

2022-2023 FINAL BUDGET



Hendry County School District

Dedicated to Excellence in
Education

DISTRICT SCHOOL BOARD HENDRY COUNTY, FLORIDA

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**BUDGET SUMMARY
FISCAL YEAR 2022-23**

ESTIMATED REVENUES:	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	350,000	42,680,794	0	0	0	43,030,794
State Sources	85,708,241	60,000	143,300	267,882	0	86,179,423
Local Sources	16,669,105	142,250	500	5,655,835	651,100	23,118,790
Internal Funds Receipts	0	0	0	0	0	0
TOTAL SOURCES	102,727,346	42,883,044	143,800	5,923,717	651,100	152,329,007
Transfers In	740,783					740,783
Nonrevenue Sources	0	0	0	6,801	0	6,801
FUND BALANCES/NET POSITION	25,188,975	5,589,044	382,202	5,029,491	469,040	36,658,752
TOTAL REVENUES, TRANSFERS & FUND/BALANCES/NET POSITION	128,657,104	48,472,088	526,002	10,960,009	1,120,140	189,735,343
APPROPRIATIONS/EXPENDITURES:						
Instruction	88,088,734	19,627,710	0	0	0	107,716,444
Student Support Services	3,811,587	3,947,913	0	0	0	7,759,500
Instructional Media Services	950,308	655,680	0	0	0	1,605,988
Instruction & Curriculum Development	1,033,014	1,673,723	0	0	0	2,706,737
Instructional Staff Training	633,613	1,327,832	0	0	0	1,961,445
Instruction Related Technology	13,232	1,566,039	0	0	0	1,579,271
Board of Education	492,202	0	0	0	0	492,202
General Administration	752,811	974,648	0	0	0	1,727,459
School Administration	5,413,355	436,191	0	0	0	5,849,546
Facilities Acquisition Construction	59,584	5,126,845	0	4,832,402	0	10,018,831
Fiscal Services	925,973	76,791	0	0	0	1,002,764
Food Services	0	5,540,377	0	0	0	5,540,377
Central Services	762,788	306,847	0	0	651,100	1,720,735
Student Transportation Services	3,420,294	277,216	0	0	0	3,697,510
Operation of Plant	6,358,803	1,896,516	0	0	0	8,255,319
Maintenance of Plant	1,580,173	20,613	0	0	0	1,600,786
Administrative Technology	1,853,417	165,954	0	0	0	2,019,371
Community Services	0	0	0	0	0	0
Debt Service	0	0	103,439	0	0	103,439
Internal Funds Disbursement	0	0	0	0	0	0
TOTAL APPROPRIATIONS/EXPENDITURES:	116,149,888	43,620,895	103,439	4,832,402	651,100	165,357,724
Transfers Out	0	17,576	6,801	740,783	0	765,160
FUND BALANCES/NET POSITION	12,507,216	4,833,617	415,762	5,386,824	469,040	23,612,459
TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION	128,657,104	48,472,088	526,002	10,960,009	1,120,140	189,735,343

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

ACCT	REVENUE	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
3100	Federal Direct	-	-	-
3200	Federal Thru State	350,000	305,783	400,636
3300	State Source	85,708,241	81,829,158	62,867,500
3400	Local Sources	<u>16,669,105</u>	<u>14,708,210</u>	<u>12,190,919</u>
	Sub-Total	102,727,346	96,843,151	75,459,055
3600	Transfers In	740,783	465,628	172,861
3700	Other Finance Sources	-	265	21,201
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	<u>25,188,975</u>	<u>19,084,499</u>	<u>12,778,930</u>
	TOTAL REVENUE	128,657,104	116,393,543	88,432,047
APPROPRIATIONS				
5000	Instruction	88,088,734	67,468,648	46,451,205
6100	Student Support Services	3,811,587	2,915,398	2,548,625
6200	Instructional Media Service	950,308	731,142	971,936
6300	Instruction & Curriculum Development	1,033,014	925,934	915,043
6400	Instructional Staff Training	633,613	195,406	404,291
6500	Instruction Related Technology	13,232	92,987	100,296
7100	Board of Education	492,202	403,770	718,145
7200	General Administration	752,811	917,301	769,838
7300	School Administration	5,413,355	4,930,628	4,620,935
7400	Facilities Acquisition & Const.	59,584	380,772	63,076
7500	Fiscal Services	925,973	763,130	698,395
7700	Central Services	762,788	390,896	460,838
7800	Student Transportation Services	3,420,294	3,079,207	2,900,761
7900	Operation of Plant	6,358,803	5,269,347	4,748,756
8100	Maintenance of Plant	1,580,173	1,326,242	1,514,773
8200	Administrative Technology	1,853,417	1,413,760	1,451,796
9100	Community Services	<u>-</u>	<u>-</u>	<u>8,839</u>
	Sub-Total	116,149,888	91,204,568	69,347,548
9700	Transfers Out	-	-	-
2700	Ending Fund Balance	<u>12,507,216</u>	<u>25,188,975</u>	<u>19,084,499</u>
	TOTAL APPROPRIATIONS	128,657,104	116,393,543	88,432,047
	Nonexpendable	-	198,997	170,000
	Restricted Fund Balance	-	7,104,290	4,371,285
	Assigned	-	249,784	
	Unassigned Fund Balance*	12,507,216	17,635,904	14,713,214

