

2022-2023 TENTATIVE BUDGET



Hendry County School District

Dedicated to Excellence in
Education

DISTRICT SCHOOL BOARD HENDRY COUNTY, FLORIDA

Michael Swindle

Superintendent

Amanda Nelson, Chair

District 3

Dwayne E. Brown, Vice Chair

District 1

Paul Samerdyke, Member

District 2

Stephanie Busin, Member

District 4

Jon Basquin, Member

District 5

P.O. Box 1980
Labelle, Florida 33975
(863) 674-4642
www.hendry-schools.net

**BUDGET SUMMARY
FISCAL YEAR 2022-23**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF HENDRY COUNTY ARE 21.1%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.165
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Capital Improvement	0.000
Discretionary Operating	0.748
Additional Millage Not to exceed 4 Years (Operating)	0.000

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

Operating or Capital Not to Exceed 2 Years	0.000
Debt Service	0.000
TOTAL MILLAGE	5.413

BUDGET

ESTIMATED REVENUES:	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	350,000	40,177,559	0	0	0	40,527,559
State Sources	85,708,241	60,000	143,300	267,882	0	86,179,423
Local Sources	16,551,418	142,250	500	5,537,868	651,100	22,883,136
Internal Funds Receipts	0	0	0	0	0	0
TOTAL SOURCES	102,609,659	40,379,809	143,800	5,805,750	651,100	149,590,118
Transfers In	740,783					740,783
Nonrevenue Sources	0	0	0	0	0	0
FUND BALANCES/NET POSITION	24,647,474	5,218,183	375,250	5,154,412	469,156	35,864,475
TOTAL REVENUES, TRANSFERS & FUND/BALANCES/NET POSITION	127,997,916	45,597,992	519,050	10,960,162	1,120,256	186,195,376

APPROPRIATIONS/EXPENDITURES:

Instruction	87,678,583	17,582,959	0	0	0	105,261,542
Student Support Services	3,781,186	3,612,183	0	0	0	7,393,369
Instructional Media Services	950,308	666,268	0	0	0	1,616,576
Instruction & Curriculum Development	1,033,014	1,407,739	0	0	0	2,440,753
Instructional Staff Training	636,785	978,981	0	0	0	1,615,766
Instruction Related Technology	13,232	1,554,789	0	0	0	1,568,021
Board of Education	492,202	0	0	0	0	492,202
General Administration	747,280	999,504	0	0	0	1,746,784
School Administration	5,414,501	494,011	0	0	0	5,908,512
Facilities Acquisition Construction	0	5,120,960	0	4,177,402	0	9,298,362
Fiscal Services	914,017	77,714	0	0	0	991,731
Food Services	0	4,862,250	0	0	0	4,862,250
Central Services	762,619	267,575	0	0	651,100	1,681,294
Student Transportation Services	3,420,294	274,745	0	0	0	3,695,039
Operation of Plant	6,841,394	2,026,177	0	0	0	8,867,571
Maintenance of Plant	1,558,573	20,613	0	0	0	1,579,186
Administrative Technology	1,760,517	165,954	0	0	0	1,926,471
Community Services	0	0	0	0	0	0
Debt Service	0	0	103,439	100,030	0	203,469
Internal Funds Disbursement	0	0	0	0	0	0
TOTAL APPROPRIATIONS/EXPENDITURES:	116,004,505	40,112,422	103,439	4,277,432	651,100	161,148,898
Transfers Out	0	0	0	740,783	0	740,783
FUND BALANCES/NET POSITION	11,993,411	5,485,570	415,611	5,941,947	469,156	24,305,895
TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION	127,997,916	45,597,992	519,050	10,960,162	1,120,256	186,195,376

