

2023-2024 TENTATIVE BUDGET



Dedicated to Excellence in Education
ALL IN ALL THE TIME

DISTRICT SCHOOL BOARD HENDRY COUNTY, FLORIDA

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Amanda Nelson, Chair	District 3
Dwayne E. Brown, Vice Chair	District 1
Paul Samerdyke, Member	District 2
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HCS D

VISION

Students will be prepared for the future of their choice through equitable learning experiences and high expectations of achievement with the ability to think critically and to become contributing members of society.

MISSION

Through a culture of excellence and equity, an engaging and supportive environment, meaningful relationships, strong communication and collaboration, Hendry County School District puts students on the path to a positive and fulfilling future.

PRIORITIES

District-wide priorities for SY 2023-2024

POSITIVE CULTURE

Continue to enhance the environment district-wide that promotes the optimal conditions for teaching and learning to grow and that allows both staff and students to reach their full potential.

ACADEMICS

Engage in practices and strategies in staff training, the planning and delivery of instruction that maximize student learning outcomes with student data monitoring and ownership.

EFFECTIVE SYSTEMS

Build, sustain, and accelerate the appropriate processes and systems both district and school-centered that allow for the effective use of resources that contribute overall to enhance student learning outcomes.

**BUDGET SUMMARY
FISCAL YEAR 2023-24**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.006
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Capital Improvement	0.000
Discretionary Operating	0.748
Additional Millage Not to exceed 4 Years (Operating)	0.000

**PROPOSED MILLAGE LEVIES
NOT SUBJECT TO 10-MILL CAP:**

Operating or Capital Not to Exceed 2 Years	0.000
Debt Service	0.000
TOTAL MILLAGE	5.254

BUDGET

<u>ESTIMATED REVENUES:</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL ALL FUNDS</u>
Federal Sources	300,000	30,698,295	0	0	0	30,998,295
State Sources	89,799,012	60,000	143,300	299,678	0	90,301,990
Local Sources	18,959,574	216,000	13,200	9,074,145	651,350	28,914,269
Internal Funds Receipts	0	0	0	0	0	0
TOTAL SOURCES	109,058,586	30,974,295	156,500	9,373,823	651,350	150,214,554
Transfers In	914,569	0	0	0	0	914,569
Nonrevenue Sources	0	0	0	0	0	0
FUND BALANCES/NET POSITION	27,999,191	5,899,284	424,087	8,677,695	261,415	43,261,672
TOTAL REVENUES, TRANSFERS & FUND/BALANCES/NET POSITION	137,972,346	36,873,579	580,587	18,051,518	912,765	194,390,795
<u>APPROPRIATIONS/EXPENDITURES:</u>						
Instruction	80,442,965	12,603,682	0	0	0	93,046,647
Student Support Services	4,032,123	2,430,932	0	0	0	6,463,055
Instructional Media Services	823,585	371,889	0	0	0	1,195,474
Instruction & Curriculum Development	1,128,989	1,379,356	0	0	0	2,508,345
Instructional Staff Training	646,963	1,728,895	0	0	0	2,375,858
Instruction Related Technology	300	631,745	0	0	0	632,045
Board of Education	470,438	0	0	0	0	470,438
General Administration	794,593	798,297	0	0	0	1,592,890
School Administration	6,067,991	211,823	0	0	0	6,279,814
Facilities Acquisition Construction	0	3,718,475	0	6,975,287	0	10,693,762
Fiscal Services	1,093,319	1,357	0	0	0	1,094,676
Food Services	0	8,056,000	0	0	0	8,056,000
Central Services	938,791	241,166	0	0	636,935	1,816,892
Student Transportation Services	3,505,476	253,059	0	0	0	3,758,535
Operation of Plant	7,209,905	439,076	0	0	0	7,648,981
Maintenance of Plant	1,527,544	0	0	0	0	1,527,544
Administrative Technology	1,734,411	156,978	0	0	0	1,891,389
Community Services	0	0	0	0	0	0
Debt Service	0	0	100,108	385,798	0	485,906
Internal Funds Disbursement	0	0	0	0	0	0
TOTAL APPROPRIATIONS/EXPENDITURES:	110,417,393	33,022,730	100,108	7,361,085	636,935	151,538,251
Transfers Out	0	0	0	914,569	0	914,569
FUND BALANCES/NET POSITION	27,554,953	3,850,849	480,479	9,775,864	275,830	41,937,975
TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION	137,972,346	36,873,579	580,587	18,051,518	912,765	194,390,795

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD

**PART I - GENERAL FUND SUMMARY
REVENUE & APPROPRIATIONS
FUND 100 General Fund**

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
3100	Federal Direct		-	-
3200	Federal Thru State	300,000	320,631	305,783
3300	State Source	89,799,012	85,626,983	81,829,158
3400	Local Sources	18,959,574	16,944,937	14,697,626
	Sub-Total	109,058,586	102,892,551	96,832,567
3600	Transfers In	914,569	884,023	465,628
3700	Other Finance Sources		5,384	265
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	27,999,191	25,137,443	19,084,499
	TOTAL REVENUE	137,972,346	128,919,401	116,382,959
APPROPRIATIONS				
5000	Instruction	80,442,965	74,606,257	67,498,921
6100	Student Support Services	4,032,123	3,359,251	2,915,398
6200	Instructional Media Service	823,585	746,370	731,142
6300	Instruction & Curriculum Development	1,128,989	970,001	925,934
6400	Instructional Staff Training	646,963	598,933	195,406
6500	Instruction Related Technology	300	8,350	92,987
7100	Board of Education	470,438	369,278	403,771
7200	General Administration	794,593	707,113	913,036
7300	School Administration	6,067,991	5,429,528	4,930,628
7400	Facilities Acquisition & Const.	-	57,558	380,772
7500	Fiscal Services	1,093,319	867,328	763,130
7700	Central Services	938,791	441,147	405,835
7800	Student Transportation Services	3,505,476	3,387,025	3,079,207
7900	Operation of Plant	7,209,905	6,232,980	5,269,347
8100	Maintenance of Plant	1,527,544	1,358,804	1,326,242
8200	Administrative Technology	1,734,411	1,742,617	1,413,760
9100	Community Services	-	37,670	-
	Sub-Total	110,417,393	100,920,210	91,245,516
9700	Transfers Out	-	-	-
2700	Ending Fund Balance	27,554,953	27,999,191	25,137,443
	TOTAL APPROPRIATIONS	137,972,346	128,919,401	116,382,959
	Nonexpendable	-	258,979	198,997
	Restricted Fund Balance	8,000,000	8,226,494	7,074,016
	Assigned	-	282,493	249,784
	Unassigned Fund Balance*	19,554,953	19,231,225	17,614,646