*Includes 6% per Board Policy 6220

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

ACCT	REVENUE	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
FEDERAL DIRECT		-	-	-
FEDERAL THRU STATE				
3202	Medicaid	350,000	163,145	400,636
3299	Misc Federal Through State	-	142,638	-
	Total Federal	<u>350,000</u>	<u>305,783</u>	<u>400,636</u>
STATE SOURCES				
3310	FEFP	76,811,003	73,607,125	54,199,479
3315	Workforce Development	783,613	419,998	419,998
3317	Workforce Development Performance	-	8,000	-
3323	CO&DS Withheld for Admin	4,206	4,536	4,016
3343	State License Tax	36,000	35,833	35,846
3355	Class Size Reduction	7,250,879	7,096,627	7,714,594
3371	VPK	821,040	644,157	443,152
3399	Other Misc State Revenues	1,500	12,882	50,415
	Total State	<u>85,708,241</u>	<u>81,829,158</u>	<u>62,867,500</u>
LOCAL SOURCES				
3411	District School Taxes	14,022,412	11,714,073	10,444,286
3421	Tax Redemptions	800,000	867,749	642,049
3425	Lease Revenue	-	300	-
3430	Investment Income	75,000	80,163	69,395
3440	Gifts, Grants, & Bequests	-	305,488	205,507
3461	Adult General Education	3,000	3,590	3,420
3462	Postsecondary Course Fees	166,684	156,512	94,976
3463	Continuing Workfroce Education	-	680	-
3465	Postsecondary Lab Fees	-	85,463	-
3469	Other Student Fees	-	24,721	-
3490	Other Misc Local Sources	548,321	-	-
3491	Bus Fees	6,000	6,123	4,656
3492	Transportation Services	20,000	20,996	3,754
3493	Sale of Junk	30,000	48,570	31,721
3494	Receipt of Federal Indirect Costs	655,000	627,239	419,601
3495	Other Misc Local Sources	172,688	595,545	102,547
3497	Refunds of Prior Year's Expense	-	10,644	4,154
3499	Receipt of Food Service Indirect Costs	170,000	160,354	164,853
	Total Local	<u>16,669,105</u>	<u>14,708,210</u>	<u>12,190,919</u>
TOTAL FEDERAL, STATE & LOCAL		102,727,346	96,843,151	75,459,055

District School Board of Hendry County
2022-2023 Final Budget

ACCT	REVENUE	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
INCOMING TRANSFERS				
3630	From Capital Project Funds	740,783	61,643	54,990
3640	From Special Revenue	<u>-</u>	<u>403,985</u>	<u>117,871</u>
	Total Transfers	740,783	465,628	172,861
NONREVENUE RECEIPTS				
3730	Sale of Fixed Assets	-	-	
3740	Insurance Loss Recoveries	<u>-</u>	<u>265</u>	<u>21,201</u>
	Total Nonrevenue Receipts	-	265	21,201
2891	Fund Balance Adjustment	-	-	-
BEGINNING FUND BALANCE				
2700	Beginning Fund Balance	<u>25,188,975</u>	<u>19,084,499</u>	<u>12,778,930</u>
	TOTAL REVENUE	128,657,104	116,393,543	88,432,047

**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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000	Salaries	26,280,808	23,374,753	24,242,587
2000	Benefits	11,272,054	9,268,309	9,245,143
3000	Purchased Services	41,217,636	32,709,794	9,078,023
4000	Energy Services		-	9,015
5000	Materials/Supplies	7,811,960	630,711	2,928,480
6000	Capital Outlay	203,222	622,199	548,344
7000	Other Expense	<u>1,303,054</u>	<u>862,882</u>	<u>399,613</u>
	FUNCTION 5000 TOTAL	88,088,734	67,468,648	46,451,205
	PERCENT CHANGE		31%	

NOTE: Purchased Services increase from FY21-22 to FY22-23 is due to the District's virtual program, Digital Academy of Florida. Funds paid to K12 for the DAOF program are recorded in Purchased Services. K12 was paid 86% of the total funding they generated in FY21-22, whereas FY22-23 reflects 100% of virtual funding, plus rollover (14%) funds from FY21-22. Materials/Supplies increase from FY21-22 to FY22-23 is because this object code is the temporary holding place for the roll over of restricted funds (SAI, instructional materials, VPK, etc). Capital Outlay decreased due to shifting expenses to the Capital Outlay fund.

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000	Salaries	2,218,590	1,991,730	1,805,415
2000	Benefits	884,725	717,424	648,325
3000	Purchased Services	314,565	127,819	25,028
4000	Energy Services	150	93	75
5000	Materials/Supplies	319,277	22,902	37,980
6000	Capital Outlay	34,644	22,353	31,569
7000	Other Expense	<u>39,636</u>	<u>33,077</u>	<u>233</u>
	FUNCTION 6100 TOTAL	3,811,587	2,915,398	2,548,625
	PERCENT CHANGE		31%	

NOTE: The increase in function 6100 from FY21-22 to FY22-23 is primarily due to 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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	546,853	501,919	500,200
2000 Benefits	205,342	167,245	164,424
3000 Purchased Services	1,000	170	140
4000 Energy Services	-	-	-
5000 Materials/Supplies	3,555	1,350	6,113
6000 Capital Outlay	193,558	52,994	297,182
7000 Other Expense	-	7,464	3,877
FUNCTION 6200 TOTAL	950,308	731,142	971,936

PERCENT CHANGE 30%

NOTE: The increase in function 6200 from FY21-22 to FY22-23 is primarily due to an increase in the restricted fund balance for library media instructional materials.

