

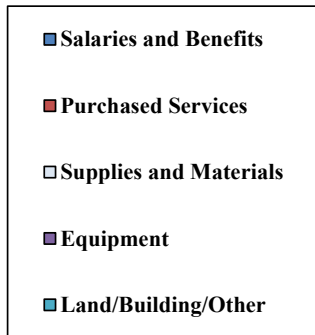
HENDERSON COUNTY PUBLIC SCHOOLS
INITIAL BUDGET- EXPENDITURES BY PROGRAM
2023-24

Program	Program Description	State	Local/ Other Restricted	Federal	Capital	Enterprise	Grand Total	% of Total
001/004/011	Classroom Teachers	\$ 46,617,338	\$ 7,212,502				\$ 53,829,840	31.22%
171/177/181/183/ 184/185/186/188/ 189/192/201/206	ESSER			\$ 16,235,156			\$ 16,235,156	9.42%
029/006/032/ 060/063/119/371	Children with Special Needs	\$ 9,382,419	\$ 1,371,534	\$4,232,490			\$ 14,986,443	8.69%
003	Non-Instructional Support	\$ 5,107,721	\$ 4,876,665				\$ 9,984,386	5.79%
035/353	Child Nutrition		\$ 283,758			\$ 9,379,261	\$ 9,663,019	5.60%
802	Maintenance/Custodial		\$ 7,151,268				\$ 7,151,268	4.15%
013/014/017/ 064 079/588	Career & Technical Education	\$ 5,162,849	\$ 777,760	\$241,329			\$ 6,181,938	3.59%
005/048	School Building Administration	\$ 4,043,779	\$ 1,982,244				\$ 6,026,023	3.49%
801	General Operations		\$ 5,122,976				\$ 5,122,976	2.97%
050/051	Title I			\$ 5,066,880			\$ 5,066,880	2.94%
027	Teacher Assistants	\$ 3,998,910	\$ 230,662				\$ 4,229,572	2.45%
056/706	Transportation	\$ 3,557,252	\$ 525,438				\$ 4,082,690	2.37%
016/068/069	At-Risk Student Services/Summer Reading Camp	\$ 3,738,925	\$ 148,120				\$ 3,887,045	2.25%
701	Child Care					\$ 3,054,845	\$ 3,054,845	1.77%
007	Instructional Support	\$ 2,271,393	\$ 533,892				\$ 2,805,285	1.63%
006	School Health Personnel	\$ 2,766,466					\$ 2,766,466	1.60%
036	Charter Schools		\$ 2,362,000				\$ 2,362,000	1.37%
002	Central Office	\$ 951,614	\$ 889,344				\$ 1,840,958	1.07%
054/104	Limited English Proficiency	\$ 1,395,768	\$ 239,538	\$ 181,754			\$ 1,817,060	1.05%
891	Capital Projects				\$ 1,739,164		\$ 1,739,164	1.01%
061/131	Classroom Supplies/Textbooks	\$ 399,190	\$ 1,169,104				\$ 1,568,294	0.91%
009	Non-Contributory Benefits	\$ 1,137,200	\$ 182,000				\$ 1,319,200	0.77%
305/306	Medicaid Administrative Outreach/Reimbursements		\$ 1,204,739				\$ 1,204,739	0.70%
034	Academically Gifted (AIG)	\$ 749,339	\$ 164,335				\$ 913,674	0.53%
812	Athletics		\$ 860,443				\$ 860,443	0.50%
103	Improving Teacher Quality			\$ 756,256			\$ 756,256	0.44%
301	JROTC		\$ 345,121				\$ 345,121	0.20%
108	Title IV - Student Support			\$ 343,151			\$ 343,151	0.20%
015	School Technology	\$ 298,355					\$ 298,355	0.17%
115	TSI-School Improvement			\$ 247,686			\$ 247,686	0.14%
012	Driver Training	\$ 244,373					\$ 244,373	0.14%
825	HCVPS		\$ 197,687				\$ 197,687	0.11%
302	Workforce Investment Act		\$ 182,701				\$ 182,701	0.11%
028	Staff Development/Highly Qualified Teacher (State)	\$ 5,135	\$ 173,228				\$ 178,363	0.10%
517	E-Rate/Communications		\$ 148,000				\$ 148,000	0.09%
096	DPI Special Position Allotment	\$ 124,251	\$ 8,125				\$ 132,376	0.08%
506	Reading Coach Grant		\$ 96,796				\$ 96,796	0.06%
049	Pre-School Handicapped			\$ 75,091			\$ 75,091	0.04%
516	Bullington Farm		\$ 68,425				\$ 68,425	0.04%
026	Homeless Students Education			\$ 64,697			\$ 64,697	0.04%
414	Leader In Me		\$ 63,153				\$ 63,153	0.04%
803	Cultural Arts		\$ 45,978				\$ 45,978	0.03%
055	High School Learn and Earn		\$ 42,410				\$ 42,410	0.02%
504	Education Foundation		\$ 36,000				\$ 36,000	0.02%
578	Burroughs Wellcome Grant		\$ 30,000				\$ 30,000	0.02%
039	School Safety Grants	\$ 29,024					\$ 29,024	0.02%
805	Outdoor Education		\$ 28,000				\$ 28,000	0.02%
816	Military Supplement		\$ 27,235				\$ 27,235	0.02%
118/508/519/531/ 807/853	Other Programs each <.01% of total		\$ 32,603	\$ 9,844			\$ 42,446	0.02%
	Total by funding	\$ 91,981,301	\$ 38,813,783	\$ 27,454,335	\$ 1,739,164	\$ 12,434,106	\$ 172,422,690	100.00%