*Includes 6% per Board Policy 6220

**PART I - GENERAL FUND
REVENUE DETAIL
FUND 100 General Fund**

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
FEDERAL THRU STATE				
3202	Medicaid	300,000	320,631	305,783
	Total Federal	300,000	320,631	305,783
STATE SOURCES				
3310	FEFP	80,819,511	76,580,186	73,607,125
3315	Workforce Development	952,207	783,613	419,998
3317	Workforce Development Performance	-	27,090	8,000
3323	CO&DS Withheld for Admin	4,206	4,509	4,536
3342	State Forest Funds	-	1,922	-
3343	State License Tax	36,000	40,046	35,834
3355	Class Size Reduction	7,247,675	6,987,888	7,096,627
3361	School Recognition	-	307,938	-
3371	VPK	739,413	885,782	644,156
3399	Other Misc State Revenues	-	8,010	12,882
	Total State	89,799,012	85,626,984	81,829,158
LOCAL SOURCES				
3411	District School Taxes	16,214,387	14,723,216	11,714,073
3421	Tax Redemptions	700,000	190,962	867,749
3425	Lease Revenue	-	-	300
3430	Investment Income	670,000	596,413	80,163
3440	Gifts, Grants, & Bequests	-	40,330	305,488
3461	Adult General Education	12,114	10,639	3,590
3462	Postsecondary Course Fees	60,006	45,395	156,512
3463	Continuing Workfroce Education	-	-	680
3465	Postsecondary Lab Fees	48,756	68,340	85,463
3467	GED Testing Fees	-	32	-
3469	Other Student Fees	4,527	2,573	24,721
3490	Other Misc Local Sources	428,784	315,419	380,520
3491	Bus Fees	6,000	-	6,123
3492	Transportation Services	20,000	36,712	20,996
3493	Sale of Junk	30,000	28,570	48,570
3494	Receipt of Federal Indirect Costs	655,000	720,160	627,239
3495	Other Misc Local Sources	100,000	161,284	204,441
3497	Refunds of Prior Year's Expense	-	-	10,645
3499	Receipt of Food Service Indirect Costs	10,000	4,891	160,354
	Total Local	18,959,574	16,944,936	14,697,626
TOTAL FEDERAL, STATE & LOCAL		109,058,586	102,892,551	96,832,567

District School Board of Hendry County
2023-2024 Tentative Budget

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
INCOMING TRANSFERS				
3630	From Capital Project Funds	914,569	740,783	61,643
3640	From Special Revenue	<u>-</u>	<u>143,240</u>	<u>403,985</u>
	Total Transfers	914,569	884,023	465,628
NONREVENUE RECEIPTS				
3730	Sale of Fixed Assets	-	-	
3740	Insurance Loss Recoveries	<u>-</u>	<u>5,384</u>	<u>265</u>
	Total Nonrevenue Receipts	-	5,384	265
2891	Fund Balance Adjustment	-	-	-
BEGINNING FUND BALANCE				
2700	Beginning Fund Balance	<u>27,999,191</u>	<u>25,137,443</u>	<u>19,084,499</u>
	TOTAL REVENUE	137,972,346	128,919,401	116,382,959

**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 5000 - INSTRUCTIONAL SERVICES

Instructional Services includes all activities related to the teaching of students, or interaction between teachers and students.

OBJECT	DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000	Salaries	26,953,493	24,670,872	23,399,906
2000	Benefits	11,324,989	9,773,331	9,268,309
3000	Purchased Services	37,580,151	37,496,856	32,709,794
4000	Energy Services	-	-	-
5000	Materials/Supplies	3,251,408	1,448,716	635,831
6000	Capital Outlay	326,804	254,703	622,199
7000	Other Expense	1,006,120	961,779	862,882
	FUNCTION 5000 TOTAL	80,442,965	74,606,257	67,498,921
	PERCENT CHANGE	8%		

FUNCTION 6100 - STUDENT SUPPORT SERVICES

Student Support Services includes activities designed to assess and improve the well-being of students and supplement the teaching process.

OBJECT	DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000	Salaries	2,640,281	2,292,482	1,991,730
2000	Benefits	1,071,913	846,581	717,424
3000	Purchased Services	173,100	133,085	127,819
4000	Energy Services	500	168	93
5000	Materials/Supplies	69,200	30,560	22,902
6000	Capital Outlay	26,229	14,767	22,353
7000	Other Expense	50,900	41,608	33,077
	FUNCTION 6100 TOTAL	4,032,123	3,359,251	2,915,398
	PERCENT CHANGE	20%		

NOTE: The increase in function 6100 from FY22-23 to FY23-24 is due to the addition of two new Counselor positions, one at each high school, and the restricted fund balance carryover in the Mental Health allocation.

**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 6200 - INSTRUCTIONAL MEDIA SERVICES

Instructional Media Services includes activities concerned with the use of all teaching and learning materials. This includes those activities normally associated with a library or media center such as the use of reference books, periodicals, and audio visual materials.

OBJECT DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000 Salaries	540,500	517,192	501,919
2000 Benefits	213,046	185,503	167,245
3000 Purchased Services	1,000	793	170
4000 Energy Services	-	-	1,350
5000 Materials/Supplies	3,500	1,342	52,994
6000 Capital Outlay	65,539	36,824	7,464
7000 Other Expense	-	4,716	-
FUNCTION 6200 TOTAL	823,585	746,370	731,142

PERCENT CHANGE 10%

FUNCTION 6300 - INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES

This function consists of activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the techniques which stimulate and motivate students.

