

2024-2025
FINAL BUDGET



DISTRICT SCHOOL BOARD HENDRY COUNTY, FLORIDA

Michael Swindle	Superintendent
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District School Board of Hendry County
2024-2025 Final Budget

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

ACCT	REVENUE	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
3100	Federal Direct	-	-	-
3200	Federal Thru State	300,000	344,617	320,631
3300	State Source	88,042,615	81,932,231	85,639,913
3400	Local Sources	20,245,659	19,972,579	17,602,246
	Sub-Total	108,588,274	102,249,428	103,562,790
3600	Transfers In	1,057,386	953,676	889,583
3700	Other Finance Sources	-	19,092	21,120
2891	Fund Balance Adjustment	-	(14,499)	-
2700	Beginning Fund Balance	30,766,878	28,284,887	25,137,443
	TOTAL REVENUE	140,412,538	131,492,584	129,610,936
APPROPRIATIONS				
5000	Instruction	80,245,659	70,552,167	74,741,868
6100	Student Support Services	5,175,481	4,041,855	3,360,574
6200	Instructional Media Service	817,165	816,840	746,370
6300	Instruction & Curriculum Development	1,257,454	1,249,979	979,737
6400	Instructional Staff Training	236,394	542,414	598,933
6500	Instruction Related Technology	6,984	4,252	8,664
7100	Board of Education	526,296	451,025	370,269
7200	General Administration	789,296	753,664	712,023
7300	School Administration	6,285,289	5,903,467	5,431,990
7400	Facilities Acquisition & Const.	20,650	373,289	57,588
7500	Fiscal Services	1,089,979	1,049,918	868,779
7700	Central Services	1,905,470	1,163,906	445,128
7800	Student Transportation Services	3,878,462	3,950,916	3,384,845
7900	Operation of Plant	7,430,945	6,570,078	6,425,365
8100	Maintenance of Plant	1,513,570	1,430,862	1,393,978
8200	Administrative Technology	1,797,831	1,696,074	1,762,298
9100	Community Services	-	-	37,670
	Sub-Total	112,976,925	100,550,707	101,326,079
9700	Transfers Out	-	175,000	-
2700	Ending Fund Balance	27,435,613	30,766,878	28,284,887
	TOTAL APPROPRIATIONS	140,412,538	131,317,584	129,610,966
	Nonexpendable	-	259,473	245,716
	Restricted Fund Balance	10,451,533	10,451,533	8,197,443
	Assigned	245,716	122,905	181,841
	Unassigned Fund Balance*	16,738,364	20,094,694	19,659,886

*Includes 6% per Board Policy 6220

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

ACCT	REVENUE	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
FEDERAL THRU STATE				
3202	Medicaid	300,000	297,222	320,631
3299	Misc Federal Thru State	-	47,396	-
	Total Federal	300,000	344,617	320,631
STATE SOURCES				
3310	FEFP	78,912,334	72,631,030	76,580,186
3315	Workforce Development	971,251	952,207	783,613
3317	Workforce Development Performance	-	37,669	27,090
3323	CO&DS Withheld for Admin	4,206	4,570	4,465
3342	State Forest Funds	2,000	2,036	1,922
3343	State License Tax	38,000	32,322	40,046
3355	Class Size Reduction	7,283,636	7,130,000	6,987,888
3361	School Recognition	-	86,070	307,938
3371	VPK	769,366	892,059	885,782
3399	Other Misc State Revenues	61,822	164,268	20,984
	Total State	88,042,615	81,932,231	85,639,913
LOCAL SOURCES				
3411	District School Taxes	17,107,438	16,268,326	14,729,095
3421	Tax Redemptions	700,000	104,461	207,199
3430	Investment Income	1,100,000	1,357,321	987,723
3440	Gifts, Grants, & Bequests	-	315,708	40,330
3461	Adult General Education	18,630	16,946	10,639
3462	Postsecondary Course Fees	70,000	68,600	80,685
3465	Postsecondary Lab Fees	145,000	178,250	131,126
3467	GED Testing Fees	-	128	32
3469	Other Student Fees	-	-	2,573
3490	Other Misc Local Sources	443,591	430,844	399,545
3491	Bus Fees	6,000	-	-
3492	Transportation Services	35,000	49,951	42,574
3493	Sale of Junk	30,000	6,992	28,570
3494	Receipt of Federal Indirect Costs	400,000	724,525	754,527
3495	Other Misc Local Sources	170,000	435,783	180,387
3498	Collections for Lost/Damaged Textbooks	-	1,632	-
3499	Receipt of Food Service Indirect Costs	20,000	13,114	7,242
	Total Local	20,245,659	19,972,579	17,602,246
TOTAL FEDERAL, STATE & LOCAL		108,588,274	102,249,428	103,562,790

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ACCT	REVENUE	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
INCOMING TRANSFERS				
3630	From Capital Project Funds	1,057,386	914,569	740,783
3640	From Special Revenue	-	39,107	148,800
	Total Transfers	1,057,386	953,676	889,583
NONREVENUE RECEIPTS				
3730	Sale of Fixed Assets	-	-	-
3740	Insurance Loss Recoveries	-	19,092	21,120
	Total Nonrevenue Receipts	-	19,092	21,120
2891	Fund Balance Adjustment	-	(14,499)	-
BEGINNING FUND BALANCE				
2700	Beginning Fund Balance	30,766,878	28,284,887	25,137,443
	TOTAL REVENUE	140,412,539	131,507,082	129,610,936

