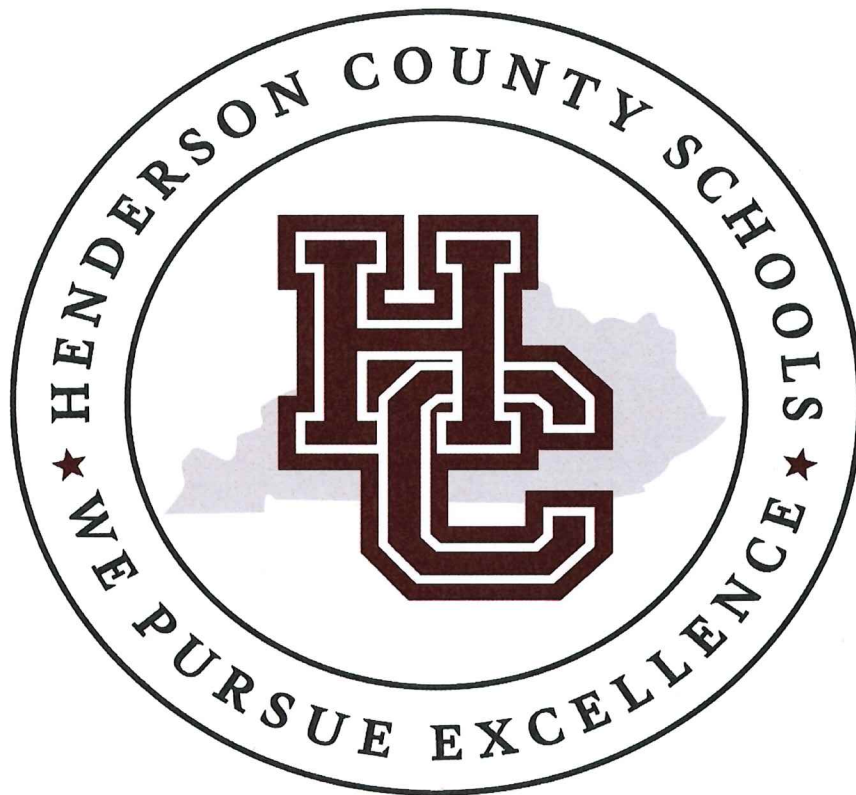


# **Henderson County Board of Education**



**2024-2025 WORKING BUDGET**  
**September 16, 2024**

Consider 2024-25 Working Budget

**DISCUSSION:**

The Working Budget is presented for Board approval at this meeting. A local school board is required to submit a Working Budget by September 30.

- Beginning balances have been updated to reflect the unaudited fund balances at June 30, 2024.
- Revised receipts based on projected receipts from the adopted tax levy of 4%. Assumption of staying at the same tax levy was presented in the Tentative Budget.
- Changes in expenditures for salaries and benefits and other projected costs and revenues based on additional review and analysis. This included additional increases for custodians, child nutrition, and childcare. It also includes additional costs for adding two work days to the program assistant and child nutrition calendars.
- Changes to special revenue fund amounts in accordance with actual award notifications received to date.
- Additional budgeted expenditures have been added for School Resource Officers.

**RECEIPTS:**

Receipts for all funds recommended for the Working Budget are shown in Table A. The data in Table A includes an overview of projected receipts. Across all funds, the district is projecting receipts to be 12.9% less in 2024-25 compared to 2023-2024 actual receipts. The large percentage decrease in the Special Revenue Fund is because ESSER grant funds were received in prior years and are not recurring so these ESSER grants are not included in future budgets. These funds will be totally exhausted as of September 30, 2024. If this amount is excluded the budgeted receipts are 3.9% less than actual due to conservative budgeting of receipts.

**Table A**  
**Receipts – All Funds – 2024-25 Working Budget**

<b>Fund</b>	<b>A Actual 2022-23</b>	<b>B Actual 2023-24</b>	<b>C Working Budget 2024-25</b>	<b>D \$ Change C-B</b>	<b>F % Change D/B</b>
General Fund	53,958,254	55,671,576	52,249,971	(3,421,604)	-6.1%
Special Revenue Fund#	14,223,337	15,670,104	8,798,738	(6,871,366)	-43.9%
Capital Outlay Fund	659,885	643,595	607,070	(36,525)	-5.7%
Building Fund	6,680,300	6,278,998	7,233,990	954,992	15.2%
Child Nutrition Fund	6,854,921	6,464,900	6,083,501	(381,399)	-5.9%
Child Care Fund	763,975	887,768	848,334	(39,434)	-4.4%
<b>Total</b>	<b>\$83,140,672</b>	<b>\$85,616,940</b>	<b>\$75,821,604</b>	<b>(\$9,795,335)</b>	<b>-12.9%</b>

*\* All columns exclude state revenue/payments on-behalf of the school district, and non-recurring transfers*

Proposed receipts are detailed in the attached 2024-2025 Working Budget. Table B provides an overview of all proposed General Fund receipts and adjustments made since the May 2024 review of projected receipts. Overall, the General Fund receipts are projected to increase by \$443,000 as compared to the Tentative Budget primarily due to the adoption of the 4% tax levy. Adopting the 4% tax levy dropped our tax rate from 67.6 cents per \$100 valuation to 67.4 cents per \$100 valuation this year but still allows us to produce 4% over the amount of revenue produced by the compensating rate. Part of the anticipated increase in tax revenue had been reflected in the Tentative Budget.

**Table B  
General Fund Receipts – 2024-2025 Tentative to Working Budget**

<b>Source</b>	<b>A Tentative Budget 2024-25</b>	<b>B Working Budget 2024-25</b>	<b>C \$ Change B-A</b>
Local	23,781,151	24,224,151	\$443,000
State	27,369,820	27,369,820	\$0
Federal	300,000	300,000	\$0
<b>Total General Fund</b>	<b>\$51,450,971</b>	<b>\$51,893,971</b>	<b>\$443,000</b>

*\* All columns exclude state revenue/payments on-behalf of the school district, and non-recurring transfers*

**EXPENDITURES:**

Proposed expenditures are detailed in the attached 2024-2025 Working Budget. Table C provides an overview of all proposed General Fund expenditures and changes made since the May 2024 review of projected expenditures. Appendix A, page 3, contains brief descriptions of the object codes utilized in the Working Budget.

The changes in the 2024-25 Working Budget compared to the May Tentative Budget are primarily due to changes in salaries and benefits. This Working Budget includes market wage adjustments for select classified employee job classes. For 2024-2025 the categories include all of child nutrition, custodians, and childcare workers. This budget also includes an increase in budgeted expenditures for the addition of School Resource Officers.



**Table C**  
**General Fund Expenditures – 2024-2025 Tentative to Working Budget**

<b>Description</b>	<b>A Tentative Budget 2024-25</b>	<b>B Working Budget 2024-25</b>	<b>C \$ Change Expenditures</b>
Salaries	45,823,552	46,843,164	1,019,612
Employee Benefits	6,365,453	6,503,829	138,376
Purchased Professional Services	2,019,563	2,308,218	288,655
Purchased Property Services	1,258,361	1,420,037	161,676
Other Purchased Services	1,909,253	2,204,195	294,942
Supplies	4,111,492	4,307,190	195,698
Property	1,579,405	1,880,238	300,833
Debt Service and Miscellaneous	308,855	477,178	168,323
General Fund Estimated Expenditures	63,375,934	65,944,049	2,568,115
Contingency	13,305,893	17,909,825	
<b>General Fund Estimated Expenditures plus Contingency</b>	<b>\$76,681,827</b>	<b>\$83,853,874</b>	<b>\$2,568,115</b>

*\*All columns exclude state revenues/payments on-behalf of the school district and non-recurring transfers.*

*\*\*The Contingency is not an estimated expenditure. It is the budget's reserve.*

It is important to note that 83.8% of the General Fund is dedicated to personnel expenditures (salaries and benefits). This percentage has fluctuated very little over the last several years.

KDE defines “total budget” as the budgeted expenditures in the General and Food Service Funds. The budgeted reserve (Contingency) in the Working Budget has been determined accordingly. The minimum reserve or Contingency required is 2% of the total Working Budget. A more reasonable level is a 10% reserve. Our current reserve in the Working Budget is 13.04%. The unrestricted (unallocated) budget reserve (Contingency) is necessary for maintaining adequate cash flow during the year, providing for unanticipated emergency expenditures, and to provide a buffer from immediate program cuts in the event of any reduction in anticipated receipts.

**RECOMMENDATION:**

Approve the 2024-25 Working Budget as attached to this enclosure.