OBJECT DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000 Salaries	760,048	676,914	658,111
2000 Benefits	328,941	243,754	225,176
3000 Purchased Services	40,000	47,660	42,526
4000 Energy Services	-	-	-
5000 Materials/Supplies	-	1,673	-
6000 Capital Outlay	-	-	-
7000 Other Expense	-	-	121
FUNCTION 6300 TOTAL	1,128,989	970,001	925,934

PERCENT CHANGE 16%

NOTE: The increase in function 6300 from FY22-23 to FY23-24 is due to the addition a Secretary position in the Workforce Department.

**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 6400 - INSTRUCTIONAL STAFF TRAINING SERVICES

This function includes activities designed to contribute to the professional or occupational growth and competence of instructional staff.

OBJECT	DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000	Salaries	370,756	359,585	27,581
2000	Benefits	237,907	202,745	99,482
3000	Purchased Services	38,300	36,524	64,365
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	(1,478)	3,978
6000	Capital Outlay	-	-	-
7000	Other Expense	-	1,557	-
	FUNCTION 6400 TOTAL	646,963	598,933	195,406
	PERCENT CHANGE		8%	

FUNCTION 6500 - INSTRUCTION RELATED TECHNOLOGY

This function includes technology activities and services for the purpose of supporting instruction. These activities include systems operations, network support, and hardware maintenance and support services.

OBJECT	DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Purchased Services	-	2,270	31,280
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	5,980	6,777
6000	Capital Outlay	-	-	54,930
7000	Other Expense	300	100	-
	FUNCTION 6500 TOTAL	300	8,350	92,987
	PERCENT CHANGE		-96%	

NOTE: Function 6500 has decreased due to the repeal of the Digital Classrooms in the Florida Education Finance Program (FEFP) effective FY22-23 and the District spending down the restricted fund balance.

**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 7100 - BOARD OF EDUCATION

This function includes activities of the elected body which has been created according to State Law and vested with the responsibility for educational activities.

OBJECT DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000 Salaries	175,000	163,320	152,840
2000 Benefits	165,438	147,841	131,570
3000 Purchased Services	79,000	56,652	75,456
4000 Energy Services	-	-	-
5000 Materials/Supplies	1,000	200	314
6000 Capital Outlay	-	-	-
7000 Other Expense	50,000	1,265	43,591
FUNCTION 7100 TOTAL	470,438	369,278	403,771
 PERCENT CHANGE	 27%		

NOTE: Function 7100 increased from FY22-23 to FY23-24 due to an anticipated increase in Board member salaries, the FRS rate for elected officials increasing 1.68% to 58.68%, and projected increased fees for contracted Board attorney.

FUNCTION 7200 - GENERAL ADMINISTRATION

This function includes activities performed by the Superintendent in the direction, management and operation of the school system.

OBJECT DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000 Salaries	442,254	414,829	583,076
2000 Benefits	234,489	204,173	245,262
3000 Purchased Services	31,500	24,324	23,628
4000 Energy Services	-	-	376
5000 Materials/Supplies	7,500	5,929	16,836
6000 Capital Outlay	5,855	3,355	3,623
7000 Other Expense	72,995	54,503	40,235
FUNCTION 7200 TOTAL	794,593	707,113	913,036
 PERCENT CHANGE	 12%		

NOTE: Function 7200 increased from FY22-23 to FY23-24 due to the 6% salary increase provided to staff in FY23-24, and for increased dues and fees in object 7000.

**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 7300 - SCHOOL ADMINISTRATION

This function includes activities performed by the principal, assistant principal, and other assistants in the direction, management and operation of a particular school.

OBJECT DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000 Salaries	4,110,056	3,731,258	3,369,338
2000 Benefits	1,770,124	1,569,953	1,413,166
3000 Purchased Services	95,291	94,986	82,322
4000 Energy Services	-	-	-
5000 Materials/Supplies	76,070	25,626	37,885
6000 Capital Outlay	13,500	5,605	24,797
7000 Other Expense	2,950	2,100	3,120
FUNCTION 7300 TOTAL	6,067,991	5,429,528	4,930,628
 PERCENT CHANGE	 12%		

FUNCTION 7400 - FACILITIES ACQUISITION & CONSTRUCTION

This function consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

OBJECT DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000 Salaries	-	-	-
2000 Benefits	-	-	-
3000 Purchased Services	-	25,513	165,200
4000 Energy Services	-	709	-
5000 Materials/Supplies	-	7,336	613
6000 Capital Outlay	-	24,000	214,959
7000 Other Expense	-	-	-
FUNCTION 7400 TOTAL	-	57,558	380,772
 PERCENT CHANGE	 -100%		

NOTE: The decrease in function 7400 from FY22-23 to FY23-24 is that the FY22-23 expenses occurred primarily due to Hurricane Ian. For FY23-24, funds will only be transferred to function 7400 if the need arises.

PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund

FUNCTION 8100 - MAINTENANCE OF PLANT

This function consists of activities that are concerned with keeping buildings and equipment at an acceptable level of efficiency.

OBJECT	DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000	Salaries	837,878	756,268	744,863
2000	Benefits	363,316	303,899	285,498
3000	Purchased Services	178,750	180,999	168,978
4000	Energy Services	-	-	-
5000	Materials/Supplies	15,000	11,043	14,793
6000	Capital Outlay	131,900	106,245	111,560
7000	Other Expense	700	350	550
	FUNCTION 8100 TOTAL	1,527,544	1,358,804	1,326,242

PERCENT CHANGE 12%

NOTE: Function 8100 increased from FY22-23 to FY23-24 primarily due to the salary increase provided to employees in FY23-24, and a reduction in salary lapse/vacancies.

FUNCTION 8200 - ADMINISTRATIVE TECHNOLOGY SERVICES

This function includes activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing.

OBJECT	DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000	Salaries	801,834	771,350	559,713
2000	Benefits	336,577	305,327	212,326
3000	Purchased Services	509,500	631,794	554,918
4000	Energy Services	-	-	-
5000	Materials/Supplies	12,000	18,053	7,976
6000	Capital Outlay	74,000	15,351	63,757
7000	Other Expense	500	742	15,070
	FUNCTION 8200 TOTAL	1,734,411	1,742,617	1,413,760

PERCENT CHANGE 0%

**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 9100 - COMMUNITY SERVICES

This function includes activities that are not related to providing education for students in a school system. The programs would include community recreation programs, civic activities, public libraries, and other similar programs.

