.60	.00
0600	SUPPLIES	38,358.16	21,922.31	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	136,986.93	29,191.91	.00
2200	INSTRUCTIONAL STAFF SUPP SERV			
0100	SALARIES PERSONNEL SERVICES	651,880.33	597,807.01	.00
0200	EMPLOYEE BENEFITS	196,984.15	189,064.00	.00
0300	PURCHASED PROF AND TECH SERV	33,860.38	25,057.75	.00
0500	OTHER PURCHASED SERVICES	15,925.86	14,319.24	.00
0600	SUPPLIES	1,620.17	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	900,270.89	826,248.00	.00
2300	DISTRICT ADMIN SUPPORT			
0600	SUPPLIES	.00	.00	.00
	TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00
2400	SCHOOL ADMIN SUPPORT			
0100	SALARIES PERSONNEL SERVICES	153,562.44	.00	.00
0200	EMPLOYEE BENEFITS	7,625.03	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	161,187.47	.00	.00
2500	BUSINESS SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
	TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
2700	STUDENT TRANSPORTATION			
0100	SALARIES PERSONNEL SERVICES	26.58	.00	.00
0200	EMPLOYEE BENEFITS	11.30	.00	.00
0600	SUPPLIES	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	37.88	.00	.00
3200	DAY CARE OPERATIONS			
0100	SALARIES PERSONNEL SERVICES	286,293.73	.00	.00
0200	EMPLOYEE BENEFITS	169,512.69	.00	.00
0600	SUPPLIES	276.14	.00	.00
	TOTAL 3200 DAY CARE OPERATIONS	456,082.56	.00	.00
3300	COMMUNITY SERVICES			
0100	SALARIES PERSONNEL SERVICES	763,405.16	695,822.46	.00
0200	EMPLOYEE BENEFITS	162,566.52	120,639.58	.00
0300	PURCHASED PROF AND TECH SERV	37,906.05	57,435.00	.00
0400	PURCHASED PROPERTY SERVICES	684.38	2,680.00	.00
0500	OTHER PURCHASED SERVICES	12,143.88	32,542.22	.00
0600	SUPPLIES	248,813.66	210,827.18	.00
0700	PROPERTY	2,863.34	19,069.86	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,964.11	3,050.00	.00
	TOTAL 3300 COMMUNITY SERVICES	1,230,347.10	1,142,066.30	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



SPECIAL REVENUE (2)

	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	92,712.84	2,806.00	.00
TOTAL 5200 FUND TRANSFERS	92,712.84	2,806.00	.00
TOTAL EXPENDITURES	17,024,707.26	9,566,985.14	.00
TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

DIST ACTIVITY (SPEC REV ANN) (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	ADMISSIONS-DISTRICT ACT FUNDS	.00	.00	.00
1720	BOOKSTORE SALES	.00	3,967.96	.00
1730	CLUB & OTHER DUES - DIST ACTIV	.00	.00	.00
1740	STUDENT FEES - DISTR ACTIVITY	.00	9,464.53	.00
1740T	TEXTBOOK FEES-ACTIVITY FUNDS	.00	.00	.00
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
1760	BOARD CONTRIBUTIONS (ACTIVITY)	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	250.00	4,291.96	.00
1790A	ADVERTISING REVENUE	.00	1,500.00	.00
1790C	CONCESSIONS	.00	.00	.00
1790F	FUNDRAISER-ACTIVITY NON STUDEN	.00	2,021.25	.00
1790P	PICTURE PROFITS	.00	.00	.00
1790S	SCHOOL STORE (DAILY SALES)	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	250.00	21,245.70	.00
	TOTAL REVENUE FROM LOCAL SOURCES	250.00	21,245.70	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	39,998.93	.00	.00
	TOTAL INTERFUND TRANSFERS	39,998.93	.00	.00
	TOTAL OTHER RECEIPTS	39,998.93	.00	.00
	TOTAL RECEIPTS	40,248.93	21,245.70	.00
	TOTAL REVENUES	40,248.93	21,245.70	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



DIST ACTIVITY (SPEC REV ANN) (21)

	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
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EXPENDITURES

0000 RESTRICT TO REV & BAL SHT ONLY

0200 EMPLOYEE BENEFITS

TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY

1000 INSTRUCTION

0100 SALARIES PERSONNEL SERVICES
0200 EMPLOYEE BENEFITS
0300 PURCHASED PROF AND TECH SERV
0400 PURCHASED PROPERTY SERVICES
0500 OTHER PURCHASED SERVICES
0600 SUPPLIES
0700 PROPERTY
0800 DEBT SERVICE AND MISCELLANEOUS
0840 CONTINGENCY