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000	Salaries	28,050,070	26,295,155	24,670,368
2000	Benefits	12,235,191	10,653,144	9,773,331
3000	Purchased Services	33,538,884	30,697,524	37,509,971
4000	Energy Services	-	-	-
5000	Materials/Supplies	4,951,728	871,236	1,561,093
6000	Capital Outlay	425,764	343,952	260,601
7000	Other Expense	1,044,022	1,659,771	966,504
	FUNCTION 5000 TOTAL	80,245,659	70,520,782	74,741,868

PERCENT CHANGE 13.79%

NOTE: Addition of Clewiston Early Learning Center & LaBelle Adult School

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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000	Salaries	3,244,520	2,772,306	2,292,482
2000	Benefits	1,318,073	1,026,591	846,581
3000	Purchased Services	326,207	122,600	134,408
4000	Energy Services	-	-	167
5000	Materials/Supplies	218,858	40,063	30,560
6000	Capital Outlay	16,662	16,518	14,767
7000	Other Expense	51,160	63,776	41,608
	FUNCTION 6100 TOTAL	5,175,481	4,041,855	3,360,573

PERCENT CHANGE 28.05%

NOTE: The increase in function 6100 from FY23-24 to FY24-25 is due to the addition of 6 MTSS Coordinators.

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	487,034	545,412	517,192
2000 Benefits	192,360	198,642	185,503
3000 Purchased Services	150	115	793
4000 Energy Services	-	-	-
5000 Materials/Supplies	4,450	2,830	1,342
6000 Capital Outlay	133,171	63,471	36,824
7000 Other Expense	-	6,370	4,716
FUNCTION 6200 TOTAL	817,165	816,840	746,370
PERCENT CHANGE		0%	

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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	862,352	834,104	676,913
2000 Benefits	343,316	364,049	256,121
3000 Purchased Services	50,004	44,558	45,030
4000 Energy Services	-	-	-
5000 Materials/Supplies	334	6,586	1,673
6000 Capital Outlay	-	-	-
7000 Other Expense	1,448	682	-
FUNCTION 6300 TOTAL	1,257,454	1,249,979	979,737
PERCENT CHANGE		1%	

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	72,194	310,576	359,585
2000 Benefits	118,505	172,691	202,745
3000 Purchased Services	45,695	56,657	36,525
4000 Energy Services	-	-	-
5000 Materials/Supplies	-	-	(1,478)
6000 Capital Outlay	-	-	-
7000 Other Expense	-	2,490	1,557
FUNCTION 6400 TOTAL	236,394	542,414	598,934
 PERCENT CHANGE	 -56%		

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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	-	-	-
2000 Benefits	-	-	-
3000 Purchased Services	-	-	2,270
4000 Energy Services	-	-	-
5000 Materials/Supplies	5,346	4,252	5,980
6000 Capital Outlay	1,638	-	314
7000 Other Expense	-	-	100
FUNCTION 6500 TOTAL	6,984	4,252	8,664
 PERCENT CHANGE	 64%		

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	177,985	172,800	163,320
2000 Benefits	168,898	156,446	147,841
3000 Purchased Services	126,500	88,309	57,643
4000 Energy Services	-	-	-
5000 Materials/Supplies	500	-	200
6000 Capital Outlay	7,413	3,529	-
7000 Other Expense	45,000	29,941	1,265
FUNCTION 7100 TOTAL	526,296	451,025	370,269
 PERCENT CHANGE	 17%		

NOTE: Function 7100 increased from FY23-24 to FY24-25 due increased demand in legal services

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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	446,064	444,477	414,829
2000 Benefits	236,109	226,273	204,173
3000 Purchased Services	25,625	24,684	29,234
4000 Energy Services	200	211	-
5000 Materials/Supplies	21,703	8,108	5,929
6000 Capital Outlay	1,150	534	3,355
7000 Other Expense	58,445	49,376	54,503
FUNCTION 7200 TOTAL	789,296	753,664	712,023
 PERCENT CHANGE	 5%		

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	4,222,592	4,021,389	3,731,258
2000 Benefits	1,822,388	1,715,587	1,569,953
3000 Purchased Services	105,700	96,605	96,348
4000 Energy Services	-	50	-
5000 Materials/Supplies	111,455	47,112	25,626
6000 Capital Outlay	20,295	5,554	5,605
7000 Other Expense	2,860	17,169	3,200
FUNCTION 7300 TOTAL	6,285,289	5,903,467	5,431,990
 PERCENT CHANGE	 6%		

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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	-	-	-
2000 Benefits	-	-	-
3000 Purchased Services	14,679	40,726	25,513
4000 Energy Services	-	-	709
5000 Materials/Supplies	-	-	7,337
6000 Capital Outlay	5,971	332,563	24,000
7000 Other Expense	-	-	-
FUNCTION 7400 TOTAL	20,650	373,289	57,559
 PERCENT CHANGE	 -94%		

NOTE: The decrease in function 7400 from FY23-24 to FY24-25 is due to Workforce Development General Funds contributing to the new LaBelle Adult School in FY23-24

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

FUNCTION 7500 - FISCAL SERVICES

This function consists of those activities concerned with fiscal operation of the school system such as budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control and internal auditing.

OBJECT DESCRIPTION	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	683,168	651,502	549,826
2000 Benefits	290,909	274,461	222,942
3000 Purchased Services	100,952	105,904	77,964
4000 Energy Services	-	-	-
5000 Materials/Supplies	9,500	8,964	7,907
6000 Capital Outlay	500	446	834
7000 Other Expense	4,950	8,641	9,307
FUNCTION 7500 TOTAL	1,089,979	1,049,918	868,780
 PERCENT CHANGE	 4%		

FUNCTION 7700 - CENTRAL SERVICES

This function includes activities designed to support the instructional programs and all other support functions. Such activities are personnel services, warehouse services, purchasing services, and printing services.

