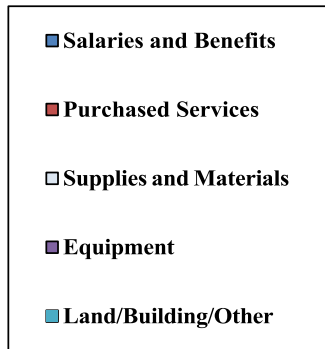


HENDERSON COUNTY PUBLIC SCHOOLS **INITIAL BUDGET** **2024-25**

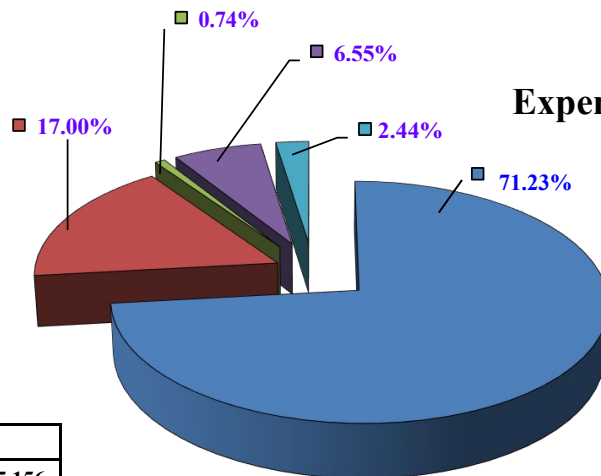
			2024-25		2023-24		Change from Prior Year	
			Initial Budget	% of Total	Amount	% of Total	Amount	%
State Public School Fund			\$ 96,868,216	57.12%	\$ 91,981,301	53.35%	\$4,886,915	5.31%
Local Current Expense/Other			40,657,975	23.97%	38,813,783	22.51%	1,844,192	4.75%
Federal Grants Fund			19,327,087	11.40%	27,454,335	15.92%	(8,127,248)	-29.60%
Enterprise Fund:								
Child Nutrition	\$ 9,709,748							
Child Care	<u>1,384,596</u>	11,094,344	6.54%	12,434,106	7.21%	(1,339,762)	-10.77%	
Capital Outlay Fund	<u>1,640,345</u>	<u>0.97%</u>	<u>1,739,164</u>	<u>1.01%</u>	(98,819)	-5.68%		
			<u>\$ 169,587,967</u>	<u>100.00%</u>	<u>\$ 172,422,690</u>	<u>100.00%</u>	<u>(2,834,723)</u>	<u>-1.64%</u>

2024-25 **Initial Budget-** **Expenditures by Object**

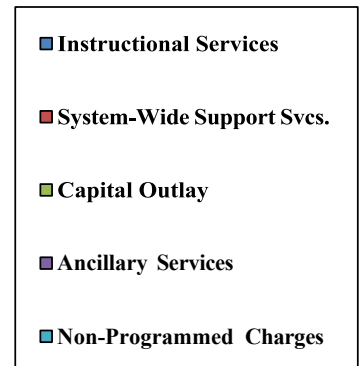


Change from 2023-24	
Salaries and Benefits	(\$422,177)
Purchased Services	(\$4,285,760)
Supplies and Materials	\$2,267,315
Equipment	(\$175,135)
Other/Land/Building	(218,966)

2024-25 **Initial Budget-** **Expenditures by Purpose**



Change from 2023-24	
Instructional Services	\$1,445,156
System-Wide Support Svcs.	\$1,434,686
Capital Outlay	\$66,081
Ancillary Services	(\$1,422,830)
Non-Programmed Charges	(\$4,357,816)