TOTAL 1000 INSTRUCTION

2200 INSTRUCTIONAL STAFF SUPP SERV

0300 PURCHASED PROF AND TECH SERV
0600 SUPPLIES
0700 PROPERTY
0800 DEBT SERVICE AND MISCELLANEOUS

TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV

2600 PLANT OPERATIONS & MAINTENANCE

0400 PURCHASED PROPERTY SERVICES
0500 OTHER PURCHASED SERVICES
0600 SUPPLIES
0700 PROPERTY

TOTAL 2600 PLANT OPERATIONS & MAINTENANCE

TOTAL EXPENDITURES

TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



STUDENT ACTIVITY FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	4,380.63	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	4,380.63	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS-DISTRICT ACT FUNDS	211,526.80	.00	.00
1720	BOOKSTORE SALES	.00	.00	.00
1730	CLUB & OTHER DUES - DIST ACTIV	20,679.64	.00	.00
1740	STUDENT FEES - DISTR ACTIVITY	574,688.96	.00	.00
1750	DONATIONS (ACTIVITY FND)	16,558.82	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	798,372.79	.00	.00
	TOTAL STUDENT ACTIVITIES	1,621,827.01	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	91,627.98	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	91,627.98	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,717,835.62	.00	.00
	TOTAL RECEIPTS	1,717,835.62	.00	.00
	TOTAL REVENUES	1,717,835.62	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



STUDENT ACTIVITY FUND (25)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

EXPENDITURES

1000 INSTRUCTION

0100 SALARIES PERSONNEL SERVICES	8,352.39	.00	.00
0300 PURCHASED PROF AND TECH SERV	96,629.31	.00	.00
0400 PURCHASED PROPERTY SERVICES	14,101.28	.00	.00
0500 OTHER PURCHASED SERVICES	90,835.42	.00	.00
0600 SUPPLIES	1,002,091.25	.00	.00
0700 PROPERTY	11,240.46	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	294,828.33	.00	.00
TOTAL 1000 INSTRUCTION	1,518,078.44	.00	.00

2100 STUDENT SUPPORT SERVICES

0100 SALARIES PERSONNEL SERVICES	193.49	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	11,449.76	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	5,283.99	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	16,927.24	.00	.00

2200 INSTRUCTIONAL STAFF SUPP SERV

0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	38,184.19	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	18,600.20	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	56,784.39	.00	.00

2600 PLANT OPERATIONS & MAINTENANCE

0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00

2700 STUDENT TRANSPORTATION

0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
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HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



STUDENT ACTIVITY FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	210.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	1,813.25	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	9,221.37	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	11,244.62	.00	.00
2900	OTHER INSTRUCTIONAL			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2900 OTHER INSTRUCTIONAL	.00	.00	.00
3900	OTHER NON-INSTRUCTION			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	440.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	3,466.22	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	25,496.63	.00	.00
0700	PROPERTY	59.68	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	19,030.99	.00	.00
	TOTAL 3900 OTHER NON-INSTRUCTION	48,493.52	.00	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	39,998.93	.00	.00
	TOTAL 5200 FUND TRANSFERS	39,998.93	.00	.00
	TOTAL EXPENDITURES	1,691,527.14	.00	.00
	TOTAL FOR STUDENT ACTIVITY FUND (25)	26,308.48	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



CAPITAL OUTLAY FUND (310)			
	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	392.92	392.92
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	917.52	7,500.00	1,000.00
1510SF SFCC Interest Income	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	917.52	7,500.00	1,000.00
TOTAL REVENUE FROM LOCAL SOURCES	917.52	7,500.00	1,000.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	656,483.00	656,483.00	600,575.00
TOTAL RESTRICTED	656,483.00	656,483.00	600,575.00
TOTAL REVENUE FROM STATE SOURCES	656,483.00	656,483.00	600,575.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	657,400.52	663,983.00	601,575.00
TOTAL REVENUES	657,400.52	664,375.92	601,967.92

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

CAPITAL OUTLAY FUND (310)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

EXPENDITURES

2600 PLANT OPERATIONS & MAINTENANCE

0500 OTHER PURCHASED SERVICES

TOTAL 2600 PLANT OPERATIONS & MAINTENANCE

5100 DEBT SERVICE

0840 CONTINGENCY

TOTAL 5100 DEBT SERVICE

5200 FUND TRANSFERS

0900 OTHER ITEMS

TOTAL 5200 FUND TRANSFERS

TOTAL EXPENDITURES

TOTAL FOR CAPITAL OUTLAY FUND (310)