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	722,957	658,111	641,190
2000 Benefits	265,588	225,176	209,589
3000 Purchased Services	44,469	42,526	28,205
4000 Energy Services	-	-	-
5000 Materials/Supplies	-	-	501
6000 Capital Outlay	-	-	2,775
7000 Other Expense	-	121	32,783
FUNCTION 6300 TOTAL	1,033,014	925,934	915,043

PERCENT CHANGE 12%

**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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	350,666	27,581	215,684
2000 Benefits	227,822	99,482	68,317
3000 Purchased Services	55,125	64,365	105,487
4000 Energy Services	-	-	-
5000 Materials/Supplies	-	3,978	14,803
6000 Capital Outlay	-	-	-
7000 Other Expense	-	-	-
FUNCTION 6400 TOTAL	633,613	195,406	404,291

PERCENT CHANGE 224%

NOTE: The increase in function 6400 from FY21-22 to FY22-23 is due to Reading Coach salaries being paid from ESSER II in FY21-22 and budgeted in the general fund for FY22-23.

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	-	-	-
2000 Benefits	-	-	-
3000 Purchased Services	2,270	31,280	19,364
4000 Energy Services	-	-	-
5000 Materials/Supplies	5,990	6,777	118
6000 Capital Outlay	4,972	54,930	80,814
7000 Other Expense	-	-	-
FUNCTION 6500 TOTAL	13,232	92,987	100,296

PERCENT CHANGE -86%

NOTE: Function 6500 has decreased due to the repeal of the Digital Classrooms allocation in the Florida Education Finance Program (FEFP).

**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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	157,840	152,840	151,085
2000 Benefits	151,404	131,570	306,678
3000 Purchased Services	111,958	75,456	170,599
4000 Energy Services	-	-	-
5000 Materials/Supplies	1,000	314	3,627
6000 Capital Outlay	-	-	15,493
7000 Other Expense	<u>70,000</u>	<u>43,590</u>	<u>70,663</u>
FUNCTION 7100 TOTAL	492,202	403,770	718,145
 PERCENT CHANGE	 22%		

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	391,389	583,076	428,062
2000 Benefits	200,591	245,262	187,599
3000 Purchased Services	64,525	23,628	85,844
4000 Energy Services	-	376	15,727
5000 Materials/Supplies	17,906	16,835	20,717
6000 Capital Outlay	10,055	3,623	28,480
7000 Other Expense	<u>68,345</u>	<u>44,501</u>	<u>3,409</u>
FUNCTION 7200 TOTAL	752,811	917,301	769,838
 PERCENT CHANGE	 -18%		

NOTE: Function 7200 decreased due to the correction of functions for District staff (IT and Finance) paid by K12/Stride.

**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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	3,734,813	3,369,338	3,253,285
2000 Benefits	1,543,207	1,413,166	1,287,924
3000 Purchased Services	82,050	82,322	29,938
4000 Energy Services	-	-	-
5000 Materials/Supplies	41,075	37,885	30,905
6000 Capital Outlay	10,660	24,797	17,433
7000 Other Expense	1,550	3,120	1,450
FUNCTION 7300 TOTAL	5,413,355	4,930,628	4,620,935

PERCENT CHANGE 10%

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	-	-	-
2000 Benefits	-	-	-
3000 Purchased Services	-	165,200	-
4000 Energy Services	-	-	-
5000 Materials/Supplies	59,584	613	23,685
6000 Capital Outlay	-	214,959	39,391
7000 Other Expense	-	-	-
FUNCTION 7400 TOTAL	59,584	380,772	63,076

PERCENT CHANGE -84%

NOTE: The decrease in function 7400 is due correcting the District's Safe Schools allocation to function 7900.

**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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	592,955	506,597	434,241
2000 Benefits	249,518	199,363	181,458
3000 Purchased Services	72,600	44,371	53,621
4000 Energy Services	-	-	11,234
5000 Materials/Supplies	8,000	7,833	11,787
6000 Capital Outlay	2,000	4,795	5,296
7000 Other Expense	<u>900</u>	<u>171</u>	<u>758</u>
FUNCTION 7500 TOTAL	925,973	763,130	698,395
 PERCENT CHANGE	 21%		

NOTE: The primary reason for the increase in function 7500 is correcting Finance staff paid by K12/Stride from function 7200.

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	443,599	186,800	282,689
2000 Benefits	91,044	72,882	97,437
3000 Purchased Services	205,259	119,437	52,778
4000 Energy Services	-	-	12,473
5000 Materials/Supplies	20,386	10,055	7,128
6000 Capital Outlay	2,000	724	1,416
7000 Other Expense	<u>500</u>	<u>998</u>	<u>6,917</u>
FUNCTION 7700 TOTAL	762,788	390,896	460,838
 PERCENT CHANGE	 95%		

NOTE: Salaries and benefits in function 7700 increased due to set asides for sick and vacation payouts.

**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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	1,846,907	1,782,409	1,734,032
2000 Benefits	769,387	641,954	670,489
3000 Purchased Services	55,202	36,096	38,910
4000 Energy Services	505,000	397,060	257,245
5000 Materials/Supplies	32,398	207,931	170,875
6000 Capital Outlay	175,400	2,644	10,843
7000 Other Expense	<u>36,000</u>	<u>11,113</u>	<u>18,367</u>
FUNCTION 7800 TOTAL	3,420,294	3,079,207	2,900,761
 PERCENT CHANGE	 11%		

FUNCTION 7900 - OPERATION OF PLANT

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

OBJECT DESCRIPTION	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000 Salaries	1,529,479	1,185,313	1,169,444
2000 Benefits	818,559	678,739	641,843
3000 Purchased Services	1,957,374	1,617,000	1,519,384
4000 Energy Services	1,629,521	1,553,459	1,249,085
5000 Materials/Supplies	266,700	121,868	134,822
6000 Capital Outlay	39,550	26,807	2,301
7000 Other Expense	<u>117,620</u>	<u>86,161</u>	<u>31,877</u>
FUNCTION 7900 TOTAL	6,358,803	5,269,347	4,748,756
 PERCENT CHANGE	 21%		

NOTE: Function 7900 increased due to compliance of minimum wage, increased energy costs, and correcting the District's Safe Schools allocation from function 7400.

