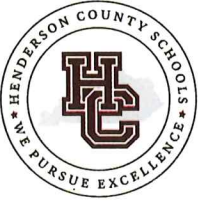


Henderson County Board of Education



2025-2026 WORKING BUDGET
September 15, 2025



Henderson County Public Schools 2025-2026 Working Budget

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

Notable highlights:

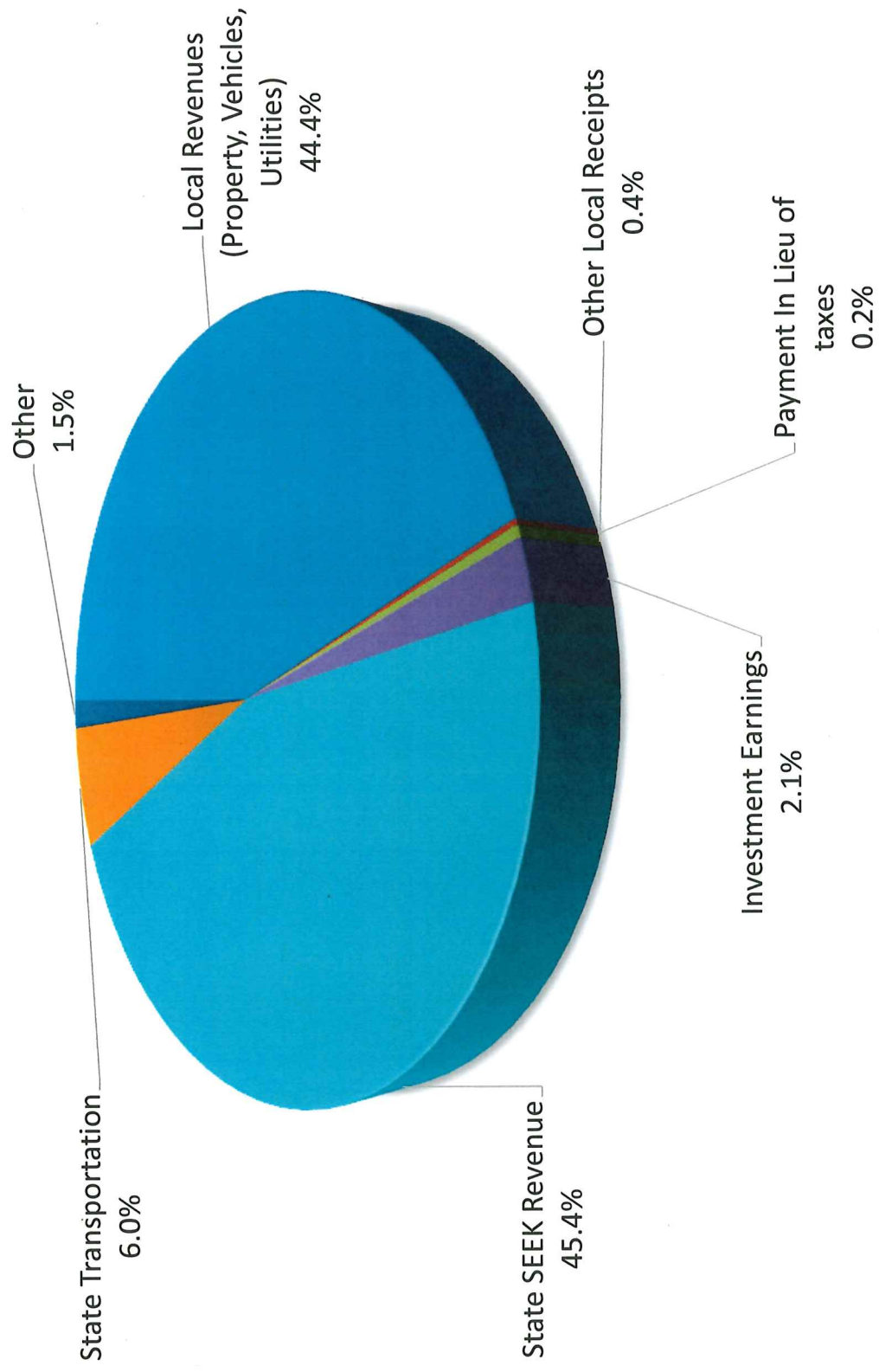
- ☒ Revised Receipts based on historical and projected receipts.
- ☒ Changes in expenditures for salaries and benefits include a general wage increase of 3% and are also adjusted for September 1 staffing numbers. This budget also includes a \$500 supplemental payment for each employee to be paid at Christmas.
- ☒ This budget contains updated cost amounts for bus purchases
- ☒ Rising trends have been used to update utility budgets
- ☒ This budget reflects the increased costs for additional SROs
- ☒ This budget includes the costs to continue our other safety initiatives
- ☒ Funding for the 1:1 initiative has been included in the amount of \$1 million.
- ☒ This budget contains a 13.6% contingency.