	.00	.00	.00
	.00	.00	.00
	.00	664,375.92	601,967.92
	.00	664,375.92	601,967.92
	554,624.82	.00	.00
	554,624.82	.00	.00
	554,624.82	664,375.92	601,967.92
	102,775.70	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

BUILDING FUND (320)

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a tyler epp solution

LAST FY
ACTUALS

CY BUDGET
APPROP

NY BUDGET
APPROP

REVENUES

0999 BEGINNING BALANCE

TOTAL 0999 BEGINNING BALANCE	.00	24,022.47	24,022.47
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RECEIPTS

REVENUE FROM LOCAL SOURCES

AD VALOREM TAXES

1111 GENERAL PROPERTY TAX	3,372,136.00	3,546,548.00	3,546,548.00
1113 PSC PROPERTY TAX	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	.00	.00	.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	.00	.00	.00
1118 UNMINED MINERALS TAX	.00	.00	.00
TOTAL AD VALOREM TAXES	3,372,136.00	3,546,548.00	3,546,548.00

PENALTIES & INTEREST ON TAXES

1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00

OTHER TAXES

1191 OMITTED PROPERTY TAX	.00	.00	.00
1192 EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES	.00	.00	.00

EARNINGS ON INVESTMENTS

1510 INTEREST ON INVESTMENTS	6,076.96	500.00	500.00
1510SF SFCC Interest Income	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	6,076.96	500.00	500.00

OTHER REVENUE FROM LOCAL SOURCES

1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	3,378,212.96	3,547,048.00	3,547,048.00

REVENUE FROM STATE SOURCES

RESTRICTED

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

BUILDING FUND (320)

	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
3200	2,641,244.00	3,123,316.00	2,512,736.00
RESTRICTED STATE REVENUE			
TOTAL RESTRICTED	2,641,244.00	3,123,316.00	2,512,736.00
TOTAL REVENUE FROM STATE SOURCES	2,641,244.00	3,123,316.00	2,512,736.00
OTHER RECEIPTS			
BOND PROCEEDS			
5110Q	.00	.00	.00
BOND PROCEEDS - QZAB			
TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS			
5210	.00	.00	.00
FUND TRANSFER			
TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS			
5311	.00	.00	.00
SALE OF LAND & IMPROVEMENTS			
5312	.00	.00	.00
LOSS COMP - LAND & IMPROVEMENTS			
5331	.00	.00	.00
SALE OF BUILDINGS			
5332	.00	.00	.00
LOSS COMP - BUILDINGS			
5341	.00	.00	.00
SALE OF EQUIPMENT ETC			
5342	.00	.00	.00
LOSS COMP - EQUIPMENT ETC			
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	6,019,456.96	6,670,364.00	6,059,784.00
TOTAL REVENUES	6,019,456.96	6,694,386.47	6,083,806.47

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



BUILDING FUND (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4500	BUILDING ACQUISITIONS & CONSTRUCTION			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
	TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	.00	.00
5100	DEBT SERVICE			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0840	CONTINGENCY	.00	1,354,817.62	2,412,284.47
	TOTAL 5100 DEBT SERVICE	.00	1,354,817.62	2,412,284.47
5200	FUND TRANSFERS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0900	OTHER ITEMS	4,481,067.71	5,339,568.85	3,671,522.00
	TOTAL 5200 FUND TRANSFERS	4,481,067.71	5,339,568.85	3,671,522.00
	TOTAL EXPENDITURES	4,481,067.71	6,694,386.47	6,083,806.47
	TOTAL FOR BUILDING FUND (320)	1,538,389.25	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