OBJECT DESCRIPTION	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	1,414,803	482,108	213,410
2000 Benefits	229,978	164,791	90,486
3000 Purchased Services	223,047	235,350	119,734
4000 Energy Services	600	65	126
5000 Materials/Supplies	29,892	21,252	11,193
6000 Capital Outlay	2,850	2,058	6,382
7000 Other Expense	4,300	258,282	3,798
FUNCTION 7700 TOTAL	1,905,470	1,163,906	445,129
 PERCENT CHANGE	 64%		

NOTE: Function 7700 increased from FY23-24 to FY24-25 due to the one-time bonus payment.

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	2,271,293	2,238,556	1,987,943
2000 Benefits	762,091	724,141	677,155
3000 Purchased Services	103,855	116,455	56,266
4000 Energy Services	498,739	429,443	420,749
5000 Materials/Supplies	211,209	244,428	186,623
6000 Capital Outlay	10,000	146,489	6,531
7000 Other Expense	21,275	51,405	49,578
FUNCTION 7800 TOTAL	3,878,462	3,950,916	3,384,845
PERCENT CHANGE	-2%		

FUNCTION 7900 - OPERATION OF PLANT

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

OBJECT DESCRIPTION	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	1,738,742	1,650,985	1,537,463
2000 Benefits	912,162	857,361	781,018
3000 Purchased Services	2,377,638	2,184,236	1,962,174
4000 Energy Services	1,727,700	1,556,266	1,826,309
5000 Materials/Supplies	435,644	130,988	127,198
6000 Capital Outlay	129,458	36,293	63,650
7000 Other Expense	109,601	153,949	127,553
FUNCTION 7900 TOTAL	7,430,945	6,570,078	6,425,365
PERCENT CHANGE	13%		

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 property casualty insurance.

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	824,165	795,056	756,268
2000 Benefits	334,878	339,651	303,899
3000 Purchased Services	215,240	148,121	180,999
4000 Energy Services	3,000	1,817	-
5000 Materials/Supplies	17,837	35,110	14,637
6000 Capital Outlay	114,450	108,028	137,825
7000 Other Expense	4,000	3,080	350
FUNCTION 8100 TOTAL	1,513,570	1,430,862	1,393,978

PERCENT CHANGE 6%

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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
1000 Salaries	910,786	828,968	771,350
2000 Benefits	387,283	334,423	305,327
3000 Purchased Services	459,762	497,683	646,627
4000 Energy Services	-	-	-
5000 Materials/Supplies	23,000	9,201	18,872
6000 Capital Outlay	15,000	24,398	15,351
7000 Other Expense	2,000	1,400	4,770
FUNCTION 8200 TOTAL	1,797,831	1,696,074	1,762,297

PERCENT CHANGE 6%

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
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	0%		

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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
FUNCTION 9700 TOTAL	-	175,000	-

FUNC 9800 - BALANCES/RESERVES	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
2700 Ending Fund Balance	29,346,766	30,766,878	28,284,887

PERCENT CHANGE -5%

TOTAL APPROPRIATIONS 140,412,538 131,461,199 129,610,936

NOTE: The estimated ending fund balance for FY23-24 is a snapshot at this point in time. The FY23-24 ending fund balance includes \$2 million for the Digital Academy of Florida (DAOF) that will either be paid to DAOF when the FY23-24 Final FEFP Calculation is released by the Department of Education, and/or paid to DOE.

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**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	29,000	29,000
3750	COPs First Payment Reserve	-	-
	Sub-Total	172,300	172,300
3650	Interfund Transfer	-	-
3630	Transfer From Capital Outlay	-	-
9795	Transfer to General Fund	-	-
2700	Beginning Fund Balance	505,141	505,141
	TOTAL REVENUE	677,441	677,441
	APPROPRIATIONS		
	DEBT SERVICE		
7100	Redemption of Principal	70,327	70,327
7200	Interest	29,861	29,861
7300	Dues and Fees	-	-
	Sub-Total	100,188	100,188
9760	Payments to Bond Agent	-	-
9795	Transfer to General Fund	-	-
9793	Transfer to Capital Project Fund	-	-
2750	Ending Fund Balance	577,253	577,253
2760	Unreserved/Transfer	-	-
	TOTAL APPROPRIATIONS	677,441	677,441

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
	STATE SOURCES			
3341	CO&DS Withheld for SBE/COBI	143,300	143,300	143,300
	LOCAL SOURCES			
3430	Interest on Investments	29,000	28,182	14,901
	Sub-Total	172,300	171,482	158,201
3650	Interfund Transfer	-	-	-
2700	Beginning Fund Balance	505,141	433,616	375,401
	TOTAL REVENUE	677,441	605,098	533,602
	APPROPRIATIONS			
	DEBT SERVICE			
7100	Redemption of Principal	70,327	68,128	65,999
7200	Interest	29,861	31,829	33,987
7300	Dues & Fees	-	-	-
	Sub-Total	100,188	99,957	99,986
9760	Transfer to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Projects	-	-	-
2750	Ending Fund Balance	577,253	505,141	433,616
	TOTAL APPROPRIATIONS	677,441	605,098	533,602

