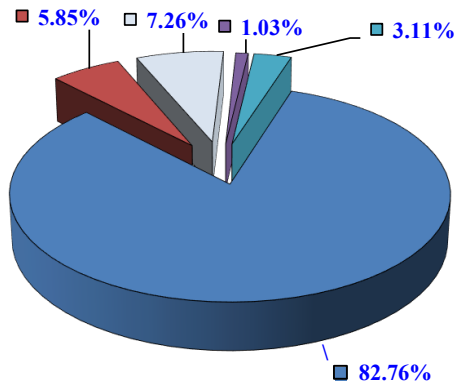


HENDERSON COUNTY PUBLIC SCHOOLS **INITIAL BUDGET** **2025-26**

		2025-26		2024-25		Change from Prior Year	
		Initial Budget	% of Total	Amount	% of Total	Amount	%
State Public School Fund		\$ 98,979,959	62.27%	\$ 96,868,216	57.12%	\$2,111,743	2.18%
Local Current Expense/Other		40,965,854	25.77%	40,657,975	23.97%	307,879	0.76%
Federal Grants Fund		5,032,998	3.17%	19,327,087	11.40%	(14,294,089)	-73.96%
Enterprise Fund:							
Child Nutrition	\$ 9,930,718						
Child Care	<u>1,402,600</u>	11,333,318	7.13%	11,094,344	6.54%	238,974	2.15%
Capital Outlay Fund	<u>2,630,697</u>	<u>1.66%</u>	<u>1,640,345</u>	<u>0.97%</u>	<u>990,352</u>	<u>60.37%</u>	
		<u>\$ 158,942,826</u>	<u>100.00%</u>	<u>\$ 169,587,967</u>	<u>100.00%</u>	<u>(10,645,141)</u>	<u>-6.28%</u>

2025-26 **Initial Budget-** **Expenditures by Object**

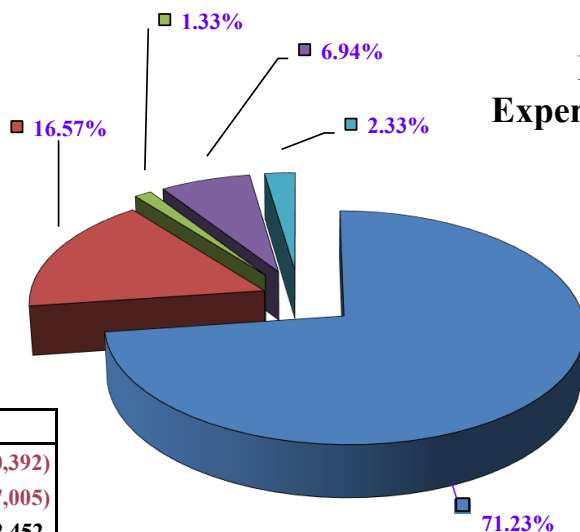
■ Salaries and Benefits
■ Purchased Services
□ Supplies and Materials
■ Equipment
■ Land/Building/Other



Change from 2024-25	
Salaries and Benefits	(\$3,923,005)
Purchased Services	(\$1,012,051)
Supplies and Materials	(\$2,603,248)
Equipment	(\$2,178,327)
Other/Land/Building	(\$928,510)

2025-26 **Initial Budget-** **Expenditures by Purpose**

Change from 2024-25	
Instructional Services	(\$8,520,392)
System-Wide Support Svcs.	(\$2,477,005)
Capital Outlay	\$852,452
Ancillary Services	(\$71,255)
Non-Programmed Charges	(\$428,941)



■ Instructional Services
■ System-Wide Support Svcs.
■ Capital Outlay
■ Ancillary Services
■ Non-Programmed Charges