CONSTRUCTION FUND (360)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

REVENUES

0999 BEGINNING BALANCE

TOTAL 0999 BEGINNING BALANCE

RECEIPTS

REVENUE FROM LOCAL SOURCES

TRANSPORTATION

1420 TRN FEE FM OTH GVT SRC W/IN ST

TOTAL TRANSPORTATION

EARNINGS ON INVESTMENTS

1510 INTEREST ON INVESTMENTS
1510S INTEREST INC. SFCC ESCROW
1510SF SFCC Interest Income

TOTAL EARNINGS ON INVESTMENTS

OTHER REVENUE FROM LOCAL SOURCES

1930IN INSURANCE PROCEEDS
1990 MISCELLANEOUS REVENUE

TOTAL OTHER REVENUE FROM LOCAL SOURCES

TOTAL REVENUE FROM LOCAL SOURCES

REVENUE FROM STATE SOURCES

OTHER STATE FUNDING

3124EX HCTC EXPANSION FUND

TOTAL OTHER STATE FUNDING

TOTAL REVENUE FROM STATE SOURCES

OTHER RECEIPTS

BOND PROCEEDS

5110 BOND PRINCIPAL PROCEEDS
5110Q BOND PROCEEDS - QZAB
5110SF BOND PROCEEDS - SFCC
TOTAL BOND PROCEEDS

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3,983,600.00

4,630,000.00
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4,630,000.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,029,121.28	1,668,824.00	.00
5210CN	FUND TRANSFER-CHILD NUTRITION	.00	.00	.00
5210CO	FUND TRANSFER CAPITAL OUTLAY	.00	.00	.00
5210SF	SFCC CASH TRANSFERS	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	2,029,121.28	1,668,824.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5332	LOSS COMP - BUILDINGS	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	6,659,121.28	5,652,424.00	.00
	TOTAL RECEIPTS	6,659,121.28	5,652,424.00	.00
	TOTAL REVENUES	6,659,121.28	5,652,424.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
0000	RESTRICT TO REV & BAL SHT ONLY			
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
4500	BUILDING ACQUISITIONS & CONSTRUCTION			
0300	PURCHASED PROF AND TECH SERV	278,245.94	429,165.00	.00
0400	PURCHASED PROPERTY SERVICES	13,670,615.37	4,688,818.00	.00
0500	OTHER PURCHASED SERVICES	7,402.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	859,348.05	300,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	234,441.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	14,815,611.36	5,652,424.00	.00
5100	DEBT SERVICE			
0900	OTHER ITEMS	56,313.46	.00	.00
	TOTAL 5100 DEBT SERVICE	56,313.46	.00	.00
5200	FUND TRANSFERS			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0900	OTHER ITEMS	199,716.75	.00	.00
	TOTAL 5200 FUND TRANSFERS	199,716.75	.00	.00
	TOTAL EXPENDITURES	15,071,641.57	5,652,424.00	.00
	TOTAL FOR CONSTRUCTION FUND (360)	-8,412,520.29	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



DEBT SERVICE FUND (400)				LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES						
0999 BEGINNING BALANCE						
				.00	.00	.00
RECEIPTS						
REVENUE FROM LOCAL SOURCES						
EARNINGS ON INVESTMENTS						
1510	INTEREST ON INVESTMENTS			.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS			.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES			.00	.00	.00
REVENUE FROM STATE SOURCES						
RESTRICTED						
3200	RESTRICTED STATE REVENUE			.00	.00	.00
	TOTAL RESTRICTED			.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS						
3900	On-Behalf Payments by KDE			673,668.50	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS			673,668.50	.00	.00
	TOTAL REVENUE FROM STATE SOURCES			673,668.50	.00	.00
REVENUE FROM FEDERAL SOURCES						
RESTRICTED DIRECT						
4300	RESTRICTED DIRECT FEDERAL			.00	.00	.00
	TOTAL RESTRICTED DIRECT			.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES			.00	.00	.00
OTHER RECEIPTS						
BOND PROCEEDS						
5110	BOND PRINCIPAL PROCEEDS			.00	.00	.00
5120	BOND PREMIUM OR DISCOUNT			.00	.00	.00
5130	ACCRUED BOND INTEREST			.00	.00	.00
	TOTAL BOND PROCEEDS			.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

DEBT SERVICE FUND (400)

		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
INTERFUND TRANSFERS				
5210	FUND TRANSFER	3,076,430.50	3,670,744.85	3,671,522.00
	TOTAL INTERFUND TRANSFERS	3,076,430.50	3,670,744.85	3,671,522.00
	TOTAL OTHER RECEIPTS	3,076,430.50	3,670,744.85	3,671,522.00
	TOTAL RECEIPTS	3,750,099.00	3,670,744.85	3,671,522.00
	TOTAL REVENUES	3,750,099.00	3,670,744.85	3,671,522.00



HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

DEBT SERVICE FUND (400)				LAST FY	CY BUDGET	NY BUDGET
				ACTUALS	APPROP	APPROP
EXPENDITURES						
5100 DEBT SERVICE						
0100	SALARIES PERSONNEL SERVICES			.00	.00	.00
0300	PURCHASED PROF AND TECH SERV			.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS		3,750,099.00		3,670,744.85	3,671,522.00
0900	OTHER ITEMS		.00		.00	.00
	TOTAL 5100 DEBT SERVICE		3,750,099.00		3,670,744.85	3,671,522.00
5200 FUND TRANSFERS						
0900	OTHER ITEMS		.00		.00	.00
	TOTAL 5200 FUND TRANSFERS		.00		.00	.00
	TOTAL EXPENDITURES		3,750,099.00		3,670,744.85	3,671,522.00
	TOTAL FOR DEBT SERVICE FUND (400)		.00		.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