**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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000	Salaries	781,496	744,863	839,967
2000	Benefits	329,277	285,498	286,075
3000	Purchased Services	311,900	168,978	226,602
4000	Energy Services	-	-	-
5000	Materials/Supplies	16,000	14,793	8,770
6000	Capital Outlay	129,000	111,560	150,645
7000	Other Expense	12,500	550	2,714
	FUNCTION 8100 TOTAL	1,580,173	1,326,242	1,514,773
	PERCENT CHANGE		19%	

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
1000	Salaries	754,745	559,713	562,522
2000	Benefits	306,232	212,326	202,640
3000	Purchased Services	704,876	554,918	431,763
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	7,976	3,077
6000	Capital Outlay	87,564	63,757	243,214
7000	Other Expense	-	15,070	8,580
	FUNCTION 8200 TOTAL	1,853,417	1,413,760	1,451,796
	PERCENT CHANGE		31%	

NOTE: The primary reason for the increase in function 8200 is correcting IT staff paid by K12/Stride from function 7200.

**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 FY21-22	ACTUAL FY20-21
1000	Salaries	-	-	6,623
2000	Benefits	-	-	2,216
3000	Purchased Services	-	-	-
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expense	-	-	-
	FUNCTION 9100 TOTAL	-	-	8,839

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, both of which are under the control of the school board. The 9800 function includes funds which have not been appropriated. These funds include reserves for specified purposes, as well as funds which may be appropriated at a later date.

FUNC 9700 - TRANSFERS	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
FUNCTION 9700 TOTAL	-	-	-

FUNC 9800 - BALANCES/RESERVES	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
2700 Ending Fund Balance	12,507,216	25,188,975	19,084,499

PERCENT CHANGE -50%

TOTAL APPROPRIATIONS 128,657,104 116,393,543 88,432,047

NOTE: The estimated ending fund balance for FY22-23 only includes unassigned fund balance, where as prior years include unassigned and restricted. FY21-22 ending fund balance is inflated due to a prior year adjustment anticipated in the FEFP for Digital Academy of Florida (est \$4.5 million). FY21-22 restricted ending fund balance (\$7.1 million) was rebudgeted in FY22-23.

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

ACCT	REVENUE	Special Acts Bonds 220	QZAB 292	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	500	-	500
3750	COPs First Payment Reserve	-	-	-
	sub-total	<u>143,800</u>	<u>-</u>	<u>143,800</u>
3650	Interfund Transfer	-	-	-
3630	Transfer From Capital Outlay	-	-	-
9795	Transfer to General Fund	-	-	-
2700	Beginning Fund Balance	<u>375,401</u>	<u>6,801</u>	<u>382,202</u>
	TOTAL REVENUE	519,201	6,801	526,002
APPROPRIATIONS				
DEBT SERVICE				
7100	Redemption of Principal	65,999	-	65,999
7200	Interest	34,032	-	34,032
7300	Dues and Fees	<u>3,408</u>	<u>-</u>	<u>3,408</u>
	sub-total	103,439	-	103,439
9760	Payments to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Project Fund	-	6,801	6,801
2750	Ending Fund Balance	415,762	-	415,762
2760	Unreserved/Transfer	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL APPROPRIATIONS	519,201	6,801	526,002

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
STATE SOURCES				
3341	CO&DS Withheld for SBE/COBI	143,300	143,300	143,300
LOCAL SOURCES				
3430	Interest on Investments	<u>500</u>	<u>501</u>	<u>1,117</u>
	Sub-Total	143,800	143,801	144,417
3650	Interfund Transfer	-	-	-
2700	Beginning Fund Balance	<u>375,401</u>	<u>331,561</u>	<u>290,340</u>
	TOTAL REVENUE	519,201	475,362	434,757
APPROPRIATIONS				
DEBT SERVICE				
7100	Redemption of Principal	65,999	63,936	61,938
7200	Interest	34,032	36,025	37,850
7300	Dues & Fees	<u>3,408</u>	<u>-</u>	<u>3,408</u>
	Sub-Total	103,439	99,961	103,196
9760	Transfer to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Projects	-	-	-
2750	Ending Fund Balance	<u>415,762</u>	<u>375,401</u>	<u>331,561</u>
	TOTAL APPROPRIATIONS	519,201	475,362	434,757

PART II - DEBT SERVICE REVENUE/APPROPRIATIONS
Fund 292 - Qualified Zone Academy Bonds (QZAB)

This is a Board voted obligation for Qualified Zone Academy Bonds (QZAB)
for various construction projects for a 16 year period beginning in FY05-06.

ACCT	DESCRIPTION	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
	LOCAL SOURCES			
3430	Interest on Investments	-	39,516	40,397
3433	Gain (Loss) in Fair Market Value	-	(32,215)	33,050
		-	7,301	73,447
	OTHER SOURCES			
3710	COPs First Payment Reserve	-	-	-
	Sub-Total	-	7,301	73,447
2891	Fund Balance Adjustment	-		-
3630	Transfer from Capital Projects		119,147	158,133
3715	Proceeds from Bond Issuance	-		-
2700	Beginning Fund Balance	6,801	2,948,553	2,716,973
	TOTAL REVENUE	6,801	3,075,001	2,948,553
	APPROPRIATIONS			
	DEBT SERVICE			
7100	Redemption of Principal	-	3,068,200	-
7200	Interest	-	-	-
7300	Dues & Fees	-	-	-
	Sub-Total	-	3,068,200	-
9760	Transfer to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Projects	6,801	-	-
2750	Ending Fund Balance	-	6,801	2,948,553
	TOTAL APPROPRIATIONS	-	3,075,001	2,948,553