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**APPENDIX A****EXPENDITURES TYPES:**

Within each major function, specific types of expenditures are grouped together. These groupings utilize the first two (2) digits of the object. For instance, salary-related object codes always begin with 01 (0110, 0120, 0130, etc.), so the "01" causes these expenditures to be combined in the expenditures type grouping "0100." The following summarizes the types of expenditures grouped under the function:

- 0100** Salaries Personnel Services – salary-related expenditures, such as wages, stipends, etc.
- 0200** Employee Benefits – fringe benefits, such as employee insurance, FICA match, Medicare match, CERS match, and KTRS match, when applicable
- 0300** Purchased Professional & Technical Services – contractual services, such as legal, consultants, audit, architectural, engineering, etc.
- 0400** Purchased Property Services – other services, such as repairs/maintenance, rent utilities, etc.
- 0500** Other Purchased Services – expenditures such as travel, telephone, postage, advertising, insurance, printing, etc.
- 0600** Supplies – expenditures such as general supplies, textbooks, reference materials, software, food, testing materials, etc.
- 0700** Property – furniture, fixtures, equipment, computers, buses, etc.
- 0800** Debt Service and Miscellaneous – fieldtrip expenditures (other than the driver's salary), registration, fees, permits, uniforms, principal and interest payments including KISTA payments, etc.
- 0840** Contingency – used for budgeting purposes only as determined by the Board
- 0900** Other Items – fund transfers

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**APPENDIX B****DEFINITIONS**

**ADA** – Average Daily Attendance is the methodology by which most state funding for Kentucky school districts is determined. The higher a district’s ADA (more students in attendance), the higher the state funding, since SEEK funding is based on the number of FTE students in ADA.

**Biennial Budget** – the General Assembly is charged with establishing the state budget for 2 years (a biennium) in even year sessions. In odd-year sessions, the General Assembly generally does not make changes to the state budget.

**Debt Service** – principal and interest payments on debt and other borrowings, like bond issues.

**Enrollment** – the number of students a school or district lists as having attended school during the year. School staffing in the district is based on enrollment, so the more students enrolled, the more staff allocated to a school.

**Equalization** – a fundamental principle of the SEEK formula is that taxable wealth per pupil should be rendered neutral up to a specified level of local tax effort. In theory, under the Kentucky Education Reform Act (KERA), changes in local wealth should have no effect on total funds available to a school district. However, other factors can result in varying impacts on district funds.

**Exceptional Child Count** – this is the count, as of December 1st, of the number of students with disabilities. The SEEK funding formula includes a premium (“add-on”) for these students.

**Fiscal Year** – this is the indication of the school district’s calendar for purposes of budgeting and financial reporting. The fiscal year begins on July 1st and ends on June 30th. In a reference to “FYxx”, the “xx” means the year that ends on June 30, 20xx.

**FTE** – a Full-Time Equivalent teacher represents 1.0 teacher, while a half-time teacher is .5 FTE. Likewise, a typical student is 1.0 FTE for funding purposes. However, a kindergarten student is only funded at .5 FTE since full-day KG is not required, or funded, by the state.

**On Behalf** – Payments made by the State directly to the provider, such as for health insurance, as opposed to flowing the funds through the school district bank account.

**Receipts** – This is similar to revenues, but it indicates funds received in the fiscal year, excluding any funds brought into the year from a previous year (e.g., excluding the Beginning Balance).

**SEEK** – the Fund to Support Education Excellence in Kentucky is the state’s public school funding mechanism for elementary and secondary education. SEEK originated as part of the Kentucky Education Reform Act (KERA).

**SEEK Base** – the level of state funding per FTE pupil in ADA.

**Tax Definitions –**

- **Personal Property Tax:** Also referred to as ad valorem taxes, including every type of property, tangible and intangible, other than real property.

- 
- Tangible Personal Property: Movable property that has not become affixed to real property that may be seen, felt, or touched.
  - Intangible Personal Property: Stocks, mutual funds, money market funds, loans, notes, mortgages, accounts receivable, land contracts, cash, credits, patents, trademarks, copyrights, tobacco base, allotments, annuities, deferred compensation, retirement plans, and any other type of personal property that is not tangible personal property.
- Real Property Tax: All lands within the state and improvements thereon.
  - Public Service Corporation Property Tax: Also referred to as public service company (PSC) taxes. Companies include those engaging in the business of railways, gas, water, bridges, commercial airline, air freight, pipeline, privately-owned sewers, municipal solid waste disposal, and every other like company or business performing any public service. Excluded are bus line companies, common carrier trucking companies, taxicab companies, communications companies, and providers of multichannel video programming services.
  - Delinquent Tax: All regular unpaid tax bills are considered delinquent on January 1 following the assessment date. Collected by the Sheriff until 4½ months after the date the taxes were due (typically January 1), after which the County Clerk begins sale proceedings to third party purchasers.
  - Motor Vehicle Tax: A tax on the privilege of using a motor vehicle upon the public highways of the state.
  - Utility Tax: Abbreviation for Utility Gross Receipts License Tax. Utility tax is assessed on gross receipts derived from the furnishing of utility services and/or cable services within a school district. The service provider collects the tax based on the rate established by the local authority. The rate cannot exceed 3%.
  - Omitted Tax: Real property determined to have been left off of the property tax roll.
  - Revenue in Lieu of Taxes: This is not actually a tax. With approval of the Kentucky Economic Development Finance Authority, property financed by an Industrial Revenue Bond (IRB) and leased by the issuer to the company is exempt from state and local property tax as long as the bonds remain outstanding and title to the property is held by the issuer. A condition to supporting the project and issuing the bonds may include a requirement that the company agree to make payments in lieu of taxes (PILOTs) equal to all or some portion of the property tax payments the company would be required to pay were it not for the statutory exemption of the IRS-financed property from such taxes. The recipient of PILOTs is typically the school district.
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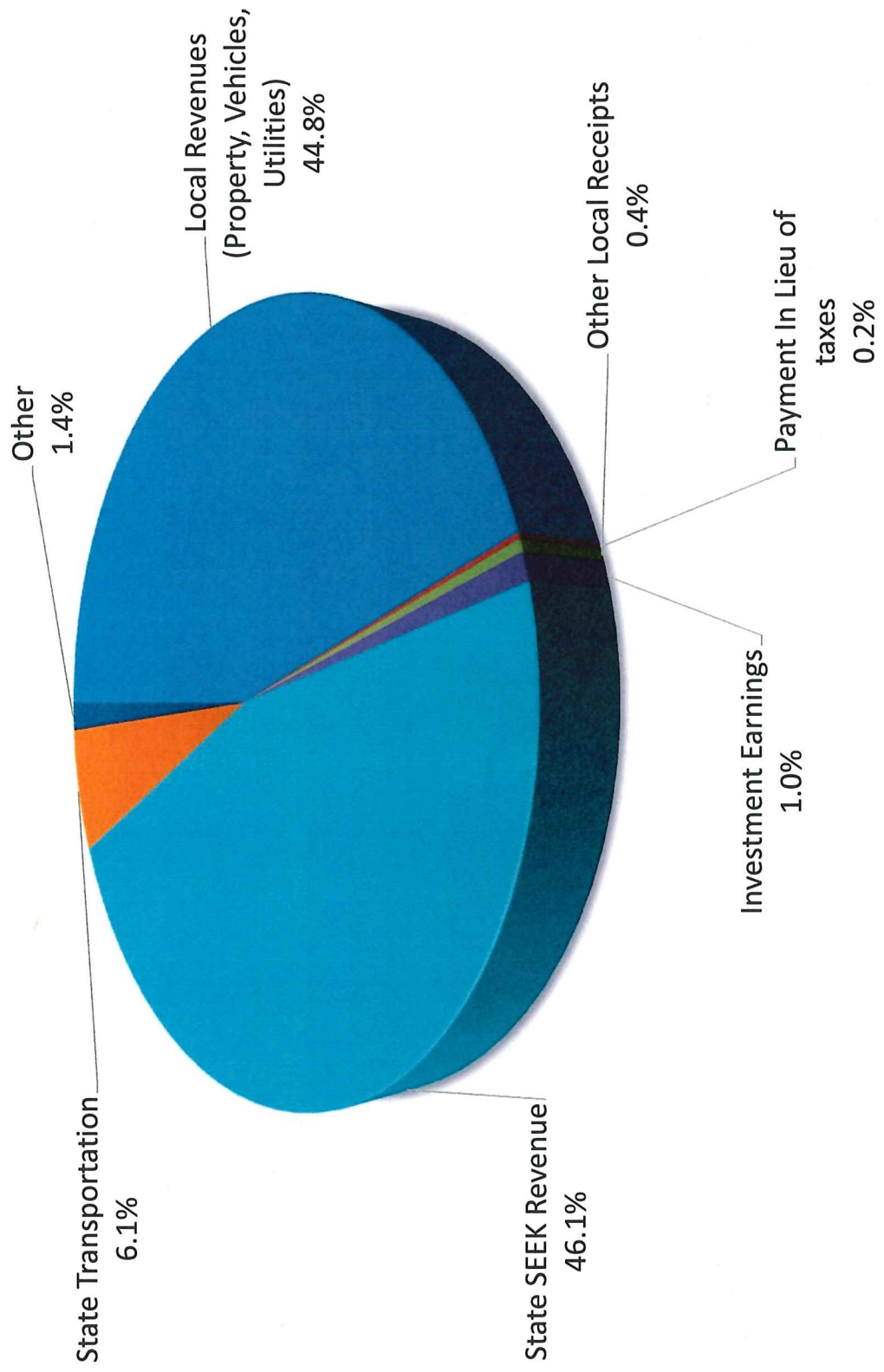