CHILD NUTRITION FUND (51)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

REVENUES

0999 BEGINNING BALANCE

TOTAL 0999 BEGINNING BALANCE 6,051,116.42 5,959,288.42 5,959,288.42

RECEIPTS

REVENUE FROM LOCAL SOURCES

EARNINGS ON INVESTMENTS

1510 INTEREST ON INVESTMENTS 17,415.33 3,000.00 3,000.00

TOTAL EARNINGS ON INVESTMENTS

17,415.33 3,000.00 3,000.00

FOOD SERVICE

1611 REIMBURSABLE SCHOOL LUNCH PRG 52,951.08 60,000.00 60,000.00
1612 REIMBURSABLE SCH BREAKFAST PRG .00 .00 .00
1621 NON-REIMBURSABLE LUNCH PRG .00 .00 .00
1621S NON-REIMB LUNCH SUMMER FEED .00 .00 .00
1622 NON-REIMBURSABLE BREAKFAST PRG .00 .00 .00
1622S NON-REIMBURSE BREAKFAST SUMMER .00 .00 .00
1624 NON-REIMBURSABLE A LA CARTE PRG .00 .00 .00
1631 CATERING 3,335.87 .00 .00

TOTAL FOOD SERVICE

56,286.95 60,000.00 60,000.00

OTHER REVENUE FROM LOCAL SOURCES

1920 CONTRIBUTIONS/DONATIONS .00 .00 .00
1980 REFUND OF PRIOR YR EXPENDITURE .00 .00 .00
1990 MISCELLANEOUS REVENUE 14,421.57 5,000.00 5,000.00
1990S MISC REVENUE SUMMER FEEDING .00 .00 .00
1994 RETURN FOR INSUFFICIENT CHECKS -371.90 100.00 100.00

TOTAL OTHER REVENUE FROM LOCAL SOURCES

14,049.67 5,100.00 5,100.00

TOTAL REVENUE FROM LOCAL SOURCES

87,751.95 68,100.00 68,100.00

REVENUE FROM STATE SOURCES

RESTRICTED

3200 RESTRICTED STATE REVENUE 33,628.58 15,000.00 15,000.00

TOTAL RESTRICTED

33,628.58 15,000.00 15,000.00

REVENUE FOR ON BEHALF PAYMENTS

3900 On-Behalf Payments by KDE 297,960.00 340,000.00 340,000.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

CHILD NUTRITION FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL REVENUE FOR ON BEHALF PAYMENTS		297,960.00	340,000.00	340,000.00
TOTAL REVENUE FROM STATE SOURCES		331,588.58	355,000.00	355,000.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	5,475,159.32	3,900,000.00	3,900,000.00
4500F	RESTRICTED FEDERAL FRUIT & VEG	.00	.00	.00
4500S	RESTRICTED FEDERAL SUMMER FEED	1,036,986.50	100,000.00	100,000.00
TOTAL RESTRICTED THROUGH THE STATE		6,512,145.82	4,000,000.00	4,000,000.00
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	568,343.78	300,000.00	300,000.00
TOTAL UNDEFINED REV TYPE		568,343.78	300,000.00	300,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		7,080,489.60	4,300,000.00	4,300,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		7,499,830.13	4,723,100.00	4,723,100.00
TOTAL REVENUES		13,550,946.55	10,682,388.42	10,682,388.42

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



CHILD NUTRITION FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
0000	RESTRICT TO REV & BAL SHT ONLY			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3100	FOOD SERVICE OPERATION			
0100	SALARIES PERSONNEL SERVICES	1,469,045.72	2,132,147.00	2,132,147.00
0200	EMPLOYEE BENEFITS	563,836.86	813,362.00	813,362.00
0280	ON-BEHALF	297,960.00	340,000.00	340,000.00
0300	PURCHASED PROF AND TECH SERV	29,842.32	15,835.99	15,835.99
0400	PURCHASED PROPERTY SERVICES	.00	2,450.01	2,450.01
0500	OTHER PURCHASED SERVICES	30,214.23	52,519.92	52,519.92
0600	SUPPLIES	3,301,637.71	4,010,109.64	4,010,109.64
0700	PROPERTY	205,278.98	829,095.15	829,095.15
0800	DEBT SERVICE AND MISCELLANEOUS	3,616.50	7,002.63	7,002.63
0840	CONTINGENCY	.00	2,190,926.79	2,190,926.79
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	5,901,432.32	10,393,449.13	10,393,449.13
5200	FUND TRANSFERS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0900	OTHER ITEMS	280,122.29	288,939.29	288,939.29
	TOTAL 5200 FUND TRANSFERS	280,122.29	288,939.29	288,939.29
	TOTAL EXPENDITURES	6,181,554.61	10,682,388.42	10,682,388.42
	TOTAL FOR CHILD NUTRITION FUND (51)	7,369,391.94	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