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**HENDRY COUNTY SCHOOL DISTRICT
FIVE YEAR CAPITAL PLAN
2023 - 2027**

	2023	2024	2025	2026	2027
REVENUE					
Property Tax	5,375,318	5,644,083	5,926,288	6,222,602	6,533,732
Tax Redemptions	150,000	150,000	150,000	150,000	150,000
CO&DS	267,882	268,000	268,000	268,000	268,000
School Hardening Grant	91,667	-	-	-	-
Interest Income	38,850	13,175	13,830	14,525	15,250
Total New Revenue	5,923,717	6,075,258	6,358,118	6,655,127	6,966,982
Transfers In	6,801				
Fund Balance	5,029,491	5,386,824	7,586,280	9,766,238	11,781,515
Total Estimated Revenue	10,960,009	11,462,082	13,944,398	16,421,365	18,748,497
APPROPRIATIONS					
Construction	-	-	-	-	-
Maintenance	2,258,663	600,000	1,000,000	1,000,000	1,000,000
Safety	155,000	105,000	105,000	105,000	105,000
Technology	1,229,221	1,229,221	1,229,221	1,679,221	1,504,221
Other	1,555,783	1,555,783	1,455,783	1,455,783	1,455,783
Debt Service	374,518	385,798	388,156	399,846	411,886
Total Est Appropriations	5,573,185	3,875,802	4,178,160	4,639,850	4,476,890
Carryforward/Reserve	5,386,824	7,586,280	9,766,238	11,781,515	14,271,607
Total Appropriations/Reserve	10,960,009	11,462,082	13,944,398	16,421,365	18,748,497
Construction					
Labelle Elementary School					
Labelle High School Addition					
Total Construction	-	-	-	-	-
Maintenance					
23701 HVAC	558,632	-	200,000	200,000	200,000
23705 Portables	200,000	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
23700 Other Maintenance	1,100,031	-	-	-	-
23704 School Furniture	100,000	100,000	100,000	100,000	100,000
Total Maintenance	2,258,663	600,000	1,000,000	1,000,000	1,000,000
Safety					
23760 Cameras	125,000	75,000	75,000	75,000	75,000
23761 Fencing	30,000	30,000	30,000	30,000	30,000
Total Safety	155,000	105,000	105,000	105,000	105,000
Technology					
23740 Chromebooks	-	-	-	725,000	450,000
23741 Chromebook Repair Parts	-	-	-	40,000	40,000
23742 School & Dept Technology	175,000	175,000	175,000	175,000	175,000
23745 VOIP	200,000	200,000	200,000	10,000	10,000
Cabling Projects	-	-	-	-	-
23743 Promethian Boards	125,000	125,000	125,000	-	100,000
23744 Software	729,221	729,221	729,221	729,221	729,221
Total Technology	1,229,221	1,229,221	1,229,221	1,679,221	1,504,221
Other					
23722 School Busses	715,000	715,000	715,000	715,000	715,000
23723 Fleet Vehicles	100,000	100,000	-	-	-
00000 Transfer to General Fund	740,783	740,783	740,783	740,783	740,783
Total Other	1,555,783	1,555,783	1,455,783	1,455,783	1,455,783
Debt Service					
00000 QZAB	-	-	-	-	-
00000 FPL Lease	374,518	385,798	388,156	399,846	411,886
00000 2015 Race Track Bond	-	-	-	-	-
Total Debt Service	374,518	385,798	388,156	399,846	411,886

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

ACCT	REVENUE	CO&DS 36X	LCIF 37X	Other Capital 39X	Total Capital Projects
	GROSS TAXABLE VALUE		3,732,859,455		
	MILLAGE		1.5		
	FEDERAL, STATE, & LOCAL				
3321	CO&DS Distributed	263,732	-	-	263,732
3325	Interest on Undistributed CO&DS	4,150	-	-	4,150
3399	Misc State Revenues	-	-	91,667	91,667
3413	District Local Capital Imp Tax	-	5,375,318	-	5,375,318
3421	Tax Redemptions	-	150,000	-	150,000
3430	Interest on Investments	1,550	37,300	-	38,850
3716	Lottery Bond Issue	-	-	-	-
3750	COPs	-	-	-	-
3770	Proceeds Available	-	-	-	-
3771	Impact Fees	-	-	-	-
	Sub-Total	269,432	5,562,618	91,667	5,923,717
3620	Transfer from Debt Service	-	6,801	-	6,801
2700	Beginning Fund Balance	<u>1,137,666</u>	<u>3,874,505</u>	<u>17,321</u>	<u>5,029,491</u>
	TOTAL REVENUE	1,407,098	9,443,924	108,988	10,960,009
	APPROPRIATIONS				
	CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	200,000	-	200,000
6400	Furniture, Fixtures & Equipment	-	400,000	91,218	491,218
6500	Motor Vehicles	-	815,000	-	815,000
6600	Land	-	-	-	-
6700	Improvements Other Than Buildings	-	200,000	17,770	217,770
6800	Remodeling & Renovations	-	2,113,663	-	2,113,663
6900	Software	-	729,221	-	729,221
9200	Debt Service	-	374,518	-	374,518
	Sub-Total	-	4,832,402	108,988	4,832,402
9271	Redemption of Principal	-	-	-	-
9791	Transfer to General Fund	-	740,783	-	740,783
9792	Transfer to Debt Service	-	-	-	-
9795	Interfund Transfer	-	-	-	-
2750	Ending Fund Balance	<u>1,407,098</u>	<u>3,870,739</u>	<u>-</u>	<u>5,386,824</u>
	TOTAL APPROPRIATIONS	1,407,098	9,443,924	108,988	10,960,009