# Henderson County Board of Education

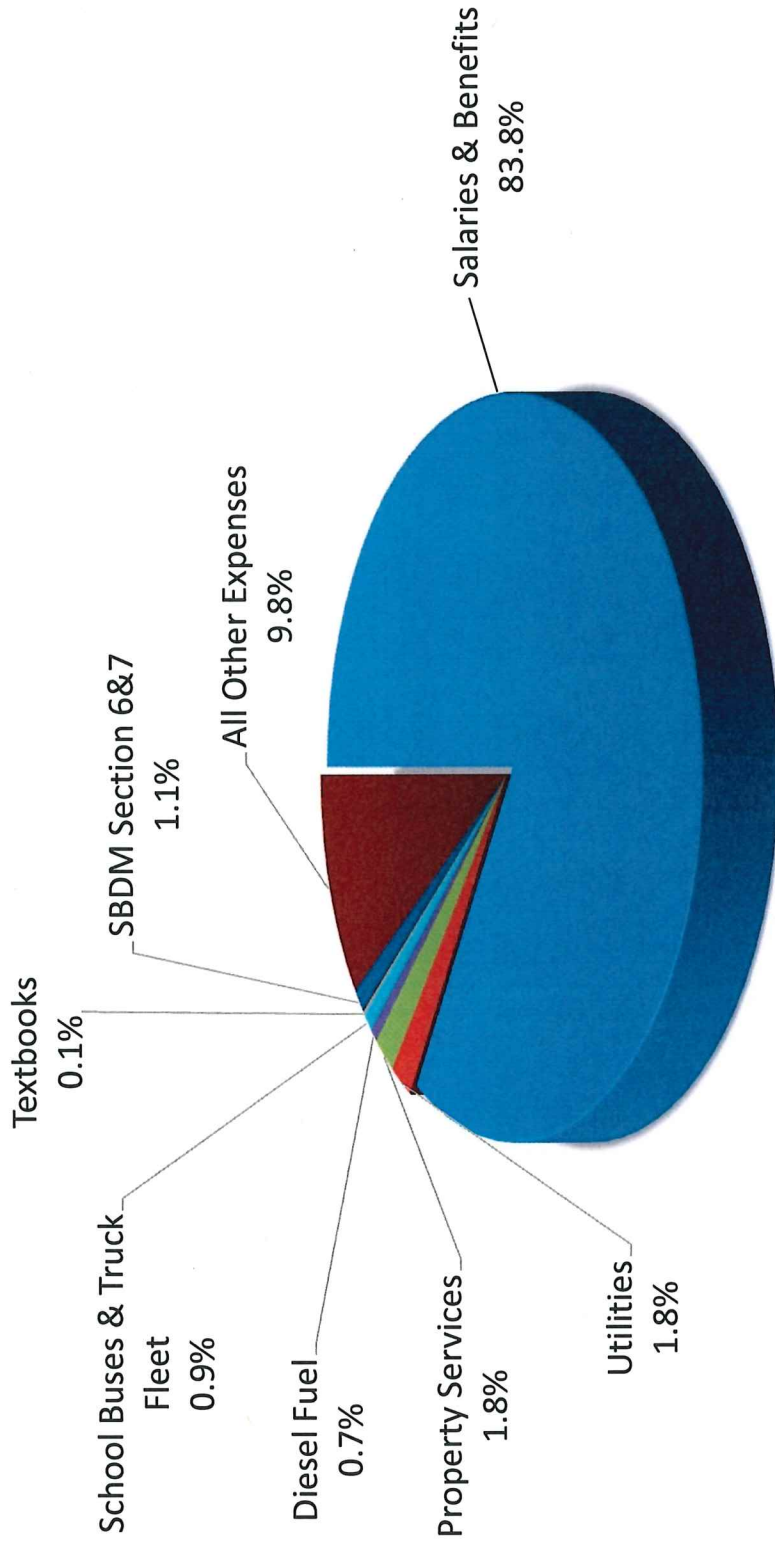
## WORKING Budget Fund Summary for 2024-2025

Fund	Fund Description	2024-2025 TENTATIVE Budget	2024-2025 WORKING Budget	Difference vs. 2024-2025 TENTATIVE Budget
1	General Fund	99,730,326	107,002,079	7,271,753
2	Special Revenue	7,985,721	8,798,738	813,017
21	District Activity Fund	-	2,821	2,821
51	Food Service	13,353,305	13,653,207	299,902
310	Capital Outlay	607,463	607,463	0
320	Building Fund	7,233,990	7,233,990	0
<b>Total of Operational Funds</b>		<b>\$128,910,805</b>	<b>\$137,298,298</b>	<b>\$8,387,493</b>
400	Debt Service	4,206,879	4,206,879	0
52	Childcare Centers	2,479,955	3,262,255	782,300
<b>Grand Total of All Funds</b>		<b>\$135,597,639</b>	<b>\$144,767,432</b>	<b>\$9,169,793</b>
<b>General Fund Contingency</b>		<b>\$13,305,891</b>	<b>\$17,909,823</b>	<b>\$4,603,932</b>
<b>Contingency % All Operational Funds</b>		<b>10.32%</b>	<b>13.04%</b>	<b>2.72%</b>

# General Fund Revenues



# General Fund Expenses





## Henderson County Schools

### Fiscal Year 2024-2025 Local Bond Payment Schedule

Date of Payment	Principal or Interest	2014 REF		2015	2016	2020	2021-R	2021	Grand Total
		Refinance		CTE	SPOTTSVILLE	Jefferson	HVAC - HCHS Refinance	HVAC - South Heights	
		B14R - OV	B15 - IND	B15 - IND	B16 - IND	B20 - IND	B21R	B21	Grand Total
8/1/2024	Principal						\$120,000.00	\$450,000.00	\$570,000.00
	Interest						\$10,700.00	\$19,631.25	\$30,331.25
10/1/2024	Principal				\$609,944.00				\$609,944.00
	Interest				\$145,234.71				\$145,234.71
12/1/2024	Principal	\$472,486.00							\$472,486.00
	Interest	\$53,267.55	\$49,246.88			\$200,277.96			\$302,792.39
2/1/2025	Principal								\$0.00
	Interest						\$9,500.00	\$17,381.25	\$26,881.25
4/1/2025	Principal								\$0.00
	Interest				\$136,085.55				\$136,085.55
6/1/2025	Principal		\$170,000.00			\$904,939.00			\$1,074,939.00
	Interest	\$46,180.26	\$49,246.88			\$200,277.96			\$295,705.10
2024-2025 Totals	Principal	\$472,486.00	\$170,000.00	\$170,000.00	\$609,944.00	\$904,939.00	\$120,000.00	\$450,000.00	\$2,727,369.00
	Interest	\$99,447.81	\$98,493.76	\$98,493.76	\$281,320.26	\$400,555.92	\$20,200.00	\$37,012.50	\$937,030.25
	Total	\$571,933.81	\$268,493.76	\$268,493.76	\$891,264.26	\$1,305,494.92	\$140,200.00	\$487,012.50	\$3,664,399.25

## Henderson County Schools

### Local Bond Payments Outstanding by Year and Bond Series

Fiscal Year	2014		2015		2016		2020		2021-R		2021		Grand Total
	Refinance		CTE		Spottsville		Jefferson		HVAC HCHS		HVAC - South Heights		
2025	\$571,934		\$268,494		\$891,264		\$1,305,495		\$140,200		\$487,013		\$3,664,399
2026	\$566,292		\$273,394		\$885,314		\$1,308,958		\$147,700		\$487,488		\$3,669,145
2027	\$567,243		\$272,994		\$888,614		\$1,302,069		\$140,150		\$492,888		\$3,663,957
2028	\$557,287		\$282,444		\$891,015		\$1,303,789		\$142,600		\$488,238		\$3,665,372
2029	\$561,882		\$276,444		\$887,590		\$1,308,889		\$144,950		\$488,563		\$3,668,317
2030	\$555,295		\$275,444		\$888,340		\$1,308,489		\$147,200		\$488,838		\$3,663,605
2031	\$554,489		\$279,294		\$893,114		\$1,302,689		\$144,400		\$488,763		\$3,662,748
2032			\$427,844		\$891,914		\$1,326,589		\$151,500		\$488,031		\$3,285,878
2033			\$451,744		\$899,664		\$1,346,839						\$2,698,247
2034			\$448,075		\$901,289		\$1,346,076						\$2,695,440
2035			\$548,550		\$906,791		\$1,339,751						\$2,795,092
2036					\$915,255		\$1,361,488						\$2,276,743
2037					\$899,922		\$1,379,249						\$2,279,171
2038							\$1,385,064						\$1,385,064
2039							\$1,389,154						\$1,389,154
2040							\$1,386,479						\$1,386,479
<b>Grand Total</b>	<b>\$3,934,422</b>		<b>\$3,804,719</b>		<b>\$11,640,086</b>		<b>\$21,401,067</b>		<b>\$1,158,700</b>		<b>\$3,909,819</b>		<b>\$45,848,813</b>

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES

0999 BEGINNING BALANCE		27,111,238.29	31,763,901.20
TOTAL 0999 BEGINNING BALANCE	23,127,356.57		

RECEIPTS

REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	14,538,406.07	15,736,654.60	15,835,000.00
1113 PSC PROPERTY TAX	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	577,817.55	353,246.01	125,000.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	2,530,583.60	2,521,453.91	2,200,000.00
1117W PROPERTY TAX - WATERCRAFT	307,251.36	547,884.62	300,000.00
1118 UNMINED MINERALS TAX	107,813.51	417,036.78	.00
1119 FRANCHISE TAX	1,198,231.44	1,347,868.34	950,000.00
TOTAL AD VALOREM TAXES	19,260,103.53	20,924,144.26	19,410,000.00