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

ACCT	REVENUE	PECO 344	CO&DS 36X	LCIF 37X	Sales Tax 395	Total Capital Projects
	GROSS TAXABLE VALUE			4,592,580		
	MILLAGE			1.5		
	FEDERAL, STATE, & LOCAL					
3321	CO&DS Distributed	-	297,000	-	-	297,000
3325	Interest on Undistributed CO&DS	-	5,000	-	-	5,000
3391	PECO Allocation	30,210,267	-	-	-	30,210,267
3413	District Local Capital Imp Tax	-	-	6,868,619	-	6,868,619
3419	School District Local Sales Tax	-	-	-	3,399,000	3,399,000
3421	Tax Redemptions	-	-	150,000	-	150,000
3430	Interest on Investments	-	100,000	340,000	86,500	526,500
3716	Lottery Bond Issue	-	-	-	-	-
3750	COPs	-	-	-	-	-
3770	Proceeds Available	-	-	-	-	-
3771	Impact Fees	-	-	-	-	-
	Sub-Total	30,210,267	402,000	7,358,619	3,485,500	41,456,386
3620	Transfer from Debt Service	-	-	-	-	-
2700	Beginning Fund Balance	-	1,890,055	8,234,659	2,433,757	12,558,472
	TOTAL REVENUE	30,210,267	2,292,055	15,593,278	5,919,257	54,014,858
	APPROPRIATIONS					
	CAPITAL OUTLAY					
6300	Buildings & Fixed Equipment	24,210,267	-	3,008,610	-	27,218,877
6400	Furniture, Fixtures & Equipment	-	-	1,595,993	1,091,341	2,687,333
6500	Motor Vehicles	-	-	1,260,560	-	1,260,560
6600	Land	6,000,000	-	-	-	6,000,000
6700	Improvements Other Than Buildings	-	-	2,283	420,112	422,395
6800	Remodeling & Renovations	-	-	1,232,350	3,375,381	4,607,731
6900	Software	-	-	800,000	219,651	1,019,651
9200	Debt Service	-	-	388,156	-	388,156
	Sub-Total	30,210,267	-	8,287,951	5,106,485	43,604,703
9271	Redemption of Principal	-	-	-	-	-
9791	Transfer to General Fund	-	-	1,057,386	-	1,057,386
9792	Transfer to Debt Service	-	-	-	-	-
9795	Interfund Transfer	-	-	-	-	-
2750	Ending Fund Balance	-	2,292,055	6,247,941	812,773	9,352,769
	TOTAL APPROPRIATIONS	30,210,267	2,292,055	15,593,278	5,919,257	54,014,858

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PART III - CAPITAL OPROJECTS

Fund 344- Public Education Capital Outlay (PECO)

Funds received from the Special Facilities Construction
Account as authorized in F.S. 1013.64(2)

ACCT	REVENUE	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
STATE SOURCES				
3391	Public Education Capital Outlay	30,210,267	-	-
LOCAL SOURCES				
3430	Interest on Investments	-	-	-
	Sub-Total	30,210,267	-	-
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	-	-	-
TOTAL REVENUES		30,210,267	-	-
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	24,210,267	-	-
6400	Furniture, Fixtures & Equipment	-	-	-
6500	Motor Vehicles	-	-	-
6600	Land	6,000,000	-	-
6700	Improvements Other Than Buildings	-	-	-
6800	Remodeling & Renovations	-	-	-
6900	Software	-	-	-
	Sub-Total	30,210,267	-	-
9200	Dues & Fees	-	-	-
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	-	-	-
TOTAL APPROPRIATIONS		30,210,267	-	-

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
STATE SOURCES				
3321	CO&DS Distributed	297,000	300,114	293,171
3325	Interest on Undistributed CO&DS	5,000	8,284	4,858
LOCAL SOURCES				
3430	Interest on Investments	100,000	99,614	46,829
	Sub-Total	402,000	408,012	344,858
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	1,890,055	1,482,406	1,137,909
TOTAL REVENUES		2,292,055	1,890,418	1,482,767
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	500	363	361
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	2,291,555	1,890,055	1,482,406
TOTAL APPROPRIATIONS		2,292,055	1,890,418	1,482,767

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**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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
	GROSS TAXABLE VALUE	4,592,580	481,121,885	3,732,859,455
	MILLAGE	1.5	1.5	1.5
	FEDERAL, STATE, & LOCAL			
3200	Federal Thru State	-	70,465	-
3399	Misc State Revenues	-	-	-
3413	District Local C.O. Tax	6,868,619	6,500,499	5,648,110
3421	Tax Redemptions	150,000	38,466	69,271
3430	Interest on Investments	340,000	419,667	157,821
	Sub-Total	<u>7,358,619</u>	<u>7,029,097</u>	<u>5,875,202</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>8,234,659</u>	<u>6,457,380</u>	<u>3,873,410</u>
	TOTAL REVENUES	15,593,278	13,486,477	9,755,414

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

APPROPRIATIONS

CAPITAL OUTLAY				
1000	Salaries	70,980	-	-
2000	Benefits	24,384	-	-
6300	Buildings & Fixed Equipment	3,008,610	666,792	-
6400	Furniture, Fixtures & Equipment	1,595,993	661,887	846,770
6500	Motor Vehicles	1,260,560	1,286,536	157,722
6600	Land	-	-	-
6700	Improvements Other Than Buildings	2,283	53,412	108,356
6800	Remodeling & Renovations	1,232,350	735,409	696,765
6900	Software	800,000	547,413	373,120
7100	Debt Service Principal & Interest	388,156	385,798	374,518
	Sub-Total	<u>8,383,315</u>	<u>4,337,249</u>	<u>2,557,251</u>
9271	Dues & Fees	-	-	-
9100	Transfer to General Fund	1,057,386	914,569	740,783
9200	Transfer to Debt Service	-	-	-
9300	Transfer to Capital Outlay	-	-	-
2760	Ending Fund Balance	<u>6,152,577</u>	<u>8,234,659</u>	<u>6,457,380</u>
	TOTAL APPROPRIATIONS	15,593,278	13,486,477	9,755,414