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
STATE SOURCES				
3321	CO&DS Distributed	263,732	297,884	263,732
3325	Interest on Undistributed CO&DS	4,150	2,151	4,445
LOCAL SOURCES				
3430	Interest on Investments	<u>1,550</u>	<u>2,128</u>	<u>2,162</u>
	Sub-Total	269,432	302,163	270,339
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	<u>1,137,666</u>	<u>835,845</u>	<u>565,802</u>
	TOTAL REVENUES	1,407,098	1,138,008	836,141
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	350	342	296
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	<u>1,406,748</u>	<u>1,137,666</u>	<u>835,845</u>
	TOTAL APPROPRIATIONS	1,407,098	1,138,008	836,141

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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
	GROSS TAXABLE VALUE	3,732,859,455	2,927,344,418	2,565,829,268
	MILLAGE	1.5	1.5	1.5
	FEDERAL, STATE, & LOCAL			
3200	Federal Thru State	-	-	-
3399	Misc State Revenues	-	-	-
3413	District Local C.O. Tax	5,375,318	4,084,864	3,562,176
3421	Tax Redemptions	150,000	267,541	199,906
3430	Interest on Investments	37,300	54,901	8,787
	Sub-Total	<u>5,562,618</u>	<u>4,407,306</u>	<u>3,770,869</u>
3610	Transfer from General Fund	-	-	-
3620	Transfer from Debt Service	6,801	-	-
3724	Capital Lease Agreements	-	-	-
2891	Fund Balance Adjustment	-		(335,348)
2700	Beginning Fund Balance	<u>3,874,505</u>	<u>2,358,449</u>	<u>2,064,065</u>
	TOTAL REVENUES	9,443,924	6,765,755	5,499,586

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	-	11,305
6400	Furniture, Fixtures & Equipment	400,000	358,188	274,152
6500	Motor Vehicles	815,000	553,340	490,887
6600	Land	-	-	-
6700	Improvements Other Than Buildings	200,000	936	139,949
6800	Remodeling & Renovations	2,113,663	1,001,476	1,326,024
6900	Software	729,221	414,776	398,883
7100	Debt Service Principal & Interest	374,518	363,566	286,814
	Sub-Total	<u>4,832,402</u>	<u>2,692,282</u>	<u>2,928,014</u>
9271	Dues & Fees	-	18,178	-
9100	Transfer to General Fund	740,783	61,643	54,990
9200	Transfer to Debt Service	-	119,147	158,133
9300	Transfer to Capital Outlay	-	-	-
2760	Ending Fund Balance	<u>3,870,739</u>	<u>3,874,505</u>	<u>2,358,449</u>
	TOTAL APPROPRIATIONS	9,443,924	6,765,755	5,499,586

PART III - CAPITAL OPROJECTS
Fund 390 - Other Capital Projects

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

ACCT	REVENUE	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
STATE SOURCES				
3399	Misc State Revenues	91,667	121,505	32,945
LOCAL SOURCES				
3430	Interest on Investments	-	17	24
	Sub-Total	91,667	121,522	32,969
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	17,321	17,315	66,117
TOTAL REVENUES		108,988	138,837	99,086
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	91,218	35,812	-
6500	Motor Vehicles	-	-	-
6600	Land	-	-	-
6700	Improvements Other Than Buildings	17,770	52,444	11,007
6800	Remodeling & Renovations	-	33,260	-
6900	Software	-	-	-
7200	Interest	-	-	66,119
	Sub-Total	108,988	121,516	77,126
9200	Dues & Fees	-	-	-
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	-	17,321	21,960
TOTAL APPROPRIATIONS		108,988	138,837	99,086

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

ACCT	REVENUE	Food Service 41X	Special Revenue 42X	Special Revenue 44X	Special Revenue 49X	Total Special Revenue
FEDERAL THROUGH STATE						
3201	Career & Technical Education	-	222,019	-	-	222,019
3221	Adult General Education	-	353,748	-	-	353,748
3222	English Literacy & Civics Educ	-	55,821	-	-	55,821
3225	Title II Part A	-	922,409	-	-	922,409
3230	IDEA	-	3,269,832	-	-	3,269,832
3240	Title I	-	6,252,799	-	-	6,252,799
3241	Title III	-	302,656	-	-	302,656
3242	Title IV	-	-	-	-	-
3261	School Lunch Reimbursement	3,300,000	-	-	-	3,300,000
3262	School Breakfast Reimbursement	920,000	-	-	-	920,000
3263	After School Snack Reimbursement	40,000	-	-	-	40,000
3265	USDA Donated Commodities	200,000	-	-	-	200,000
3267	Summer Food Servie	200,000	-	-	-	200,000
3271	Education Stabilization Funds K-12	-	-	24,814,386	-	24,814,386
3272	Education Stabilization Funds Workforce	-	-	1,348	-	1,348
3273	Education Stabilization Funds VPK	-	-	44,883	-	44,883
3280	Federal Through Local	-	916,621	-	-	916,621
3290	Other Federal Through State	-	864,272	-	-	864,272
	Sub-Total	4,660,000	13,160,177	24,860,617	-	42,680,794
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	7,250	-	-	-	7,250
3453	Adult Breakfasts/Lunch	15,000	-	-	-	15,000
3454	Student & Adult a la Carte Fees	120,000	-	-	-	120,000
	Sub-Total	142,250	-	-	-	142,250
2700	Beginning Fund Balance	4,078,127	28,865	48,435	1,433,617	5,589,044
	TOTAL REVENUE	8,940,377	13,189,042	24,909,052	1,433,617	48,472,088
APPROPRIATIONS						
5000	Instruction	-	10,411,451	9,216,259	-	19,627,710
6100	Pupil Personnel Services	-	737,462	3,210,451	-	3,947,913
6200	Instructional Media Service	-	16,239	639,441	-	655,680
6300	Instructional Curriculum	-	804,640	869,083	-	1,673,723
6400	Instructional Staff Training	-	950,367	377,465	-	1,327,832
6500	Instruction Related Technology	-	11,250	1,554,789	-	1,566,039
7200	General Administration	-	107,338	867,310	-	974,648
7300	School Administration	-	67,180	369,011	-	436,191
7400	Facilities Acquisition & Const.	-	-	5,126,845	-	5,126,845
7500	Fiscal Services	-	-	76,791	-	76,791
7600	Food Service	5,540,377	-	-	-	5,540,377
7700	Central Services	-	42,872	263,975	-	306,847
7800	Transportation Services	-	17,160	260,056	-	277,216
7900	Operation of Plant	-	23,083	1,873,433	-	1,896,516
8100	Maintenance of Plant	-	-	20,613	-	20,613
8200	Administrative Technology Services	-	-	165,954	-	165,954
9700	Transfers	-	-	17,576	-	17,576
	Sub-Total	5,540,377	13,189,042	24,909,052	-	43,638,471
2750	Ending Fund Balance	3,400,000	-	-	1,433,617	4,833,617
	TOTAL APPROPRIATIONS	8,940,377	13,189,042	24,909,052	1,433,617	48,472,088