HENDERSON COUNTY PUBLIC SCHOOLS
INITIAL BUDGET- EXPENDITURES BY PROGRAM
2025-26

Program	Program Description	State	Local Current Expense	Local Other Restricted	Federal	Capital	Enterprise	Grand Total	% of Total
001/004/011	Classroom Teachers	\$ 49,076,286	\$ 7,400,780	\$ 765				\$ 56,477,831	35.53%
029/032/060/ 063/119	Children with Special Needs	\$ 9,845,497	\$ 1,020,576		\$ 4,590,022			\$ 15,456,095	9.72%
003	Non-Instructional Support	\$ 5,140,524	\$ 5,135,792	\$ 6,542				\$ 10,282,858	6.47%
035	Child Nutrition		\$ 261,300				\$ 9,930,718	\$ 10,192,018	6.41%
802	Maintenance/Custodial		\$ 7,397,207	\$ 100,927				\$ 7,498,134	4.72%
005/067	School Building Administration	\$ 4,335,703	\$ 2,358,218	\$ 9,473				\$ 6,703,394	4.22%
013/014/017/ 079/083/588	Career & Technical Education	\$ 5,463,957	\$ 562,573	\$ 201,269	\$ 214,043			\$ 6,441,842	4.05%
801	General Operations		\$ 4,309,799	\$ 142,578		\$ 500,000		\$ 4,952,377	3.12%
056/706	Transportation	\$ 3,821,440	\$ 562,205	\$ 9,500				\$ 4,393,145	2.76%
050/051	Title I			\$ -	\$ 15,521			\$ 15,521	0.01%
027	Teacher Assistants	\$ 4,027,553	\$ 241,213					\$ 4,268,766	2.69%
007	Instructional Support	\$ 2,716,214	\$ 1,049,207					\$ 3,765,421	2.37%
061/131	Classroom Supplies/Textbooks	\$ 2,493,524	\$ 1,043,551					\$ 3,537,075	2.23%
016/068/069	At-Risk Student Services/ Summer Reading Camp	\$ 3,267,240	\$ 164,939					\$ 3,432,179	2.16%
006	School Health Personnel	\$ 2,776,505	\$ 224,756					\$ 3,001,261	1.89%
036	Charter Schools		\$ 2,735,750					\$ 2,735,750	1.72%
891	Capital Projects					\$ 2,130,697		\$ 2,130,697	1.34%
054/104/111	Limited English Proficiency	\$ 1,594,652	\$ 286,359		\$ 2,327			\$ 1,883,338	1.18%
002	Central Office	\$ 984,379	\$ 693,417	\$ 5,060				\$ 1,682,856	1.06%
701	Child Care						\$ 1,402,600	\$ 1,402,600	0.88%
009	Non-Contributory Benefits	\$ 1,033,000	\$ 156,439					\$ 1,189,439	0.75%
305/306	Medicaid Administrative Outreach/Reimbursements			\$ 1,146,866				\$ 1,146,866	0.72%
812	Athletics		\$ 1,110,018					\$ 1,110,018	0.70%
015/740	School Technology	\$ 892,435		\$ 40,490				\$ 932,925	0.59%
230/355	Helene Recovery	\$ 167,175		\$ 745,627				\$ 912,802	0.57%
034	Academically Gifted (AIG)	\$ 755,677	\$ 82,736					\$ 838,413	0.53%
012	Driver Training	\$ 267,467						\$ 267,467	0.17%
825	HCVPS		\$ 250,731					\$ 250,731	0.16%
055	High School Learn and Earn	\$ 180,000	\$ 49,256					\$ 229,256	0.14%
301	JROTC			\$ 216,566				\$ 216,566	0.14%
302	Workforce Investment Act			\$ 211,481				\$ 211,481	0.13%
028	Staff Development/Highly Qualified Teacher (State)	\$ 7,000	\$ 169,627	\$ 4,750				\$ 181,377	0.11%
096	DPI Special Position Allotment	\$ 133,731		\$ 8,316				\$ 142,047	0.09%
372	Project SERV Grant			\$ 136,745				\$ 136,745	0.09%
517	E-Rate/Communications			\$ 123,708				\$ 123,708	0.08%
803	Cultural Arts		\$ 120,800	\$ 1,348				\$ 122,148	0.08%
049	Pre-School Handicapped				\$ 105,708			\$ 105,708	0.07%
506	Reading Coach Grant			\$ 100,575				\$ 100,575	0.06%
516	Bullington Farm			\$ 80,758				\$ 80,758	0.05%
115	TSI-School Improvement				\$ 78,867			\$ 78,867	0.05%
414	Leader In Me		\$ 68,000					\$ 68,000	0.04%
026	Homeless Students Education		\$ 46,153		\$ 2,007			\$ 48,160	0.03%
504	Education Foundation			\$ 46,788				\$ 46,788	0.03%
816	Military Supplement		\$ 29,598					\$ 29,598	0.02%
805	Outdoor Education			\$ 28,045				\$ 28,045	0.02%
118/461/508/524/ 578/807/853	Other Programs each <.01% of total			\$ 66,677	\$ 24,503			\$ 91,180	0.06%
	Total by funding	\$ 98,979,959	\$ 37,531,000	\$ 3,434,854	\$ 5,032,998	\$ 2,630,697	\$ 11,333,318	\$ 158,942,826	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, 2025 and ending June 30, 2026:

	2025-2026	2024-2025
	Initial Budget	Initial Budget
Instructional Services:		
5100 Regular Instructional Services	\$ 60,759,990	\$ 58,520,538
5200 Special Populations Services	14,670,250	14,397,040
5300 Alternative Programs and Services	3,175,978	3,375,226
5400 School Leadership Services	5,666,791	5,530,653
5500 Co-Curricular Services	-	-
5800 School-Based Support Services	5,353,569	5,377,623
Total Instructional Services	\$ 89,626,578	\$ 87,201,080
System-Wide Support Services:		
6100 Support and Development Services	\$ 90,281	\$ 55,640
6200 Special Population Support and Development Services	155,469	152,710
6300 Alternative Programs and Services	104,984	108,025
6400 Technology Support Services	77,758	525,072
6500 Operational Support Services	7,176,455	7,093,179
6600 Financial and Human Resource Services	898,868	852,927
6700 Accountability Services	-	675
6800 System-Wide Pupil Support Services	131,556	169,138
6900 Policy, Leadership and Public Relations Services	640,142	625,962
Total System-Wide Support Services	\$ 9,275,513	\$ 9,583,328
Ancillary Services:		
7200 Nutrition Services	\$ 77,868	\$ 83,808
Total Ancillary Services	\$ 77,868	\$ 83,808
Total State Public School Fund Appropriation	\$ 98,979,959	\$ 96,868,216

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

3100 State Sources	\$ 98,979,959	\$ 96,868,216
3200 State Sources - Textbooks	-	-
Total State Public School Fund Revenues	\$ 98,979,959	\$ 96,868,216

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, 2025 and ending June 30, 2026:

	2025-2026 Initial Budget	2024-2025 Initial Budget
Instructional Services:		
5100 Regular Instructional Services	\$ 10,095,873	\$ 10,586,436
5200 Special Populations Services	1,349,257	1,334,745
5300 Alternative Programs and Services	351,791	472,566
5400 School Leadership Services	3,662,927	3,413,720
5500 Co-Curricular Services	1,131,818	923,957
5800 School-Based Support Services	2,248,164	2,125,995
Total Instructional Services	\$ 18,839,830	\$ 18,857,419
System-Wide Support Services:		
6100 Support and Development Services	\$ 554,593	\$ 476,045
6200 Special Population Support and Development Services	88,215	83,079
6300 Alternative Programs and Services	146,574	133,792
6400 Technology Support Services	1,407,498	1,320,441
6500 Operational Support Services	9,503,843	9,883,217
6600 Financial and Human Resource Services	2,600,753	2,567,894
6700 Accountability Services	222,130	214,261
6800 System-Wide Pupil Support Services	428,507	405,903
6900 Policy, Leadership and Public Relations Services	735,363	757,913
Total System-Wide Support Services	\$ 15,687,476	\$ 15,842,545
Ancillary Services:		
7100 Community Services	\$ 388	\$ 387
7200 Nutrition Services	267,556	269,327
Total Ancillary Services	\$ 267,944	\$ 269,714
Non-Programmed Charges:		
8100 Payments to Other Governmental Units	\$ 2,735,750	\$ 2,632,250
8400 Transfer to Other Funds		
Total Non-Programmed Charges	\$ 2,735,750	\$ 2,632,250
Total Local Current Expense Fund Appropriation	\$ 37,531,000	\$ 37,601,928