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
LOCAL SOURCES				
3419	School District Local Sales Tax	3,399,000	3,317,392	1,230,982
3430	Interest on Investments	86,500	78,997	4,682
	Sub-Total	<u>3,485,500</u>	<u>3,396,389</u>	<u>1,235,644</u>
2700	Beginning Fund Balance	<u>2,433,757</u>	<u>1,124,665</u>	<u>-</u>
	TOTAL REVENUES	5,919,257	4,521,054	1,235,644
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	965,971	-
6400	Furniture, Fixtures & Equipment	1,091,341	204,648	23,280
6500	Motor Vehicles	-	-	-
6600	Land	-	233,500	25,000
6700	Improvements Other Than Buildings	420,112	61,626	58,720
6800	Remodeling & Renovations	3,375,381	614,642	4,000
6900	Software	219,651	6,909	-
	Sub-Total	<u>5,106,485</u>	<u>2,087,296</u>	<u>111,000</u>
2750	Ending Fund Balance	<u>812,773</u>	<u>2,433,757</u>	<u>1,124,665</u>
	TOTAL APPROPRIATIONS	5,919,257	4,521,054	1,235,665
	Percent Change	30.93%		

Note: Increased appropriations due to LaBelle Adult School, CELC, & School Safety

HENDRY COUNTY SCHOOL DISTRICT
FIVE YEAR CAPITAL PLAN (as of 7/24/2024)
2025 - 2029

	2025	2026	2027	2028	2029
REVENUE					
Property Tax	6,868,619	7,074,678	7,286,918	7,505,526	7,730,692
Tax Redemptions	400,000	300,000	200,000	150,000	150,000
CO&DS	268,000	268,000	268,000	268,000	268,000
School Hardening Grant	-	-	-	-	-
Interest Income	400,000	350,000	300,000	250,000	215,000
Total New Revenue	7,936,619	7,992,678	8,054,918	8,173,526	8,363,692
Fund Balance	8,000,000	6,485,713	4,335,066	2,966,158	1,617,133
Total Estimated Revenue	15,936,619	14,478,391	12,389,984	11,139,684	9,980,825
APPROPRIATIONS					
Construction	3,000,000	3,000,000	3,000,000	3,000,000	2,500,000
Maintenance	1,750,000	1,650,000	1,650,000	1,600,000	1,550,000
Safety	70,000	70,000	70,000	70,000	70,000
Technology	2,270,364	2,998,225	2,211,172	2,289,207	2,082,333
Other	1,972,386	2,025,255	2,080,768	2,139,056	2,185,259
Debt Service	388,156	399,846	411,886	424,288	437,062
Total Est Appropriations	9,450,906	10,143,326	9,423,826	9,522,551	8,824,654
Carryforward/Reserve	6,485,713	4,335,066	2,966,158	1,617,133	1,156,171
Total Appropriations/Reserve	15,936,619	14,478,391	12,389,984	11,139,684	9,980,825
Construction					
23800 Labelle High School (SFCA Repay)	3,000,000	3,000,000	3,000,000	3,000,000	2,500,000
Labelle High School (Hansen Property)	-	-	-	-	-
Total Construction	3,000,000	3,000,000	3,000,000	3,000,000	2,500,000
Maintenance					
23700 Other Maintenance	600,000	600,000	600,000	600,000	550,000
23701 HVAC	250,000	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	200,000
23704 School Furniture	150,000	100,000	100,000	100,000	100,000
23705 Portables	250,000	250,000	250,000	200,000	200,000
23707 Drainage/Sewer Improvements	-	-	-	-	-
23708 CYDA Renovation	-	-	-	-	-
Total Maintenance	1,750,000	1,650,000	1,650,000	1,600,000	1,550,000
Safety					
23760 Cameras	-	-	-	-	-
23761 Fencing	70,000	70,000	70,000	70,000	70,000
Total Safety	70,000	70,000	70,000	70,000	70,000
Technology					
00000 School Safety & Operations Tech Coordinator	95,364	98,225	101,172	104,207	107,333
23706 Media Remodeling/Renov	200,000	200,000	200,000	200,000	50,000
23740 Chromebooks	525,000	950,000	550,000	575,000	600,000
23741 Chromebook Repair Parts	50,000	50,000	50,000	60,000	75,000
23742 School & Dept Technology	175,000	175,000	175,000	175,000	200,000
23743 Promethian Boards	125,000	400,000	100,000	100,000	100,000
23744 Software	800,000	825,000	835,000	850,000	875,000
23745 VOIP	250,000	250,000	150,000	175,000	25,000
23748 Cabling Projects	50,000	50,000	50,000	50,000	50,000
Total Technology	2,270,364	2,998,225	2,211,172	2,289,207	2,082,333
Other					
23722 School Busses	715,000	715,000	715,000	715,000	800,000
23723 Fleet Vehicles	200,000	200,000	200,000	200,000	100,000
00000 Salaries	-	-	-	-	-
00000 Transfer to General Fund	1,057,386	1,110,255	1,165,768	1,224,056	1,285,259
Total Other	1,972,386	2,025,255	2,080,768	2,139,056	2,185,259
Debt Service					
00000 FPL Lease	388,156	399,846	411,886	424,288	437,062
Total Debt Service	388,156	399,846	411,886	424,288	437,062