OBJECT	DESCRIPTION	BUDGET FY22-23	ACTUAL FY22-23	ACTUAL FY21-22
1000	Salaries	-	29,150	
2000	Benefits	-	8,520	
3000	Purchased Services	-	-	-
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expense	-	-	-
	FUNCTION 9100 TOTAL	-	37,670	-

PERCENT CHANGE -100%

NOTE: The decrease in function 9100 from FY22-23 to FY23-24 is that the FY22-23 expenses occurred from Hurricane Ian and opening schools as a shelter for the community. For FY23-24, funds will only be transferred to function 9100 if the need arises.

FUNCTIONS 9700 & 9800 - TRANSFER OF FUNDS AND BALANCES & RESERVES

The 9700 function includes budgeted transactions which transfer money from one fund to another fund.

The 9800 function includes funds which have not been appropriated and is made up of reserve funds that could be withheld for a specified purpose or may be appropriated at a later date as needs arise.

FUNC 9700 - TRANSFERS	BUDGET FY22-23	ACTUAL FY22-23	ACTUAL FY21-22
FUNCTION 9700 TOTAL	-	-	-

FUNC 9800 - BALANCES/RESERVES	BUDGET FY22-23	ACTUAL FY22-23	ACTUAL FY21-22
2700 Ending Fund Balance	27,554,953	27,999,191	25,137,443

PERCENT CHANGE -2%

TOTAL APPROPRIATIONS 137,972,346 128,919,401 116,382,958

NOTE: The estimated ending fund balance for FY23-24 is a snapshot at this point in time. The FY22-23 ending fund balance includes \$1.7 million for the Digital Academy of Florida (DAOF) that will either be paid to DAOF when the FY22-23 Final FEFP Calculation is released by the Department of Education, and/or paid to DAOF.

**PART II - DEBT SERVICE
REVENUE & APPROPRIATIONS
FUND 200 - Debt Service**

ACCT	REVENUE	Special Acts Bonds 220	Total Debt Service
FEDERAL, STATE & LOCAL			
3322	CO&DS Withheld for SBE/COBI	-	-
3326	SBE/COBI Bond Interest	-	-
3341	Racing Commission Funds	143,300	143,300
3412	Interest and Sinking Taxes	-	-
3421	Tax Redemptions	-	-
3430	Interest on Investments	13,200	13,200
3750	COPs First Payment Reserve	-	-
	Sub-Total	156,500	156,500
3650	Interfund Transfer	-	-
3630	Transfer From Capital Outlay	-	-
9795	Transfer to General Fund	-	-
2700	Beginning Fund Balance	424,087	424,087
	TOTAL REVENUE	580,587	580,587
APPROPRIATIONS			
DEBT SERVICE			
7100	Redemption of Principal	68,128	68,128
7200	Interest	31,980	31,980
7300	Dues and Fees	-	-
	Sub-Total	100,108	100,108
9760	Payments to Bond Agent	-	-
9795	Transfer to General Fund	-	-
9793	Transfer to Capital Project Fund	-	-
2750	Ending Fund Balance	480,479	480,479
2760	Unreserved/Transfer	-	-
	TOTAL APPROPRIATIONS	580,587	580,587

PART II - DEBT SERVICE REVENUE/APPROPRIATIONS

Fund 220 - Special Act Bonds

Funds in these accounts are received from special acts legislation through agreements with the Hendry County Board of County Commissioners. The debt was incurred through refunding in 2015 and will be paid by November 2025.

ACCT	DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
STATE SOURCES				
3341	CO&DS Withheld for SBE/COBI	143,300	143,300	143,300
LOCAL SOURCES				
3430	Interest on Investments	13,200	5,372	501
	Sub-Total	156,500	148,672	143,801
3650	Interfund Transfer	-	-	-
2700	Beginning Fund Balance	424,087	375,401	331,561
	TOTAL REVENUE	580,587	524,073	475,362
APPROPRIATIONS				
DEBT SERVICE				
7100	Redemption of Principal	68,128	65,999	63,936
7200	Interest	31,980	33,987	36,025
7300	Dues & Fees	-	-	-
	Sub-Total	100,108	99,986	99,961
9760	Transfer to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Projects	-	-	-
2750	Ending Fund Balance	480,479	424,087	375,401
	TOTAL APPROPRIATIONS	580,587	524,073	475,362

**PART III - CAPITAL PROJECTS
REVENUE & APPROPRIATIONS
Fund 300 - Capital Projects**

ACCT	REVENUE	CO&DS 36X	LCIF 37X	Sales Tax 395	Total Capital Projects
	GROSS TAXABLE VALUE		4,499,197,225		
	MILLAGE		1.5		
	FEDERAL, STATE, & LOCAL				
3321	CO&DS Distributed	295,528	-	-	295,528
3325	Interest on Undistributed CO&DS	4,150	-	-	4,150
3391	PECO Allocation	-	-	-	-
3413	District Local Capital Imp Tax	-	6,478,845	-	6,478,845
3419	School District Local Sales Tax	-	-	2,366,100	2,366,100
3421	Tax Redemptions	-	150,000	-	150,000
3430	Interest on Investments	21,000	50,200	8,000	79,200
3716	Lottery Bond Issue	-	-	-	-
3750	COPs	-	-	-	-
3770	Proceeds Available	-	-	-	-
3771	Impact Fees	-	-	-	-
	Sub-Total	320,678	6,679,045	2,374,100	9,373,823
3620	Transfer from Debt Service	-	-	-	-
2700	Beginning Fund Balance	1,445,483	6,315,751	916,461	8,677,695
	TOTAL REVENUE	1,766,161	12,994,796	3,290,561	18,051,518
	APPROPRIATIONS				
	CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	200,000	-	200,000
6400	Furniture, Fixtures & Equipment	-	426,000	819,287	1,245,287
6500	Motor Vehicles	-	815,000	-	815,000
6600	Land	-	-	50,000	50,000
6700	Improvements Other Than Buildings	-	50,000	120,000	170,000
6800	Remodeling & Renovations	-	2,100,000	1,520,000	3,620,000
6900	Software	-	875,000	-	875,000
9200	Debt Service	-	385,798	-	385,798
	Sub-Total	-	4,851,798	2,509,287	7,361,085
9271	Redemption of Principal	-	-	-	-
9791	Transfer to General Fund	-	914,569	-	914,569
9792	Transfer to Debt Service	-	-	-	-
9795	Interfund Transfer	-	-	-	-
2750	Ending Fund Balance	1,766,161	7,228,429	781,274	9,775,864
	TOTAL APPROPRIATIONS	1,766,161	12,994,796	3,290,561	18,051,518