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

District School Board of Hendry County
2022-2023 Tentative Budget

**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	158,324	400,636
3300	State Source	85,708,241	81,763,958	62,867,500
3400	Local Sources	<u>16,551,418</u>	<u>14,410,782</u>	<u>12,190,919</u>
	Sub-Total	102,609,659	96,333,064	75,459,055
3600	Transfers In	740,783	755,683	172,861
3700	Other Finance Sources	-	264	21,201
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	<u>24,647,474</u>	<u>19,084,499</u>	<u>12,778,930</u>
	TOTAL REVENUE	127,997,916	116,173,510	88,432,047
APPROPRIATIONS				
5000	Instruction	87,678,583	67,771,249	46,451,205
6100	Student Support Services	3,781,186	2,928,032	2,548,625
6200	Instructional Media Service	950,308	736,955	971,936
6300	Instruction & Curriculum Development	1,033,014	927,667	915,043
6400	Instructional Staff Training	636,785	128,197	404,291
6500	Instruction Related Technology	13,232	92,987	100,296
7100	Board of Education	492,202	451,804	718,145
7200	General Administration	747,280	911,682	769,838
7300	School Administration	5,414,501	4,962,298	4,620,935
7400	Facilities Acquisition & Const.	-	383,672	63,076
7500	Fiscal Services	914,017	766,781	698,395
7700	Central Services	762,619	403,857	460,838
7800	Student Transportation Services	3,420,294	3,055,914	2,900,761
7900	Operation of Plant	6,841,394	5,288,106	4,748,756
8100	Maintenance of Plant	1,558,573	1,315,282	1,514,773
8200	Administrative Technology	1,760,517	1,401,553	1,451,796
9100	Community Services	-	-	8,839
	Sub-Total	<u>116,004,505</u>	<u>91,526,036</u>	<u>69,347,548</u>
9700	Transfers Out	-	-	-
2700	Ending Fund Balance	<u>11,993,411</u>	<u>24,647,474</u>	<u>19,084,499</u>
	TOTAL APPROPRIATIONS	127,997,916	116,173,510	88,432,047
	Nonexpendable	-	-	170,000
	Restricted Fund Balance	-	7,336,614	4,371,285
	Assigned	-		
	Unassigned Fund Balance*	11,993,411	17,310,860	14,713,214

*Includes 6% per Board Policy 6220

District School Board of Hendry County
2022-2023 Tentative Budget

**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	158,324	400,636
	Total Federal	350,000	158,324	400,636
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	-	4,016
3343	State License Tax	36,000	35,834	35,846
3355	Class Size Reduction	7,250,879	7,096,627	7,714,594
3371	VPK	821,040	592,948	443,152
3399	Other Misc State Revenues	1,500	3,426	50,415
	Total State	85,708,241	81,763,958	62,867,500
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	70,382	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	548,322	304,200	-
3491	Bus Fees	6,000	6,123	4,656
3492	Transportation Services	20,000	22,626	3,754
3493	Sale of Junk	30,000	48,336	31,721
3494	Receipt of Federal Indirect Costs	655,000	571,507	419,601
3495	Other Misc Local Sources	80,000	82,361	102,547
3497	Refunds of Prior Year's Expense	-	10,644	4,154
3499	Receipt of Food Service Indirect Costs	145,000	136,027	164,853
	Total Local	16,551,418	14,410,782	12,190,919
TOTAL FEDERAL, STATE & LOCAL		102,609,659	96,333,064	75,459,055

*District School Board of Hendry County
2022-2023 Tentative 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>694,040</u>	<u>117,871</u>
	Total Transfers	740,783	755,683	172,861
NONREVENUE RECEIPTS				
3730	Sale of Fixed Assets	-	-	
3740	Insurance Loss Recoveries	<u>-</u>	<u>264</u>	<u>21,201</u>
	Total Nonrevenue Receipts	-	264	21,201
2891	Fund Balance Adjustment	-	-	-
BEGINNING FUND BALANCE				
2700	Beginning Fund Balance	<u>24,647,474</u>	<u>19,084,499</u>	<u>12,778,930</u>
	TOTAL REVENUE	127,997,916	116,173,510	88,432,047