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

ACCT	REVENUE	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
	FEDERAL THROUGH STATE			
3261	School Lunch Reimbursement	3,300,000	3,205,811	2,825,458
3262	School Breakfast Reimbursement	920,000	899,101	895,091
3263	After School Snack Reimbursement	40,000	32,165	25,803
3265	USDA Donated Commodities	200,000	148,141	92,634
3267	Summer Food Service	200,000	342,423	191,889
	Sub-Total	<u>4,660,000</u>	<u>4,627,641</u>	<u>4,030,875</u>
	STATE SOURCES			
3337	School Breakfast Supplement	25,000	24,776	24,785
3338	School Lunch Supplement	35,000	34,944	33,892
3390	Misc State Revenue	-	-	-
	Sub-Total	<u>60,000</u>	<u>59,720</u>	<u>58,677</u>
	LOCAL SOURCES			
3430	Interest on Investments	7,250	8,451	11,292
3453	Adult Breakfasts/Lunch	15,000	12,595	5,859
3454	Student & Adult a la Carte Fees	120,000	120,354	79,622
3490	Misc Local Revenue	-	5,074	7,192
3493	Sale of Junk	-	4,165	4,070
3497	Refund of Prior Year Expense	-	-	-
	Sub-Total	<u>142,250</u>	<u>150,639</u>	<u>108,035</u>
2700	Beginning Fund Balance	<u>4,078,127</u>	<u>3,687,498</u>	<u>3,442,925</u>
	TOTAL REVENUE	8,940,377	8,525,498	7,640,512
	APPROPRIATIONS			
1000	Salaries	106,155	61,365	86,783
2000	Benefits	45,626	23,534	32,822
3000	Other Purchased Services	4,443,967	3,899,760	3,253,048
4000	Energy Services	-	-	-
5000	Materials & Supplies	249,323	222,660	125,801
6000	Capital Outlay	502,042	79,462	289,471
7000	Other Expenses	193,264	160,590	165,089
	Sub-Total	<u>5,540,377</u>	<u>4,447,371</u>	<u>3,953,014</u>
2750	Ending Fund Balance	<u>3,400,000</u>	<u>4,078,127</u>	<u>3,687,498</u>
	TOTAL APPROPRIATIONS	8,940,377	8,525,498	7,640,512

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

ACCT	REVENUE	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
	FEDERAL THROUGH STATE			
3201	Career & Technical Education	222,019	186,854	168,083
3221	Adult General Education	353,748	159,491	138,103
3222	English Literacy & Civics Educ	55,821	28,852	-
3225	Title II Part A	922,409	428,322	342,198
3230	IDEA	3,269,832	2,293,614	2,222,327
3240	Title I	6,252,799	4,192,194	4,383,379
3241	Title III	302,656	214,466	157,576
3242	Title IV	-	294,535	-
3280	Federal Through Local	916,621	458,881	222,675
3290	Other Federal Through State	<u>864,272</u>	<u>302,880</u>	<u>569,452</u>
	Sub-Total	13,160,177	8,560,089	8,203,793
	LOCAL SOURCES			
3430	Interest on Investments	-	-	-
2700	Beginning Fund Balance	<u>28,865</u>	<u>32,613</u>	<u>29,444</u>
	TOTAL REVENUE	13,189,042	8,592,702	8,233,237
	APPROPRIATIONS			
5000	Instruction	10,411,451	5,547,590	5,478,515
6100	Pupil Personnel Services	737,462	1,144,000	883,801
6200	Instructional Media Service	16,239	8,311	9,212
6300	Instructional Curriculum	804,640	1,014,631	1,103,795
6400	Instructional Staff Training	950,367	541,592	391,075
6500	Instruction Related Technology	11,250	-	-
7100	Board of Education	-	-	-
7200	General Administration	107,338	273,468	329,728
7300	School Administration	67,180	18,397	-
7400	Facilities Acquisition & Const.	-	384	195
7500	Fiscal Services	-	-	-
7700	Central Services	42,872	5,193	1,425
7800	Transportation Services	17,160	10,271	2,878
7900	Operation of Plant	23,083	-	-
8100	Maintenance of Plant	<u>-</u>	<u>-</u>	<u>-</u>
	Sub-Total	13,189,042	8,563,837	8,200,624
2750	Ending Fund Balance	<u>-</u>	<u>28,865</u>	<u>32,613</u>
	TOTAL APPROPRIATIONS	13,189,042	8,592,702	8,233,237