Henderson County Board of Education

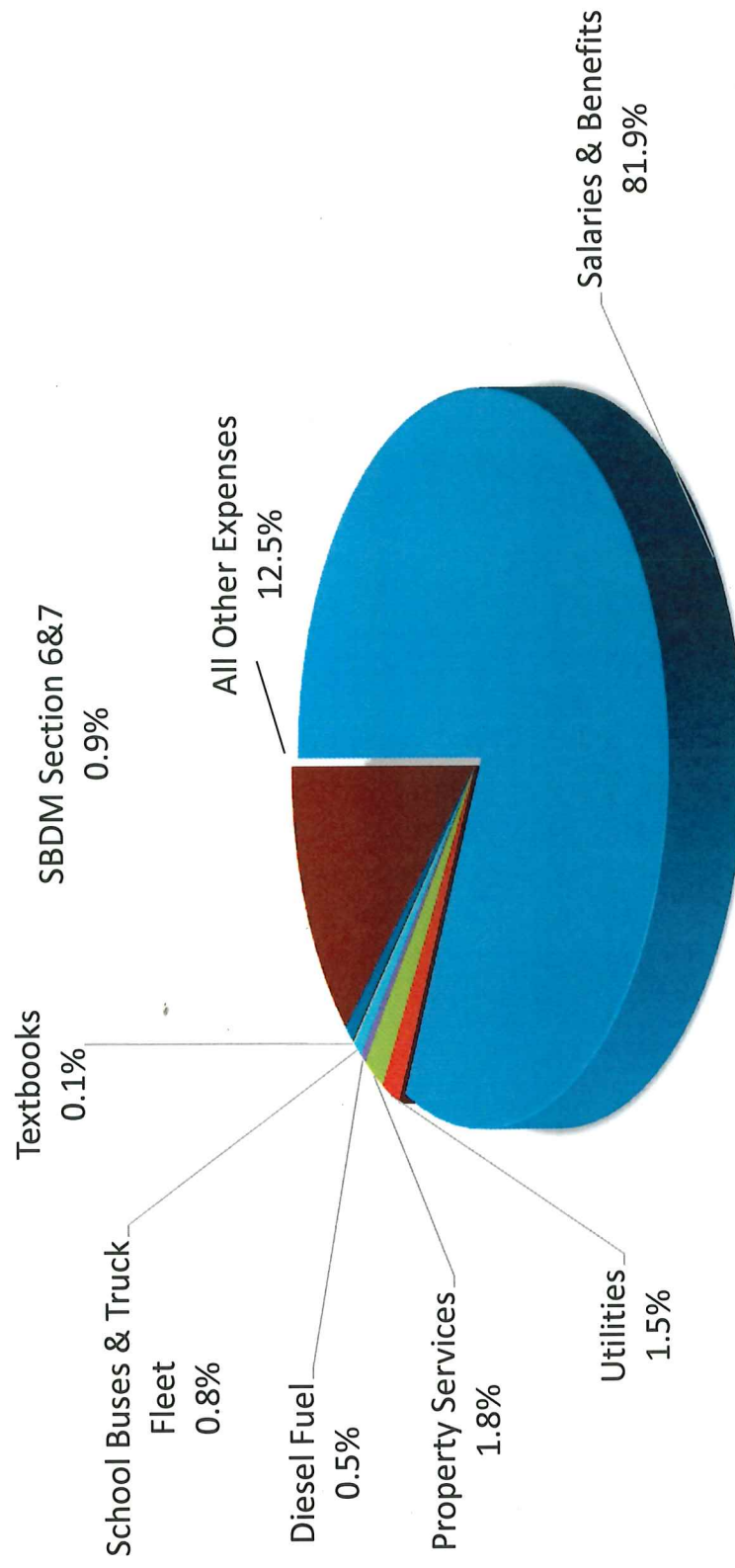
WORKING Budget Fund Summary for 2025-2026

Fund	Fund Description	2024-2025 WORKING Budget	2025-2026 WORKING Budget
1	General Fund	107,002,079	114,319,007
2	Special Revenue	8,798,738	8,249,022
21	District Activity Fund	2,821	3,596
51	Food Service	13,653,207	13,621,550
310	Capital Outlay	607,463	564,123
320	Building Fund	7,233,990	6,850,792
Total of Operational Funds		\$137,298,298	\$143,608,090
400	Debt Service	4,206,879	5,391,497
52	Childcare Centers	3,262,255	3,273,517
Grand Total of All Funds		\$144,767,432	\$152,273,104
General Fund Contingency		\$17,909,823	\$19,534,498
Contingency % All Operational Funds		13.04%	13.60%
Contingency % based on Fund 1 and Fund 51 (as defined by KDE)		14.84%	15.27%

General Fund Revenues



General Fund Expenses



Henderson County Schools									
Fiscal Year 2025-2026 Local Bond Payment Schedule									
Date of Payment	Principal or Interest	2014 REF	2015	2016	2020	2021-R	2021	2025	Grand Total
		Refinance	CTE	SPOTTSVILLE	Jefferson	HVAC - HCHS Refinance	HVAC - South Heights	East Heights Renovation	
		B14R - OV	B15 - IND	B16 - IND	B20 - IND	B21R (2020-Ref)	B21	B25	Grand Total
8/1/2025	Principal					\$130,000.00	\$455,000.00		\$585,000.00
	Interest					\$9,500.00	\$17,381.25		\$26,881.25
9/1/2025	Principal								\$0.00
	Interest							\$388,076.55	\$388,076.55
10/1/2025	Principal			\$622,480.00					\$622,480.00
	Interest			\$136,085.55					\$136,085.55
12/1/2025	Principal	\$481,149.00							\$481,149.00
	Interest	\$46,180.26	\$46,696.88		\$192,359.75				\$285,236.89
2/1/2026	Principal								\$0.00
	Interest					\$8,200.00	\$15,106.25		\$23,306.25
3/2/2026	Principal							\$360,600.00	\$360,600.00
	Interest							\$431,196.17	\$431,196.17
4/1/2026	Principal								\$0.00
	Interest			\$126,748.35					\$126,748.35
6/1/2026	Principal		\$180,000.00		\$924,238.00				\$1,104,238.00
	Interest	\$38,963.03	\$46,696.88		\$192,359.75				\$278,019.66
2025-2026 Totals	Principal	\$481,149.00	\$180,000.00	\$622,480.00	\$924,238.00	\$130,000.00	\$455,000.00	\$360,600.00	\$3,153,467.00
	Interest	\$85,143.29	\$93,393.76	\$262,833.90	\$384,719.50	\$17,700.00	\$32,487.50	\$819,272.72	\$1,695,550.67
	Total	\$566,292.29	\$273,393.76	\$885,313.90	\$1,308,957.50	\$147,700.00	\$487,487.50	\$1,179,872.72	\$4,849,017.67

