

2023-2024 FINAL 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
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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**

ESTIMATED REVENUES:	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	300,000	34,106,956	0	0	0	34,406,956
State Sources	89,810,599	60,000	143,300	300,528	0	90,314,427
Local Sources	19,189,574	216,000	13,200	9,217,145	651,350	29,287,269
TOTAL SOURCES	109,300,174	34,382,956	156,500	9,517,673	651,350	154,008,653
Transfers In	914,569					914,569
FUND BALANCES/NET POSITION	28,284,887	5,506,858	433,616	9,064,450	217,290	43,507,101
TOTAL REVENUES, TRANSFERS & FUND/BALANCES/NET POSITION	138,499,630	39,889,814	590,116	18,582,123	868,640	198,430,323
APPROPRIATIONS/EXPENDITURES:						
Instruction	82,475,404	13,913,251	0	0	0	96,388,655
Student Support Services	4,437,637	4,015,358	0	0	0	8,452,995
Instructional Media Services	996,759	259,102	0	0	0	1,255,861
Instruction & Curriculum Development	1,299,167	1,866,634	0	0	0	3,165,801
Instructional Staff Training	661,766	1,733,603	0	0	0	2,395,369
Instruction Related Technology	4,968	631,745	0	0	0	636,713
Board of Education	481,410	0	0	0	0	481,410
General Administration	806,785	939,762	0	0	0	1,746,547
School Administration	6,072,903	208,011	0	0	0	6,280,914
Facilities Acquisition Construction	85,639	3,718,475	0	8,298,431	0	12,102,545
Fiscal Services	1,151,315	1,357	0	0	0	1,152,672
Food Services	0	8,056,001	0	0	0	8,056,001
Central Services	1,251,065	245,785	0	0	636,935	2,133,785
Student Transportation Services	3,628,051	249,768	0	0	0	3,877,819
Operation of Plant	7,673,544	415,993	0	0	0	8,089,537
Maintenance of Plant	1,532,283	0	0	0	0	1,532,283
Administrative Technology	1,802,853	156,978	0	0	0	1,959,831
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:	114,361,547	36,411,822	100,108	8,684,229	636,935	160,194,641
Transfers Out	0	0	0	914,569	0	914,569
FUND BALANCES/NET POSITION	24,138,083	3,477,992	490,008	8,983,325	231,705	37,321,113
TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION	138,499,630	39,889,814	590,116	18,582,123	868,640	198,430,323