HENDRY COUNTY SCHOOL DISTRICT
FIVE YEAR SALES TAX PLAN (as of 7/29/2024)
2025 - 2029

		2025	2026	2027	2028	2029
ID	REVENUE					
3419	Local Sales Tax	3,399,000	3,500,970	3,605,999	3,714,179	3,825,604
3430	Interest Income	86,500	80,000	70,000	60,000	50,000
	Total New Revenue	3,485,500	3,580,970	3,675,999	3,774,179	3,875,604
	Fund Balance	946,020	526,520	1,167,490	363,489	437,668
	Total Estimated Revenue	4,431,520	4,107,490	4,843,489	4,137,668	4,313,272
	APPROPRIATIONS					
	Construction	-	-	-	-	-
	Maintenance	1,090,000	800,000	1,750,000	1,675,000	1,425,000
	Safety	910,000	910,000	950,000	920,000	920,000
	Technology	1,530,000	1,045,000	1,595,000	920,000	840,000
	Other	375,000	185,000	185,000	185,000	185,000
	Debt Service	-	-	-	-	-
	Total Estimated Appropriations	3,905,000	2,940,000	4,480,000	3,700,000	3,370,000
	Carryforward/Reserve	526,520	1,167,490	363,489	437,668	943,272
	Total Appropriations/Reserve	4,431,520	4,107,490	4,843,489	4,137,668	4,313,272
	Construction					
23800	Land (Hansen Property)	-	-	-	-	-
	Total Construction	-	-	-	-	-
	Maintenance					
23701	HVAC	200,000	100,000	500,000	500,000	500,000
23702	Roofing	200,000	200,000	200,000	200,000	200,000
23703	Flooring	150,000	100,000	100,000	100,000	100,000
23712	Window Replacements/Upgrades	50,000	50,000	50,000	50,000	50,000
23700	Building Renovations	100,000	150,000	750,000	750,000	500,000
23710	Replace doors CW	100,000	100,000	100,000	25,000	25,000
23711	Bathroom Renovations	100,000	100,000	50,000	50,000	50,000
23708	CYDA Renovation to Pre K	190,000	-	-	-	-
	Total Maintenance	1,090,000	800,000	1,750,000	1,675,000	1,425,000
	Safety					
23760	Cameras	420,000	420,000	420,000	420,000	420,000
23761	Fencing	220,000	20,000	50,000	20,000	20,000
23763	Access Control	220,000	420,000	430,000	430,000	430,000
23762	Metal Detectors	50,000	50,000	50,000	50,000	50,000
	Total Safety	910,000	910,000	950,000	920,000	920,000
	Technology					
23748	Cabling Projects	650,000	-	600,000	500,000	550,000
23744	Student Online Safety Software	150,000	-	-	175,000	-
23744	Transportation System	60,000	-	-	-	-
23749	Access points	400,000	400,000	500,000	-	40,000
23746	A/V Upgrades	75,000	75,000	75,000	75,000	100,000
23747	Data Center Upgrades	50,000	150,000	-	50,000	50,000
23742	School Hardware Upgrades	25,000	300,000	300,000	-	100,000
23759	School Back-up Generators	120,000	120,000	120,000	120,000	-
	Total Technology	1,530,000	1,045,000	1,595,000	920,000	840,000
	Other					
23730	Playgrounds	175,000	85,000	85,000	85,000	85,000
23725	School Awarded Projects	200,000	100,000	100,000	100,000	100,000
	Total Other	375,000	185,000	185,000	185,000	185,000
	Debt Service					
	Total Debt Service	-	-	-	-	-

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**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	-	205,407	-	205,407
3221	Adult General Education	-	235,167	-	235,167
3222	English Literacy & Civics Educ	-	71,761	-	71,761
3225	Title II Part A	-	1,143,893	-	1,143,893
3230	IDEA	-	3,055,739	-	3,055,739
3240	Title I	-	6,721,673	-	6,721,673
3241	Title III	-	276,820	-	276,820
3242	Title IV	-	335,904	-	335,904
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	262,000	-	-	262,000
3271	Education Stabilization Funds K-12	-	-	3,471,668	3,471,668
3280	Federal Through Local	-	6,831	-	-
3290	Other Federal Through State	-	1,105,447	-	1,105,447
	Sub-Total	5,842,000	13,158,641	3,471,668	22,465,478
	STATE SOURCES				
3337	School Breakfast Supplement	30,000	-	-	30,000
3338	School Lunch Supplement	36,000	-	-	36,000
	Sub-Total	66,000	-	-	66,000
	LOCAL SOURCES				
3430	Interest on Investments	264,000	-	-	264,000
3453	Adult Breakfasts/Lunch	30,000	-	-	30,000
3454	Student & Adult a la Carte Fees	200,000	-	-	200,000
3490	Misc Local Revenue	7,000	-	-	7,000
	Sub-Total	501,000	-	-	501,000
2700	Beginning Fund Balance	6,044,510	28,865	26	6,073,401
	TOTAL REVENUE	12,453,510	13,187,506	3,471,694	29,112,710
	APPROPRIATIONS				
5000	Instruction	-	8,085,144	760,394	8,845,538
6100	Pupil Personnel Services	-	2,158,028	268,279	2,426,307
6200	Instructional Media Service	-	-	35,873	35,873
6300	Instructional Curriculum	-	1,415,786	135,573	1,551,360
6400	Instructional Staff Training	-	1,156,483	215,649	1,372,132
6500	Instruction Related Technology	-	-	48,768	48,768
7200	General Administration	-	282,632	287,791	570,423
7300	School Administration	-	61,302	121,891	183,193
7400	Facilities Acquisition & Const.	-	-	1,258,480	1,258,480
7500	Fiscal Services	-	-	-	-
7600	Food Service	7,208,058	-	-	7,208,058
7700	Central Services	-	-	81,305	81,305
7800	Transportation Services	-	30,162	40,211	70,373
7900	Operation of Plant	-	-	77,710	77,710
8100	Maintenance of Plant	-	-	-	-
8200	Administrative Technology Services	-	-	139,745	139,745
	Sub-Total	7,208,058	13,189,537	3,471,668	23,869,262
2750	Ending Fund Balance	5,245,452	694	26	5,246,174
	TOTAL APPROPRIATIONS	12,453,510	13,190,231	3,471,694	29,115,436