PART III - CAPITAL OPROJECTS
Fund 360 - Capital Outlay & Debt Service

Account group used to identify the resources, and payments
of DOE distributed Capital Outlay and Debt Service funds.

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
STATE SOURCES				
3321	CO&DS Distributed	295,528	293,171	297,884
3325	Interest on Undistributed CO&DS	4,150	-	2,394
LOCAL SOURCES				
3430	Interest on Investments	21,000	14,403	2,128
	Sub-Total	320,678	307,574	302,406
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	1,445,483	1,137,909	835,845
TOTAL REVENUES		1,766,161	1,445,483	1,138,251
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	-	-	-
6500	Motor Vehicles	-	-	-
6600	Land	-	-	-
6700	Improvements Other Than Buildings	-	-	-
6800	Remodeling & Renovations	-	-	-
6900	Software	-	-	-
	Sub-Total	-	-	-
9200	Dues & Fees	-	-	342
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	1,766,161	1,445,483	1,137,909
TOTAL APPROPRIATIONS		1,766,161	1,445,483	1,138,251

PART III - CAPITAL OPROJECTS

Fund 37X - Local Capital Improvement Funds

Group of accounts used to identify the resources, and payments of locally funded capital outlay projects and related costs.
Funds are received from Board voted millage on taxable property.

ACCT	DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
	GROSS TAXABLE VALUE	4,499,197,225	3,732,859,455	2,927,344,418
	MILLAGE	1.5	1.5	1.5
	FEDERAL, STATE, & LOCAL			
3200	Federal Thru State	-	-	-
3399	Misc State Revenues	-	-	-
3413	District Local C.O. Tax	6,478,845	5,645,856	4,084,864
3421	Tax Redemptions	150,000	63,493	267,541
3430	Interest on Investments	50,200	19,863	53,806
	Sub-Total	<u>6,679,045</u>	<u>5,729,212</u>	<u>4,406,211</u>
3610	Transfer from General Fund	-	-	-
3620	Transfer from Debt Service	-	6,802	-
3724	Capital Lease Agreements	-	-	-
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	<u>6,315,751</u>	<u>3,873,410</u>	<u>2,358,449</u>
	TOTAL REVENUES	12,994,796	9,609,424	6,764,660

NOTE: FY20-21 Fund Balance Adjustment was the reversal of an erroneous adjustment the Auditors made over Hurricane Irma revenue.

APPROPRIATIONS

CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	200,000	-	-
6400	Furniture, Fixtures & Equipment	426,000	844,917	358,188
6500	Motor Vehicles	815,000	157,722	553,340
6600	Land	-	-	-
6700	Improvements Other Than Buildings	50,000	108,356	936
6800	Remodeling & Renovations	2,100,000	694,257	1,001,476
6900	Software	875,000	373,120	414,776
7100	Debt Service Principal & Interest	385,798	374,518	363,566
	Sub-Total	<u>4,851,798</u>	<u>2,552,890</u>	<u>2,692,282</u>
9271	Dues & Fees	-	-	18,178
9100	Transfer to General Fund	914,569	740,783	61,643
9200	Transfer to Debt Service	-	-	119,147
9300	Transfer to Capital Outlay	-	-	-
2760	Ending Fund Balance	<u>7,228,429</u>	<u>6,315,751</u>	<u>3,873,410</u>
	TOTAL APPROPRIATIONS	12,994,796	9,609,424	6,764,660

District School Board of Hendry County
2023-2024 Tentative Budget

PART III - CAPITAL OPROJECTS
Fund 395 - School Capital Outlay Surtax

Funds received from half cent sales tax levied under F.S. 212.055(6)
beginning January 1, 2023 through December 31, 2042.

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
LOCAL SOURCES				
3419	School District Local Sales Tax	2,366,100	1,027,460	-
3430	Interest on Investments	8,000	-	-
	Sub-Total	<u>2,374,100</u>	<u>1,027,460</u>	<u>-</u>
2700	Beginning Fund Balance	<u>916,461</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	3,290,561	1,027,460	-
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	819,287	23,279	-
6500	Motor Vehicles	-	-	-
6600	Land	50,000	25,000	-
6700	Improvements Other Than Buildings	120,000	58,720	-
6800	Remodeling & Renovations	1,520,000	4,000	-
6900	Software	-	-	-
	Sub-Total	<u>2,509,287</u>	<u>110,999</u>	<u>-</u>
2750	Ending Fund Balance	<u>781,274</u>	<u>916,461</u>	<u>-</u>
	TOTAL APPROPRIATIONS	3,290,561	1,027,460	-