HENDERSON COUNTY PUBLIC SCHOOLS **INITIAL BUDGET** **2023-24**

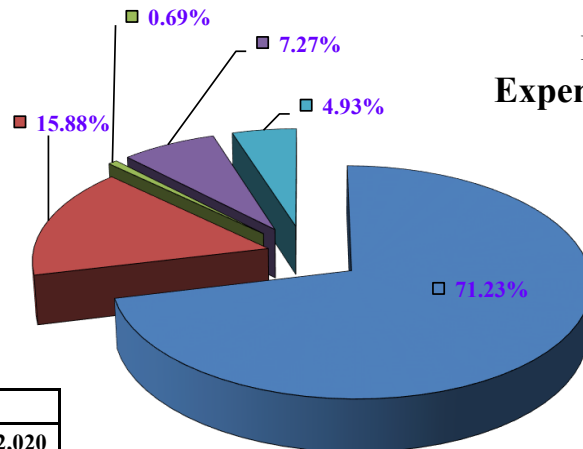
		2023-24		2022-23		Change from Prior Year	
		Initial Budget	% of Total	Amount	% of Total	Amount	%
State Public School Fund		\$ 91,981,301	53.35%	\$ 91,326,626	55.08%	\$654,675	0.72%
Local Current Expense/Other		38,813,783	22.51%	35,162,712	21.21%	3,651,071	10.38%
Federal Grants Fund		27,454,335	15.92%	26,129,305	15.76%	1,325,030	5.07%
Enterprise Fund:							
Child Nutrition	\$ 9,379,261						
Child Care	<u>3,054,845</u>	12,434,106	7.21%	11,204,663	6.76%	1,229,443	10.97%
Capital Outlay Fund	<u>1,739,164</u>	<u>1.01%</u>	<u>1,971,537</u>	<u>1.19%</u>	(232,373)	-11.79%	
		<u>\$ 172,422,690</u>	<u>100.00%</u>	<u>\$ 165,794,843</u>	<u>100.00%</u>	<u>6,627,847</u>	<u>4.00%</u>

2023-24 **Initial Budget-** **Expenditures by Object**

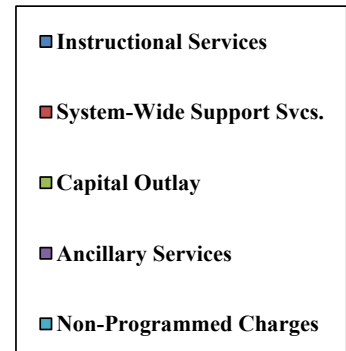


Change from 2022-23	
Salaries and Benefits	\$5,188,843
Purchased Services	(\$695,919)
Supplies and Materials	\$2,425,425
Equipment	(\$1,065,499)
Other/Land/Building	774,997