SALES & USE TAXES

1121 UTILITIES TAX	4,498,152.54	4,215,964.31	3,950,000.00
TOTAL SALES & USE TAXES	4,498,152.54	4,215,964.31	3,950,000.00

INCOME TAXES

1131 OCCUPATIONAL LICENSE TAX	.00	.00	.00
TOTAL INCOME TAXES	.00	.00	.00

PENALTIES & INTEREST ON TAXES

1140 PENALTIES & INTEREST ON TAXES	7,794.99	53,791.18	2,500.00
TOTAL PENALTIES & INTEREST ON TAXES	7,794.99	53,791.18	2,500.00

OTHER TAXES

1190 OTHER TAXES	.00	.00	.00
1191 OMITTED PROPERTY TAX	67,308.99	65,740.42	38,651.30
1192 EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES	67,308.99	65,740.42	38,651.30

REVENUE OTHER LOCAL GOVERNMENT UNITS

1280 REVENUE IN LIEU OF TAXES	179,704.01	183,360.72	108,000.00
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# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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TUITION	179,704.01	183,360.72	108,000.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS			
1310 TUITION FROM INDIVIDUALS	86,772.80	74,213.28	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	350.00		.00
1340SF OTHER-TUITION/SHOP FEES-HCTC	.00	.00	.00
1340TC OTHER-TUITION/TECH CENTER	.00	.00	.00
TOTAL TUITION	86,772.80	74,563.28	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 FRM OTH GVT SRC OUT ST	7,170.00	24,817.48	.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	7,170.00	24,817.48	.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	346,640.29	2,416,913.31	500,000.00
1540 INVESTMENT INC FROM REAL PRPTY	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	346,640.29	2,416,913.31	500,000.00
STUDENT ACTIVITIES			
1740 STUDENT FEES - DISTR ACTIVITY	67,547.25	87,727.22	50,000.00
TOTAL STUDENT ACTIVITIES	67,547.25	87,727.22	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	367.55	.00
1912 BUS RENTAL	.00	.00	.00
1920 CONTRIBUTIONS/DONATIONS	26,600.17	215,960.08	.00
1920K CONTRIBUTION/DONATION-KETS	.00	.00	.00
1930IN INSURANCE PROCEEDS	11,570.51	138,101.50	.00

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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1941	TEXTBOOK SALES	.00	.00	.00
1941TC	Agency Receipts HCTC	.00	.00	.00
1942	TEXTBOOK RENTALS	59,800.00	52,620.00	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	71,016.11	60,557.17	.00
1990	MISCELLANEOUS REVENUE	200,894.48	158,046.60	75,000.00
1991	TRANSCRIPT FEES	.00	.00	.00
1993	REIMBURSEMENT OF BUS DRIVERS	.00	.00	.00
1995	XTRA EMPLOY PAY/STUDENT ACTIVE	1,290.87	120.55	.00

TOTAL OTHER REVENUE FROM LOCAL SOURCES	371,172.14	625,773.45	125,000.00
TOTAL REVENUE FROM LOCAL SOURCES	24,892,366.54	28,672,795.63	24,224,151.30

### REVENUE FROM STATE SOURCES

STATE PROGRAM	ACTUALS	BUDGET
3111 SEEK PROGRAM	22,614,136.00	21,000,000.00
3111NB SEEK - National Board Certific	.00	.00
3111T SEEK TIER I ALLOTMENT	2,692,933.00	3,078,820.00
3111TR SEEK TRANSPORTATION	3,048,789.00	3,200,000.00
TOTAL STATE PROGRAM	28,355,858.00	27,278,820.00

### OTHER STATE FUNDING

3122 VOCATIONAL TRANSPORTATION	15,575.00	26,296.00	.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	15,575.00	26,296.00	.00

### EXPENDITURE REIMBURSEMENTS

3130 NATIONAL BOARD CERTIFICATION	40,000.00	38,000.00	38,000.00
3131 STATE MISC REIMBURSEMENTS	.00	.00	.00
3132 SPEECH LANG PATH REIMBURSEMENT	28,000.00	32,000.00	28,000.00
TOTAL EXPENDITURE REIMBURSEMENTS	68,000.00	70,000.00	66,000.00

### RESTRICTED

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3200 RESTRICTED STATE REVENUE	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE			
3800 Rev in Lieu of Taxes/State src	68,380.52	78,310.56	25,000.00
TOTAL REVENUE IN LIEU OF TAXES/STATE	68,380.52	78,310.56	25,000.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	23,076,203.38	19,046,913.68	22,988,207.35
TOTAL REVENUE FOR ON BEHALF PAYMENTS	23,076,203.38	19,046,913.68	22,988,207.35
TOTAL REVENUE FROM STATE SOURCES	51,584,016.90	45,387,274.24	50,358,027.35
REVENUE FROM FEDERAL SOURCES THROUGH INTERMEDIATE AGENCIES			
4700 FEDERAL REV THRU INTERMED SRC	17,021.69	20,433.98	.00
TOTAL THROUGH INTERMEDIATE AGENCIES	17,021.69	20,433.98	.00
FEDERAL REIMBURSEMENT			
4800 FEDERAL REIMBURSEMENTS	.00	.00	.00
4810 MEDICAID REIMBURSEMENT	521,521.85	607,683.98	300,000.00
TOTAL FEDERAL REIMBURSEMENT	521,521.85	607,683.98	300,000.00
TOTAL REVENUE FROM FEDERAL SOURCES	538,543.54	628,117.96	300,000.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	939,322.00	.00	.00
5220 INDIRECT COSTS TRANSFER	287,709.64	334,434.25	356,000.00
TOTAL INTERFUND TRANSFERS	1,227,031.64	334,434.25	356,000.00
SALE OR COMP FOR LOSS OF ASSETS			
5311 SALE OF LAND & IMPROVEMENTS	.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	19,530.75	30,301.60	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00



# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL SALE OR COMP FOR LOSS OF ASSETS	19,530.75	30,301.60	.00
TOTAL OTHER RECEIPTS	1,246,562.39	364,735.85	356,000.00
TOTAL RECEIPTS	78,261,489.37	75,052,923.68	75,238,178.65
TOTAL REVENUES	101,388,845.94	102,164,161.97	107,002,079.85

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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	24,076,968.09	24,165,184.33	30,317,299.55
0200 EMPLOYEE BENEFITS	1,480,998.42	1,741,884.64	2,832,072.00
0280 ON-BEHALF	17,970,020.00	14,350,982.00	17,803,212.00
0300 PURCHASED PROF AND TECH SERV	282,415.99	465,298.97	483,917.00
0400 PURCHASED PROPERTY SERVICES	81,064.78	164,312.22	103,781.85
0500 OTHER PURCHASED SERVICES	69,858.94	86,234.44	178,355.00
0600 SUPPLIES	686,447.21	684,155.83	1,278,945.11
0700 PROPERTY	228,144.39	211,363.44	322,983.92
0800 DEBT SERVICE AND MISCELLANEOUS	259,367.15	-101,389.09	98,513.85
0840 CONTINGENCY	.00	.00	966,825.05
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	45,135,284.97	41,768,026.78	54,385,905.33
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	2,810,046.05	2,870,145.08	3,322,615.00
0200 EMPLOYEE BENEFITS	305,546.43	284,891.47	431,883.00
0280 ON-BEHALF	1,664,557.00	1,377,647.00	1,664,557.00
0300 PURCHASED PROF AND TECH SERV	5,577.68	12,020.56	17,836.00
0400 PURCHASED PROPERTY SERVICES	1,342.83	1,099.83	1,200.00
0500 OTHER PURCHASED SERVICES	4,197.97	4,042.96	12,983.55
0600 SUPPLIES	16,939.25	25,734.66	40,380.31
0700 PROPERTY	.00	.00	2,450.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	110.08	395.00
TOTAL 2100 STUDENT SUPPORT SERVICES	4,808,207.21	4,575,691.64	5,494,299.86
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	1,711,113.22	1,747,016.89	2,148,955.00
0200 EMPLOYEE BENEFITS	176,957.87	170,713.06	239,190.00
0280 ON-BEHALF	398,142.00	338,385.00	398,142.00
0300 PURCHASED PROF AND TECH SERV	16,457.03	12,796.84	16,690.00
0400 PURCHASED PROPERTY SERVICES	317.31	355.97	2,350.00
0500 OTHER PURCHASED SERVICES	34,965.30	27,198.78	72,700.00
0600 SUPPLIES	73,011.03	58,831.95	79,733.00
0700 PROPERTY	.00	99.96	4,209.26
0800 DEBT SERVICE AND MISCELLANEOUS	1,908.82	217.10	1,050.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,412,872.58	2,355,615.55	2,963,019.26
2300 DISTRICT ADMIN SUPPORT			