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	27,111,238.29	31,763,901.20	38,220,000.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	15,736,654.60	16,601,830.30	15,835,000.00
1113	PSC PROPERTY TAX	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	353,246.01	301,259.78	125,000.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	2,521,453.91	2,663,787.24	2,200,000.00
1117W	PROPERTY TAX - WATERCRAFT	547,884.62	613,624.95	300,000.00
1118	UNMINED MINERALS TAX	417,036.78	223,532.34	.00
1119	FRANCHISE TAX	1,347,868.34	956,551.01	950,000.00
	TOTAL AD VALOREM TAXES	20,924,144.26	21,360,585.62	19,410,000.00
SALES & USE TAXES				
1121	UTILITIES TAX	4,215,964.31	5,107,132.78	4,100,000.00
	TOTAL SALES & USE TAXES	4,215,964.31	5,107,132.78	4,100,000.00
INCOME TAXES				
1131	OCCUPATIONAL LICENSE TAX	.00	.00	.00
	TOTAL INCOME TAXES	.00	.00	.00
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	53,791.18	45,537.89	2,500.00
	TOTAL PENALTIES & INTEREST ON TAXES	53,791.18	45,537.89	2,500.00
OTHER TAXES				
1190	OTHER TAXES	.00	.00	.00
1191	OMITTED PROPERTY TAX	65,740.42	80,491.54	38,651.30
1192	EXCISE TAX	.00	.00	.00
	TOTAL OTHER TAXES	65,740.42	80,491.54	38,651.30
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	183,360.72	190,041.41	108,000.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		183,360.72	190,041.41	108,000.00
TUITION				
1310	TUITION FROM INDIVIDUALS	74,213.28	77,321.01	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	350.00	.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		74,563.28	77,321.01	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	24,817.48	8,257.48	.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	49,355.50	.00
1442	TRANSPORT FRM FISCAL COURT	.00	.00	.00
1449	OTHER TRANSPORTATION	.00	.00	.00
TOTAL TRANSPORTATION		24,817.48	57,612.98	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	2,416,913.31	2,918,380.71	1,100,000.00
1540	INVESTMENT INC FROM REAL PRPTY	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		2,416,913.31	2,918,380.71	1,100,000.00
STUDENT ACTIVITIES				
1740	STUDENT FEES - DISTR ACTIVITY	87,727.22	90,671.76	50,000.00
TOTAL STUDENT ACTIVITIES		87,727.22	90,671.76	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	367.55	220.00	.00
1912	BUS RENTAL	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	215,960.08	19,639.46	.00
1920K	CONTRIBUTION/DONATION-KETS	.00	.00	.00
1930IN	INSURANCE PROCEEDS	138,101.50	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1941	TEXTBOOK SALES	.00	.00	.00
1941TC	Agency Receipts HCTC	.00	.00	.00
1942	TEXTBOOK RENTALS	52,620.00	56,900.00	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	60,557.17	91,710.77	.00
1990	MISCELLANEOUS REVENUE	158,046.60	108,794.36	75,000.00
1991	TRANSCRIPT FEES	.00	.00	.00
1993	REIMBURSEMENT OF BUS DRIVERS	.00	.00	.00
1995	XTRA EMPLOY PAY/STUDENT ACTIVE	120.55	972.46	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	625,773.45	278,237.05	125,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	28,672,795.63	30,206,012.75	24,974,151.30
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	20,977,570.00	20,664,384.00	21,000,000.00
3111NB	SEEK - National Board Certific	.00	.00	.00
3111T	SEEK TIER I ALLOTMENT	2,259,885.00	2,971,060.00	3,078,820.00
3111TR	SEEK TRANSPORTATION	2,928,299.00	4,111,249.00	3,200,000.00
	TOTAL STATE PROGRAM	26,165,754.00	27,746,693.00	27,278,820.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	26,296.00	27,599.00	.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	26,296.00	27,599.00	.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERTIFICATION	38,000.00	36,000.00	38,000.00
3131	STATE MISC REIMBURSEMENTS	.00	.00	.00
3132	SPEECH LANG PATH REIMBURSEMENT	32,000.00	30,000.00	28,000.00
	TOTAL EXPENDITURE REIMBURSEMENTS	70,000.00	66,000.00	66,000.00
RESTRICTED				

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

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	78,310.56	71,514.54	25,000.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	78,310.56	71,514.54	25,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	On-Behalf Payments by KDE	19,046,913.68	19,564,505.62	23,074,035.98
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	19,046,913.68	19,564,505.62	23,074,035.98
	TOTAL REVENUE FROM STATE SOURCES	45,387,274.24	47,476,312.16	50,443,855.98
REVENUE FROM FEDERAL SOURCES				
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	20,433.98	300.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	20,433.98	300.00	.00
FEDERAL REIMBURSEMENT				
4800	FEDERAL REIMBURSEMENTS	.00	.00	.00
4810	MEDICAID REIMBURSEMENT	607,683.98	617,165.67	325,000.00
	TOTAL FEDERAL REIMBURSEMENT	607,683.98	617,165.67	325,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	628,117.96	617,465.67	325,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
5220	INDIRECT COSTS TRANSFER	334,434.25	1,627,843.78	356,000.00
	TOTAL INTERFUND TRANSFERS	334,434.25	1,627,843.78	356,000.00
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	5,560.00	.00
5312	LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	50,000.00	.00
5341	SALE OF EQUIPMENT ETC	30,301.60	11,593.20	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	11,942.36	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2026



GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL SALE OR COMP FOR LOSS OF ASSETS	30,301.60	79,095.56	.00
TOTAL OTHER RECEIPTS	364,735.85	1,706,939.34	356,000.00
TOTAL RECEIPTS	75,052,923.68	80,006,729.92	76,099,007.28
TOTAL REVENUES	102,164,161.97	111,770,631.12	114,319,007.28

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2026



GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	24,165,184.33	26,196,827.83	30,084,810.47
0200	EMPLOYEE BENEFITS	1,741,884.64	1,719,314.27	3,196,579.00
0280	ON-BEHALF	14,350,982.00	14,876,048.00	17,803,212.00
0300	PURCHASED PROF AND TECH SERV	474,198.97	217,556.94	1,018,706.00
0400	PURCHASED PROPERTY SERVICES	98,899.22	88,517.77	105,798.85
0500	OTHER PURCHASED SERVICES	86,234.44	106,469.37	181,142.00
0600	SUPPLIES	740,668.83	820,312.52	2,325,511.67
0700	PROPERTY	211,363.44	57,554.80	311,929.92
0800	DEBT SERVICE AND MISCELLANEOUS	-101,389.09	59,830.24	107,404.85
0840	CONTINGENCY	.00	.00	975,000.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 1000 INSTRUCTION	41,768,026.78	44,142,431.74	56,110,094.76
2100	STUDENT SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	2,870,145.08	2,846,411.00	3,304,033.28
0200	EMPLOYEE BENEFITS	284,891.47	275,199.50	439,883.00
0280	ON-BEHALF	1,377,647.00	1,327,522.00	1,664,557.00
0300	PURCHASED PROF AND TECH SERV	12,020.56	114.45	17,836.00
0400	PURCHASED PROPERTY SERVICES	1,099.83	121.78	1,200.00
0500	OTHER PURCHASED SERVICES	4,042.96	11,843.54	12,983.55
0600	SUPPLIES	25,734.66	24,221.17	40,380.31
0700	PROPERTY	.00	.00	2,100.00
0800	DEBT SERVICE AND MISCELLANEOUS	110.08	620.00	395.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	4,575,691.64	4,486,053.44	5,483,368.14
2200	INSTRUCTIONAL STAFF SUPP SERV			
0100	SALARIES PERSONNEL SERVICES	1,747,016.89	1,850,056.19	2,169,301.16
0200	EMPLOYEE BENEFITS	170,713.06	168,698.55	245,190.00
0280	ON-BEHALF	338,385.00	351,562.00	398,142.00
0300	PURCHASED PROF AND TECH SERV	12,796.84	36,244.59	16,815.00
0400	PURCHASED PROPERTY SERVICES	355.97	286.82	2,350.00
0500	OTHER PURCHASED SERVICES	27,198.78	26,186.34	72,700.00
0600	SUPPLIES	58,831.95	58,359.02	74,896.00
0700	PROPERTY	99.96	.00	4,209.26
0800	DEBT SERVICE AND MISCELLANEOUS	217.10	500.05	9,666.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,355,615.55	2,491,893.56	2,993,269.42
2300	DISTRICT ADMIN SUPPORT			