**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	89,810,599	85,639,913	81,829,158
3400	Local Sources	<u>19,189,574</u>	<u>17,602,246</u>	<u>14,697,626</u>
	Sub-Total	109,300,174	103,562,790	96,832,567
3600	Transfers In	914,569	889,583	465,628
3700	Other Finance Sources	-	21,120	265
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	<u>28,284,887</u>	<u>25,137,443</u>	<u>19,084,499</u>
	TOTAL REVENUE	138,499,630	129,610,936	116,382,959
APPROPRIATIONS				
5000	Instruction	82,475,404	74,741,868	67,498,921
6100	Student Support Services	4,437,637	3,360,574	2,915,398
6200	Instructional Media Service	996,759	746,370	731,142
6300	Instruction & Curriculum Development	1,299,167	979,737	925,934
6400	Instructional Staff Training	661,766	598,933	195,406
6500	Instruction Related Technology	4,968	8,664	92,987
7100	Board of Education	481,410	370,269	403,771
7200	General Administration	806,785	712,023	913,036
7300	School Administration	6,072,903	5,431,990	4,930,628
7400	Facilities Acquisition & Const.	85,639	57,558	380,772
7500	Fiscal Services	1,151,315	868,779	763,130
7700	Central Services	1,251,065	445,128	405,835
7800	Student Transportation Services	3,628,051	3,384,845	3,079,207
7900	Operation of Plant	7,673,544	6,425,365	5,269,347
8100	Maintenance of Plant	1,532,283	1,393,978	1,326,242
8200	Administrative Technology	1,802,853	1,762,298	1,413,760
9100	Community Services	-	37,670	-
	Sub-Total	<u>114,361,547</u>	<u>101,326,049</u>	<u>91,245,516</u>
9700	Transfers Out	-	-	-
2700	Ending Fund Balance	<u>24,138,083</u>	<u>28,284,887</u>	<u>25,137,443</u>
	TOTAL APPROPRIATIONS	138,499,630	129,610,936	116,382,959
	Nonexpendable	-	245,716	198,997
	Restricted Fund Balance	4,636,320	8,197,443	7,074,016
	Assigned	-	181,841	249,784
	Unassigned Fund Balance*	19,501,763	19,659,886	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 DIRECT		-	-	-
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	4,465	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	11,587	20,984	12,882
	Total State	89,810,599	85,639,913	81,829,158
LOCAL SOURCES				
3411	District School Taxes	16,214,387	14,729,095	11,714,073
3421	Tax Redemptions	700,000	207,199	867,749
3425	Lease Revenue	-	-	300
3430	Investment Income	900,000	987,723	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	80,685	156,512
3463	Continuing Workfroce Education	-	-	680
3465	Postsecondary Lab Fees	48,756	131,126	85,463
3467	GED Testing Fees	-	32	-
3469	Other Student Fees	4,527	2,573	24,721
3490	Other Misc Local Sources	428,784	399,545	380,520
3491	Bus Fees	6,000	-	6,123
3492	Transportation Services	20,000	42,574	20,996
3493	Sale of Junk	30,000	28,570	48,570
3494	Receipt of Federal Indirect Costs	655,000	754,527	627,239
3495	Other Misc Local Sources	100,000	180,387	204,441
3497	Refunds of Prior Year's Expense	-	-	10,645
3499	Receipt of Food Service Indirect Costs	10,000	7,242	160,354
	Total Local	19,189,574	17,602,246	14,697,626
TOTAL FEDERAL, STATE & LOCAL		109,300,174	103,562,790	96,832,567

District School Board of Hendry County
2023-2024 Final 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>148,800</u>	<u>403,985</u>
	Total Transfers	914,569	889,583	465,628
NONREVENUE RECEIPTS				
3730	Sale of Fixed Assets	-	-	
3740	Insurance Loss Recoveries	<u>-</u>	<u>21,120</u>	<u>265</u>
	Total Nonrevenue Receipts	-	21,120	265
2891	Fund Balance Adjustment	-	-	-
BEGINNING FUND BALANCE				
2700	Beginning Fund Balance	<u>28,284,887</u>	<u>25,137,443</u>	<u>19,084,499</u>
	TOTAL REVENUE	138,499,630	129,610,936	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	27,295,037	24,670,368	23,399,906
2000	Benefits	11,866,904	9,773,331	9,268,309
3000	Purchased Services	36,862,882	37,509,971	32,709,794
4000	Energy Services	-	-	-
5000	Materials/Supplies	4,660,084	1,561,093	635,831
6000	Capital Outlay	388,738	260,601	622,199
7000	Other Expense	1,401,760	966,504	862,882
	FUNCTION 5000 TOTAL	82,475,404	74,741,868	67,498,921
	PERCENT CHANGE	10%		

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	2,664,818	2,292,482	1,991,730
2000	Benefits	1,071,913	846,581	717,424
3000	Purchased Services	412,912	134,408	127,819
4000	Energy Services	500	167	93
5000	Materials/Supplies	210,214	30,560	22,902
6000	Capital Outlay	26,230	14,767	22,353
7000	Other Expense	51,050	41,608	33,077
	FUNCTION 6100 TOTAL	4,437,637	3,360,574	2,915,398
	PERCENT CHANGE	32%		

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	238,713	36,825	7,464
7000 Other Expense	-	4,716	-
FUNCTION 6200 TOTAL	996,759	746,370	731,142

PERCENT CHANGE 34%

NOTE: The increase in function 6200 from FY22-23 to FY23-24 is due to the restricted fund balance carryover over in the Instructional Materials, Library Media portion, categorical.