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

ACCT	REVENUE	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
	FEDERAL			
3199	Misc Federal Direct	-	-	9,044
	FEDERAL THROUGH STATE			
3271	Education Stabilization Funds K-12	24,814,386	11,293,477	2,627,442
3272	Education Stabilization Funds Workforce	1,348	-	64,814
3273	Education Stabilization Funds VPK	<u>44,883</u>	<u>56,335</u>	<u>69,160</u>
	Sub-Total	24,860,617	11,349,812	2,761,416
2700	Beginning Fund Balance	<u>48,435</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE	24,909,052	11,349,812	2,770,460
	APPROPRIATIONS			
5000	Instruction	9,216,259	6,479,944	1,943,368
6100	Pupil Personnel Services	3,210,451	1,518,698	179,123
6200	Instructional Media Service	639,441	13,631	2,134
6300	Instructional Curriculum	869,083	138,118	13,901
6400	Instructional Staff Training	377,465	133,225	80,289
6500	Instruction Related Technology	1,554,789	628,425	-
7100	Board of Education	-	-	-
7200	General Administration	867,310	367,060	89,873
7300	School Administration	369,011	276,417	50,809
7400	Facilities Acquisition & Const.	5,126,845	272,943	100,186
7500	Fiscal Services	76,791	49,188	-
7600	Food Services	-	7,143	-
7700	Central Services	263,975	14,290	-
7800	Transportation Services	260,056	322,573	37,155
7900	Operation of Plant	1,873,433	559,348	173,360
8100	Maintenance of Plant	20,613	67,074	-
8200	Administrative Technology Services	165,954	49,315	100,262
9700	Transfers	<u>17,576</u>	<u>403,985</u>	<u>-</u>
	Sub-Total	24,909,052	11,301,377	2,770,460
2750	Ending Fund Balance	<u>-</u>	<u>48,435</u>	<u>-</u>
	TOTAL APPROPRIATIONS	24,909,052	11,349,812	2,770,460

**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS
Fund 490 - Other Special Revenue**

This fund is used to account for internal funds activity per GASB 84.

ACCT	REVENUE	BUDGET FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
	LOCAL			
3495	Other Misc Local Sources	-	1,981,385	1,471,330
2700	Beginning Fund Balance	<u>1,433,617</u>	<u>1,135,081</u>	<u>967,236</u>
	TOTAL REVENUE	1,433,617	3,116,466	2,438,566
	APPROPRIATIONS			
5000	Instruction	-	1,682,849	1,272,122
6100	Pupil Personnel Services	-	-	731
6200	Instructional Media Service	-	-	11,318
6300	Instructional Curriculum	-	-	-
6400	Instructional Staff Training	-	-	-
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	-	-	-
7300	School Administration	-	-	19,314
7400	Facilities Acquisition & Const.	-	-	-
7500	Fiscal Services	-	-	-
7700	Central Services	-	-	-
7800	Transportation Services	-	-	-
7900	Operation of Plant	-	-	-
8100	Maintenance of Plant	-	-	-
8200	Administrative Technology Services	-	-	-
	Sub-Total	<u>-</u>	<u>1,682,849</u>	<u>1,303,485</u>
2750	Ending Fund Balance	<u>1,433,617</u>	<u>1,433,617</u>	<u>1,135,081</u>
	TOTAL APPROPRIATIONS	1,433,617	3,116,466	2,438,566

**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 FY22-23	ACTUAL FY21-22	ACTUAL FY20-21
	LOCAL SOURCES			
3430	Interest on Investments	1,100	959	2,411
3480	Contributions	<u>650,000</u>	<u>357,323</u>	<u>355,675</u>
	Sub-Total	651,100	358,282	358,086
2700	Beginning Fund Balance	469,040	712,445	971,199
2891	Beginning Fund Balance Adjustment			
	TOTAL REVENUE	1,120,140	1,070,727	1,329,285
ACCTS APPROPRIATIONS				
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Other Purchased Services	75,000	73,500	73,246
4000	Energy Services	-	-	-
5000	Materials & Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expenses	<u>576,100</u>	<u>528,187</u>	<u>543,594</u>
	Sub-Total	651,100	601,687	616,840
2750	Ending Fund Balance	<u>469,040</u>	<u>469,040</u>	<u>712,445</u>
	TOTAL APPROPRIATIONS	1,120,140	1,070,727	1,329,285

*District School Board of Hendry County
2022-2023 Final Budget*

	FISCAL YEAR 2022-23	FISCAL YEAR 2021-22	FISCAL YEAR 2020-21
Unweighted F.T.E. (Full Time Equiv.)	13,771.40	13,485.20	11,801.40
Weighted F.T.E. (Full Time Equiv.)	14,629.15	14,331.28	12,587.73
School Taxable Value	\$3,732,859,455	\$2,927,344,418	\$2,565,829,268
PROPOSED MILLAGE:			
Local Required Effort Millage (RLE)	3.165	3.553	3.650
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>5.413</u>	<u>5.801</u>	<u>5.898</u>
Total Proposed Millage			
PROPOSED EMPLOYEE BENEFIT CALCULATIONS:			
Board Paid Employee Insurance	9,872.00	9,872.00	9,000.00
F.R.S. (Florida Retirement System)	11.91%	10.82%	10.00%
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>19.56%</u>	<u>18.47%</u>	<u>17.65%</u>
Federal Indirect Cost Rate	4.01%	3.83%	4.84%
Base Student Allocation from D.O.E.	4,587.40	4,372.91	4,319.49