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	223,293.77	251,303.12	269,836.00
0200	EMPLOYEE BENEFITS	40,542.47	57,384.43	59,538.39
0280	ON-BEHALF	259,237.00	2,909.00	350,000.00
0300	PURCHASED PROF AND TECH SERV	545,739.38	573,193.28	649,610.00
0400	PURCHASED PROPERTY SERVICES	2,174.07	2,550.82	2,850.00
0500	OTHER PURCHASED SERVICES	301,511.14	36,283.25	380,500.00
0600	SUPPLIES	2,025.40	1,813.00	29,064.40
0700	PROPERTY	98,583.86	83,965.14	7,500.00
0800	DEBT SERVICE AND MISCELLANEOUS			125,000.00
	TOTAL 2300 DISTRICT ADMIN SUPPORT	1,473,107.09	1,007,402.04	1,873,898.79
2400	SCHOOL ADMIN SUPPORT			
0100	SALARIES PERSONNEL SERVICES	3,408,735.86	3,552,675.62	3,962,438.22
0200	EMPLOYEE BENEFITS	489,573.79	1,455,580.96	572,816.00
0280	ON-BEHALF	1,350,191.00	1,432,495.00	1,455,272.00
0300	PURCHASED PROF AND TECH SERV	12,937.57	4,211.03	4,300.00
0400	PURCHASED PROPERTY SERVICES	17,746.63	22,061.29	13,066.71
0500	OTHER PURCHASED SERVICES	20,392.54	22,787.78	15,700.00
0600	SUPPLIES	63,150.10	90,657.16	122,071.00
0700	PROPERTY	41,437.80	0.00	0.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,212.39	3,020.87	1,000.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	5,406,377.68	5,583,489.71	6,146,663.93
2500	BUSINESS SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	1,392,818.50	1,370,607.97	1,517,874.00
0200	EMPLOYEE BENEFITS	304,044.12	273,449.82	422,164.00
0280	ON-BEHALF	224,845.06	448,619.17	451,232.98
0300	PURCHASED PROF AND TECH SERV	19,139.35	24,561.71	65,109.00
0400	PURCHASED PROPERTY SERVICES	48,294.78	49,021.02	109,501.00
0500	OTHER PURCHASED SERVICES	215,037.45	157,480.64	218,416.37
0600	SUPPLIES	7,098.98	354,675.88	1,052,722.50
0700	PROPERTY	415,911.74	329,633.36	462,200.00
0800	DEBT SERVICE AND MISCELLANEOUS	17,414.92	9,843.94	28,250.00
	TOTAL 2500 BUSINESS SUPPORT SERVICES	2,644,604.90	3,017,893.51	4,327,469.85
2600	PLANT OPERATIONS & MAINTENANCE			
0100	SALARIES PERSONNEL SERVICES	2,531,207.86	2,580,305.97	3,114,220.83
0200	EMPLOYEE BENEFITS	831,097.35	786,685.07	1,140,331.00
0280	ON-BEHALF	557,215.00	575,221.00	494,952.00
0300	PURCHASED PROF AND TECH SERV	764,185.27	839,815.77	1,399,010.00
0400	PURCHASED PROPERTY SERVICES	772,493.50	932,803.81	2,632,087.31
0500	OTHER PURCHASED SERVICES	868,422.79	318,285.98	1,043,948.48
0600	SUPPLIES	1,353,684.49	1,356,765.89	1,851,634.62
0700	PROPERTY	12,359.99	12,000.00	143,750.00
0800	DEBT SERVICE AND MISCELLANEOUS	15,719.41	9,492.87	20,175.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2600	PLANT OPERATIONS & MAINTENANCE	7,706,385.66	7,411,376.36	11,840,109.24
2700	STUDENT TRANSPORTATION			
0100	SALARIES PERSONNEL SERVICES	1,971,798.99	2,049,023.49	2,422,465.14
0200	EMPLOYEE BENEFITS	712,728.56	673,158.95	909,130.57
0280	ON-BEHALF	434,070.00	456,782.00	456,668.00
0300	PURCHASED PROF AND TECH SERV	11,214.07	11,399.08	14,700.00
0400	PURCHASED PROPERTY SERVICES	-4,416.27	8,206.69	46,100.00
0500	OTHER PURCHASED SERVICES	230,289.72	6,444.52	282,725.00
0600	SUPPLIES	431,082.55	457,228.60	713,372.00
0700	PROPERTY	426,853.26	965,562.66	818,710.00
0800	DEBT SERVICE AND MISCELLANEOUS	-33,113.04	-19,880.06	132,750.00
TOTAL 2700	STUDENT TRANSPORTATION	4,180,507.84	4,607,925.93	5,796,620.71
3100	FOOD SERVICE OPERATION			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00
TOTAL 3100	FOOD SERVICE OPERATION	.00	.00	.00
3200	DAY CARE OPERATIONS			
0280	ON-BEHALF	.00	.00	.00
0600	SUPPLIES	60.00	.00	.00
TOTAL 3200	DAY CARE OPERATIONS	60.00	.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	1,000,000.00
TOTAL 4100	LAND/SITE ACQUISITIONS	.00	.00	1,000,000.00
4300	ARCHITECTURAL/ENGIN			
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 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	9,560.84	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4700	BUILDING IMPROVEMENTS	9,560.84	.00	.00
5100	DEBT SERVICE			
0800	DEBT SERVICE AND MISCELLANEOUS	74,143.76	78,093.76	70,044.00
TOTAL 5100	DEBT SERVICE	74,143.76	78,093.76	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	122,948.00	275,471.00	117,971.00
TOTAL 5200	FUND TRANSFERS	122,948.00	275,471.00	117,971.00
5300	CONTINGENCY			
0840	CONTINGENCY	.00	.00	18,559,497.44
TOTAL 5300	CONTINGENCY	.00	.00	18,559,497.44
TOTAL EXPENDITURES		70,317,029.74	73,102,031.05	114,319,007.28
TOTAL FOR GENERAL FUND (1)		31,847,132.23	38,668,600.07	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)	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
1331 TUIT FRM SCH DIST O/SIDE ST	.00	.00	.00
TOTAL TUITION	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	84,035.21	106,920.01	5,500.00
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	84,035.21	106,920.01	5,500.00
TOTAL REVENUE FROM LOCAL SOURCES	84,035.21	106,920.01	5,500.00
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	4,393,269.30	3,757,446.14	3,400,909.54
TOTAL RESTRICTED	4,393,269.30	3,757,446.14	3,400,909.54
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 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FROM STATE SOURCES		4,393,269.30	3,757,446.14	3,400,909.54
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	110,719.59	188,812.13	.00
	TOTAL RESTRICTED DIRECT	110,719.59	188,812.13	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	10,927,006.18	9,588,947.43	4,724,641.00
	TOTAL RESTRICTED THROUGH THE STATE	10,927,006.18	9,588,947.43	4,724,641.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	32,125.53	10,662.92	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	32,125.53	10,662.92	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	11,069,851.30	9,788,422.48	4,724,641.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	122,948.00	117,971.00	117,971.00
	TOTAL INTERFUND TRANSFERS	122,948.00	117,971.00	117,971.00
	TOTAL OTHER RECEIPTS	122,948.00	117,971.00	117,971.00
	TOTAL RECEIPTS	15,670,103.81	13,770,759.63	8,249,021.54
	TOTAL REVENUES	15,670,103.81	13,770,759.63	8,249,021.54