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	876,050	676,913	658,111
2000 Benefits	383,007	256,121	225,176
3000 Purchased Services	40,105	45,030	42,526
4000 Energy Services	-	-	-
5000 Materials/Supplies	5	1,673	-
6000 Capital Outlay	-	-	-
7000 Other Expense	-	-	121
FUNCTION 6300 TOTAL	1,299,167	979,737	925,934

PERCENT CHANGE 33%

NOTE: The increase in function 6300 from FY22-23 to FY23-24 is primarily due to the addition of 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	370,759	359,585	27,581
2000 Benefits	237,907	202,745	99,482
3000 Purchased Services	52,425	36,525	64,365
4000 Energy Services	-	-	-
5000 Materials/Supplies	1	(1,478)	3,978
6000 Capital Outlay	-	-	-
7000 Other Expense	675	1,557	-
FUNCTION 6400 TOTAL	661,766	598,933	195,406
 PERCENT CHANGE	 10%		

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	10	5,980	6,777
6000 Capital Outlay	4,658	314	54,930
7000 Other Expense	300	100	-
FUNCTION 6500 TOTAL	4,968	8,664	92,987
 PERCENT CHANGE	 -43%		

NOTE: Function 6500 has decreased due to the repeal of 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	79,030	57,643	75,456
4000 Energy Services	-	-	-
5000 Materials/Supplies	1,000	200	314
6000 Capital Outlay	10,942	-	-
7000 Other Expense	50,000	1,265	43,591
FUNCTION 7100 TOTAL	481,410	370,269	403,771
 PERCENT CHANGE	 30%		

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 the 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	32,105	29,234	23,628
4000 Energy Services	-	-	376
5000 Materials/Supplies	19,086	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	806,785	712,023	913,036
 PERCENT CHANGE	 13%		

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	4,110,136	3,731,258	3,369,338
2000 Benefits	1,770,159	1,569,953	1,413,166
3000 Purchased Services	95,360	96,348	82,322
4000 Energy Services	-	-	-
5000 Materials/Supplies	80,218	25,626	37,885
6000 Capital Outlay	14,080	5,605	24,797
7000 Other Expense	2,950	3,200	3,120
FUNCTION 7300 TOTAL	6,072,903	5,431,990	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	40,668	25,513	165,200
4000 Energy Services	-	709	-
5000 Materials/Supplies	-	7,337	613
6000 Capital Outlay	44,971	24,000	214,959
7000 Other Expense	-	-	-
FUNCTION 7400 TOTAL	85,639	57,558	380,772
 PERCENT CHANGE	 49%		

NOTE: The increase in function 7400 from FY22-23 to FY23-24 is due to purchase orders that carried over, and additional funds put in the budget, to make repairs at Clewiston schools from a storm that occurred in May, 2023. Most of these expenses are covered by insurance loss recoveries.

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

FUNCTION 7800 - STUDENT TRANSPORTATION SERVICES

This function includes activities concerned with the transportation of students to and from school activities.

OBJECT DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000 Salaries	2,074,143	1,987,943	1,782,409
2000 Benefits	762,150	677,155	641,954
3000 Purchased Services	50,883	56,266	36,096
4000 Energy Services	390,000	420,749	397,060
5000 Materials/Supplies	216,300	186,623	207,931
6000 Capital Outlay	131,575	6,531	2,644
7000 Other Expense	3,000	49,578	11,113
FUNCTION 7800 TOTAL	3,628,051	3,384,845	3,079,207

PERCENT CHANGE 7%

FUNCTION 7900 - OPERATION OF PLANT

This function includes housekeeping activities related to keeping the physical plant open and ready for use.

OBJECT DESCRIPTION	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
1000 Salaries	1,673,104	1,537,463	1,185,313
2000 Benefits	880,082	781,018	678,739
3000 Purchased Services	2,530,325	1,962,174	1,617,000
4000 Energy Services	1,986,500	1,826,309	1,553,459
5000 Materials/Supplies	457,774	127,198	121,868
6000 Capital Outlay	27,519	63,650	26,807
7000 Other Expense	118,240	127,553	86,161
FUNCTION 7900 TOTAL	7,673,544	6,425,365	5,269,347

PERCENT CHANGE 19%

NOTE: Function 7900 increased primarily due to an increase in the District's Safe Schools allocation within the FEFP, as well as an increase in the restricted fund balance for Safe Schools.