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

**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	25,523,695	23,675,969	24,242,587
2000	Benefits	11,024,343	9,334,879	9,245,143
3000	Purchased Services	41,162,881	32,707,270	9,078,023
4000	Energy Services	-	-	9,015
5000	Materials/Supplies	8,924,479	570,201	2,928,480
6000	Capital Outlay	125,377	620,048	548,344
7000	Other Expense	<u>917,808</u>	<u>862,882</u>	<u>399,613</u>
	FUNCTION 5000 TOTAL	87,678,583	67,771,249	46,451,205

PERCENT CHANGE 29%

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	2,155,324	2,004,432	1,805,415
2000	Benefits	856,124	719,770	648,325
3000	Purchased Services	599,580	126,040	25,028
4000	Energy Services	150	39	75
5000	Materials/Supplies	95,528	22,903	37,980
6000	Capital Outlay	34,844	22,353	31,569
7000	Other Expense	<u>39,636</u>	<u>32,495</u>	<u>233</u>
	FUNCTION 6100 TOTAL	3,781,186	2,928,032	2,548,625

PERCENT CHANGE 29%

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.

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2022-2023 Tentative Budget*

**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	506,826	500,200
2000 Benefits	205,342	168,152	164,424
3000 Purchased Services	1,000	170	140
4000 Energy Services	-	-	-
5000 Materials/Supplies	3,555	1,349	6,113
6000 Capital Outlay	193,558	52,994	297,182
7000 Other Expense	-	7,464	3,877
FUNCTION 6200 TOTAL	950,308	736,955	971,936

PERCENT CHANGE 29%

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	659,574	641,190
2000 Benefits	265,588	225,446	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	927,667	915,043

PERCENT CHANGE 11%

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**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	350,663	13,015	215,684
2000	Benefits	227,822	46,840	68,317
3000	Purchased Services	58,300	64,364	105,487
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	3,978	14,803
6000	Capital Outlay	-	-	-
7000	Other Expense	-	-	-
	FUNCTION 6400 TOTAL	636,785	128,197	404,291
	PERCENT CHANGE		397%	

NOTE: The increase in function 6400 from FY21-22 to FY22-23 is due Reading Coach salaries being from ESSER II in FY21-22; and budgeting \$100,000 for reimbursement of Master Degree expenses for teachers.

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	-	31,280	19,364
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	6,777	118
6000	Capital Outlay	13,232	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 FEFP.

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

**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	179,644	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>43,550</u>	<u>70,663</u>
	FUNCTION 7100 TOTAL	492,202	451,804	718,145
	PERCENT CHANGE		9%	

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	583,409	428,062
2000	Benefits	200,591	245,324	187,599
3000	Purchased Services	62,900	17,614	85,844
4000	Energy Services	-	376	15,727
5000	Materials/Supplies	12,400	16,835	20,717
6000	Capital Outlay	10,055	3,623	28,480
7000	Other Expense	<u>69,945</u>	<u>44,501</u>	<u>3,409</u>
	FUNCTION 7200 TOTAL	747,280	911,682	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.

District School Board of Hendry County
2022-2023 Tentative Budget

**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	3,398,215	3,253,285
2000 Benefits	1,543,207	1,418,500	1,287,924
3000 Purchased Services	81,250	79,781	29,938
4000 Energy Services	-	-	-
5000 Materials/Supplies	39,355	37,885	30,905
6000 Capital Outlay	14,326	24,797	17,433
7000 Other Expense	1,550	3,120	1,450
FUNCTION 7300 TOTAL	5,414,501	4,962,298	4,620,935

PERCENT CHANGE 9%

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	-	613	23,685
6000 Capital Outlay	-	217,859	39,391
7000 Other Expense	-	-	-
FUNCTION 7400 TOTAL	-	383,672	63,076