HENDRY COUNTY SCHOOL DISTRICT
FIVE YEAR CAPITAL PLAN (as of 7/20/2023)
2024 - 2028

	2024	2025	2026	2027	2028
REVENUE					
Property Tax	6,478,845	6,802,787	7,006,871	7,217,077	7,433,589
Tax Redemptions	150,000	150,000	150,000	150,000	150,000
CO&DS	295,528	268,000	268,000	268,000	268,000
School Hardening Grant	-	-	-	-	-
Interest Income	75,350	50,000	45,000	40,000	40,000
Total New Revenue	6,999,723	7,270,787	7,469,871	7,675,077	7,891,589
Fund Balance	7,761,234	8,994,590	6,415,695	3,819,092	2,075,323
Total Estimated Revenue	14,760,957	16,265,377	13,885,566	11,494,169	9,966,912
APPROPRIATIONS					
Construction	-	4,525,000	4,000,000	3,500,000	3,000,000
Maintenance	2,000,000	1,600,000	1,600,000	1,600,000	1,600,000
Safety	-	-	-	-	-
Technology	1,651,000	1,515,500	2,165,000	1,950,000	1,950,000
Other	1,729,569	1,821,026	1,901,628	1,956,960	2,015,058
Debt Service	385,798	388,156	399,846	411,886	424,288
Total Est Appropriations	5,766,367	9,849,682	10,066,474	9,418,846	8,989,345
Carryforward/Reserve	8,994,590	6,415,695	3,819,092	2,075,323	977,567
Total Appropriations/Reserve	14,760,957	16,265,377	13,885,566	11,494,169	9,966,912
Construction					
Labelle High School (SFCA Repay)	-	4,000,000	4,000,000	3,500,000	3,000,000
Labelle High School (Hansen Property)	-	525,000	-	-	-
Total Construction	-	4,525,000	4,000,000	3,500,000	3,000,000
Maintenance					
23700 Other Maintenance	600,000	600,000	600,000	600,000	600,000
23701 HVAC	-	200,000	200,000	200,000	200,000
23702 Roofing	300,000	300,000	300,000	300,000	300,000
23703 Flooring	-	200,000	200,000	200,000	200,000
23704 School Furniture	100,000	100,000	100,000	100,000	100,000
23705 Portables	200,000	200,000	200,000	200,000	200,000
23707 Drainage/Sewer Improvements	50,000	-	-	-	-
23708 CYDA Renovation	750,000	-	-	-	-
23770 Hurricane Ian	-	-	-	-	-
Total Maintenance	2,000,000	1,600,000	1,600,000	1,600,000	1,600,000
Safety					
23760 Cameras	-	-	-	-	-
23761 Fencing	-	-	-	-	-
Total Safety	-	-	-	-	-
Technology					
23706 Media Remodeling/Renov	200,000	200,000	200,000	200,000	200,000
23740 Chromebooks	-	-	750,000	500,000	500,000
23741 Chromebook Repair Parts	-	-	40,000	40,000	40,000
23742 School & Dept Technology	175,000	175,000	175,000	175,000	175,000
23743 Promethian Boards	151,000	125,000	-	100,000	100,000
23744 Software	875,000	765,500	800,000	835,000	835,000
23745 VOIP	200,000	200,000	200,000	50,000	50,000
23748 Cabling Projects	50,000	50,000	-	50,000	50,000
Total Technology	1,651,000	1,515,500	2,165,000	1,950,000	1,950,000
Other					
23722 School Busses	715,000	715,000	715,000	715,000	715,000
23723 Fleet Vehicles	100,000	100,000	80,000	80,000	80,000
00000 Transfer to General Fund	914,569	1,006,026	1,106,628	1,161,960	1,220,058
Total Other	1,729,569	1,821,026	1,901,628	1,956,960	2,015,058
Debt Service					
00000 FPL Lease	385,798	388,156	399,846	411,886	424,288
Total Debt Service	385,798	388,156	399,846	411,886	424,288

**HENDRY COUNTY SCHOOL DISTRICT
FIVE YEAR SALES TAX PLAN (as of 7/20/2023)
2024 - 2028**

	2024	2025	2026	2027	2028
REVENUE					
3419 Local Sales Tax	2,366,100	2,602,710	2,732,846	2,869,488	3,012,962
3430 Interest Income	8,000	8,000	7,800	7,800	7,500
Total New Revenue	2,374,100	2,610,710	2,740,646	2,877,288	3,020,462
Fund Balance	916,461	781,274	671,984	671,984	2,107,630
Total Estimated Revenue	3,290,561	3,391,984	3,412,630	3,549,272	5,128,092
APPROPRIATIONS					
Construction	50,000	1,000,000	-	-	-
Maintenance	750,000	-	370,000	1,720,000	1,720,000
Safety	814,287	860,000	580,000	500,000	70,000
Technology	795,000	675,000	170,000	170,000	170,000
Other	100,000	185,000	185,000	185,000	185,000
Debt Service	-	-	-	-	-
Total Estimated Appropriations	2,509,287	2,720,000	1,305,000	2,575,000	2,145,000
Carryforward/Reserve	781,274	671,984	2,107,630	974,272	2,983,092
Total Appropriations/Reserve	3,290,561	3,391,984	3,412,630	3,549,272	5,128,092
Construction					
Land (Hansen Property)	50,000	1,000,000	-	-	-
Total Construction	50,000	1,000,000	-	-	-
Maintenance					
23701 HVAC			100,000	500,000	500,000
23702 Roofing				200,000	200,000
23703 Flooring			100,000	100,000	100,000
Window Replacements/Upgrades			50,000	100,000	100,000
Building Renovations			50,000	750,000	750,000
Replace doors CW			20,000	20,000	20,000
Bathroom Renovations			50,000	50,000	50,000
Asphalt replace and renovations					
CYDA Renovation to Pre K	750,000				
Total Maintenance	750,000	-	370,000	1,720,000	1,720,000
Safety					
23760 Cameras	694,287	420,000	140,000	50,000	50,000
23761 Fencing	120,000	20,000	20,000	20,000	20,000
School Pass Attendance Automation					
Access Control					
Bi-Directional Antennas		420,000	420,000	430,000	
Metal Detectors					
Total Safety	814,287	860,000	580,000	500,000	70,000
Technology					
23748 Cabling Projects	430,000	430,000			
23746 A/V Upgrades	50,000	50,000	50,000	50,000	50,000
23747 Data Center Upgrades	50,000	50,000			
23742 School Hardware Upgrades	25,000	25,000			
23759 School Back-up Generators	240,000	120,000	120,000	120,000	120,000
Total Technology	795,000	675,000	170,000	170,000	170,000
Other					
23722 School Buses					
Vans for student transportation					
Big tractor and lawn tractors					
Playgrounds	-	85,000	85,000	85,000	85,000
23725 School Awarded Projects	100,000	100,000	100,000	100,000	100,000
Total Other	100,000	185,000	185,000	185,000	185,000
Debt Service					
Total Debt Service	-	-	-	-	-