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000	INSTRUCTION			
0100	SALARIES PERSONNEL SERVICES	6,921,123.73	4,398,211.40	6,615,970.62
0200	EMPLOYEE BENEFITS	1,531,016.48	878,506.49	8,999.38
0300	PURCHASED PROF AND TECH SERV	336,479.18	507,267.60	45,544.00
0400	PURCHASED PROPERTY SERVICES	5,206.28	8,352.93	.00
0500	OTHER PURCHASED SERVICES	220,454.81	1,240,959.59	113,534.00
0600	SUPPLIES	2,499,412.66	1,951,460.35	46,953.00
0700	PROPERTY	1,218,044.66	673,872.90	256,866.00
0800	DEBT SERVICE AND MISCELLANEOUS	24,630.97	6,647.94	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 1000 INSTRUCTION	12,756,368.77	9,665,279.20	7,087,867.00
2100	STUDENT SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	19,412.36	48,180.32	.00
0200	EMPLOYEE BENEFITS	3,741.54	14,921.99	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	21,667.93	23,088.20	.00
0700	PROPERTY	5,475.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	50,296.83	86,190.51	.00
2200	INSTRUCTIONAL STAFF SUPP SERV			
0100	SALARIES PERSONNEL SERVICES	657,756.50	665,306.91	296,044.00
0200	EMPLOYEE BENEFITS	222,073.00	230,685.33	.00
0300	PURCHASED PROF AND TECH SERV	8,126.57	7,997.91	.00
0500	OTHER PURCHASED SERVICES	9,477.75	12,804.68	.00
0600	SUPPLIES	425.40	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	897,859.22	916,794.83	296,044.00
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	99,765.60	175,707.85	.00
0200	EMPLOYEE BENEFITS	4,998.49	8,803.32	.00
0300	PURCHASED PROF AND TECH SERV	100.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0500 OTHER PURCHASED SERVICES	1,268.87	1,438.46	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	106,132.96	185,949.63	.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	396.09	.00	.00
0200 EMPLOYEE BENEFITS	152.60	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	548.69	.00	.00
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	278,233.38	286,436.52	.00
0200 EMPLOYEE BENEFITS	164,042.60	163,936.94	.00
0600 SUPPLIES	.00	419.09	.00
TOTAL 3200 DAY CARE OPERATIONS	442,275.98	450,792.55	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	834,226.88	775,007.74	858,161.54
0200 EMPLOYEE BENEFITS	167,514.51	141,716.04	6,949.00
0300 PURCHASED PROF AND TECH SERV	27,041.18	16,080.55	.00
0400 PURCHASED PROPERTY SERVICES	-443.21	900.00	.00
0500 OTHER PURCHASED SERVICES	36,674.38	12,203.05	.00
0600 SUPPLIES	334,985.94	259,477.97	.00
0700 PROPERTY	1,389.39	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	13,520.98	3,853.57	.00
TOTAL 3300 COMMUNITY SERVICES	1,414,910.05	1,209,238.92	865,110.54

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
5200	FUND TRANSFERS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0900	OTHER ITEMS	1,711.31	1,256,513.99	.00
	TOTAL 5200 FUND TRANSFERS	1,711.31	1,256,513.99	.00
	TOTAL EXPENDITURES	15,670,103.81	13,770,759.63	8,249,021.54
	TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (		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	.00
1730 CLUB & OTHER DUES - DIST ACTIV		.00	.00	.00
1740 STUDENT FEES - DIST ACTIVITY		.00	.00	1,880.00
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		.00	.00	1,716.00
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	3,596.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	3,596.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		23,340.45	13,257.25	.00
TOTAL INTERFUND TRANSFERS		23,340.45	13,257.25	.00
TOTAL OTHER RECEIPTS		23,340.45	13,257.25	.00
TOTAL RECEIPTS		23,340.45	13,257.25	3,596.00
TOTAL REVENUES		23,340.45	13,257.25	3,596.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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	4,794.00	4,000.00	.00
0200	EMPLOYEE BENEFITS	440.27	259.15	.00
0300	PURCHASED PROF AND TECH SERV	.00	500.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	9,700.84	5,755.44	3,596.00
0700	PROPERTY	7,000.00	1,241.76	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	154.00	.00
0840	CONTINGENCY	.00	.00	.00
	TOTAL 1000 INSTRUCTION	21,935.11	11,910.35	3,596.00
2200	INSTRUCTIONAL STAFF SUPP SERV			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	2,614.32	202.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,614.32	202.00	.00
2600	PLANT OPERATIONS & MAINTENANCE			
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	1,400.00	.00
0700	PROPERTY	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	1,400.00	.00
	TOTAL EXPENDITURES	24,549.43	13,512.35	3,596.00
	TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	-1,208.98	-255.10	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

STUDENT ACTIVITY FUND (25)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	3.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	62,541.17	59,371.38	.00
	TOTAL EARNINGS ON INVESTMENTS	62,541.17	59,371.38	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS-DISTRICT ACT FUNDS	208,719.31	222,275.84	.00
1720	BOOKSTORE SALES	.00	.00	.00
1730	CLUB & OTHER DUES - DIST ACTIV	10,837.72	14,267.19	.00
1740	STUDENT FEES - DISTRICT ACTIVITY	475,102.68	481,254.76	.00
1750	DONATIONS (ACTIVITY FND)	24,329.09	14,912.04	.00
1790	OTHER STUDENT ACTIVITY INCOME	1,461,804.73	1,278,571.10	.00
	TOTAL STUDENT ACTIVITIES	2,180,793.53	2,011,280.93	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	91,458.97	74,181.77	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	91,458.97	74,181.77	.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,334,793.67	2,144,834.08	.00
	TOTAL RECEIPTS	2,334,793.67	2,144,834.08	.00
	TOTAL REVENUES	2,334,796.67	2,144,834.08	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