**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	181,290	180,999	168,978
4000	Energy Services	-	-	-
5000	Materials/Supplies	15,000	14,637	14,793
6000	Capital Outlay	134,099	137,825	111,560
7000	Other Expense	700	350	550
	FUNCTION 8100 TOTAL	1,532,283	1,393,978	1,326,242
	PERCENT CHANGE	10%		

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	837,914	771,350	559,713
2000	Benefits	354,105	305,327	212,326
3000	Purchased Services	523,702	646,627	554,918
4000	Energy Services	-	-	-
5000	Materials/Supplies	12,040	18,872	7,976
6000	Capital Outlay	74,592	15,351	63,757
7000	Other Expense	500	4,770	15,070
	FUNCTION 8200 TOTAL	1,802,853	1,762,298	1,413,760
	PERCENT CHANGE	2%		

**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	24,138,083	28,284,887	25,137,443

PERCENT CHANGE -15%

TOTAL APPROPRIATIONS 138,499,630 129,610,936 116,382,958

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. Additionally, most restricted fund balances are rebudgeted and intended to be expended in the current year.

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	14,901	501
	Sub-Total	156,500	158,201	143,801
3650	Interfund Transfer	-	-	-
2700	Beginning Fund Balance	433,616	375,401	331,561
	TOTAL REVENUE	590,116	533,602	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	490,008	433,616	375,401
	TOTAL APPROPRIATIONS	590,116	533,602	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	5,000	-	-	5,000
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	50,000	164,200	8,000	222,200
3716	Lottery Bond Issue	-	-	-	-
3750	COPs	-	-	-	-
3770	Proceeds Available	-	-	-	-
3771	Impact Fees	-	-	-	-
	Sub-Total	350,528	6,793,045	2,374,100	9,517,673
3620	Transfer from Debt Service	-	-	-	-
2700	Beginning Fund Balance	1,482,406	6,457,379	1,124,665	9,064,450
	TOTAL REVENUE	1,832,934	13,250,424	3,498,765	18,582,123
	APPROPRIATIONS				
	CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	200,000	-	200,000
6400	Furniture, Fixtures & Equipment	-	521,428	978,988	1,500,416
6500	Motor Vehicles	-	1,710,748	-	1,710,748
6600	Land	-	-	50,000	50,000
6700	Improvements Other Than Buildings	-	111,948	133,979	245,927
6800	Remodeling & Renovations	-	2,148,212	1,520,000	3,668,212
6900	Software	-	923,129	-	923,129
9200	Debt Service	-	385,798	-	385,798
	Sub-Total	-	6,001,263	2,682,967	8,684,229
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	1,832,934	6,334,593	815,798	8,983,325
	TOTAL APPROPRIATIONS	1,832,934	13,250,424	3,498,765	18,582,123

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	5,000	4,858	2,394
LOCAL SOURCES				
3430	Interest on Investments	50,000	46,829	2,128
	Sub-Total	350,528	344,858	302,406
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	1,482,406	1,137,909	835,845
	TOTAL REVENUES	1,832,934	1,482,767	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	-	-	-
7300	Dues & Fees	500	361	342
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	1,832,434	1,482,406	1,137,909
	TOTAL APPROPRIATIONS	1,832,934	1,482,767	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	5,648,110	4,084,864
3421	Tax Redemptions	150,000	69,271	267,541
3430	Interest on Investments	164,200	157,821	53,806
	Sub-Total	6,793,045	5,875,202	4,406,211
3610	Transfer from General Fund	-	-	-
3620	Transfer from Debt Service	-	6,802	-
3724	Capital Lease Agreements	-	-	-
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	6,457,379	3,873,410	2,358,449
	TOTAL REVENUES	13,250,424	9,755,414	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	521,428	846,770	358,188
6500	Motor Vehicles	1,710,748	157,722	553,340
6600	Land	-	-	-
6700	Improvements Other Than Buildings	111,948	108,356	936
6800	Remodeling & Renovations	2,148,212	696,765	1,001,476
6900	Software	923,129	373,120	414,776
7100	Debt Service Principal & Interest	385,798	374,518	363,566
	Sub-Total	6,001,263	2,557,251	2,692,282
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	6,334,593	6,457,379	3,873,410
	TOTAL APPROPRIATIONS	13,250,424	9,755,414	6,764,660