**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS
Fund 400 - Special Revenue**

ACCT	REVENUE	Food Service 41X	Special Revenue 42X	Special Revenue 44X	Total Special Revenue
FEDERAL THROUGH STATE					
3201	Career & Technical Education	-	199,190	-	199,190
3221	Adult General Education	-	339,343	-	339,343
3222	English Literacy & Civics Educ	-	56,514	-	56,514
3225	Title II Part A	-	493,184	-	493,184
3230	IDEA	-	3,230,988	-	3,230,988
3240	Title I	-	4,740,872	-	4,740,872
3241	Title III	-	215,464	-	215,464
3242	Title IV	-	58,456	-	58,456
3261	School Lunch Reimbursement	4,100,000	-	-	4,100,000
3262	School Breakfast Reimbursement	1,150,000	-	-	1,150,000
3263	After School Snack Reimbursement	30,000	-	-	30,000
3264	Child Care Food Program	100,000	-	-	100,000
3265	USDA Donated Commodities	200,000	-	-	200,000
3267	Summer Food Servie	200,000	-	-	200,000
3271	Education Stabilization Funds K-12	-	-	15,220,356	15,220,356
3273	Education Stabilization Funds VPK	-	-	1,017	1,017
3290	Other Federal Through State	-	362,911	-	362,911
	Sub-Total	5,780,000	9,696,922	15,221,373	30,698,295
STATE SOURCES					
3337	School Breakfast Supplement	25,000	-	-	25,000
3338	School Lunch Supplement	35,000	-	-	35,000
	Sub-Total	60,000	-	-	60,000
LOCAL SOURCES					
3430	Interest on Investments	41,000	-	-	41,000
3453	Adult Breakfasts/Lunch	30,000	-	-	30,000
3454	Student & Adult a la Carte Fees	145,000	-	-	145,000
	Sub-Total	216,000	-	-	216,000
2700	Beginning Fund Balance	5,821,984	28,865	48,435	5,899,284
	TOTAL REVENUE	11,877,984	9,725,787	15,269,808	36,873,579
APPROPRIATIONS					
5000	Instruction	-	6,534,893	6,068,789	12,603,682
6100	Pupil Personnel Services	-	882,528	1,548,404	2,430,932
6200	Instructional Media Service	-	6,107	365,782	371,889
6300	Instructional Curriculum	-	839,194	540,162	1,379,356
6400	Instructional Staff Training	-	1,042,203	686,692	1,728,895
6500	Instruction Related Technology	-	-	631,745	631,745
7200	General Administration	-	250,659	547,638	798,297
7300	School Administration	-	44,234	167,589	211,823
7400	Facilities Acquisition & Const.	-	-	3,718,475	3,718,475
7500	Fiscal Services	-	-	1,357	1,357
7600	Food Service	8,056,000	-	-	8,056,000
7700	Central Services	-	62,846	178,320	241,166
7800	Transportation Services	-	11,175	241,884	253,059
7900	Operation of Plant	-	23,083	415,993	439,076
8200	Administrative Technology Services	-	-	156,978	156,978
	Sub-Total	8,056,000	9,696,922	15,269,808	33,022,730
2750	Ending Fund Balance	3,821,984	28,865	-	3,850,849
	TOTAL APPROPRIATIONS	11,877,984	9,725,787	15,269,808	36,873,579

**PART IV - SPECIAL REVENUE
ESTIMATED REVENUE & APPROPRIATIONS
Fund 41X - Food Service**

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
	FEDERAL THROUGH STATE			
3261	School Lunch Reimbursement	4,100,000	3,831,361	3,205,811
3262	School Breakfast Reimbursement	1,150,000	1,090,199	899,101
3263	After School Snack Reimbursement	30,000	19,597	32,165
3264	Child Care Food Program	100,000	11,652	-
3265	USDA Donated Commodities	200,000	180,044	148,141
3267	Summer Food Service	200,000	29,879	342,423
3269	Other Food Services	-	370,922	-
	Sub-Total	5,780,000	5,533,654	4,627,641
	STATE SOURCES			
3337	School Breakfast Supplement	25,000	24,788	24,776
3338	School Lunch Supplement	35,000	34,965	34,944
	Sub-Total	60,000	59,753	59,720
	LOCAL SOURCES			
3430	Interest on Investments	41,000	40,816	8,762
3453	Adult Breakfasts/Lunch	30,000	26,608	12,595
3454	Student & Adult a la Carte Fees	145,000	155,027	120,354
3490	Misc Local Revenue	-	-	5,074
3493	Sale of Junk	-	-	4,165
3497	Refund of Prior Year Expense	-	-	-
	Sub-Total	216,000	222,451	150,950
2700	Beginning Fund Balance	5,821,984	4,078,437	3,687,498
	TOTAL REVENUE	11,877,984	9,894,295	8,525,809
	APPROPRIATIONS			
1000	Salaries	99,530	80,744	61,366
2000	Benefits	40,865	32,929	23,534
3000	Other Purchased Services	4,582,565	3,487,772	3,899,760
4000	Energy Services	5,000	587	-
5000	Materials & Supplies	776,405	212,722	222,660
6000	Capital Outlay	2,504,635	249,587	79,462
7000	Other Expenses	47,000	7,970	160,590
	Sub-Total	8,056,000	4,072,311	4,447,372
2750	Ending Fund Balance	3,821,984	5,821,984	4,078,437
	TOTAL APPROPRIATIONS	11,877,984	9,894,295	8,525,809