HENDERSON COUNTY PUBLIC SCHOOLS
INITIAL BUDGET- EXPENDITURES BY PROGRAM
2024-25

Program	Program Description	State	Local/ Other Restricted	Federal	Capital	Enterprise	Grand Total	% of Total
001/004/011	Classroom Teachers	\$ 47,874,316	\$ 7,707,239				\$ 55,581,555	32.77%
029/032/060/ 063/119	Children with Special Needs	\$ 9,422,548	\$ 1,017,456	\$ 4,713,247			\$ 15,153,251	8.94%
003	Non-Instructional Support	\$ 5,152,650	\$ 5,227,883				\$ 10,380,533	6.12%
035/353	Child Nutrition		\$ 269,703			\$ 9,709,748	\$ 9,979,451	5.88%
802	Maintenance/Custodial		\$ 7,646,789				\$ 7,646,789	4.51%
181/183/184/188/ 189/192/201	ESSER			\$ 7,586,685			\$ 7,586,685	4.47%
013/014/017/ 079/083/588	Career & Technical Education	\$ 5,445,582	\$ 774,395	\$ 260,026			\$ 6,480,003	3.82%
005	School Building Administration	\$ 4,200,386	\$ 2,234,234				\$ 6,434,620	3.79%
050/051	Title I			\$ 4,918,437			\$ 4,918,437	2.90%
027	Teacher Assistants	\$ 4,116,971	\$ 315,389				\$ 4,432,360	2.61%
056/706	Transportation	\$ 3,791,140	\$ 603,681				\$ 4,394,821	2.59%
801	General Operations		\$ 4,381,412				\$ 4,381,412	2.58%
016/068/069	At-Risk Student Services/Summer Reading Camp	\$ 3,639,785	\$ 167,060				\$ 3,806,845	2.24%
007	Instructional Support	\$ 2,642,377	\$ 1,136,124				\$ 3,778,501	2.23%
061/131	Classroom Supplies/Textbooks	\$ 2,151,988	\$ 1,174,000				\$ 3,325,988	1.96%
006	School Health Personnel	\$ 2,659,151	\$ 217,469				\$ 2,876,620	1.70%
036	Charter Schools		\$ 2,632,250				\$ 2,632,250	1.55%
054/104/111/501	Limited English Proficiency	\$ 1,532,239	\$ 371,444	\$ 315,528			\$ 2,219,211	1.31%
002	Central Office	\$ 970,715	\$ 679,422				\$ 1,650,137	0.97%
891	Capital Projects				\$ 1,640,345		\$ 1,640,345	0.97%
701	Child Care					\$ 1,384,596	\$ 1,384,596	0.82%
305/306	Medicaid Administrative Outreach/Reimbursements		\$ 1,327,850				\$ 1,327,850	0.78%
009	Non-Contributory Benefits	\$ 1,099,178	\$ 120,069				\$ 1,219,247	0.72%
812	Athletics		\$ 902,157				\$ 902,157	0.53%
034	Academically Gifted (AIG)	\$ 768,894	\$ 68,636				\$ 837,530	0.49%
103	Improving Teacher Quality			\$ 771,760			\$ 771,760	0.46%
015	School Technology	\$ 631,918					\$ 631,918	0.37%
108	Title IV - Student Support			\$ 390,967			\$ 390,967	0.23%
301	JROTC		\$ 372,115				\$ 372,115	0.22%
012	Driver Training	\$ 248,649					\$ 248,649	0.15%
825	HCVPS		\$ 245,087				\$ 245,087	0.14%
055	High School Learn and Earn	\$ 180,000	\$ 42,716				\$ 222,716	0.13%
115	TSI-School Improvement			\$ 219,661			\$ 219,661	0.13%
302	Workforce Investment Act		\$ 201,101				\$ 201,101	0.12%
040	School Safety Grants	\$ 200,000					\$ 200,000	0.12%
028	Staff Development/Highly Qualified Teacher (State)	\$ 7,000	\$ 179,187				\$ 186,187	0.11%
096	DPI Special Position Allotment	\$ 132,729	\$ 8,275				\$ 141,004	0.08%
504	Education Foundation		\$ 129,353				\$ 129,353	0.08%
026	Homeless Students Education		\$ 45,563	\$ 68,422			\$ 113,985	0.07%
517	E-Rate/Communications		\$ 103,708				\$ 103,708	0.06%
506	Reading Coach Grant		\$ 102,326				\$ 102,326	0.06%
516	Bullington Farm		\$ 80,009				\$ 80,009	0.05%
049	Pre-School Handicapped			\$ 75,868			\$ 75,868	0.04%
803	Cultural Arts		\$ 70,050				\$ 70,050	0.04%
816	Military Supplement		\$ 32,144				\$ 32,144	0.02%
805	Outdoor Education		\$ 28,575				\$ 28,575	0.02%
578	Burroughs Wellcome Grant		\$ 13,960				\$ 13,960	0.01%
118/508/531/ 807/853	Other Programs each <.01% of total		\$ 29,144	\$ 6,486			\$ 35,630	0.02%
	Total by funding	\$ 96,868,216	\$ 40,657,975	\$ 19,327,087	\$ 1,640,345	\$ 11,094,344	\$ 169,587,967	100.00%