2023-24 **Initial Budget-** **Expenditures by Purpose**



Change from 2022-23	
Instructional Services	\$2,432,020
System-Wide Support Svcs.	\$3,784,105
Capital Outlay	(\$332,373)
Ancillary Services	\$1,473,220
Non-Programmed Charges	(\$729,125)



BE IT RESOLVED by the Board of Education of the Henderson County Public Schools:

Section 1 - The following amounts are hereby appropriated for the operation of the Henderson County Public Schools in the State Public School Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

	2023-2024	2022-2023
	Initial Budget	Initial Budget
Instructional Services:		
5100 Regular Instructional Services	\$ 55,306,089	\$ 55,656,525
5200 Special Populations Services	13,914,663	13,848,409
5300 Alternative Programs and Services	3,238,826	3,409,290
5400 School Leadership Services	5,315,693	5,448,262
5500 Co-Curricular Services	-	-
5800 School-Based Support Services	5,270,703	4,920,153
Total Instructional Services	\$ 83,045,974	\$ 83,282,639
System-Wide Support Services:		
6100 Support and Development Services	\$ 85,320	\$ 92,385
6200 Special Population Support and Development Services	240,703	161,186
6300 Alternative Programs and Services Support and Developn	107,471	110,753
6400 Technology Support Services	92,414	555,643
6500 Operational Support Services	6,728,685	5,475,582
6600 Financial and Human Resource Services	799,993	756,158
6700 Accountability Services	126,598	-
6800 System-Wide Pupil Support Services	116,676	124,073
6900 Policy, Leadership and Public Relations Services	571,696	705,887
Total System-Wide Support Services	\$ 8,869,556	\$ 7,981,667
Ancillary Services:		
7200 Nutrition Services	\$ 65,771	\$ 62,320
Total Ancillary Services	\$ 65,771	\$ 62,320
Total State Public School Fund Appropriation	<u>\$ 91,981,301</u>	<u>\$ 91,326,626</u>
Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:		
3100 State Sources	\$ 91,981,301	\$ 90,910,827
3200 State Sources - Textbooks	-	415,799
Total State Public School Fund Revenues	<u>\$ 91,981,301</u>	<u>\$ 91,326,626</u>

Section 3 - The following amounts are hereby appropriated for the operation of the Henderson County Public Schools in the Local Current Expense Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

	2023-2024 Initial Budget	2022-2023 Initial Budget
Instructional Services:		
5100 Regular Instructional Services	\$ 9,934,680	\$ 9,925,970
5200 Special Populations Services	1,378,355	1,350,830
5300 Alternative Programs and Services	183,243	222,310
5400 School Leadership Services	3,114,291	2,773,563
5500 Co-Curricular Services	890,423	881,122
5800 School-Based Support Services	1,911,109	1,585,960
Total Instructional Services	\$ 17,412,101	\$ 16,739,755
System-Wide Support Services:		
6100 Support and Development Services	\$ 312,404	\$ 298,112
6200 Special Population Support and Development Services	183,034	235,922
6300 Alternative Programs and Services Support and Developm	106,286	96,817
6400 Technology Support Services	1,287,752	1,318,582
6500 Operational Support Services	9,491,369	8,721,855
6600 Financial and Human Resource Services	2,346,702	2,109,940
6700 Accountability Services	120,174	220,065
6800 System-Wide Pupil Support Services	415,304	402,068
6900 Policy, Leadership and Public Relations Services	781,001	706,800
Total System-Wide Support Services	\$ 15,044,026	\$ 14,110,161
Ancillary Services:		
7100 Community Services	\$ 387	\$ 387
7200 Nutrition Services	265,803	228,607
Total Ancillary Services	\$ 266,190	\$ 228,994
Non-Programmed Charges:		
8100 Payments to Other Governmental Units	\$ 2,362,000	\$ 1,996,000
8400 Transfer to Other Funds	500,000	29,912
Total Non-Programmed Charges	\$ 2,862,000	\$ 2,025,912
Total Local Current Expense Fund Appropriation	\$ 35,584,317	\$ 33,104,822