PART III - CAPITAL OPROJECTS
Fund 390 - Other Capital Projects

Account group used to identify capital projects such as
Shool Hardening grants.

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
STATE SOURCES				
3399	Misc State Revenues	28,524	212,987	-
LOCAL SOURCES				
3430	Interest on Investments	-	(39)	-
	Sub-Total	28,524	212,948	-
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	67,413	(104,183)	-
	TOTAL REVENUES	95,937	108,765	-
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	95,937	1,985	-
6500	Motor Vehicles	-	-	-
6600	Land	-	-	-
6700	Improvements Other Than Buildings	-	39,367	104,183
6800	Remodeling & Renovations	-	-	-
6900	Software	-	-	-
7200	Interest	-	-	-
	Sub-Total	95,937	41,352	104,183
9200	Dues & Fees	-	-	-
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	-	67,413	(104,183)
	TOTAL APPROPRIATIONS	95,937	108,765	-

District School Board of Hendry County
2023-2024 Final 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	1,230,982	-
3430	Interest on Investments	8,000	4,682	-
	Sub-Total	2,374,100	1,235,664	-
2700	Beginning Fund Balance	1,124,665	-	-
	TOTAL REVENUES	3,498,765	1,235,664	-
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	978,988	23,280	-
6500	Motor Vehicles	-	-	-
6600	Land	50,000	25,000	-
6700	Improvements Other Than Buildings	133,979	58,720	-
6800	Remodeling & Renovations	1,520,000	4,000	-
6900	Software	-	-	-
	Sub-Total	2,682,967	110,999	-
2750	Ending Fund Balance	815,798	1,124,665	-
	TOTAL APPROPRIATIONS	3,498,765	1,235,664	-