**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS
Fund 42X - Other Federal Programs**

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
	FEDERAL THROUGH STATE			
3201	Career & Technical Education	199,190	196,340	186,854
3221	Adult General Education	339,343	136,173	159,491
3222	English Literacy & Civics Educ	56,514	55,863	28,852
3225	Title II Part A	493,184	478,501	428,322
3230	IDEA	3,230,988	3,354,029	2,293,614
3240	Title I	4,740,872	4,723,316	4,192,194
3241	Title III	215,464	234,611	214,466
3242	Title IV	58,456	317,727	294,535
3280	Federal Through Local	-	494,471	458,881
3290	Other Federal Through State	362,911	381,039	302,880
	Sub-Total	9,696,922	10,372,070	8,560,089
2700	Beginning Fund Balance	28,865	28,865	32,613
	TOTAL REVENUE	9,725,787	10,400,935	8,592,702
	APPROPRIATIONS			
5000	Instruction	6,534,893	6,435,418	5,547,590
6100	Pupil Personnel Services	882,528	1,927,647	1,144,000
6200	Instructional Media Service	6,107	5,458	8,311
6300	Instructional Curriculum	839,194	1,104,389	1,014,631
6400	Instructional Staff Training	1,042,203	485,410	541,592
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	250,659	361,986	273,468
7300	School Administration	44,234	31,102	18,397
7400	Facilities Acquisition & Const.	-	-	384
7500	Fiscal Services	-	-	-
7700	Central Services	62,846	17,111	5,193
7800	Transportation Services	11,175	3,549	10,271
7900	Operation of Plant	23,083	-	-
8100	Maintenance of Plant	-	-	-
	Sub-Total	9,696,922	10,372,070	8,563,837
2750	Ending Fund Balance	28,865	28,865	28,865
	TOTAL APPROPRIATIONS	9,725,787	10,400,935	8,592,702

**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS**

**Fund 44X - COVID-19 Federal Stimulus formally referred to
as the Education Stabilization Fund**

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
	FEDERAL THROUGH STATE			
3271	Education Stabilization Funds K-12	15,220,356	12,539,127	11,293,477
3272	Education Stabilization Funds Workforce	-	-	-
3273	Education Stabilization Funds VPK	1,017	43,570	56,335
	Sub-Total	<u>15,221,373</u>	<u>12,582,697</u>	<u>11,349,812</u>
2700	Beginning Fund Balance	<u>48,435</u>	<u>48,435</u>	<u>-</u>
	TOTAL REVENUE	15,269,808	12,631,132	11,349,812
	APPROPRIATIONS			
5000	Instruction	6,068,789	3,557,055	6,479,944
6100	Pupil Personnel Services	1,548,404	1,406,018	1,518,698
6200	Instructional Media Service	365,782	281,360	13,631
6300	Instructional Curriculum	540,162	280,626	138,118
6400	Instructional Staff Training	686,692	206,188	133,225
6500	Instruction Related Technology	631,745	936,461	628,425
7100	Board of Education	-	-	-
7200	General Administration	547,638	362,929	367,060
7300	School Administration	167,589	44,424	276,417
7400	Facilities Acquisition & Const.	3,718,475	1,349,958	272,943
7500	Fiscal Services	1,357	2,833	49,188
7600	Food Services	-	-	7,143
7700	Central Services	178,320	3,256,379	14,290
7800	Transportation Services	241,884	74,719	322,573
7900	Operation of Plant	415,993	754,154	559,348
8100	Maintenance of Plant	-	2,911	67,074
8200	Administrative Technology Services	156,978	66,682	49,315
9700	Transfers	-	-	403,985
	Sub-Total	<u>15,269,808</u>	<u>12,582,697</u>	<u>11,301,377</u>
2750	Ending Fund Balance	<u>-</u>	<u>48,435</u>	<u>48,435</u>
	TOTAL APPROPRIATIONS	15,269,808	12,631,132	11,349,812

PART VII - PROPRIETARY FUNDS

REVENUE & APPROPRIATIONS

Fund 700 - Dental Insurance Fund

A fund to account for the District's self insurance dental program. The program is administered through a third party administrator with annual costs recorded in this fund.

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
	LOCAL SOURCES			
3430	Interest on Investments	1,350	1,222	959
3480	Contributions	<u>650,000</u>	<u>344,076</u>	<u>357,323</u>
	Sub-Total	651,350	345,298	358,282
2700	Beginning Fund Balance	261,415	469,040	712,445
2891	Beginning Fund Balance Adjustment	-	-	-
	TOTAL REVENUE	912,765	814,338	1,070,727
ACCTS APPROPRIATIONS				
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Other Purchased Services	76,000	68,684	73,500
4000	Energy Services	-	-	-
5000	Materials & Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expenses	<u>560,935</u>	<u>484,239</u>	<u>528,187</u>
	Sub-Total	636,935	552,923	601,687
2750	Ending Fund Balance	<u>275,830</u>	<u>261,415</u>	<u>469,040</u>
	TOTAL APPROPRIATIONS	912,765	814,338	1,070,727

*District School Board of Hendry County
2023-2024 Tentative Budget*

	FISCAL YEAR 2023-24	FISCAL YEAR 2022-23	FISCAL YEAR 2021-22
Unweighted F.T.E. (Full Time Equiv.)	13,802.85	13,572.75	13,442.54
Weighted F.T.E. (Full Time Equiv.)	14,753.29	14,462.88	14,282.45
School Taxable Value	\$4,499,197,225	\$3,732,859,455	\$2,927,344,418
PROPOSED MILLAGE:			
Local Required Effort Millage (RLE)	3.006	3.165	3.553
Local Required Effort Millage -Adjustment	0.000	0.000	0.000
Discretionary Millage (Disc)	0.748	0.748	0.748
Additional Millage	0.000	0.000	0.000
Discretionary Critical Needs (Operating)	0.000	0.000	0.000
Capital Improvement Millage (C.O.)	1.500	1.500	1.500
Interest & Sinking Millage (Debt Serv)	0.000	0.000	0.000
	<u>5.254</u>	<u>5.413</u>	<u>5.801</u>
Total Proposed Millage			
PROPOSED EMPLOYEE BENEFIT CALCULATIONS:			
Board Paid Employee Insurance	9,872.00	9,872.00	9,872.00
F.R.S. (Florida Retirement System)	13.57%	11.91%	10.82%
O.A.S.D.I. (Old Age Survivor Dis Ins)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Total Retirement & Federal	<u>21.22%</u>	<u>19.56%</u>	<u>18.47%</u>
Federal Indirect Cost Rate	3.82%	4.01%	3.83%
Base Student Allocation from D.O.E.	5,139.73	4,587.40	4,372.91