STUDENT ACTIVITY FUND (25)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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	8,042.44	5,756.84	.00
0300	PURCHASED PROF AND TECH SERV	336,619.32	138,080.24	.00
0400	PURCHASED PROPERTY SERVICES	43,239.29	18,579.83	.00
0500	OTHER PURCHASED SERVICES	110,159.62	86,248.61	.00
0600	SUPPLIES	1,222,198.89	1,404,139.20	.00
0700	PROPERTY	.00	21,496.87	.00
0800	DEBT SERVICE AND MISCELLANEOUS	407,582.36	278,339.61	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 1000 INSTRUCTION	2,127,841.92	1,952,641.20	.00
2100	STUDENT SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	175.00	515.00	.00
0400	PURCHASED PROPERTY SERVICES	125.00	.00	.00
0500	OTHER PURCHASED SERVICES	579.00	159.50	.00
0600	SUPPLIES	7,764.19	6,039.70	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	5,076.05	1,717.75	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	13,719.24	8,431.95	.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	40,905.27	30,797.07	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	19,030.90	27,803.88	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	59,936.17	58,600.95	.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

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

STUDENT ACTIVITY FUND (25)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	33.97	3,265.51	.00
0600	SUPPLIES	4,224.40	1,947.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	8,966.60	11,536.09	.00
	TOTAL 2700 STUDENT TRANSPORTATION	13,224.97	16,748.60	.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	664.97	393.98	.00
0400	PURCHASED PROPERTY SERVICES	150.00	334.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	32,569.25	17,397.21	.00
0700	PROPERTY	.00	1,971.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	17,316.16	19,788.83	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 3900 OTHER NON-INSTRUCTION	50,700.38	39,885.02	.00
5200	FUND TRANSFERS			
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	23,340.45	13,257.25	.00
	TOTAL 5200 FUND TRANSFERS	23,340.45	13,257.25	.00
	TOTAL EXPENDITURES	2,288,763.13	2,089,564.97	.00
	TOTAL FOR STUDENT ACTIVITY FUND (25)	46,033.54	55,269.11	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	392.92
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	35,419.75	50,451.61	.00
1510SF	SFCC Interest Income	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	35,419.75	50,451.61	.00
	TOTAL REVENUE FROM LOCAL SOURCES	35,419.75	50,451.61	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	608,175.00	585,240.00	563,730.00
	TOTAL RESTRICTED	608,175.00	585,240.00	563,730.00
	TOTAL REVENUE FROM STATE SOURCES	608,175.00	585,240.00	563,730.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	643,594.75	635,691.61	563,730.00
	TOTAL REVENUES	643,594.75	635,691.61	564,122.92

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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	564,122.92
	TOTAL 5100 DEBT SERVICE	.00	.00	564,122.92
5200	FUND TRANSFERS			
0900	OTHER ITEMS	.00	1,495,678.80	.00
	TOTAL 5200 FUND TRANSFERS	.00	1,495,678.80	.00
	TOTAL EXPENDITURES	.00	1,495,678.80	564,122.92
	TOTAL FOR CAPITAL OUTLAY FUND (310)	643,594.75	-859,987.19	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (320)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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	3,724,260.00	3,985,668.00	4,191,280.00
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	3,724,260.00	3,985,668.00	4,191,280.00
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	99,938.09	146,036.33	.00
1510SF	SFCC Interest Income	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	99,938.09	146,036.33	.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	3,824,198.09	4,131,704.33	4,191,280.00
REVENUE FROM STATE SOURCES				
RESTRICTED				

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (320)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3200	RESTRICTED STATE REVENUE	2,454,800.00	3,101,590.00	2,635,490.00
	TOTAL RESTRICTED	2,454,800.00	3,101,590.00	2,635,490.00
	TOTAL REVENUE FROM STATE SOURCES	2,454,800.00	3,101,590.00	2,635,490.00
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	6,278,998.09	7,233,294.33	6,826,770.00
	TOTAL REVENUES	6,278,998.09	7,233,294.33	6,850,792.47

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (320)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	.00	2,001,774.80
	TOTAL 5100 DEBT SERVICE	.00	.00	2,001,774.80
5200	FUND TRANSFERS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0900	OTHER ITEMS	3,787,058.44	10,347,080.14	4,849,017.67
	TOTAL 5200 FUND TRANSFERS	3,787,058.44	10,347,080.14	4,849,017.67
	TOTAL EXPENDITURES	3,787,058.44	10,347,080.14	6,850,792.47
	TOTAL FOR BUILDING FUND (320)	2,491,939.65	-3,113,785.81	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		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				
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		.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
5110 BOND PRINCIPAL PROCEEDS	.00	24,010,000.00	.00
5110Q BOND PROCEEDS - QZAB	.00	.00	.00
5110SF BOND PROCEEDS - SFCC	.00	.00	.00
5120 BOND PREMIUM OR DISCOUNT	.00	86,373.07	.00
TOTAL BOND PROCEEDS	.00	24,096,373.07	.00
INTERFUND TRANSFERS			
5210 FUND TRANSFER	467,614.00	7,497,654.37	.00
5210CN FUND TRANSFER-CHILD NUTRITION	.00	.00	.00
5210CO FUND TRANSFER CAPITAL OUTLAY	.00	.00	.00
5210SF SFCC CASH TRANSFERS	.00	838,238.60	.00
TOTAL INTERFUND TRANSFERS	467,614.00	8,335,892.97	.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	467,614.00	32,432,266.04	.00
TOTAL RECEIPTS	467,614.00	32,432,266.04	.00
TOTAL REVENUES	467,614.00	32,432,266.04	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	176,083.94	1,273,392.07	.00
0400	PURCHASED PROPERTY SERVICES	2,828,077.20	5,288,730.53	.00
0500	OTHER PURCHASED SERVICES	.00	21,439.00	.00
0600	SUPPLIES	.00	11,521.36	.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 4500 BUILDING ACQUISITIONS & CONSTRUCTION	3,004,161.14	6,595,082.96	.00
5100	DEBT SERVICE			
0800	DEBT SERVICE AND MISCELLANEOUS	.00	145,540.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	145,540.00	.00
5200	FUND TRANSFERS			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0900	OTHER ITEMS	351,840.55	.00	.00
	TOTAL 5200 FUND TRANSFERS	351,840.55	.00	.00
	TOTAL EXPENDITURES	3,356,001.69	6,740,622.96	.00
	TOTAL FOR CONSTRUCTION FUND (360)	-2,888,387.69	25,691,643.08	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

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	673,668.25	542,479.53	542,479.53
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	673,668.25	542,479.53	542,479.53
	TOTAL REVENUE FROM STATE SOURCES	673,668.25	542,479.53	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 2026



DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
INTERFUND TRANSFERS				
5210	FUND TRANSFER	3,671,284.99	3,664,365.97	4,849,017.67
TOTAL INTERFUND TRANSFERS		3,671,284.99	3,664,365.97	4,849,017.67
TOTAL OTHER RECEIPTS		3,671,284.99	3,664,365.97	4,849,017.67
TOTAL RECEIPTS		4,344,953.24	4,206,845.50	5,391,497.20
TOTAL REVENUES		4,344,953.24	4,206,845.50	5,391,497.20

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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	4,344,953.24	4,206,845.50	5,391,497.20
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	4,344,953.24	4,206,845.50	5,391,497.20
5200	FUND TRANSFERS			
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	4,344,953.24	4,206,845.50	5,391,497.20
	TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CHILD NUTRITION FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	6,461,804.14	7,557,493.35	7,198,705.63
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	332,657.97	251,120.47	275,000.00
	TOTAL EARNINGS ON INVESTMENTS	332,657.97	251,120.47	275,000.00
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PRG	101,776.15	139,328.22	54,000.00
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	8,325.30	11,866.74	.00
	TOTAL FOOD SERVICE	110,101.45	151,194.96	54,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	23,106.56	9,000.51	5,000.00
1990S	MISC REVENUE SUMMER FEEDING	.00	.00	.00
1994	RETURN FOR INSUFFICIENT CHECKS	-300.00	.00	100.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	22,806.56	9,000.51	5,100.00
	TOTAL REVENUE FROM LOCAL SOURCES	465,565.98	411,315.94	334,100.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	39,313.63	38,783.67	15,000.00
	TOTAL RESTRICTED	39,313.63	38,783.67	15,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	On-Behalf Payments by KDE	402,911.00	457,564.00	471,225.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CHILD NUTRITION FUND (\$1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FOR ON BEHALF PAYMENTS		402,911.00	457,564.00	471,225.00
TOTAL REVENUE FROM STATE SOURCES		442,224.63	496,347.67	486,225.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	5,244,379.06	4,891,790.53	4,979,000.00
4500F	RESTRICTED FEDERAL FRUIT & VEG	185,359.26	171,870.40	108,519.00
4500S	RESTRICTED FEDERAL SUMMER FEED	47,852.66	115,797.67	40,000.00
TOTAL RESTRICTED THROUGH THE STATE		5,477,590.98	5,179,458.60	5,127,519.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	482,429.07	527,713.37	475,000.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT		482,429.07	527,713.37	475,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		5,960,020.05	5,707,171.97	5,602,519.00
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		6,867,810.66	6,614,835.58	6,422,844.00
TOTAL REVENUES		13,329,614.80	14,172,328.93	13,621,549.63



HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2026

CHILD NUTRITION FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	1,830,260.03	2,052,532.92	2,714,284.70
0200	EMPLOYEE BENEFITS	233,175.18	619,911.29	872,853.00
0280	ON-BEHALF	402,911.00	457,564.00	471,225.00
0300	PURCHASED PROF AND TECH SERV	3,549.00	6,260.00	30,270.06
0400	PURCHASED PROPERTY SERVICES	3,190.25	.00	22,943.59
0500	OTHER PURCHASED SERVICES	26,935.70	25,465.02	77,823.48
0600	SUPPLIES	3,606,495.73	3,395,444.97	4,587,134.34
0700	PROPERTY	13,304.06	53,179.71	1,379,515.84
0800	DEBT SERVICE AND MISCELLANEOUS	3,580.00	3,555.96	6,252.63
0840	CONTINGENCY	.00	.00	3,103,246.99
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	6,123,400.95	6,613,913.87	13,265,549.63
5200	FUND TRANSFERS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0900	OTHER ITEMS	332,722.94	371,329.79	356,000.00
	TOTAL 5200 FUND TRANSFERS	332,722.94	371,329.79	356,000.00
	TOTAL EXPENDITURES	6,456,123.89	6,985,243.66	13,621,549.63
	TOTAL FOR CHILD NUTRITION FUND (51)	6,873,490.91	7,187,085.27	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

Child Care Fund (52)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE		1,707,954.50	2,377,125.35	2,377,125.35
TOTAL 0999 BEGINNING BALANCE				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1810	CHILD CARE REVENUE	887,767.59	456,149.76	856,469.62
	TOTAL COMMUNITY SERVICE ACTIVITIES	887,767.59	456,149.76	856,469.62
	TOTAL REVENUE FROM LOCAL SOURCES	887,767.59	456,149.76	856,469.62
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	347,646.00	3,126.16
	TOTAL RESTRICTED	.00	347,646.00	3,126.16
REVENUE FOR ON BEHALF PAYMENTS				
3900	On-Behalf Payments by KDE	34,054.00	46,730.00	36,796.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	34,054.00	46,730.00	36,796.00
	TOTAL REVENUE FROM STATE SOURCES	34,054.00	394,376.00	39,922.16
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	.00	8,613.60	.00
	TOTAL RESTRICTED THROUGH THE STATE	.00	8,613.60	.00



HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2026

Child Care Fund (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FROM FEDERAL SOURCES	.00	8,613.60	.00
TOTAL RECEIPTS	921,821.59	859,139.36	896,391.78
TOTAL REVENUES	2,629,776.09	3,236,264.71	3,273,517.13

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

Child Care Fund (52)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3200	DAY CARE OPERATIONS			
0100	SALARIES PERSONNEL SERVICES	154,700.96	209,617.63	849,910.00
0200	EMPLOYEE BENEFITS	-187,944.83	56,342.35	236,694.00
0280	ON-BEHALF	34,054.00	46,730.00	36,796.00
0300	PURCHASED PROF AND TECH SERV	1,099.00	205.00	2,700.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	300.00
0500	OTHER PURCHASED SERVICES	.00	250.86	2,350.00
0600	SUPPLIES	14,649.61	33,332.42	198,887.84
0700	PROPERTY	.00	.00	3,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	432.00	441.80	3,975.00
0840	CONTINGENCY	.00	.00	1,938,404.29
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 3200 DAY CARE OPERATIONS	16,990.74	346,920.06	3,273,517.13
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	16,990.74	346,920.06	3,273,517.13
	TOTAL FOR Child Care Fund (52)	2,612,785.35	2,889,344.65	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

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 2026

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 2026



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 2026

Fiscal Agent Fund (6)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000	INSTRUCTION			
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR Fiscal Agent Fund (6)		.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

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 2026

DAYCARE CENTER FUND (61)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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
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 2026



COMMUNITY EDUCATION FUND (62)		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
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 2026