Child Care Fund (52)

	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE	636,204.81	666,170.94	666,170.94
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TUITION			
1310 TUITION FROM INDIVIDUALS	.00	.00	.00
TOTAL TUITION	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES			
1810 CHILD CARE REVENUE	679,904.23	434,000.00	434,000.00
TOTAL COMMUNITY SERVICE ACTIVITIES	679,904.23	434,000.00	434,000.00
TOTAL REVENUE FROM LOCAL SOURCES	679,904.23	434,000.00	434,000.00
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	25,574.00	80,320.00	80,320.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	25,574.00	80,320.00	80,320.00
TOTAL REVENUE FROM STATE SOURCES	25,574.00	80,320.00	80,320.00
TOTAL RECEIPTS	705,478.23	514,320.00	514,320.00
TOTAL REVENUES	1,341,683.04	1,180,490.94	1,180,490.94

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



Child Care Fund (52)

EXPENDITURES

3200 DAY CARE OPERATIONS

0100 SALARIES PERSONNEL SERVICES	126,090.46	553,388.00	548,988.00
0200 EMPLOYEE BENEFITS	45,480.23	236,981.00	234,131.00
0280 ON-BEHALF	25,574.00	80,320.00	80,320.00
0300 PURCHASED PROF AND TECH SERV	1,159.00	2,000.00	2,000.00
0400 PURCHASED PROPERTY SERVICES	.00	300.00	300.00
0500 OTHER PURCHASED SERVICES	.00	2,000.00	2,000.00
0600 SUPPLIES	.00	34,779.00	34,779.00
0700 PROPERTY	19,684.83	5,000.00	5,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,171.20	2,000.00	2,000.00
0840 CONTINGENCY	.00	263,722.94	270,972.94
0900 OTHER ITEMS	.00	.00	.00

TOTAL 3200 DAY CARE OPERATIONS

219,159.72 1,180,490.94 1,180,490.94

5200 FUND TRANSFERS

0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00

TOTAL 5200 FUND TRANSFERS

.00 .00 .00

TOTAL EXPENDITURES

219,159.72 1,180,490.94 1,180,490.94

TOTAL FOR Child Care Fund (52)

1,122,523.32 .00 .00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

Adult Education Fund (54)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

REVENUES

0999 BEGINNING BALANCE

TOTAL 0999 BEGINNING BALANCE

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RECEIPTS

REVENUE FROM LOCAL SOURCES

TUITION

1310 TUITION FROM INDIVIDUALS
1310R Tuition Reimbursements

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TOTAL TUITION

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STUDENT ACTIVITIES

1750 DONATIONS (ACTIVITY FND)

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TOTAL STUDENT ACTIVITIES

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TOTAL REVENUE FROM LOCAL SOURCES

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OTHER RECEIPTS

INTERFUND TRANSFERS

5210

FUND TRANSFER

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TOTAL INTERFUND TRANSFERS

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TOTAL OTHER RECEIPTS

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TOTAL RECEIPTS

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TOTAL REVENUES

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Adult Education Fund (54)

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HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

Fiscal Agent Fund (6)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

REVENUES

RECEIPTS

REVENUE FROM FEDERAL SOURCES

RESTRICTED THROUGH THE STATE

4500

RESTRICTED FED THRU STATE

TOTAL RESTRICTED THROUGH THE STATE

TOTAL REVENUE FROM FEDERAL SOURCES

TOTAL RECEIPTS

TOTAL REVENUES

.00	.00	.00
.00	.00	.00
.00	.00	.00
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HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

Fiscal Agent Fund (6)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

EXPENDITURES

1000 INSTRUCTION

0900 OTHER ITEMS

TOTAL 1000 INSTRUCTION

TOTAL EXPENDITURES

TOTAL FOR Fiscal Agent Fund (6)

.00	.00	.00
.00	.00	.00
.00	.00	.00
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HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