PERCENT CHANGE -100%

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

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

**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	582,955	509,771	434,241
2000 Benefits	247,562	199,950	181,458
3000 Purchased Services	72,600	44,371	53,621
4000 Energy Services	-	-	11,234
5000 Materials/Supplies	8,000	7,723	11,787
6000 Capital Outlay	2,000	4,795	5,296
7000 Other Expense	900	171	758
FUNCTION 7500 TOTAL	914,017	766,781	698,395

PERCENT CHANGE 19%

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	187,512	282,689
2000 Benefits	91,044	73,013	97,437
3000 Purchased Services	178,534	131,555	52,778
4000 Energy Services	-	-	12,473
5000 Materials/Supplies	21,000	10,055	7,128
6000 Capital Outlay	27,942	724	1,416
7000 Other Expense	500	998	6,917
FUNCTION 7700 TOTAL	762,619	403,857	460,838

PERCENT CHANGE 89%

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

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

**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	757,434	839,967
2000 Benefits	329,277	287,820	286,075
3000 Purchased Services	286,300	165,014	226,602
4000 Energy Services	-	-	-
5000 Materials/Supplies	15,000	14,793	8,770
6000 Capital Outlay	134,000	89,671	150,645
7000 Other Expense	12,500	550	2,714
FUNCTION 8100 TOTAL	1,558,573	1,315,282	1,514,773

PERCENT CHANGE 18%

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	562,726	562,522
2000 Benefits	306,232	212,882	202,640
3000 Purchased Services	697,717	539,208	431,763
4000 Energy Services	-	-	-
5000 Materials/Supplies	1,823	7,910	3,077
6000 Capital Outlay	-	63,757	243,214
7000 Other Expense	-	15,070	8,580
FUNCTION 8200 TOTAL	1,760,517	1,401,553	1,451,796

PERCENT CHANGE 26%

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

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

**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	11,993,411	24,647,474	19,084,499

PERCENT CHANGE -51%

TOTAL APPROPRIATIONS 127,997,916 116,173,510 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 (\$7.3 million) was rebudgeted in FY22-23.

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2022-2023 Tentative Budget

**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	500	500
3750	COPs First Payment Reserve	-	-
	sub-total	<u>143,800</u>	<u>143,800</u>
3650	Interfund Transfer	-	-
3630	Transfer From Capital Outlay	-	-
9795	Transfer to General Fund	-	-
2700	Beginning Fund Balance	<u>375,250</u>	<u>375,250</u>
	TOTAL REVENUE	519,050	519,050
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>3,408</u>
	sub-total	<u>103,439</u>	<u>103,439</u>
9760	Payments to Bond Agent	-	-
9795	Transfer to General Fund	-	-
9793	Transfer to Capital Project Fund	-	-
2750	Ending Fund Balance	415,611	415,611
2760	Unreserved/Transfer	<u>-</u>	<u>-</u>
	TOTAL APPROPRIATIONS	519,050	519,050

District School Board of Hendry County
2022-2023 Tentative Budget

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>350</u>	<u>1,117</u>
	Sub-Total	143,800	143,650	144,417
3650	Interfund Transfer	-	-	-
2700	Beginning Fund Balance	<u>375,250</u>	<u>331,561</u>	<u>290,340</u>
	TOTAL REVENUE	519,050	475,211	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>415,611</u>	<u>375,250</u>	<u>331,561</u>
	TOTAL APPROPRIATIONS	519,050	475,211	434,757