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

4100 County Appropriation	\$ 36,141,463	\$ 35,378,000
4400 Local Sources	658,000	650,000
4900 Fund Balance Appropriated	731,537	1,573,928
Total Local Revenue	\$ 37,531,000	\$ 37,601,928
Total Local Current Expense Fund Revenues	\$ 37,531,000	\$ 37,601,928

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, 2025 and ending June 30, 2026:

	2025-2026 Initial Budget	2024-2025 Initial Budget
Instructional Services:		
5100 Regular Instructional Services	\$ 522,335	\$ 716,468
5200 Special Populations Services	784,059	921,722
5300 Alternative Programs and Services	803,350	364,137
5400 School Leadership Services	9,473	11,191
5500 Co-Curricular Services	57,000	60,000
5800 School-Based Support Services	390,621	15,501
Total Instructional Services	\$ 2,566,838	\$ 2,089,019
System-Wide Support Services:		
6100 Support and Development Services	\$ 5,250	\$ 6,500
6200 Special Population Support and Development Services	12,200	79,300
6300 Alternative Programs and Services	431	431
6400 Technology Support Services	44,139	44,139
6500 Operational Support Services	476,728	446,782
6600 Financial and Human Resource Services	73,289	95,252
6700 Accountability Services	1,400	1,200
6800 System-Wide Pupil Support Services	538	538
6900 Policy, Leadership and Public Relations Services	13,220	14,420
Total System-Wide Support Services	\$ 627,195	\$ 688,562
Ancillary Services:		
7100 Community Services	\$ 181,685	\$ 177,881
7200 Nutrition Services	-	6,323
Total Ancillary Services	\$ 181,685	\$ 184,204
Non-Programmed Charges:		
8400 Payments to Other Governmental Units	\$ 12,348	\$ 10,000
8500 Contingency	-	48,727
8600 Education Foundations	46,788	35,535
Total Non-Programmed Charges	\$ 59,136	\$ 94,262
Total Other Restricted Funds Appropriation	<u>\$ 3,434,854</u>	<u>\$ 3,056,047</u>
Section 6 - The following revenues are estimated to be available to The Other Restricted Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:		
3200 State Sources	\$ 58,907	\$ 8,000
3700 Federal Sources-Restricted	2,240,718	1,535,274
3800 Other Federal-ROTC	128,000	162,000
4200 Local -Tuition/Fees	57,000	55,000
4400 Local-Unrestricted	140,816	119,689
4800 Local-Restricted	280,399	789,549
4900 Fund Balance Appropriated/Fund Transfers	529,014	386,535
Total Revenue	\$ 3,434,854	\$ 3,056,047
Total Other Restricted Funds Revenues	<u>\$ 3,434,854</u>	<u>\$ 3,056,047</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, 2025 and ending June 30, 2026:

	2025-2026 Initial Budget	2024-2025 Initial Budget
Instructional Services:		
5100 Regular Instructional Services	\$ 204,677	\$ 4,973,908
5200 Special Populations Services	4,428,379	4,755,884
5300 Alternative Programs and Services	79,495	5,960,108
5400 School Leadership Services	-	59,406
5500 Co-Curricular Services	-	7,200
5800 School-Based Support Services	2,287	344,353
Total Instructional Services	\$ 4,714,838	\$ 16,100,859
System-Wide Support Services:		
6100 Support and Development Services	\$ 3,800	\$ 3,200
6200 Special Population Support and Development Services	222,362	362,627
6300 Alternative Programs and Services	2,595	285,265
6400 Technology Support Services	-	23,838
6500 Operational Support Services	2,646	1,642,086
6600 Financial and Human Resource Services	-	15,140
6700 Accountability Services	-	10,000
Total System-Wide Support Services	\$ 231,403	\$ 2,342,156
Ancillary Services:		
7200 Nutrition Services	\$ -	\$ -
Total Ancillary Services	\$ -	\$ -
Non-Programmed Charges:		
8100 Payments to Other Governmental Units	\$ 86,757	\$ 644,429
8200 Unbudgeted Funds	-	239,643
Total Non-Programmed Charges	\$ 86,757	\$ 884,072
Total Federal Grants Appropriation	<u>\$ 5,032,998</u>	<u>\$ 19,327,087</u>

Section 8 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

3600 Federal Sources	\$ 5,032,998	\$ 19,327,086
Total Federal Grants Fund Revenues	<u>\$ 5,032,998</u>	<u>\$ 19,327,086</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, 2025 and ending June 30, 2026:

	2025-2026 Initial Budget	2024-2025 Initial Budget
Child Nutrition Program:		
7200 Ancillary Services:		
Nutrition Services	\$ 9,130,718	\$ 9,209,748
Total Ancillary Services	\$ 9,130,718	\$ 9,209,748
8100 Non-Programmed Charges:		
Payments to Other Governmental Units	\$ 800,000	\$ 500,000
Total Non-Programmed Charges	\$ 800,000	\$ 500,000
Total Child Nutrition Appropriation	\$ 9,930,718	\$ 9,709,748
Child Care Program:		
7100 Ancillary Services:		
Community Services	\$ 1,377,600	\$ 1,359,596
Total Ancillary Services	\$ 1,377,600	\$ 1,359,596
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	\$ 1,402,600	\$ 1,384,596
Total Enterprise Fund Appropriation	\$ 11,333,318	\$ 11,094,344

Section 10 - The following revenues are estimated to be available to the Enterprise Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Child Nutrition Program:		
3800 Federal Sources-USDA	\$ 6,720,000	\$ 6,545,000
4300 Local Sources-Sales	1,785,000	2,446,000
4400 Interest	1,900	3,000
4800 Indirect Cost Not Charged	800,000	300,000
4900 Fund Balance Appropriated/Fund Transfer	623,818	415,748
Total Child Nutrition Revenues	\$ 9,930,718	\$ 9,709,748
Child Care Program:		
3200 State Sources	\$ 1,800	\$ -
3700 Federal Sources-Other	35,000	40,000
4200 Tuition and Fees	1,271,660	1,185,000
4400 Local Sources-Unrestricted	2,000	2,000
4900 Fund Balance Appropriated	92,140	157,596
Total Child Care Revenues	\$ 1,402,600	\$ 1,384,596
Total Enterprise Fund Revenues	\$ 11,333,318	\$ 11,094,344

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, 2025 and ending June 30, 2026:

Capital Outlay Fund:	2025-2026 Initial Budget	2024-2025 Initial Budget
5100 Regular Instructional Services-Equipment	\$ -	\$ 20,100
5500 Co-Curricular Services	-	-
6400 Technology Support Services	-	-
6500 Operational Support Services	523,000	365,000
8100 Non-Programmed Charges:	-	-
9000 Capital Outlay-Land/Buildings	2,107,697	1,255,245
Total Capital Outlay Fund Appropriation	<u>\$ 2,630,697</u>	<u>\$ 1,640,345</u>

Section 12 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

3200 State Sources	\$ 500,000	\$ 1,000,000
4100 County Appropriation	1,500,000	
4800 Local Sources - Restricted	-	-
4900 Fund Balance Appropriated	630,697	640,345
Total Capital Outlay Fund Revenues	<u>\$ 2,630,697</u>	<u>\$ 1,640,345</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 8th day of September, 2025

Board of Education

Mark Garrett, Secretary