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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0100 SALARIES PERSONNEL SERVICES	219,395.28	223,293.77	266,033.00
0200 EMPLOYEE BENEFITS	41,578.07	40,542.47	57,134.39
0280 ON-BEHALF	83,486.00	259,237.00	350,000.00
0300 PURCHASED PROF AND TECH SERV	492,906.95	545,739.38	649,500.00
0400 PURCHASED PROPERTY SERVICES	84.32	2,174.07	2,850.00
0500 OTHER PURCHASED SERVICES	250,038.06	301,511.14	380,500.00
0600 SUPPLIES	1,787.56	2,025.40	29,064.40
0700 PROPERTY	.00	.00	7,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	67,290.68	98,583.86	125,000.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,156,567.52	1,473,107.09	1,867,581.79
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	3,046,214.58	3,408,735.86	3,882,295.00
0200 EMPLOYEE BENEFITS	442,908.49	489,573.79	561,316.00
0280 ON-BEHALF	1,455,272.00	1,350,191.00	1,455,272.00
0300 PURCHASED PROF AND TECH SERV	6,818.98	12,937.57	3,300.00
0400 PURCHASED PROPERTY SERVICES	14,594.45	17,746.63	2,366.71
0500 OTHER PURCHASED SERVICES	17,006.39	20,392.54	18,471.00
0600 SUPPLIES	40,098.19	63,150.10	133,694.00
0700 PROPERTY	53,937.76	41,437.80	14,250.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,475.00	2,212.39	1,000.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	5,081,325.84	5,406,377.68	6,071,964.71
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	1,469,377.41	1,392,818.50	1,495,165.00
0200 EMPLOYEE BENEFITS	357,494.90	304,044.12	407,264.00
0280 ON-BEHALF	451,232.98	224,845.06	451,232.98
0300 PURCHASED PROF AND TECH SERV	20,115.19	19,139.35	65,109.00
0400 PURCHASED PROPERTY SERVICES	41,242.45	48,294.78	109,501.00
0500 OTHER PURCHASED SERVICES	223,512.94	215,037.45	214,512.17
0600 SUPPLIES	86,658.24	7,098.98	279,550.00
0700 PROPERTY	789,190.00	415,911.74	631,384.53
0800 DEBT SERVICE AND MISCELLANEOUS	14,090.06	17,414.92	28,250.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	3,279,597.69	2,644,604.90	3,681,968.68
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	2,438,216.31	2,531,207.86	3,014,226.00
0200 EMPLOYEE BENEFITS	853,871.82	831,097.35	1,070,831.00
0280 ON-BEHALF	494,952.00	557,215.00	494,952.00
0300 PURCHASED PROF AND TECH SERV	415,507.65	764,185.27	1,057,166.20
0400 PURCHASED PROPERTY SERVICES	853,999.41	772,493.50	1,151,887.31
0500 OTHER PURCHASED SERVICES	851,943.75	868,422.79	1,043,948.48
0600 SUPPLIES	1,316,539.74	1,353,684.49	1,752,795.57
0700 PROPERTY	34,058.53	12,359.99	128,750.00
0800 DEBT SERVICE AND MISCELLANEOUS	11,811.85	15,719.41	20,175.00



# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	7,270,901.06	7,706,385.66	9,734,731.56
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	1,774,517.33	1,971,798.99	2,396,575.00
0200 EMPLOYEE BENEFITS	700,818.27	712,728.56	904,138.17
0280 ON-BEHALF	370,839.00	434,070.00	370,839.00
0300 PURCHASED PROF AND TECH SERV	8,883.14	11,214.07	14,700.00
0400 PURCHASED PROPERTY SERVICES	22,577.55	-4,416.27	46,100.00
0500 OTHER PURCHASED SERVICES	229,514.40	230,289.72	282,725.00
0600 SUPPLIES	560,851.82	431,082.55	713,027.49
0700 PROPERTY	587,423.40	426,853.26	768,710.00
0800 DEBT SERVICE AND MISCELLANEOUS	-26,866.79	-33,113.04	132,750.00
TOTAL 2700 STUDENT TRANSPORTATION	4,228,558.12	4,180,507.84	5,629,564.66
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	205.41	.00	.00
0200 EMPLOYEE BENEFITS	18.79	.00	.00
0280 ON-BEHALF	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	224.20	.00	.00
3200 DAY CARE OPERATIONS			
0280 ON-BEHALF	.00	.00	.00
0600 SUPPLIES	.00	60.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	60.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
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/ENGINEERING			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0700 PROPERTY	.00	.00	.00

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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4700 BUILDING IMPROVEMENTS			
TOTAL 4300 ARCHITECTURAL/ENGIN	.00	.00	.00
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	9,560.84	.00
0700 PROPERTY	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	9,560.84	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	70,043.76	74,143.76	70,044.00
TOTAL 5100 DEBT SERVICE	70,043.76	74,143.76	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	856,916.49	122,948.00	160,000.00
TOTAL 5200 FUND TRANSFERS	856,916.49	122,948.00	160,000.00
5300 CONTINGENCY			
0840 CONTINGENCY	.00	.00	16,943,000.00
TOTAL 5300 CONTINGENCY	.00	.00	16,943,000.00
TOTAL EXPENDITURES	74,300,499.44	70,317,029.74	107,002,079.85
TOTAL FOR GENERAL FUND (1)	27,088,346.50	31,847,132.23	.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TUITION			
1310 TUITION FROM INDIVIDUALS	3,100.00	.00	.00
1331 TUIT FRM SCH DIST O/SIDE ST	.00	.00	.00
TOTAL TUITION	3,100.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	106,801.89	84,035.21	.00
1925 REIMBURSEMENTS(NON-GVT) PD	.00	.00	.00
1930IN INSURANCE PROCEEDS	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	106,801.89	84,035.21	.00
TOTAL REVENUE FROM LOCAL SOURCES	109,901.89	84,035.21	.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	3,635,879.55	4,393,269.30	3,705,004.00
TOTAL RESTRICTED	3,635,879.55	4,393,269.30	3,705,004.00
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



## WORKING BUDGET REPORT FOR FY 2025

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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SPECIAL REVENUE (2)	3,635,879.55	4,393,269.30	3,705,004.00
TOTAL REVENUE FROM STATE SOURCES			
REVENUE FROM FEDERAL SOURCES			
RESTRICTED DIRECT			
4300 RESTRICTED DIRECT FEDERAL	57,262.68	110,719.59	.00
TOTAL RESTRICTED DIRECT	57,262.68	110,719.59	.00
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FED THRU STATE	10,257,161.10	10,927,006.18	4,904,953.00
TOTAL RESTRICTED THROUGH THE STATE	10,257,161.10	10,927,006.18	4,904,953.00
THROUGH INTERMEDIATE AGENCIES			
4700 FEDERAL REV THRU INTERMED SRC	25,269.99	32,125.53	28,781.00
TOTAL THROUGH INTERMEDIATE AGENCIES	25,269.99	32,125.53	28,781.00
TOTAL REVENUE FROM FEDERAL SOURCES	10,339,693.77	11,069,851.30	4,933,734.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	137,861.47	122,948.00	160,000.00
TOTAL INTERFUND TRANSFERS	137,861.47	122,948.00	160,000.00
TOTAL OTHER RECEIPTS	137,861.47	122,948.00	160,000.00
TOTAL RECEIPTS	14,223,336.68	15,670,103.81	8,798,738.00
TOTAL REVENUES	14,223,336.68	15,670,103.81	8,798,738.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

1000 INSTRUCTION

0100 SALARIES PERSONNEL SERVICES	7,617,460.91	6,921,123.73	6,937,837.84
0200 EMPLOYEE BENEFITS	1,822,818.33	1,531,016.48	9,060.23
0300 PURCHASED PROF AND TECH SERV	321,001.97	336,479.18	200,746.00
0400 PURCHASED PROPERTY SERVICES	12,318.31	5,206.28	.00
0500 OTHER PURCHASED SERVICES	163,085.79	220,454.81	123,275.00
0600 SUPPLIES	877,992.64	2,499,412.66	116,551.16
0700 PROPERTY	599,064.07	1,218,044.66	182,470.84
0800 DEBT SERVICE AND MISCELLANEOUS	17,044.55	24,630.97	.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
<b>TOTAL 1000 INSTRUCTION</b>	<b>11,430,786.57</b>	<b>12,756,368.77</b>	<b>7,569,941.07</b>

2100 STUDENT SUPPORT SERVICES

0100 SALARIES PERSONNEL SERVICES	6,704.85	19,412.36	.00
0200 EMPLOYEE BENEFITS	2,191.62	3,741.54	.00
0300 PURCHASED PROF AND TECH SERV	244.65	.00	.00
0500 OTHER PURCHASED SERVICES	293.59	.00	.00
0600 SUPPLIES	34,580.48	21,667.93	21,856.93
0700 PROPERTY	.00	5,475.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
<b>TOTAL 2100 STUDENT SUPPORT SERVICES</b>	<b>44,015.19</b>	<b>50,296.83</b>	<b>21,856.93</b>