DAYCARE CENTER FUND (61)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

REVENUES

0999 BEGINNING BALANCE

TOTAL 0999 BEGINNING BALANCE

.00

.00

.00

RECEIPTS

REVENUE FROM LOCAL SOURCES

COMMUNITY SERVICE ACTIVITIES

1800 COMMUNITY SERVICE ACTIVITIES

TOTAL COMMUNITY SERVICE ACTIVITIES

TOTAL REVENUE FROM LOCAL SOURCES

REVENUE FROM STATE SOURCES

REVENUE FOR ON BEHALF PAYMENTS

3900 On-Behalf Payments by KDE

TOTAL REVENUE FOR ON BEHALF PAYMENTS

TOTAL REVENUE FROM STATE SOURCES

TOTAL RECEIPTS

TOTAL REVENUES

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HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



DAYCARE CENTER FUND (61)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3200	DAY CARE OPERATIONS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
5200	FUND TRANSFERS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR DAYCARE CENTER FUND (61)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



COMMUNITY EDUCATION FUND (62)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00
1310R	Tuition Reimbursements	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
STUDENT ACTIVITIES				
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1941	TEXTBOOK SALES	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

COMMUNITY EDUCATION FUND (62)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

EXPENDITURES

1000 INSTRUCTION

0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR COMMUNITY EDUCATION FUND (62)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

GOVERNMENTAL ASSETS (8)

		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	Gain or Loss on Sale of Assets	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



GOVERNMENTAL ASSETS (8)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0700 PROPERTY		1,544,810.88	.00	.00
TOTAL 1000 INSTRUCTION		1,544,810.88	.00	.00
2100 STUDENT SUPPORT SERVICES				
0700 PROPERTY		.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0700 PROPERTY		1,720.90	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,720.90	.00	.00
2300 DISTRICT ADMIN SUPPORT				
0700 PROPERTY		80,085.66	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		80,085.66	.00	.00
2400 SCHOOL ADMIN SUPPORT				
0700 PROPERTY		23,795.50	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		23,795.50	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0700 PROPERTY		7,342.10	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		7,342.10	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0700 PROPERTY		1,016,808.55	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		1,016,808.55	.00	.00
2700 STUDENT TRANSPORTATION				
0700 PROPERTY		504,568.56	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		504,568.56	.00	.00
UNDEFINED FUNC				
0700 PROPERTY		.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL UNDEFINED FUNC	.00	.00	.00
TOTAL EXPENDITURES	3,179,132.15	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-3,179,132.15	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

FOOD SERVICE ASSETS (81)

		LAST FY	CY BUDGET	NY BUDGET
		ACTUALS	APPROP	APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	Gain or Loss on Sale of Assets	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



FOOD SERVICE ASSETS (81)

EXPENDITURES

3100	FOOD SERVICE OPERATION	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	53,805.95	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 3100	FOOD SERVICE OPERATION	53,805.95	.00	.00
TOTAL EXPENDITURES		53,805.95	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)		-53,805.95	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

DAY CARE ASSETS (82)

LAST FY ACTUALS CY BUDGET APPROP NY BUDGET APPROP

REVENUES

RECEIPTS

REVENUE FROM LOCAL SOURCES

OTHER REVENUE FROM LOCAL SOURCES

1930

Gain or Loss on Sale of Assets

TOTAL OTHER REVENUE FROM LOCAL SOURCES

TOTAL REVENUE FROM LOCAL SOURCES

TOTAL RECEIPTS

TOTAL REVENUES

.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024

DAY CARE ASSETS (82)				LAST FY	CY BUDGET	NY BUDGET
				ACTUALS	APPROP	APPROP
EXPENDITURES						
3200 DAY CARE OPERATIONS						
0100 SALARIES PERSONNEL SERVICES				.00	.00	.00
0700 PROPERTY				1,900.65	.00	.00
TOTAL 3200 DAY CARE OPERATIONS				1,900.65	.00	.00
TOTAL EXPENDITURES				1,900.65	.00	.00
TOTAL FOR DAY CARE ASSETS (82)				-1,900.65	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2024



ADULT EDUCATION ASSETS (84)

	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
OTHER REVENUE FROM LOCAL SOURCES			
1930			
Gain or Loss on Sale of Assets	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00
TOTAL FOR ADULT EDUCATION ASSETS (84)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

ADULT EDUCATION ASSETS (84)