District School Board of Hendry County
2022-2023 Tentative Budget

**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
3391	PECO Allocation	-	-	-	-
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	11,000	-	12,550
3716	Lottery Bond Issue	-	-	-	-
3750	COPs	-	-	-	-
3770	Proceeds Available	-	-	-	-
3771	Impact Fees	-	-	-	-
	Sub-Total	269,432	5,536,318	-	5,805,750
3620	Transfer from Debt Service	-	-	-	-
2700	Beginning Fund Balance	<u>1,137,087</u>	<u>4,017,326</u>	<u>132,768</u>	<u>5,154,412</u>
	TOTAL REVENUE	1,406,519	9,553,644	132,768	10,960,162
	APPROPRIATIONS				
	CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	200,000	-	200,000
6400	Furniture, Fixtures & Equipment	-	245,000	99,596	245,000
6500	Motor Vehicles	-	815,000	-	815,000
6600	Land	-	-	-	-
6700	Improvements Other Than Buildings	-	200,000	33,172	200,000
6800	Remodeling & Renovations	-	1,613,663	-	1,613,663
6900	Software	-	729,221	-	729,221
9200	Debt Service	-	<u>374,518</u>	-	<u>374,518</u>
	Sub-Total	-	4,177,402	132,768	4,177,402
9271	Redemption of Principal	-	-	-	-
9791	Transfer to General Fund	-	740,783	-	740,783
9792	Transfer to Debt Service	-	100,030	-	100,030
9795	Interfund Transfer	-	-	-	-
2750	Ending Fund Balance	<u>1,406,519</u>	<u>4,535,429</u>	<u>-</u>	<u>5,941,947</u>
	TOTAL APPROPRIATIONS	1,406,519	9,553,644	132,768	10,960,162

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

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	1,838	4,445
LOCAL SOURCES				
3430	Interest on Investments	<u>1,550</u>	<u>1,520</u>	<u>2,162</u>
	Sub-Total	269,432	301,242	270,339
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	<u>1,137,087</u>	<u>835,845</u>	<u>565,802</u>
	TOTAL REVENUES	1,406,519	1,137,087	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	<u>-</u>	<u>-</u>	<u>-</u>
	Sub-Total	-	-	-
9200	Dues & Fees	-	-	296
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	<u>1,406,519</u>	<u>1,137,087</u>	<u>835,845</u>
	TOTAL APPROPRIATIONS	1,406,519	1,137,087	836,141

*District School Board of Hendry County
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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 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	4,084,863	3,562,176
3421	Tax Redemptions	150,000	266,391	199,906
3430	Interest on Investments	<u>11,000</u>	<u>51,477</u>	<u>8,787</u>
	Sub-Total	5,536,318	4,402,731	3,770,869
3610	Transfer from General Fund	-	-	-
3620	Transfer from Debt Service	-	-	-
3724	Capital Lease Agreements	-	-	-
2891	Fund Balance Adjustment	-		(335,348)
2700	Beginning Fund Balance	<u>4,017,326</u>	<u>2,358,449</u>	<u>2,064,065</u>
	TOTAL REVENUES	9,553,644	6,761,180	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	245,000	348,118	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	1,613,663	1,001,476	1,326,024
6900	Software	729,221	414,776	398,883
7100	Debt Service Principal & Interest	<u>374,518</u>	<u>363,565</u>	<u>286,814</u>
	Sub-Total	4,177,402	2,682,211	2,928,014
9271	Dues & Fees	-	-	-
9100	Transfer to General Fund	740,783	61,643	54,990
9200	Transfer to Debt Service	100,030	-	158,133
9300	Transfer to Capital Outlay	-	-	-
2760	Ending Fund Balance	<u>4,535,429</u>	<u>4,017,326</u>	<u>2,358,449</u>
	TOTAL APPROPRIATIONS	9,553,644	6,761,180	5,499,586

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

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	-	232,308	32,945
LOCAL SOURCES				
3430	Interest on Investments	-	16	24
	Sub-Total	-	232,324	32,969
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	132,768	21,960	66,117
	TOTAL REVENUES	132,768	254,284	99,086
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	99,596	35,812	-
6500	Motor Vehicles	-	-	-
6600	Land	-	-	-
6700	Improvements Other Than Buildings	33,172	52,444	11,007
6800	Remodeling & Renovations	-	33,260	-
6900	Software	-	-	-
7200	Interest	-	-	66,119
	Sub-Total	132,768	121,516	77,126
9200	Dues & Fees	-	-	-
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	-	132,768	21,960
	TOTAL APPROPRIATIONS	132,768	254,284	99,086