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, 2024 and ending June 30, 2025:

	2024-2025	2023-2024
	<u>Initial Budget</u>	<u>Initial Budget</u>
Instructional Services:		
5100 Regular Instructional Services	\$ 58,520,538	\$ 55,306,089
5200 Special Populations Services	14,397,040	13,914,663
5300 Alternative Programs and Services	3,375,226	3,238,826
5400 School Leadership Services	5,530,653	5,315,693
5500 Co-Curricular Services	-	-
5800 School-Based Support Services	<u>5,377,623</u>	<u>5,270,703</u>
Total Instructional Services	\$ 87,201,080	\$ 83,045,974
System-Wide Support Services:		
6100 Support and Development Services	\$ 55,640	\$ 85,320
6200 Special Population Support and Development Services	152,710	240,703
6300 Alternative Programs and Services	108,025	107,471
6400 Technology Support Services	525,072	92,414
6500 Operational Support Services	7,093,179	6,728,685
6600 Financial and Human Resource Services	852,927	799,993
6700 Accountability Services	675	126,598
6800 System-Wide Pupil Support Services	169,138	116,676
6900 Policy, Leadership and Public Relations Services	<u>625,962</u>	<u>571,696</u>
Total System-Wide Support Services	\$ 9,583,328	\$ 8,869,556
Ancillary Services:		
7200 Nutrition Services	<u>\$ 83,808</u>	<u>\$ 65,771</u>
Total Ancillary Services	\$ 83,808	\$ 65,771
Total State Public School Fund Appropriation	<u>\$ 96,868,216</u>	<u>\$ 91,981,301</u>
Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:		
3100 State Sources	\$ 96,868,216	\$ 91,981,301
3200 State Sources - Textbooks	<u>-</u>	<u>-</u>
Total State Public School Fund Revenues	<u>\$ 96,868,216</u>	<u>\$ 91,981,301</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, 2024 and ending June 30, 2025:

	2024-2025	2023-2024
	<u>Initial Budget</u>	<u>Initial Budget</u>
Instructional Services:		
5100 Regular Instructional Services	\$ 10,586,436	\$ 9,934,680
5200 Special Populations Services	1,334,745	1,378,355
5300 Alternative Programs and Services	472,566	183,243
5400 School Leadership Services	3,413,720	3,114,291
5500 Co-Curricular Services	923,957	890,423
5800 School-Based Support Services	<u>2,125,995</u>	<u>1,911,109</u>
Total Instructional Services	\$ 18,857,419	\$ 17,412,101
System-Wide Support Services:		
6100 Support and Development Services	\$ 476,045	\$ 312,404
6200 Special Population Support and Development Services	83,079	183,034
6300 Alternative Programs and Services	133,792	106,286
6400 Technology Support Services	1,320,441	1,287,752
6500 Operational Support Services	9,883,217	9,491,369
6600 Financial and Human Resource Services	2,567,894	2,346,702
6700 Accountability Services	214,261	120,174
6800 System-Wide Pupil Support Services	405,903	415,304
6900 Policy, Leadership and Public Relations Services	<u>757,913</u>	<u>781,000</u>
Total System-Wide Support Services	\$ 15,842,545	\$ 15,044,026
Ancillary Services:		
7100 Community Services	\$ 387	\$ 387
7200 Nutrition Services	<u>269,327</u>	<u>265,803</u>
Total Ancillary Services	\$ 269,714	\$ 266,190
Non-Programmed Charges:		
8100 Payments to Other Governmental Units	\$ 2,632,250	\$ 2,362,000
8400 Transfer to Other Funds	<u>500,000</u>	<u>500,000</u>
Total Non-Programmed Charges	\$ 2,632,250	\$ 2,862,000
Total Local Current Expense Fund Appropriation	<u>\$ 37,601,928</u>	<u>\$ 35,584,317</u>