SUMMARY PAGE	LAST FY ACTUALS	CY BUDGET		NY BUDGET	
		APPROP		APPROP	
TOTAL OF REVENUES FUND 1	93,743,164.02	90,770,062.88	90,770,062.88	90,770,062.88	90,770,062.88
TOTAL OF EXPENDITURES FUND 1	69,723,300.66	90,770,062.88	90,770,062.88	90,770,062.88	90,770,062.88
TOTAL FOR FUND 1	24,019,863.36				
TOTAL OF REVENUES FUND 2	17,024,707.26	9,566,985.14	9,566,985.14	.00	.00
TOTAL OF EXPENDITURES FUND 2	17,024,707.26	9,566,985.14	9,566,985.14	.00	.00
TOTAL FOR FUND 2	.00				
TOTAL OF REVENUES FUND 21	40,248.93	21,245.70	21,245.70	.00	.00
TOTAL OF EXPENDITURES FUND 21	31,614.53	21,245.70	21,245.70	.00	.00
TOTAL FOR FUND 21	8,634.40				
TOTAL OF REVENUES FUND 25	1,717,835.62	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 25	1,691,527.14	.00	.00	.00	.00
TOTAL FOR FUND 25	26,308.48				
TOTAL OF REVENUES FUND 310	657,400.52	664,375.92	664,375.92	601,967.92	601,967.92
TOTAL OF EXPENDITURES FUND 310	554,624.82	664,375.92	664,375.92	601,967.92	601,967.92
TOTAL FOR FUND 310	102,775.70				
TOTAL OF REVENUES FUND 320	6,019,456.96	6,694,386.47	6,694,386.47	6,083,806.47	6,083,806.47
TOTAL OF EXPENDITURES FUND 320	4,481,067.71	6,694,386.47	6,694,386.47	6,083,806.47	6,083,806.47
TOTAL FOR FUND 320	1,538,389.25				
TOTAL OF REVENUES FUND 360	6,659,121.28	5,652,424.00	5,652,424.00	.00	.00
TOTAL OF EXPENDITURES FUND 360	15,071,641.57	5,652,424.00	5,652,424.00	.00	.00
TOTAL FOR FUND 360	-8,412,520.29				
TOTAL OF REVENUES FUND 400	3,750,099.00	3,670,744.85	3,670,744.85	3,671,522.00	3,671,522.00
TOTAL OF EXPENDITURES FUND 400	3,750,099.00	3,670,744.85	3,670,744.85	3,671,522.00	3,671,522.00
TOTAL FOR FUND 400	.00				
TOTAL OF REVENUES FUND 51	13,550,946.55	10,682,388.42	10,682,388.42	10,682,388.42	10,682,388.42
TOTAL OF EXPENDITURES FUND 51	6,181,554.61	10,682,388.42	10,682,388.42	10,682,388.42	10,682,388.42
TOTAL FOR FUND 51	7,369,391.94				
TOTAL OF REVENUES FUND 52	1,341,683.04	1,180,490.94	1,180,490.94	1,180,490.94	1,180,490.94
TOTAL OF EXPENDITURES FUND 52	219,159.72	1,180,490.94	1,180,490.94	1,180,490.94	1,180,490.94
TOTAL FOR FUND 52	1,122,523.32				
TOTAL OF REVENUES FUND 54	.00	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 54	.00	.00	.00	.00	.00
TOTAL FOR FUND 54	.00				
TOTAL OF REVENUES FUND 6	.00	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6	.00	.00	.00	.00	.00
TOTAL FOR FUND 6	.00				
TOTAL OF REVENUES FUND 61	.00	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 61	.00	.00	.00	.00	.00
TOTAL FOR FUND 61	.00				

HENDERSON COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2024

ADULT EDUCATION ASSETS (84)

	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL OF REVENUES FUND 62	.00	.00	.00
TOTAL OF EXPENDITURES FUND 62	.00	.00	.00
TOTAL FOR FUND 62	.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	3,179,132.15	.00	.00
TOTAL FOR FUND 8	-3,179,132.15	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	53,805.95	.00	.00
TOTAL FOR FUND 81	-53,805.95	.00	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	1,900.65	.00	.00
TOTAL FOR FUND 82	-1,900.65	.00	.00
TOTAL OF REVENUES FUND 84	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00
TOTAL FOR FUND 84	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4xx, 6xx, 7xxx, 8xxx AND 9xxx			
GRAND TOTAL OF REVENUES	134,095,442.90	119,579,935.47	109,318,716.63
GRAND TOTAL OF EXPENDITURES	99,907,556.45	119,579,935.47	109,318,716.63
GRAND TOTAL	34,187,886.45	.00	.00