District School Board of Hendry County
2022-2023 Tentative Budget

**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	-	-	-	-	-
Interest Income	12,550	13,175	13,830	14,525	15,250
Total New Revenue	5,805,750	6,075,258	6,358,118	6,655,127	6,966,982
Fund Balance	5,154,412	5,941,947	8,566,217	11,170,907	12,631,030
Total Estimated Revenue	10,960,162	12,017,205	14,924,334	17,826,034	19,598,013
APPROPRIATIONS					
Construction	-	-	-	-	-
Maintenance	1,855,783	600,000	1,000,000	1,000,000	1,000,000
Safety	-	105,000	105,000	105,000	105,000
Technology	1,074,221	1,074,221	1,074,221	1,649,221	1,474,221
Other	1,613,663	1,185,862	1,085,862	1,085,862	1,085,862
Debt Service	474,548	485,906	488,344	1,354,921	411,886
Total Est Appropriations	5,018,215	3,450,989	3,753,427	5,195,004	4,076,969
Carryforward/Reserve	5,941,947	8,566,217	11,170,907	12,631,030	15,521,044
Total Appropriations/Reserve	10,960,162	12,017,205	14,924,334	17,826,034	19,598,013
Construction					
Labelle Elementary School					
Labelle High School Addition					
Total Construction	-	-	-	-	-
Maintenance					
23701 HVAC	155,783	-	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	100,000	-	200,000	200,000	200,000
23700 Other Maintenance	1,000,000	-	-	-	-
23704 School Furniture	100,000	100,000	100,000	100,000	100,000
Total Maintenance	1,855,783	600,000	1,000,000	1,000,000	1,000,000
Safety					
23760 Cameras	-	75,000	75,000	75,000	75,000
23761 Fencing	-	30,000	30,000	30,000	30,000
Total Safety	-	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 Technology	145,000	145,000	145,000	145,000	145,000
23745 VOIP	200,000	200,000	200,000	10,000	10,000
Cabling Projects	-	-	-	-	-
23743 Promethian Boards	-	-	-	-	100,000
23744 Software	729,221	729,221	729,221	729,221	729,221
Total Technology	1,074,221	1,074,221	1,074,221	1,649,221	1,474,221
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	370,862	370,862	370,862	370,862
Total Other	1,555,783	1,185,862	1,085,862	1,085,862	1,085,862
Debt Service					
00000 QZAB	-	-	-	-	-
00000 FPL Lease	374,518	385,798	388,156	399,846	411,886
00000 2015 Race Track Bond	100,030	100,107	100,188	955,075	-
Total Debt Service	474,548	485,906	488,344	1,354,921	411,886