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

4100 County Appropriation	32,878,000	31,378,000
4400 Local Sources	705,000	630,000
4900 Fund Balance Appropriated	2,001,317	1,096,822
Total Local Revenue	\$ 35,584,317	\$ 33,104,822
Total Local Current Expense Fund Revenues	\$ 35,584,317	\$ 33,104,822

Section 5 - The following amounts are hereby appropriated for the operation of the Henderson County Public Schools in the Other Restricted Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

	2023-2024 Initial Budget	2022-2023 Initial Budget
Instructional Services:		
5100 Regular Instructional Services	\$ 669,705	\$ 347,617
5200 Special Populations Services	855,626	618,679
5300 Alternative Programs and Services	286,727	211,699
5400 School Leadership Services	12,513	12,521
5500 Co-Curricular Services	164,179	10,000
5800 School-Based Support Services	9,500	8,000
Total Instructional Services	\$ 1,998,250	\$ 1,208,516
System-Wide Support Services:		
6100 Support and Development Services	\$ 6,500	\$ 6,500
6200 Special Population Support and Development Services	116,579	5,050
6300 Alternative Programs and Services Support and Developn	431	431
6400 Technology Support Services	88,055	140,000
6500 Operational Support Services	423,670	306,033
6600 Financial and Human Resource Services	173,292	71,687
6700 Accountability Services	1,200	10,400
6800 System-Wide Pupil Support Services	538	538
6900 Policy, Leadership and Public Relations Services	13,220	13,220
Total System-Wide Support Services	\$ 823,485	\$ 553,859
Ancillary Services:		
7100 Community Services	\$ 165,108	\$ 135,703
7200 Nutrition Services	23,725	-
Total Ancillary Services	\$ 188,833	\$ 135,703
Non-Programmed Charges:		
8400 Payments to Other Governmental Units	\$ 32,898	\$ 9,706
8500 Contingency	150,000	103,922
8600 Education Foundations	36,000	46,184
Total Non-Programmed Charges	\$ 218,898	\$ 159,812
Total Other Restricted Funds Appropriation	<u>\$ 3,229,466</u>	<u>\$ 2,057,890</u>
Section 6 - The following revenues are estimated to be available to The Other Restricted Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023:		
3200 State Sources	\$ 8,000	\$ 8,000
3700 Federal Sources-Restricted	1,522,494	1,104,588
3800 Other Federal-ROTC	106,000	100,520
4200 Local -Tuition/Fees	55,000	68,000
4400 Local-Unrestricted	137,736	120,401
4800 Local-Restricted	1,280,825	606,609
4900 Fund Balance Appropriated/Fund Transfers	119,411	49,772
Total Revenue	\$ 3,229,466	\$ 2,057,890
Total Other Restricted Funds Revenues	<u>\$ 3,229,466</u>	<u>\$ 2,057,890</u>

Section 7 - The following amounts are hereby appropriated for the operation of the Henderson County Public Schools in the Federal Grants Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

	2023-2024 Initial Budget	2022-2023 Initial Budget
Instructional Services:		
5100 Regular Instructional Services	\$ 6,069,684	\$ 7,728,274
5200 Special Populations Services	4,576,604	3,863,596
5300 Alternative Programs and Services	7,826,282	5,586,167
5400 School Leadership Services	366,677	105,826
5800 School-Based Support Services	1,330,856	1,686,528
Total Instructional Services	\$ 20,170,104	\$ 18,970,391
System-Wide Support Services:		
6100 Support and Development Services	\$ 7,930	\$ 2,500
6200 Special Population Support and Development Services	306,331	126,971
6300 Alternative Programs and Services Support and Developn	444,387	156,285
6400 Technology Support Services	147,577	89,068
6500 Operational Support Services	992,973	297,451
6600 Financial and Human Resource Services	397,632	64,838
Total System-Wide Support Services	\$ 2,296,830	\$ 737,113
Ancillary Services:		
7200 Nutrition Services	\$ -	\$ -
Total Ancillary Services	\$ -	\$ -
Non-Programmed Charges:		
8100 Payments to Other Governmental Units	\$ 1,214,048	\$ 661,403
8200 Unbudgeted Funds	3,773,353	5,760,398
Total Non-Programmed Charges	\$ 4,987,401	\$ 6,421,801
Total Federal Grants Appropriation	<u>\$ 27,454,335</u>	<u>\$ 26,129,305</u>