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

ACCT	REVENUE	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
	FEDERAL THROUGH STATE			
3261	School Lunch Reimbursement	4,100,000.00	4,013,545	3,831,361
3262	School Breakfast Reimbursement	1,150,000.00	1,107,397	1,090,200
3263	After School Snack Reimbursement	30,000.00	29,149	19,597
3264	Child Care Food Program	100,000.00	83,673	11,652
3265	USDA Donated Commodity	200,000.00	78,196	181,843
3267	Summer Food Service	262,000.00	420,261	206,202
3269	Other Food Services	-	193,793	370,922
	Sub-Total	<u>5,842,000.00</u>	<u>5,926,014</u>	<u>5,711,776</u>
	STATE SOURCES			
3337	School Breakfast Supplement	30,000.00	29,010	24,788
3338	School Lunch Supplement	36,000.00	35,109	34,965
	Sub-Total	<u>66,000.00</u>	<u>64,119</u>	<u>59,753</u>
	LOCAL SOURCES			
3430	Interest on Investments	264,000.00	253,354	110,434
3453	Adult Breakfasts/Lunch	30,000.00	5,843	26,620
3454	Student & Adult a la Carte Fees	200,000.00	221,328.56	155,028
3490	Misc Local Revenue	7,000.00	5,908	8,003
3493	Sale of Junk	-	-	-
3497	Refund of Prior Year Expense	-	-	-
	Sub-Total	<u>501,000.00</u>	<u>486,434</u>	<u>300,084</u>
2700	Beginning Fund Balance	<u>6,044,509.86</u>	<u>5,477,993</u>	<u>4,078,437</u>
	TOTAL REVENUE	12,453,509.86	11,954,559	10,150,050
	APPROPRIATIONS			
1000	Salaries	96,105.00	104,356	80,744
2000	Benefits	40,787.00	41,957	32,929
3000	Other Purchased Services	5,187,730.55	5,235,846	4,081,021
4000	Energy Services	15,000.00	4,214	587
5000	Materials & Supplies	380,000.00	43,565	214,666
6000	Capital Outlay	1,464,434.98	460,702	251,790
7000	Other Expenses	24,000.00	19,409	10,320
	Sub-Total	<u>7,208,057.53</u>	<u>5,910,049</u>	<u>4,672,057</u>
2750	Ending Fund Balance	<u>5,245,452.33</u>	<u>6,044,510</u>	<u>5,477,993</u>
	TOTAL APPROPRIATIONS	12,453,509.86	11,954,559	10,150,050

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

ACCT	REVENUE	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
FEDERAL THROUGH STATE				
3100	Misc Federal Direct	2,725.15	-	-
3201	Career & Technical Education	205,407	162,915	199,304
3221	Adult General Education	235,167	154,179	197,030
3222	English Literacy & Civics Educ	71,761	41,267	26,790
3225	Title II Part A	1,143,893	435,410	537,762
3230	IDEA	3,055,739	3,301,452	3,353,677
3240	Title I	6,721,673	5,377,721	5,242,091
3241	Title III	276,820	151,580	235,641
3242	Title IV	335,904	304,990	325,936
3280	Federal Through Local	6,831	10,154	494,473
3290	Other Federal Through State	1,105,447	849,709	424,954
	Sub-Total	<u>13,161,366</u>	<u>10,789,376</u>	<u>11,037,659</u>
2700	Beginning Fund Balance	<u>28,865</u>	<u>28,865</u>	<u>28,865</u>
	TOTAL REVENUE	13,190,231	10,818,241	11,066,524
APPROPRIATIONS				
5000	Instruction	8,085,144	6,351,667	6,890,447
6100	Pupil Personnel Services	2,158,028	2,218,935	1,943,001
6200	Instructional Media Service	-	-	5,458
6300	Instructional Curriculum	1,415,786	1,134,974	1,171,123
6400	Instructional Staff Training	1,156,483	505,139	580,282
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	282,632	376,283	375,441
7300	School Administration	61,302	23,698	44,893
7400	Facilities Acquisition & Const.	-	166,630	-
7500	Fiscal Services	-	-	-
7700	Central Services	-	5,289	23,466
7800	Transportation Services	30,162	6,761	3,549
7900	Operation of Plant	-	-	-
8100	Maintenance of Plant	-	-	-
	Sub-Total	<u>13,189,537</u>	<u>10,789,376</u>	<u>11,037,659</u>
2750	Ending Fund Balance	<u>694</u>	<u>28,865</u>	<u>28,865</u>
	TOTAL APPROPRIATIONS	13,190,231	10,818,241	11,066,524

Percent Change 21.93%

NOTE: Additional expenses due to Clewiston Early Learning Center and LaBelle Adult School