District School Board of Hendry County
2022-2023 Tentative Budget

**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	-	212,628	-	-	212,628
3221	Adult General Education	-	199,553	-	-	199,553
3222	English Literacy & Civics Educ	-	62,173	-	-	62,173
3225	Title II Part A	-	598,727	-	-	598,727
3230	IDEA	-	2,781,375	-	-	2,781,375
3240	Title I	-	5,233,045	-	-	5,233,045
3241	Title III	-	287,810	-	-	287,810
3242	Title IV	-	283,668	-	-	283,668
3261	School Lunch Reimbursement	3,600,000	-	-	-	3,600,000
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	-	-	25,041,330	-	25,041,330
3272	Education Stabilization Funds Workforce	-	-	1,619	-	1,619
3273	Education Stabilization Funds VPK	-	-	97,164	-	97,164
3280	Federal Through Local	-	-	-	-	-
3290	Other Federal Through State	-	418,467	-	-	418,467
	Sub-Total	4,960,000	10,077,446	25,140,113	-	40,177,559
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	4,050,489	32,613	-	1,135,081	5,218,183
	TOTAL REVENUE	9,212,739	10,110,059	25,140,113	1,135,081	45,597,992
APPROPRIATIONS						
5000	Instruction	-	8,422,585	9,160,374	-	17,582,959
6100	Pupil Personnel Services	-	384,886	3,227,297	-	3,612,183
6200	Instructional Media Service	-	-	666,268	-	666,268
6300	Instructional Curriculum	-	538,596	869,143	-	1,407,739
6400	Instructional Staff Training	-	601,516	377,465	-	978,981
6500	Instruction Related Technology	-	-	1,554,789	-	1,554,789
7200	General Administration	-	86,104	913,400	-	999,504
7300	School Administration	-	35,000	459,011	-	494,011
7400	Facilities Acquisition & Const.	-	-	5,120,960	-	5,120,960
7500	Fiscal Services	-	-	77,714	-	77,714
7600	Food Service	4,862,250	-	-	-	4,862,250
7700	Central Services	-	3,600	263,975	-	267,575
7800	Transportation Services	-	14,689	260,056	-	274,745
7900	Operation of Plant	-	23,083	2,003,094	-	2,026,177
8100	Maintenance of Plant	-	-	20,613	-	20,613
8200	Administrative Technology Services	-	-	165,954	-	165,954
9700	Transfers	-	-	-	-	-
	Sub-Total	4,862,250	10,110,059	25,140,113	-	40,112,422
2750	Ending Fund Balance	4,350,489	-	-	1,135,081	5,485,570
	TOTAL APPROPRIATIONS	9,212,739	10,110,059	25,140,113	1,135,081	45,597,992

District School Board of Hendry County
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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	3,600,000	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	<u>200,000</u>	<u>196,979</u>	<u>191,889</u>
	Sub-Total	4,960,000	4,482,197	4,030,875
	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	<u>-</u>	<u>-</u>	<u>-</u>
	Sub-Total	60,000	59,720	58,677
	LOCAL SOURCES			
3430	Interest on Investments	7,250	6,193	11,292
3453	Adult Breakfasts/Lunch	15,000	11,218	5,859
3454	Student & Adult a la Carte Fees	120,000	109,065	79,622
3490	Misc Local Revenue	-	5,074	7,192
3493	Sale of Junk	-	4,165	4,070
3497	Refund of Prior Year Expense	<u>-</u>	<u>-</u>	<u>-</u>
	Sub-Total	142,250	135,715	108,035
2700	Beginning Fund Balance	<u>4,050,489</u>	<u>3,687,498</u>	<u>3,442,925</u>
	TOTAL REVENUE	9,212,739	8,365,130	7,640,512
	APPROPRIATIONS			
1000	Salaries	77,520	61,365	86,783
2000	Benefits	34,907	23,534	32,822
3000	Other Purchased Services	4,043,323	3,793,740	3,253,048
4000	Energy Services	-	-	-
5000	Materials & Supplies	303,500	221,778	125,801
6000	Capital Outlay	262,000	77,961	289,471
7000	Other Expenses	<u>141,000</u>	<u>136,263</u>	<u>165,089</u>
	Sub-Total	4,862,250	4,314,641	3,953,014
2750	Ending Fund Balance	<u>4,350,489</u>	<u>4,050,489</u>	<u>3,687,498</u>
	TOTAL APPROPRIATIONS	9,212,739	8,365,130	7,640,512