Section 8 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

3600 Federal Sources	\$ 27,454,335	\$ 26,129,305
Total Federal Grants Fund Revenues	<u>\$ 27,454,335</u>	<u>\$ 26,129,305</u>

Section 9 - The following amounts are hereby appropriated for the operation of the Henderson County Public Schools in the Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

	2023-2024 Initial Budget	2022-2023 Initial Budget
Child Nutrition Program:		
7200 Ancillary Services:		
Nutrition Services	\$ 8,979,261	\$ 7,501,472
Total Ancillary Services	\$ 8,979,261	\$ 7,501,472
8100 Non-Programmed Charges:		
Payments to Other Governmental Units	\$ 400,000	\$ 550,000
Total Non-Programmed Charges	\$ 400,000	\$ 550,000
Total Child Nutrition Appropriation	\$ 9,379,261	\$ 8,051,472
Child Care Program:		
7100 Ancillary Services:		
Community Services	\$ 3,029,845	\$ 3,128,191
Total Ancillary Services	\$ 3,029,845	\$ 3,128,191
8100 Non-Programmed Charges:		
Payments to Other Governmental Units	\$ 25,000	\$ 25,000
Total Non-Programmed Charges	\$ 25,000	\$ 25,000
Total Child Care Program Appropriation	\$ 3,054,845	\$ 3,153,191
Total Enterprise Fund Appropriation	\$ 12,434,106	\$ 11,204,663

Section 10 - The following revenues are estimated to be available to the Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Child Nutrition Program:		
3800 Federal Sources-USDA	\$ 6,961,000	\$ 5,545,840
4300 Local Sources-Sales	905,261	2,112,632
4400 Interest	3,000	5,000
4800 Indirect Cost Not Charged	200,000	325,000
4900 Fund Balance Appropriated/Fund Transfer	1,310,000	63,000
Total Child Nutrition Revenues	\$ 9,379,261	\$ 8,051,472
Child Care Program:		
3200 State Sources	\$ -	\$ -
3700 Federal Sources-Other	55,120	1,501,000
4200 Tuition and Fees	1,032,500	1,101,925
4400 Local Sources-Unrestricted	2,000	700
4900 Fund Balance Appropriated	1,965,225	549,566
Total Child Care Revenues	\$ 3,054,845	\$ 3,153,191
Total Enterprise Fund Revenues	\$ 12,434,106	\$ 11,204,663

Section 11 - The following amounts are hereby appropriated for the operation of Henderson County Public Schools in the Capital Outlay Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Outlay Fund:	2023-2024 Initial Budget	2022-2023 Initial Budget
5100 Regular Instructional Services-Equipment	\$ 190,000	\$ 190,000
5500 Co-Curricular Services	-	-
6400 Technology Support Services	-	-
6500 Operational Support Services	360,000	220,000
8100 Non-Programmed Charges:	-	40,000
9000 Capital Outlay-Land/Buildings	1,189,164	1,521,537
Total Capital Outlay Fund Appropriation	<u>\$ 1,739,164</u>	<u>\$ 1,971,537</u>

Section 12 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

4100 County Appropriation	\$ 1,500,000	\$ 1,500,000
4800 Local Sources - Restricted	-	-
4900 Fund Balance Appropriated	239,164	471,537
Total Capital Outlay Fund Revenues	<u>\$ 1,739,164</u>	<u>\$ 1,971,537</u>

Section 13 - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.

Section 14 - The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- A. Amounts may be transferred between sub-functions and objects of expenditure within a function without limitations and without a report to the Board of Education being required.
- B. He may transfer amounts not to exceed \$5,000 between functions of the same fund with a report on such transactions being required at the next meeting of this Board of Education.

Section 15 - All locally-funded employees will receive salary increases consistent with their classification equal to those increases as implemented for State Public School Fund employees.

Section 16 - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and Chief Finance Officer for direction in carrying out their duties.

Adopted this 13th day of November, 2023

Board of Education

Mark Garrett, Secretary