HENDRY COUNTY SCHOOL DISTRICT
FIVE YEAR CAPITAL PLAN (as of 8/30/2023)
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	300,528	301,000	302,000	303,000	304,000
School Hardening Grant	-	-	-	-	-
Interest Income	185,200	170,000	150,000	125,000	100,000
Total New Revenue	7,114,573	7,423,787	7,608,871	7,795,077	7,987,589
Fund Balance	8,035,722	8,138,527	5,712,632	3,255,029	1,631,260
Total Estimated Revenue	15,150,295	15,562,314	13,321,503	11,050,106	9,618,849
APPROPRIATIONS					
Construction	-	4,525,000	4,000,000	3,500,000	3,000,000
Maintenance	2,108,474	1,600,000	1,600,000	1,600,000	1,600,000
Safety	96,937	-	-	-	-
Technology	1,769,242	1,515,500	2,165,000	1,950,000	1,950,000
Other	2,651,317	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	7,011,768	9,849,682	10,066,474	9,418,846	8,989,345
Carryforward/Reserve	8,138,527	5,712,632	3,255,029	1,631,260	629,504
Total Appropriations/Reserve	15,150,295	15,562,314	13,321,503	11,050,106	9,618,849
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	671,529	600,000	600,000	600,000	600,000
23701 HVAC	7,100	200,000	200,000	200,000	200,000
23702 Roofing	305,300	300,000	300,000	300,000	300,000
23703 Flooring	-	200,000	200,000	200,000	200,000
23704 School Furniture	124,545	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	-	-	-	-
Total Maintenance	2,108,474	1,600,000	1,600,000	1,600,000	1,600,000
Safety					
23760 Cameras	95,937	-	-	-	-
23761 Fencing	1,000	-	-	-	-
Total Safety	96,937	-	-	-	-
Technology					
23706 Media Remodeling/Renov	261,336	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	186,777	175,000	175,000	175,000	175,000
23743 Promethian Boards	151,000	125,000	-	100,000	100,000
23744 Software	920,129	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	1,769,242	1,515,500	2,165,000	1,950,000	1,950,000
Other					
23722 School Busses	1,266,446	715,000	715,000	715,000	715,000
23723 Fleet Vehicles	444,302	100,000	80,000	80,000	80,000
23730 Playground Equipment	26,000	-	-	-	-
00000 Transfer to General Fund	914,569	1,006,026	1,106,628	1,161,960	1,220,058
Total Other	2,651,317	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 8/30/2023)
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	1,124,665	815,799	706,509	706,509	2,142,155
Total Estimated Revenue	3,498,765	3,426,509	3,447,155	3,583,797	5,162,617
APPROPRIATIONS					
Construction	50,000	1,000,000	-	-	-
Maintenance	750,000	-	370,000	1,720,000	1,720,000
Safety	950,492	860,000	580,000	500,000	70,000
Technology	832,474	675,000	170,000	170,000	170,000
Other	100,000	185,000	185,000	185,000	185,000
Debt Service	-	-	-	-	-
Total Estimated Appropriations	2,682,966	2,720,000	1,305,000	2,575,000	2,145,000
Carryforward/Reserve	815,799	706,509	2,142,155	1,008,797	3,017,617
Total Appropriations/Reserve	3,498,765	3,426,509	3,447,155	3,583,797	5,162,617
Construction					
23800 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					
23708 CYDA Renovation to Pre K	750,000				
Total Maintenance	750,000	-	370,000	1,720,000	1,720,000
Safety					
23760 Cameras	830,492	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	950,492	860,000	580,000	500,000	70,000
Technology					
23748 Cabling Projects	430,000	430,000			
23746 A/V Upgrades	87,474	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	832,474	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	Local Revenue 49X	Total Special Revenue
	FEDERAL THROUGH STATE					
3201	Career & Technical Education	-	199,190	-	-	199,190
3221	Adult General Education	-	339,130	-	-	339,130
3222	English Literacy & Civics Educ	-	56,514	-	-	56,514
3225	Title II Part A	-	1,099,144	-	-	1,099,144
3230	IDEA	-	3,904,571	-	-	3,904,571
3240	Title I	-	6,694,205	-	-	6,694,205
3241	Title III	-	231,241	-	-	231,241
3242	Title IV	-	367,492	-	-	367,492
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 Service	200,000	-	-	-	200,000
3271	Education Stabilization Funds K-12	-	-	14,464,175	-	14,464,175
3273	Education Stabilization Funds VPK	-	-	1,017	-	1,017
3280	Federal Through Local	-	432,711	-	-	432,711
3290	Other Federal Through State	-	537,565	-	-	537,565
	Sub-Total	5,780,000	13,861,763	14,465,193	-	34,106,956
	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	5,477,993	28,865	-	1,070,813	5,506,858
	TOTAL REVENUE	11,533,993	13,890,628	14,465,193	1,070,813	39,889,814
	APPROPRIATIONS					
5000	Instruction	-	8,636,189	5,277,062	-	13,913,251
6100	Pupil Personnel Services	-	2,353,813	1,661,545	-	4,015,358
6200	Instructional Media Service	-	6,107	252,995	-	259,102
6300	Instructional Curriculum	-	1,330,345	536,289	-	1,866,634
6400	Instructional Staff Training	-	1,043,874	689,729	-	1,733,603
6500	Instruction Related Technology	-	-	631,745	-	631,745
7200	General Administration	-	387,469	552,293	-	939,762
7300	School Administration	-	40,422	167,589	-	208,011
7400	Facilities Acquisition & Const.	-	-	3,718,475	-	3,718,475
7500	Fiscal Services	-	-	1,357	-	1,357
7600	Food Service	8,056,001	-	-	-	8,056,001
7700	Central Services	-	69,465	176,320	-	245,785
7800	Transportation Services	-	22,944	226,824	-	249,768
7900	Operation of Plant	-	-	415,993	-	415,993
8100	Maintenance of Plant	-	-	-	-	-
8200	Administrative Technology Services	-	-	156,978	-	156,978
9700	Transfers	-	-	-	-	-
	Sub-Total	8,056,001	13,890,628	14,465,193	-	36,411,822
2750	Ending Fund Balance	3,477,992	-	-	1,070,813	3,477,992
	TOTAL APPROPRIATIONS	11,533,993	13,890,628	14,465,193	1,070,813	39,889,814