District School Board of Hendry County
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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	212,628	185,193	168,083
3221	Adult General Education	199,553	180,796	138,103
3222	English Literacy & Civics Educ	62,173	-	-
3225	Title II Part A	598,727	401,672	342,198
3230	IDEA	2,781,375	2,293,592	2,222,327
3240	Title I	5,233,045	4,174,358	4,383,379
3241	Title III	287,810	213,939	157,576
3242	Title IV	283,668	295,035	-
3280	Federal Through Local	-	38,759	222,675
3290	Other Federal Through State	418,467	724,542	569,452
	Sub-Total	10,077,446	8,507,886	8,203,793
	LOCAL SOURCES			
3430	Interest on Investments	-	-	-
2700	Beginning Fund Balance	32,613	32,613	29,444
	TOTAL REVENUE	10,110,059	8,540,499	8,233,237
	APPROPRIATIONS			
5000	Instruction	8,422,585	5,619,012	5,478,515
6100	Pupil Personnel Services	384,886	1,143,683	883,801
6200	Instructional Media Service	-	8,311	9,212
6300	Instructional Curriculum	538,596	1,015,704	1,103,795
6400	Instructional Staff Training	601,516	418,005	391,075
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	86,104	269,194	329,728
7300	School Administration	35,000	18,397	-
7400	Facilities Acquisition & Const.	-	248	195
7500	Fiscal Services	-	-	-
7700	Central Services	3,600	5,193	1,425
7800	Transportation Services	14,689	10,139	2,878
7900	Operation of Plant	23,083	-	-
8100	Maintenance of Plant	-	-	-
	Sub-Total	10,110,059	8,507,886	8,200,624
2750	Ending Fund Balance	-	32,613	32,613
	TOTAL APPROPRIATIONS	10,110,059	8,540,499	8,233,237

District School Board of Hendry County
2022-2023 Tentative Budget

**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	25,041,330	10,945,019	2,627,442
3272	Education Stabilization Funds Workforce	1,619	20,488	64,814
3273	Education Stabilization Funds VPK	<u>97,164</u>	<u>124,693</u>	<u>69,160</u>
	Sub-Total	25,140,113	11,090,200	2,761,416
2700	Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE	25,140,113	11,090,200	2,770,460
	APPROPRIATIONS			
5000	Instruction	9,160,374	6,137,488	1,943,368
6100	Pupil Personnel Services	3,227,297	1,503,649	179,123
6200	Instructional Media Service	666,268	115,349	2,134
6300	Instructional Curriculum	869,143	135,299	13,901
6400	Instructional Staff Training	377,465	282,457	80,289
6500	Instruction Related Technology	1,554,789	367,084	-
7100	Board of Education	-	-	-
7200	General Administration	913,400	314,436	89,873
7300	School Administration	459,011	242,206	50,809
7400	Facilities Acquisition & Const.	5,120,960	272,943	100,186
7500	Fiscal Services	77,714	44,505	-
7600	Food Services	-	7,143	-
7700	Central Services	263,975	13,446	-
7800	Transportation Services	260,056	321,570	37,155
7900	Operation of Plant	2,003,094	540,658	173,360
8100	Maintenance of Plant	20,613	52,181	-
8200	Administrative Technology Services	165,954	45,746	100,262
9700	Transfers	<u>-</u>	<u>694,040</u>	<u>-</u>
	Sub-Total	25,140,113	11,090,200	2,770,460
2750	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL APPROPRIATIONS	25,140,113	11,090,200	2,770,460

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**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	-	0	1,471,330
2700	Beginning Fund Balance	<u>1,135,081</u>	<u>1,135,081</u>	<u>967,236</u>
	TOTAL REVENUE	1,135,081	1,135,081	2,438,566
	APPROPRIATIONS			
5000	Instruction	-	0	1,272,122
6100	Pupil Personnel Services	-	0	731
6200	Instructional Media Service	-	0	11,318
6300	Instructional Curriculum	-	0	-
6400	Instructional Staff Training	-	0	-
6500	Instruction Related Technology	-	0	-
7100	Board of Education	-	0	-
7200	General Administration	-	0	-
7300	School Administration	-	0	19,314
7400	Facilities Acquisition & Const.	-	0	-
7500	Fiscal Services	-	0	-
7700	Central Services	-	0	-
7800	Transportation Services	-	0	-
7900	Operation of Plant	-	0	-
8100	Maintenance of Plant	-	0	-
8200	Administrative Technology Services	-	0	-
	Sub-Total	<u>-</u>	<u>0</u>	<u>1,303,485</u>
2750	Ending Fund Balance	<u>1,135,081</u>	<u>1,135,081</u>	<u>1,135,081</u>
	TOTAL APPROPRIATIONS	1,135,081	1,135,081	2,438,566

*District School Board of Hendry County
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	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