COMMUNITY EDUCATION FUND (62)				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 COMMUNITY EDUCATION FUND (62)				.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		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
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 2026

GOVERNMENTAL ASSETS (8)				PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES						
1000 INSTRUCTION						
0700	PROPERTY			1,156,566.32	1,066,234.76	.00
	TOTAL 1000	INSTRUCTION		1,156,566.32	1,066,234.76	.00
2100 STUDENT SUPPORT SERVICES						
0700	PROPERTY			5,132.40	6,684.44	.00
	TOTAL 2100	STUDENT SUPPORT SERVICES		5,132.40	6,684.44	.00
2200 INSTRUCTIONAL STAFF SUPP SERV						
0700	PROPERTY			26,493.07	26,701.40	.00
	TOTAL 2200	INSTRUCTIONAL STAFF SUPP SERV		26,493.07	26,701.40	.00
2300 DISTRICT ADMIN SUPPORT						
0700	PROPERTY			78,714.75	79,239.00	.00
	TOTAL 2300	DISTRICT ADMIN SUPPORT		78,714.75	79,239.00	.00
2400 SCHOOL ADMIN SUPPORT						
0700	PROPERTY			41,644.15	36,992.97	.00
	TOTAL 2400	SCHOOL ADMIN SUPPORT		41,644.15	36,992.97	.00
2500 BUSINESS SUPPORT SERVICES						
0700	PROPERTY			163,052.39	199,010.17	.00
	TOTAL 2500	BUSINESS SUPPORT SERVICES		163,052.39	199,010.17	.00
2600 PLANT OPERATIONS & MAINTENANCE						
0700	PROPERTY			1,090,859.12	1,201,203.66	.00
	TOTAL 2600	PLANT OPERATIONS & MAINTENANCE		1,090,859.12	1,201,203.66	.00
2700 STUDENT TRANSPORTATION						
0700	PROPERTY			426,151.21	453,604.79	.00
	TOTAL 2700	STUDENT TRANSPORTATION		426,151.21	453,604.79	.00
	TOTAL EXPENDITURES			2,988,613.41	3,069,671.19	.00
	TOTAL FOR GOVERNMENTAL ASSETS (8)			-2,988,613.41	-3,069,671.19	.00



HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2026

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 2026

FOOD SERVICE ASSETS (81)				PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES						
3100	FOOD SERVICE OPERATION					
0100	SALARIES PERSONNEL SERVICES			.00	.00	.00
0700	PROPERTY			160,401.17	198,243.40	.00
	TOTAL 3100	FOOD SERVICE OPERATION		160,401.17	198,243.40	.00
	TOTAL EXPENDITURES			160,401.17	198,243.40	.00
	TOTAL FOR FOOD SERVICE ASSETS (81)			-160,401.17	-198,243.40	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2026



DAY CARE ASSETS (82)		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 2026

DAY CARE ASSETS (82)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3200	DAY CARE OPERATIONS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0700	PROPERTY	1,900.65	1,900.65	.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 2026



ADULT EDUCATION ASSETS (84)		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
TOTAL FOR ADULT EDUCATION ASSETS (84)		.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1		102,164,161.97	111,770,631.12	114,319,007.28
TOTAL OF EXPENDITURES FUND 1		70,317,029.74	73,102,031.05	114,319,007.28
TOTAL FOR FUND 1		31,847,132.23	38,668,600.07	.00
TOTAL OF REVENUES FUND 2		15,670,103.81	13,770,759.63	8,249,021.54
TOTAL OF EXPENDITURES FUND 2		15,670,103.81	13,770,759.63	8,249,021.54
TOTAL FOR FUND 2		.00	.00	.00
TOTAL OF REVENUES FUND 21		23,340.45	13,257.25	3,596.00
TOTAL OF EXPENDITURES FUND 21		24,549.43	13,512.35	3,596.00
TOTAL FOR FUND 21		-1,208.98	-255.10	.00
TOTAL OF REVENUES FUND 25		2,334,796.67	2,144,834.08	.00
TOTAL OF EXPENDITURES FUND 25		2,288,763.13	2,089,564.97	.00
TOTAL FOR FUND 25		46,033.54	55,269.11	.00
TOTAL OF REVENUES FUND 310		643,594.75	635,691.61	564,122.92
TOTAL OF EXPENDITURES FUND 310		.00	1,495,678.80	564,122.92
TOTAL FOR FUND 310		643,594.75	-859,987.19	.00
TOTAL OF REVENUES FUND 320		6,278,998.09	7,233,294.33	6,850,792.47
TOTAL OF EXPENDITURES FUND 320		3,787,058.44	10,347,080.14	6,850,792.47
TOTAL FOR FUND 320		2,491,939.65	-3,113,785.81	.00
TOTAL OF REVENUES FUND 360		467,614.00	32,432,266.04	.00
TOTAL OF EXPENDITURES FUND 360		3,356,001.69	6,740,622.96	.00
TOTAL FOR FUND 360		-2,888,387.69	25,691,643.08	.00
TOTAL OF REVENUES FUND 400		4,344,953.24	4,206,845.50	5,391,497.20
TOTAL OF EXPENDITURES FUND 400		4,344,953.24	4,206,845.50	5,391,497.20
TOTAL FOR FUND 400		.00	.00	.00
TOTAL OF REVENUES FUND 51		13,329,614.80	14,172,328.93	13,621,549.63
TOTAL OF EXPENDITURES FUND 51		6,456,123.89	6,985,243.66	13,621,549.63
TOTAL FOR FUND 51		6,873,490.91	7,187,085.27	.00
TOTAL OF REVENUES FUND 52		2,629,776.09	3,236,264.71	3,273,517.13
TOTAL OF EXPENDITURES FUND 52		16,990.74	346,920.06	3,273,517.13
TOTAL FOR FUND 52		2,612,785.35	2,889,344.65	.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 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 62	.00	.00	.00
TOTAL OF EXPENDITURES FUND 62	.00	.00	.00
TOTAL FOR FUND 62			
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	2,988,613.41	3,069,671.19	.00
TOTAL FOR FUND 8	-2,988,613.41	-3,069,671.19	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	160,401.17	198,243.40	.00
TOTAL FOR FUND 81	-160,401.17	-198,243.40	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	1,900.65	1,900.65	.00
TOTAL FOR FUND 82	-1,900.65	-1,900.65	.00
TOTAL OF REVENUES FUND 84	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00
TOTAL FOR FUND 84			
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX			
GRAND TOTAL OF REVENUES	143,074,386.63	152,977,061.66	146,881,606.97
GRAND TOTAL OF EXPENDITURES	98,560,619.18	108,150,790.66	146,881,606.97
GRAND TOTAL	44,513,767.45	44,826,271.00	.00