**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	1,090,200	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	181,843	148,141
3267	Summer Food Service	200,000	206,202	342,423
3269	Other Food Services	-	370,922	-
	Sub-Total	<u>5,780,000</u>	<u>5,711,776</u>	<u>4,627,641</u>
	STATE SOURCES			
3337	School Breakfast Supplement	25,000	24,788	24,776
3338	School Lunch Supplement	35,000	34,965	34,944
	Sub-Total	<u>60,000</u>	<u>59,753</u>	<u>59,720</u>
	LOCAL SOURCES			
3430	Interest on Investments	41,000	110,434	8,762
3453	Adult Breakfasts/Lunch	30,000	26,620	12,595
3454	Student & Adult a la Carte Fees	145,000	155,028	120,354
3490	Misc Local Revenue	-	8,003	5,074
3493	Sale of Junk	-	-	4,165
3497	Refund of Prior Year Expense	-	-	-
	Sub-Total	<u>216,000</u>	<u>300,084</u>	<u>150,950</u>
2700	Beginning Fund Balance	<u>5,477,993</u>	<u>4,078,437</u>	<u>3,687,498</u>
	TOTAL REVENUE	11,533,993	10,150,050	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	4,081,021	3,899,760
4000	Energy Services	5,000	587	-
5000	Materials & Supplies	776,406	214,666	222,660
6000	Capital Outlay	2,504,635	251,790	79,462
7000	Other Expenses	47,000	10,320	160,590
	Sub-Total	<u>8,056,001</u>	<u>4,672,057</u>	<u>4,447,372</u>
2750	Ending Fund Balance	<u>3,477,992</u>	<u>5,477,993</u>	<u>4,078,437</u>
	TOTAL APPROPRIATIONS	11,533,993	10,150,050	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	199,304	186,854
3221	Adult General Education	339,130	197,030	159,491
3222	English Literacy & Civics Educ	56,514	26,790	28,852
3225	Title II Part A	1,099,144	537,762	428,322
3230	IDEA	3,904,571	3,353,677	2,293,614
3240	Title I	6,694,205	5,242,091	4,192,194
3241	Title III	231,241	235,641	214,466
3242	Title IV	367,492	325,936	294,535
3280	Federal Through Local	432,711	494,473	458,881
3290	Other Federal Through State	537,565	424,954	302,880
	Sub-Total	13,861,763	11,037,659	8,560,089
2700	Beginning Fund Balance	28,865	28,865	32,613
	TOTAL REVENUE	13,890,628	11,066,524	8,592,702
	APPROPRIATIONS			
5000	Instruction	8,636,189	6,890,447	5,547,590
6100	Pupil Personnel Services	2,353,813	1,943,001	1,144,000
6200	Instructional Media Service	6,107	5,458	8,311
6300	Instructional Curriculum	1,330,345	1,171,123	1,014,631
6400	Instructional Staff Training	1,043,874	580,282	541,592
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	387,469	375,441	273,468
7300	School Administration	40,422	44,893	18,397
7400	Facilities Acquisition & Const.	-	-	384
7500	Fiscal Services	-	-	-
7700	Central Services	69,465	23,466	5,193
7800	Transportation Services	22,944	3,549	10,271
7900	Operation of Plant	-	-	-
8100	Maintenance of Plant	-	-	-
	Sub-Total	13,890,628	11,037,659	8,563,837
2750	Ending Fund Balance	-	28,865	28,865
	TOTAL APPROPRIATIONS	13,890,628	11,066,524	8,592,702