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

4100 County Appropriation	\$ 35,378,000	32,878,000
4400 Local Sources	650,000	705,000
4900 Fund Balance Appropriated	<u>1,573,928</u>	<u>2,001,317</u>
Total Local Revenue	\$ 37,601,928	\$ 35,584,317
Total Local Current Expense Fund Revenues	<u>\$ 37,601,928</u>	<u>\$ 35,584,317</u>

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, 2024 and ending June 30, 2025:

	2024-2025	2023-2024
	<u>Initial Budget</u>	<u>Initial Budget</u>
Instructional Services:		
5100 Regular Instructional Services	\$ 716,468	\$ 669,705
5200 Special Populations Services	921,722	855,626
5300 Alternative Programs and Services	364,137	286,727
5400 School Leadership Services	11,191	12,513
5500 Co-Curricular Services	60,000	164,179
5800 School-Based Support Services	<u>15,501</u>	<u>9,500</u>
Total Instructional Services	\$ 2,089,019	\$ 1,998,250
System-Wide Support Services:		
6100 Support and Development Services	\$ 6,500	\$ 6,500
6200 Special Population Support and Development Services	79,300	116,579
6300 Alternative Programs and Services	431	431
6400 Technology Support Services	44,139	88,055
6500 Operational Support Services	446,782	423,670
6600 Financial and Human Resource Services	95,252	173,292
6700 Accountability Services	1,200	1,200
6800 System-Wide Pupil Support Services	538	538
6900 Policy, Leadership and Public Relations Services	<u>14,420</u>	<u>13,220</u>
Total System-Wide Support Services	\$ 688,562	\$ 823,485
Ancillary Services:		
7100 Community Services	\$ 177,881	\$ 165,108
7200 Nutrition Services	<u>6,323</u>	<u>23,725</u>
Total Ancillary Services	\$ 184,204	\$ 188,833
Non-Programmed Charges:		
8400 Payments to Other Governmental Units	\$ 10,000	\$ 32,898
8500 Contingency	48,727	150,000
8600 Education Foundations	<u>35,535</u>	<u>36,000</u>
Total Non-Programmed Charges	\$ 94,262	\$ 218,898
Total Other Restricted Funds Appropriation	<u>\$ 3,056,047</u>	<u>\$ 3,229,466</u>

Section 6 - The following revenues are estimated to be available to The Other Restricted Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

3200 State Sources	\$ 8,000	\$ 8,000
3700 Federal Sources-Restricted	1,535,274	1,522,494
3800 Other Federal-ROTC	162,000	106,000
4200 Local -Tuition/Fees	55,000	55,000
4400 Local-Unrestricted	119,689	137,736
4800 Local-Restricted	789,549	1,280,825
4900 Fund Balance Appropriated/Fund Transfers	<u>386,535</u>	<u>119,411</u>
Total Revenue	\$ 3,056,047	\$ 3,229,466
Total Other Restricted Funds Revenues	<u>\$ 3,056,047</u>	<u>\$ 3,229,466</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, 2024 and ending June 30, 2025:

	2024-2025	2023-2024
	<u>Initial Budget</u>	<u>Initial Budget</u>
Instructional Services:		
5100 Regular Instructional Services	\$ 4,973,908	\$ 6,069,684
5200 Special Populations Services	4,755,884	4,576,604
5300 Alternative Programs and Services	5,960,108	7,826,282
5400 School Leadership Services	59,406	366,677
5500 Co-Curricular Services	7,200	-
5800 School-Based Support Services	<u>344,351</u>	<u>1,330,856</u>
Total Instructional Services	\$ 16,100,859	\$ 20,170,104
System-Wide Support Services:		
6100 Support and Development Services	\$ 3,200	\$ 7,930
6200 Special Population Support and Development Services	362,627	306,331
6300 Alternative Programs and Services	285,265	444,387
6400 Technology Support Services	23,838	147,577
6500 Operational Support Services	1,642,086	992,973
6600 Financial and Human Resource Services	15,140	397,632
6700 Accountability Services	<u>10,000</u>	<u>\$ -</u>
Total System-Wide Support Services	\$ 2,342,156	\$ 2,296,830
Ancillary Services:		
7200 Nutrition Services	<u>\$ -</u>	<u>\$ -</u>
Total Ancillary Services	\$ -	\$ -
Non-Programmed Charges:		
8100 Payments to Other Governmental Units	\$ 644,429	\$ 1,214,048
8200 Unbudgeted Funds	<u>239,643</u>	<u>3,773,353</u>
Total Non-Programmed Charges	\$ 884,072	\$ 4,987,401
Total Federal Grants Appropriation	<u>\$ 19,327,087</u>	<u>\$ 27,454,335</u>

Section 8 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

3600 Federal Sources	<u>\$ 19,327,086</u>	<u>\$ 27,454,335</u>
Total Federal Grants Fund Revenues	<u>\$ 19,327,086</u>	<u>\$ 27,454,335</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, 2024 and ending June 30, 2025:

	2024-2025 Initial Budget	2023-2024 Initial Budget
Child Nutrition Program:		
7200 Ancillary Services:		
Nutrition Services	\$ 9,209,748	\$ 8,979,261
Total Ancillary Services	\$ 9,209,748	\$ 8,979,261
8100 Non-Programmed Charges:		
Payments to Other Governmental Units	\$ 500,000	\$ 400,000
Total Non-Programmed Charges	\$ 500,000	\$ 400,000
Total Child Nutrition Appropriation	\$ 9,709,748	\$ 9,379,261
Child Care Program:		
7100 Ancillary Services:		
Community Services	\$ 1,359,596	\$ 3,029,845
Total Ancillary Services	\$ 1,359,596	\$ 3,029,845
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	\$ 1,384,596	\$ 3,054,845
Total Enterprise Fund Appropriation	\$ 11,094,344	\$ 12,434,106

Section 10 - The following revenues are estimated to be available to the Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Child Nutrition Program:		
3800 Federal Sources-USDA	\$ 6,545,000	\$ 6,961,000
4300 Local Sources-Sales	2,446,000	905,261
4400 Interest	3,000	3,000
4800 Indirect Cost Not Charged	300,000	200,000
4900 Fund Balance Appropriated/Fund Transfer	415,748	1,310,000
Total Child Nutrition Revenues	\$ 9,709,748	\$ 9,379,261
Child Care Program:		
3200 State Sources	\$ -	\$ -
3700 Federal Sources-Other	40,000	55,120
4200 Tuition and Fees	1,185,000	1,032,500
4400 Local Sources-Unrestricted	2,000	2,000
4900 Fund Balance Appropriated	157,596	1,965,221
Total Child Care Revenues	\$ 1,384,596	\$ 3,054,845
Total Enterprise Fund Revenues	\$ 11,094,344	\$ 12,434,106

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, 2024 and ending June 30, 2025:

	2024-2025	2023-2024
Capital Outlay Fund:	<u>Initial Budget</u>	<u>Initial Budget</u>
5100 Regular Instructional Services-Equipment	\$ 20,100	\$ 190,000
5500 Co-Curricular Services	-	-
6400 Technology Support Services	-	-
6500 Operational Support Services	365,000	360,000
8100 Non-Programmed Charges:	-	-
9000 Capital Outlay-Land/Buildings	<u>1,255,245</u>	<u>1,189,164</u>
Total Capital Outlay Fund Appropriation	<u>\$ 1,640,345</u>	<u>\$ 1,739,164</u>

Section 12 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

4100 County Appropriation	\$ 1,000,000	\$ 1,500,000
4800 Local Sources - Restricted	-	-
4900 Fund Balance Appropriated	<u>640,345</u>	<u>239,164</u>
Total Capital Outlay Fund Revenues	<u>\$ 1,640,345</u>	<u>\$ 1,739,164</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 9th day of September, 2024

Board of Education

Mark Garrett, Secretary