2200 INSTRUCTIONAL STAFF SUPP SERV

0100 SALARIES PERSONNEL SERVICES	616,290.71	657,756.50	321,947.44
0200 EMPLOYEE BENEFITS	190,121.84	222,073.00	.00
0300 PURCHASED PROF AND TECH SERV	21,491.00	8,126.57	8,093.65
0500 OTHER PURCHASED SERVICES	44,559.69	9,477.75	3,512.91
0600 SUPPLIES	500.00	425.40	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
<b>TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV</b>	<b>872,963.24</b>	<b>897,859.22</b>	<b>333,554.00</b>

2300 DISTRICT ADMIN SUPPORT

0600 SUPPLIES	.00	.00	.00
<b>TOTAL 2300 DISTRICT ADMIN SUPPORT</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

2400 SCHOOL ADMIN SUPPORT

0100 SALARIES PERSONNEL SERVICES	97,927.44	99,765.60	.00
0200 EMPLOYEE BENEFITS	4,911.12	4,998.49	.00
0300 PURCHASED PROF AND TECH SERV	.00	100.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0500 OTHER PURCHASED SERVICES	59.40	1,268.87	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	102,897.96	106,132.96	.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	618.19	396.09	.00
0200 EMPLOYEE BENEFITS	261.34	152.60	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	879.53	548.69	.00
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	308,970.24	278,233.38	.00
0200 EMPLOYEE BENEFITS	176,108.45	164,042.60	.00
0600 SUPPLIES	6,260.64	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	491,339.33	442,275.98	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	751,724.00	834,226.88	675,288.00
0200 EMPLOYEE BENEFITS	149,285.29	167,514.51	48,421.00
0300 PURCHASED PROF AND TECH SERV	18,719.63	27,041.18	4,845.00
0400 PURCHASED PROPERTY SERVICES	2,165.06	-443.21	950.00
0500 OTHER PURCHASED SERVICES	19,532.61	36,674.38	11,920.00
0600 SUPPLIES	326,504.98	334,985.94	126,612.00
0700 PROPERTY	5,271.53	1,389.39	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,434.00	13,520.98	5,350.00
TOTAL 3300 COMMUNITY SERVICES	1,277,637.10	1,414,910.05	873,386.00



# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	2,817.76	1,711.31	.00
TOTAL 5200 FUND TRANSFERS	2,817.76	1,711.31	.00
TOTAL EXPENDITURES	14,223,336.68	15,670,103.81	8,798,738.00
TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

DIST ACTIVITY (SPEC REV ANN) ( PRIOR FY 2 LAST FY BUDGET

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	.00	288.63
1730 CLUB & OTHER DUES - DIST ACTIV	.00	.00	.00
1740 STUDENT FEES - DISTR ACTIVITY	.00	.00	2,346.71
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	.00	.00	185.96
1790A ADVERTISING REVENUE	.00	.00	.00
1790C CONCESSIONS	.00	.00	.00
1790F FUNDRAISER-ACTIVITY NON STUDEN	.00	.00	.00
1790P PICTURE PROFITS	.00	.00	.00
1790S SCHOOL STORE (DAILY SALES)	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	2,821.30
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	2,821.30
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	19,261.05	23,340.45	.00
TOTAL INTERFUND TRANSFERS	19,261.05	23,340.45	.00
TOTAL OTHER RECEIPTS	19,261.05	23,340.45	.00
TOTAL RECEIPTS	19,261.05	23,340.45	2,821.30
TOTAL REVENUES	19,261.05	23,340.45	2,821.30

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



DIST ACTIVITY (SPEC REV ANN) (	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

0000 RESTRICT TO REV & BAL SHT ONLY			
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	3,500.00	4,794.00	.00
0200 EMPLOYEE BENEFITS	136.13	440.27	.00
0300 PURCHASED PROF AND TECH SERV	2,250.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	288.96	.00	.00
0600 SUPPLIES	14,320.18	9,700.84	2,532.67
0700 PROPERTY	.00	7,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,839.00	.00	.00
0840 CONTINGENCY	.00	.00	.00
TOTAL 1000 INSTRUCTION	25,334.27	21,935.11	2,532.67
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	198.10	2,614.32	288.63
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	198.10	2,614.32	288.63
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
TOTAL EXPENDITURES	25,532.37	24,549.43	2,821.30
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	-6,271.32	-1,208.98	.00



# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



STUDENT ACTIVITY FUND (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	8,023.29	62,541.17	.00
TOTAL EARNINGS ON INVESTMENTS	8,023.29	62,541.17	.00
STUDENT ACTIVITIES			
1710 ADMISSIONS-DISTRICT ACT FUNDS	289,474.58	208,719.31	.00
1720 BOOKSTORE SALES	.00	.00	.00
1730 CLUB & OTHER DUES - DIST ACTIV	22,662.63	10,837.72	.00
1740 STUDENT FEES - DISTR ACTIVITY	522,255.88	475,102.68	.00
1750 DONATIONS (ACTIVITY FND)	9,928.65	24,329.09	.00
1790 OTHER STUDENT ACTIVITY INCOME	1,269,979.83	1,461,770.73	.00
TOTAL STUDENT ACTIVITIES	2,114,301.57	2,180,759.53	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	76,540.32	91,458.97	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	76,540.32	91,458.97	.00
TOTAL REVENUE FROM LOCAL SOURCES	2,198,865.18	2,334,759.67	.00
TOTAL RECEIPTS	2,198,865.18	2,334,759.67	.00
TOTAL REVENUES	2,198,865.18	2,334,759.67	.00

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

STUDENT ACTIVITY FUND (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

0000 RESTRICT TO REV & BAL SHT ONLY			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	30,636.74	8,042.44	.00
0300 PURCHASED PROF AND TECH SERV	273,259.36	336,619.32	.00
0400 PURCHASED PROPERTY SERVICES	11,623.61	43,239.29	.00
0500 OTHER PURCHASED SERVICES	174,062.30	110,159.62	.00
0600 SUPPLIES	1,147,071.04	1,220,242.89	.00
0700 PROPERTY	642.36	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	281,681.70	407,582.36	.00
TOTAL 1000 INSTRUCTION	1,918,977.11	2,125,885.92	.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	136.00	175.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	125.00	.00
0500 OTHER PURCHASED SERVICES	578.46	579.00	.00
0600 SUPPLIES	13,140.94	7,764.19	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	3,633.05	5,076.05	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	17,488.45	13,719.24	.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	57,194.31	40,905.27	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	14,424.80	19,030.90	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	71,619.11	59,936.17	.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

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



STUDENT ACTIVITY FUND (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	33.97	.00
0500 OTHER PURCHASED SERVICES	193.07	4,224.40	.00
0600 SUPPLIES	528.00		.00
0700 PROPERTY	.00		.00
0800 DEBT SERVICE AND MISCELLANEOUS	9,178.50	8,966.60	.00
TOTAL 2700 STUDENT TRANSPORTATION	9,899.57	13,224.97	.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	175.98	664.97	.00
0400 PURCHASED PROPERTY SERVICES	4,291.90	150.00	.00
0500 OTHER PURCHASED SERVICES	30.04	.00	.00
0600 SUPPLIES	36,852.01	32,569.25	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	18,541.67	17,316.16	.00
TOTAL 3900 OTHER NON-INSTRUCTION	59,891.60	50,700.38	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	19,261.05	23,340.45	.00
TOTAL 5200 FUND TRANSFERS	19,261.05	23,340.45	.00
TOTAL EXPENDITURES	2,097,136.89	2,286,807.13	.00
TOTAL FOR STUDENT ACTIVITY FUND (25)	101,728.29	47,952.54	.00



# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	392.92
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	3,401.70	35,419.75	15,000.00
1510SF SFCC Interest Income	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	3,401.70	35,419.75	15,000.00
TOTAL REVENUE FROM LOCAL SOURCES	3,401.70	35,419.75	15,000.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	656,483.00	608,175.00	592,070.00
TOTAL RESTRICTED	656,483.00	608,175.00	592,070.00
TOTAL REVENUE FROM STATE SOURCES	656,483.00	608,175.00	592,070.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	659,884.70	643,594.75	607,070.00
TOTAL REVENUES	659,884.70	643,594.75	607,462.92

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

2600 PLANT OPERATIONS & MAINTENANCE			
0500 OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5100 DEBT SERVICE			
0840 CONTINGENCY	.00	.00	607,462.92
TOTAL 5100 DEBT SERVICE	.00	.00	607,462.92
5200 FUND TRANSFERS			
0900 OTHER ITEMS	659,884.70	.00	.00
TOTAL 5200 FUND TRANSFERS	659,884.70	.00	.00
TOTAL EXPENDITURES	659,884.70	.00	607,462.92
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	643,594.75	.00

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

BUILDING FUND (320)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	24,022.47
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	3,546,548.00	3,724,260.00	3,899,772.00
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	3,546,548.00	3,724,260.00	3,899,772.00
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	10,435.76	99,938.09	40,000.00
1510SF SFCC Interest Income	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	10,435.76	99,938.09	40,000.00
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	3,556,983.76	3,824,198.09	3,939,772.00
REVENUE FROM STATE SOURCES			
RESTRICTED			



# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

BUILDING FUND (320)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3200 RESTRICTED STATE REVENUE	3,123,316.00	2,454,800.00	3,270,196.00
TOTAL RESTRICTED	3,123,316.00	2,454,800.00	3,270,196.00
TOTAL REVENUE FROM STATE SOURCES	3,123,316.00	2,454,800.00	3,270,196.00
OTHER RECEIPTS			
BOND PROCEEDS			
5110Q BOND PROCEEDS - QZAB	.00	.00	.00
TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS			
5311 SALE OF LAND & IMPROVEMENTS	.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	.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	6,680,299.76	6,278,998.09	7,209,968.00
TOTAL REVENUES	6,680,299.76	6,278,998.09	7,233,990.47

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



BUILDING FUND (320)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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	.00	3,569,591.22
TOTAL 5100 DEBT SERVICE	.00	.00	3,569,591.22
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	8,218,689.01	3,787,058.44	3,664,399.25
TOTAL 5200 FUND TRANSFERS	8,218,689.01	3,787,058.44	3,664,399.25
TOTAL EXPENDITURES	8,218,689.01	3,787,058.44	7,233,990.47
TOTAL FOR BUILDING FUND (320)	-1,538,389.25	2,491,939.65	.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TRANSPORTATION			
1420 TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00
TOTAL TRANSPORTATION	.00	.00	.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
1510S INTEREST INC. SFCC ESCROW	.00	.00	.00
1510SF SFCC Interest Income	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1930IN INSURANCE PROCEEDS	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
OTHER STATE FUNDING			
3124EX HCTC EXPANSION FUND	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00
RESTRICTED			
3200 RESTRICTED STATE REVENUE	3,983,600.00	.00	.00
TOTAL RESTRICTED	3,983,600.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	3,983,600.00	.00	.00
OTHER RECEIPTS			
BOND PROCEEDS			



# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
5110 BOND PRINCIPAL PROCEEDS	.00	-497,034.98	.00
5110Q BOND PROCEEDS - QZAB	.00	.00	.00
5110SF BOND PROCEEDS - SFCC	.00	.00	.00
TOTAL BOND PROCEEDS	.00	-497,034.98	.00
INTERFUND TRANSFERS			
5210 FUND TRANSFER			
5210CN FUND TRANSFER-CHILD NUTRITION	4,987,682.00	467,614.00	.00
5210CO FUND TRANSFER CAPITAL OUTLAY	.00	.00	.00
5210SF SFCC CASH TRANSFERS	.00	.00	.00
TOTAL INTERFUND TRANSFERS	4,987,682.00	467,614.00	.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	4,987,682.00	-29,420.98	.00
TOTAL RECEIPTS	8,971,282.00	-29,420.98	.00
TOTAL REVENUES	8,971,282.00	-29,420.98	.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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	279,942.16	176,083.94	.00
0400	PURCHASED PROPERTY SERVICES	4,228,644.91	2,828,077.20	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	43,300.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	4,551,887.07	3,004,161.14	.00
5100	DEBT SERVICE			
0800	DEBT SERVICE AND MISCELLANEOUS	.00	-129,880.00	.00
0900	OTHER ITEMS	.00	-367,154.98	.00
	TOTAL 5100 DEBT SERVICE	.00	-497,034.98	.00
5200	FUND TRANSFERS			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0900	OTHER ITEMS	.00	351,840.55	.00
	TOTAL 5200 FUND TRANSFERS	.00	351,840.55	.00
	TOTAL EXPENDITURES	4,551,887.07	2,858,966.71	.00
	TOTAL FOR CONSTRUCTION FUND (360)	4,419,394.93	-2,888,387.69	.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



DEBT SERVICE FUND (400)      PRIOR FY 2 ACTUALS      LAST FY ACTUALS      BUDGET APPROP

REVENUES			
0999 BEGINNING BALANCE			
TOTAL 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	673,668.92	673,668.25	542,479.53
TOTAL REVENUE FOR ON BEHALF PAYMENTS	673,668.92	673,668.25	542,479.53
TOTAL REVENUE FROM STATE SOURCES	673,668.92	673,668.25	542,479.53
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

## WORKING BUDGET REPORT FOR FY 2025



DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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INTERFUND TRANSFERS				
5210 FUND TRANSFER	3,670,624.73	3,671,284.99	3,664,399.25	
TOTAL INTERFUND TRANSFERS	3,670,624.73	3,671,284.99	3,664,399.25	
TOTAL OTHER RECEIPTS	3,670,624.73	3,671,284.99	3,664,399.25	
TOTAL RECEIPTS	4,344,293.65	4,344,953.24	4,206,878.78	
TOTAL REVENUES	4,344,293.65	4,344,953.24	4,206,878.78	

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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	4,344,293.65	4,344,953.24	4,206,878.78
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	4,344,293.65	4,344,953.24	4,206,878.78
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	4,344,293.65	4,344,953.24	4,206,878.78
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

CHILD NUTRITION FUND (51)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
0999 BEGINNING BALANCE			7,198,705.63
TOTAL 0999 BEGINNING BALANCE	7,380,366.94	6,461,804.14	
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	39,377.46	332,657.97	275,000.00
TOTAL EARNINGS ON INVESTMENTS	39,377.46	332,657.97	275,000.00
FOOD SERVICE			
1611 REIMBURSABLE SCHOOL LUNCH PRG	80,982.22	101,776.15	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	530.70	8,325.30	.00
TOTAL FOOD SERVICE	81,512.92	110,101.45	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	7,218.44	23,106.56	5,000.00
1990S MISC REVENUE SUMMER FEEDING	.00	.00	.00
1994 RETURN FOR INSUFFICIENT CHECKS	-1,128.30	-300.00	100.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	6,090.14	22,806.56	5,100.00
TOTAL REVENUE FROM LOCAL SOURCES	126,980.52	465,565.98	340,100.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	43,027.61	39,313.63	15,000.00
TOTAL RESTRICTED	43,027.61	39,313.63	15,000.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	370,844.00	402,911.00	371,000.00



# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

CHILD NUTRITION FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FOR ON BEHALF PAYMENTS		370,844.00	402,911.00	371,000.00
TOTAL REVENUE FROM STATE SOURCES		413,871.61	442,224.63	386,000.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	5,615,274.20	5,244,379.06	4,979,000.00
4500F	RESTRICTED FEDERAL FRUIT & VEG	220,954.41	185,359.26	179,401.00
4500S	RESTRICTED FEDERAL SUMMER FEED	78,009.98	47,852.66	40,000.00
TOTAL RESTRICTED THROUGH THE STATE		5,914,238.59	5,477,590.98	5,198,401.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	770,674.15	482,429.07	530,000.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT		770,674.15	482,429.07	530,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		6,684,912.74	5,960,020.05	5,728,401.00
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				
TOTAL RECEIPTS		7,225,764.87	6,867,810.66	6,454,501.00
TOTAL REVENUES		14,606,131.81	13,329,614.80	13,653,206.63

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



CHILD NUTRITION FUND (51)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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	1,826,648.58	1,830,260.03	2,687,567.00
0200 EMPLOYEE BENEFITS	642,793.35	606,614.18	872,853.00
0280 ON-BEHALF	370,844.00	402,911.00	371,000.00
0300 PURCHASED PROF AND TECH SERV	30,824.72	3,549.00	30,270.06
0400 PURCHASED PROPERTY SERVICES	26,977.82	3,190.25	22,943.59
0500 OTHER PURCHASED SERVICES	37,110.29	26,935.70	77,823.48
0600 SUPPLIES	3,927,977.39	3,606,495.73	4,587,134.34
0700 PROPERTY	-57,164.50	372,091.78	1,379,515.84
0800 DEBT SERVICE AND MISCELLANEOUS	3,404.00	3,580.00	6,252.63
0840 CONTINGENCY	.00	.00	3,261,846.69
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	6,809,415.85	6,855,627.67	13,297,206.63
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	284,891.88	332,722.94	356,000.00
TOTAL 5200 FUND TRANSFERS	284,891.88	332,722.94	356,000.00
TOTAL EXPENDITURES	7,094,307.73	7,188,350.61	13,653,206.63
TOTAL FOR CHILD NUTRITION FUND (51)	7,511,824.08	6,141,264.19	.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



Child Care Fund (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	1,156,107.32	1,707,954.50	2,377,125.35
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	763,974.66	887,767.59	848,333.62
TOTAL COMMUNITY SERVICE ACTIVITIES	763,974.66	887,767.59	848,333.62
TOTAL REVENUE FROM LOCAL SOURCES	763,974.66	887,767.59	848,333.62
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	29,921.00	34,054.00	36,796.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	29,921.00	34,054.00	36,796.00
TOTAL REVENUE FROM STATE SOURCES	29,921.00	34,054.00	36,796.00
TOTAL RECEIPTS	793,895.66	921,821.59	885,129.62
TOTAL REVENUES	1,950,002.98	2,629,776.09	3,262,254.97

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

Child Care Fund (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	147,392.66	154,700.96	863,337.00
0200 EMPLOYEE BENEFITS	49,738.57	47,715.17	236,694.00
0280 ON-BEHALF	29,921.00	34,054.00	36,796.00
0300 PURCHASED PROF AND TECH SERV	1,609.30	1,099.00	2,200.00
0400 PURCHASED PROPERTY SERVICES	216.00	.00	300.00
0500 OTHER PURCHASED SERVICES	11,654.75	14,649.61	2,350.00
0600 SUPPLIES	.00	.00	195,182.60
0700 PROPERTY	2,117.20	432.00	3,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	3,975.00
0840 CONTINGENCY	.00	.00	1,917,920.37
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	242,649.48	252,650.74	3,262,254.97
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	242,649.48	252,650.74	3,262,254.97
TOTAL FOR Child Care Fund (52)	1,707,353.50	2,377,125.35	.00



# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



Adult Education Fund (54)      PRIOR FY 2 ACTUALS      LAST FY ACTUALS      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
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



## WORKING BUDGET REPORT FOR FY 2025

Adult Education Fund (54)      PRIOR FY 2 ACTUALS      LAST FY ACTUALS      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 Adult Education Fund (54)	.00	.00	.00



# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025

Fiscal Agent Fund (6)      PRIOR FY 2 ACTUALS      LAST FY ACTUALS      BUDGET APPROP

REVENUES			
RECEIPTS			
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FED THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



	Fisca] Agent Fund (6)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

1000 INSTRUCTION

0900 OTHER ITEMS

TOTAL 1000 INSTRUCTION

TOTAL EXPENDITURES

TOTAL FOR Fisca] Agent Fund (6)

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



# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



DAYCARE CENTER FUND (61)      PRIOR FY 2 ACTUALS      LAST FY ACTUALS      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	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



DAYCARE CENTER FUND (61)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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
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

## WORKING BUDGET REPORT FOR FY 2025



COMMUNITY EDUCATION FUND (62)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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

## WORKING BUDGET REPORT FOR FY 2025



COMMUNITY EDUCATION FUND (62)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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

## WORKING BUDGET REPORT FOR FY 2025



GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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



## WORKING BUDGET REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
<b>EXPENDITURES</b>				
1000	INSTRUCTION			
0700	PROPERTY	1,349,011.19	1,156,566.32	.00
	TOTAL 1000 INSTRUCTION	1,349,011.19	1,156,566.32	.00
2100	STUDENT SUPPORT SERVICES			
0700	PROPERTY	.00	5,132.40	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	.00	5,132.40	.00
2200	INSTRUCTIONAL STAFF SUPP SERV			
0700	PROPERTY	19,527.09	26,493.07	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	19,527.09	26,493.07	.00
2300	DISTRICT ADMIN SUPPORT			
0700	PROPERTY	93,284.42	78,714.75	.00
	TOTAL 2300 DISTRICT ADMIN SUPPORT	93,284.42	78,714.75	.00
2400	SCHOOL ADMIN SUPPORT			
0700	PROPERTY	36,082.31	41,644.15	.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	36,082.31	41,644.15	.00
2500	BUSINESS SUPPORT SERVICES			
0700	PROPERTY	30,816.29	163,052.39	.00
	TOTAL 2500 BUSINESS SUPPORT SERVICES	30,816.29	163,052.39	.00
2600	PLANT OPERATIONS & MAINTENANCE			
0700	PROPERTY	1,025,262.83	1,090,859.12	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,025,262.83	1,090,859.12	.00
2700	STUDENT TRANSPORTATION			
0700	PROPERTY	490,476.76	426,151.21	.00
	TOTAL 2700 STUDENT TRANSPORTATION	490,476.76	426,151.21	.00
	TOTAL EXPENDITURES	3,044,460.89	2,988,613.41	.00
	TOTAL FOR GOVERNMENTAL ASSETS (8)	-3,044,460.89	-2,988,613.41	.00

# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

FOOD SERVICE ASSETS (81)      PRIOR FY 2 ACTUALS      LAST FY ACTUALS      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

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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**FOOD SERVICE ASSETS (81)**

**EXPENDITURES**

3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	108,535.15	160,401.17	.00
0700 PROPERTY	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	108,535.15	160,401.17	.00
TOTAL EXPENDITURES	108,535.15	160,401.17	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-108,535.15	-160,401.17	.00



# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



DAY CARE ASSETS (82)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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



## WORKING BUDGET REPORT FOR FY 2025

DAY CARE ASSETS (82)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3200	DAY CARE OPERATIONS			
0100	SALARIES PERSONNEL SERVICES	1,900.65	1,900.65	.00
0700	PROPERTY	.00	.00	.00
	TOTAL 3200 DAY CARE OPERATIONS	1,900.65	1,900.65	.00
	TOTAL EXPENDITURES	1,900.65	1,900.65	.00
	TOTAL FOR DAY CARE ASSETS (82)	-1,900.65	-1,900.65	.00

# HENDERSON COUNTY BOARD OF EDUCATION

## WORKING BUDGET REPORT FOR FY 2025



ADULT EDUCATION ASSETS (84)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES

RECEIPTS

REVENUE FROM LOCAL SOURCES

OTHER REVENUE FROM LOCAL SOURCES

1930 Gain or Loss on Sale of Assets .00

TOTAL OTHER REVENUE FROM LOCAL SOURCES .00

TOTAL REVENUE FROM LOCAL SOURCES .00

TOTAL RECEIPTS .00

TOTAL REVENUES .00

TOTAL FOR ADULT EDUCATION ASSETS (84) .00

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



## WORKING BUDGET REPORT FOR FY 2025

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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SUMMARY PAGE

TOTAL OF REVENUES FUND 1	101,388,845.94	102,164,161.97	107,002,079.85
TOTAL OF EXPENDITURES FUND 1	74,300,499.44	70,317,029.74	107,002,079.85
TOTAL FOR FUND 1	27,088,346.50	31,847,132.23	.00
TOTAL OF REVENUES FUND 2	14,223,336.68	15,670,103.81	8,798,738.00
TOTAL OF EXPENDITURES FUND 2	14,223,336.68	15,670,103.81	8,798,738.00
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	19,261.05	23,340.45	2,821.30
TOTAL OF EXPENDITURES FUND 21	25,532.37	24,549.43	2,821.30
TOTAL FOR FUND 21	-6,271.32	-1,208.98	.00
TOTAL OF REVENUES FUND 25	2,198,865.18	2,334,759.67	.00
TOTAL OF EXPENDITURES FUND 25	2,097,136.89	2,286,807.13	.00
TOTAL FOR FUND 25	101,728.29	47,952.54	.00
TOTAL OF REVENUES FUND 310	659,884.70	643,594.75	607,462.92
TOTAL OF EXPENDITURES FUND 310	659,884.70	.00	607,462.92
TOTAL FOR FUND 310	.00	643,594.75	.00
TOTAL OF REVENUES FUND 320	6,680,299.76	6,278,998.09	7,233,990.47
TOTAL OF EXPENDITURES FUND 320	8,218,689.01	3,787,058.44	7,233,990.47
TOTAL FOR FUND 320	-1,538,389.25	2,491,939.65	.00
TOTAL OF REVENUES FUND 360	8,971,282.00	-29,420.98	.00
TOTAL OF EXPENDITURES FUND 360	4,551,887.07	2,858,966.71	.00
TOTAL FOR FUND 360	4,419,394.93	-2,888,387.69	.00
TOTAL OF REVENUES FUND 400	4,344,293.65	4,344,953.24	4,206,878.78
TOTAL OF EXPENDITURES FUND 400	4,344,293.65	4,344,953.24	4,206,878.78
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	14,606,131.81	13,329,614.80	13,653,206.63
TOTAL OF EXPENDITURES FUND 51	7,094,307.73	7,188,350.61	13,653,206.63
TOTAL FOR FUND 51	7,511,824.08	6,141,264.19	.00
TOTAL OF REVENUES FUND 52	1,950,002.98	2,629,776.09	3,262,254.97
TOTAL OF EXPENDITURES FUND 52	242,649.48	252,650.74	3,262,254.97
TOTAL FOR FUND 52	1,707,353.50	2,377,125.35	.00
TOTAL OF REVENUES FUND 54	.00	.00	.00
TOTAL OF EXPENDITURES FUND 54	.00	.00	.00
TOTAL FOR FUND 54	.00	.00	.00
TOTAL OF REVENUES FUND 6	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6	.00	.00	.00
TOTAL FOR FUND 6	.00	.00	.00
TOTAL OF REVENUES FUND 61	.00	.00	.00
TOTAL OF EXPENDITURES FUND 61	.00	.00	.00
TOTAL FOR FUND 61	.00	.00	.00



# HENDERSON COUNTY BOARD OF EDUCATION



## WORKING BUDGET REPORT FOR FY 2025

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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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	3,044,460.89	2,988,613.41	.00
TOTAL OF EXPENDITURES FUND 8	-3,044,460.89	-2,988,613.41	.00
TOTAL FOR FUND 8	.00	.00	.00
TOTAL OF REVENUES FUND 81	108,535.15	160,401.17	.00
TOTAL OF EXPENDITURES FUND 81	-108,535.15	-160,401.17	.00
TOTAL FOR FUND 81	.00	.00	.00
TOTAL OF REVENUES FUND 82	1,900.65	1,900.65	.00
TOTAL OF EXPENDITURES FUND 82	-1,900.65	-1,900.65	.00
TOTAL FOR FUND 82	.00	.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	141,726,628.10	143,074,349.63	140,560,554.14
GRAND TOTAL OF EXPENDITURES	106,862,036.30	99,526,549.90	140,560,554.14
GRAND TOTAL	34,864,591.80	43,547,799.73	.00