**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS
Fund 44X - COVID-19 Federal Stimulus**

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
FEDERAL THROUGH STATE				
3199	Miscellaneous Fedral Direct	-	162,297	-
3271	Education Stabilization Funds K-12	14,464,175	13,300,439	11,293,477
3272	Education Stabilization Funds Workforce	-	-	-
3273	Education Stabilization Funds VPK	1,017	90,060	56,335
	Sub-Total	14,465,193	13,552,796	11,349,812
2700	Beginning Fund Balance	-	48,435	-
2800	Fund Balance Adjustment	-	(48,435)	-
	TOTAL REVENUE	14,465,193	13,552,796	11,349,812
APPROPRIATIONS				
5000	Instruction	5,277,062	4,318,114	6,479,944
6100	Pupil Personnel Services	1,661,545	1,406,018	1,518,698
6200	Instructional Media Service	252,995	281,360	13,631
6300	Instructional Curriculum	536,289	280,626	138,118
6400	Instructional Staff Training	689,729	206,712	133,225
6500	Instruction Related Technology	631,745	1,098,758	628,425
7100	Board of Education	-	-	-
7200	General Administration	552,293	392,550	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	176,320	3,258,379	14,290
7800	Transportation Services	226,824	83,937	322,573
7900	Operation of Plant	415,993	759,532	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	14,465,193	13,552,796	11,301,377
2750	Ending Fund Balance	-	-	48,435
	TOTAL APPROPRIATIONS	14,465,193	13,552,796	11,349,812

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

Fund 490 - Other Special Revenue

This fund is used to account for internal funds activity per GASB84.

ACCT	REVENUE	BUDGET FY23-24	ACTUAL FY22-23	ACTUAL FY21-22
	LOCAL			
3440	Gift, Grants and Bequests	-	9,071	-
3465	Postsecondary Lab Fees	-	9,489	-
3469	Other Student Fees	-	385	-
3490	Misc Local Sources	-	1,726,901	-
3495	Other Misc Local Sources	-	3,446	1,946,363
3430	Investment Income	-	3,881	-
3431	Interest on Investments	-	536	-
	Sub-Total	-	1,753,709	1,946,363
2700	Beginning Fund Balance	1,070,813	1,263,501	1,135,081
	TOTAL REVENUE	1,070,813	3,017,210	3,081,444
	APPROPRIATIONS			
5000	Instruction	-	326,840	1,817,943
6100	Pupil Personnel Services	-	1,341,690	-
6200	Instructional Media Service	-	50,783	-
6300	Instructional Curriculum	-	-	-
6400	Instructional Staff Training	-	-	-
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	-	-	-
7300	School Administration	-	46,779	-
7400	Facilities Acquisition & Const.	-	-	-
7500	Fiscal Services	-	300	-
7700	Central Services	-	28,528	-
7800	Transportation Services	-	2,677	-
7900	Operation of Plant	-	-	-
8100	Maintenance of Plant	-	-	-
8200	Administrative Technology Services	-	-	-
9700	Transfers	-	148,800	-
	Sub-Total	-	1,946,397	1,817,943
2750	Ending Fund Balance	1,070,813	1,070,813	1,263,501
	TOTAL APPROPRIATIONS	1,070,813	3,017,210	3,081,444

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	1,326	959
3480	Contributions	650,000	370,652	357,323
	Sub-Total	651,350	371,978	358,282
2700	Beginning Fund Balance	217,290	469,040	712,445
2891	Beginning Fund Balance Adjustment			
	TOTAL REVENUE	868,640	841,018	1,070,727
ACCTS APPROPRIATIONS				
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Other Purchased Services	76,000	74,884	73,500
4000	Energy Services	-	-	-
5000	Materials & Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expenses	560,935	548,843	528,187
	Sub-Total	636,935	623,728	601,687
2750	Ending Fund Balance	231,705	217,290	469,040
	TOTAL APPROPRIATIONS	868,640	841,018	1,070,727

*District School Board of Hendry County
2023-2024 Final 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