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

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

ACCT	REVENUE	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
	FEDERAL THROUGH STATE			
3199	Miscellaneous Federal Direct			162,297
3271	Education Stabilization Funds K-12	3,471,668.00	10,904,323	13,300,439
3272	Education Stabilization Funds Workforce	-	-	-
3273	Education Stabilization Funds VPK	-	-	90,060
	Sub-Total	3,471,668.00	10,904,323.16	13,552,796.00
2700	Beginning Fund Balance	25.85	0	48,435
2800	Fund Balance Adjustment	-	-	(48,435)
	TOTAL REVENUE	3,471,693.85	10,904,324	13,552,796
	APPROPRIATIONS			
5000	Instruction	760,393.53	2,552,574	4,318,114
6100	Pupil Personnel Services	268,278.89	1,361,473	1,406,018
6200	Instructional Media Service	35,872.52	262,057	281,360
6300	Instructional Curriculum	135,573.49	213,259	280,626
6400	Instructional Staff Training	215,649.00	228,399	206,712
6500	Instruction Related Technology	48,767.57	589,539	1,098,758
7100	Board of Education	-	-	-
7200	General Administration	287,790.60	348,215	392,550
7300	School Administration	121,891.35	74,407	44,424
7400	Facilities Acquisition & Const.	1,258,480.10	2,459,995	1,349,958
7500	Fiscal Services	-	-	2,833
7600	Food Services	-	-	-
7700	Central Services	81,304.52	2,312,578	3,258,379
7800	Transportation Services	40,210.63	104,303	83,937
7900	Operation of Plant	77,710.38	329,279	759,532
8100	Maintenance of Plant	-	-	2,911
8200	Administrative Technology Services	139,744.97	68,220	66,682
9700	Transfers	-	-	-
	Sub-Total	3,471,667.55	10,904,298	13,552,796
2750	Ending Fund Balance	26.30	26	0
	TOTAL APPROPRIATIONS	3,471,693.85	10,904,324	13,552,796

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**PART VII - INTERNAL SERVICE
REVENUE & APPROPRIATIONS
Fund 700 - Internal Service**

ACCT	REVENUE	Dental 700.00	Medical 712	Total
	Local			
3430	Interest on Investments	900	3,500	4,400
3480	Contributions	656,000	9,120,000	9,776,000
3495	Misc Revenue	-	473,612	473,612
	Sub-Total	<u>656,900</u>	<u>9,597,112</u>	<u>10,254,012</u>
				-
3600	Transfers In	-	-	-
2700	Beginning Fund Balance	147,019	2,379,974	2,526,993
2891	Beginning Fund Balance Adjustment	-	-	-
				-
				-
	TOTAL REVENUE	<u>803,919</u>	<u>11,977,086</u>	<u>12,781,005</u>
APPROPRIATIONS				
1000	Salaries	-	-	
2000	Benefits	-	-	
3000	Other Purchased Services	76,000	966,000	1,042,000
4000	Energy Services	-	-	
5000	Materials & Supplies	-	-	
6000	Capital Outlay	-		
7000	Other Expenses	580,900	8,157,500	8,738,400
	Sub-Total	<u>656,900</u>	<u>9,123,500</u>	<u>9,780,400</u>
2750	Ending Fund Balance	<u>147,019</u>	<u>2,853,586</u>	<u>3,000,605</u>
	TOTAL APPROPRIATIONS	803,919	11,977,086	12,781,005

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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 FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
	LOCAL SOURCES			
3430	Interest on Investments	900	871	1,326
3480	Contributions	656,000	557,085	370,652
	Sub-Total	656,900	557,956	371,978
2700	Beginning Fund Balance	147,019	217,290	469,040
2891	Beginning Fund Balance Adjustment	-	-	-
	TOTAL REVENUE	803,919	775,246	841,018
ACCTS APPROPRIATIONS				
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Other Purchased Services	76,000	74,207	74,885
4000	Energy Services	-	-	-
5000	Materials & Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expenses	580,900	554,020	548,843
	Sub-Total	656,900	628,227	623,728
2750	Ending Fund Balance	147,019	147,019	217,290
	TOTAL APPROPRIATIONS	803,919	775,246	841,018

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PART VII - PROPRIETARY FUNDS

REVENUE & APPROPRIATIONS

Fund 712 - Medical Insurance

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

ACCT	REVENUE	BUDGET FY24-25	ACTUAL FY23-24	ACTUAL FY22-23
	LOCAL SOURCES			
3430	Interest on Investments	3,500	2,643	-
3480	Contributions	9,120,000	5,674,966	-
3495	Misc Revenue	473,612	118,403	-
	Sub-Total	9,597,112	5,796,013	-
3600	Transfers In	-	175,000	-
2700	Beginning Fund Balance	2,379,974	-	-
2891	Beginning Fund Balance Adjustment	-	-	-
	TOTAL REVENUE	11,977,086	5,971,013	-
ACCTS	APPROPRIATIONS			
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Other Purchased Services	966,000	374,534	-
4000	Energy Services	-	-	-
5000	Materials & Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expenses	8,157,500	3,216,505	-
	Sub-Total	9,123,500	3,591,039	-
2750	Ending Fund Balance	2,853,586	2,379,974	-
	TOTAL APPROPRIATIONS	11,977,086	5,971,013	-

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	FISCAL YEAR 2024-25	FISCAL YEAR 2023-24	FISCAL YEAR 2022-23
Unweighted F.T.E. (Full Time Equiv.)	13,183.13	12,754.17	13,132.71
Weighted F.T.E. (Full Time Equiv.)	14,258.26	13,846.49	14,009.55
School Taxable Value	\$4,592,580,332	\$4,481,121,885	\$3,732,859,455
PROPOSED MILLAGE:			
Local Required Effort Millage (RLE)	2.999	3.006	3.165
Local Required Effort Millage -Adjustment	0.000	0.011	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>5.247</u>	<u>5.265</u>	<u>5.413</u>
Total Proposed Millage			
PROPOSED EMPLOYEE BENEFIT CALCULATIONS:			
Board Paid Employee Insurance	10,168.00	9,872.00	9,872.00
F.R.S. (Florida Retirement System)	13.63%	13.57%	11.91%
O.A.S.D.I. (Old Age Survivor Dis Ins)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
	<u>21.28%</u>	<u>21.22%</u>	<u>19.56%</u>
Federal Indirect Cost Rate	3.37%	3.82%	4.01%
Base Student Allocation from D.O.E.	5,330.98	5,139.73	4,587.40