

2021-2022 TENTATIVE BUDGET



Hendry County District Schools

Dedicated to excellence in education

DISTRICT SCHOOL BOARD HENDRY COUNTY, FLORIDA

Michael Swindle

Superintendent

Stephanie Busin, Chair

District 4

Amanda Nelson, Vice Chair

District 3

Dwayne E. Brown, Member

District 1

Paul Samerdyke, Member

District 2

Jon Basquin, Member

District 5

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

BUDGET SUMMARY
FISCAL YEAR 2021-22
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF HENDRY COUNTY ARE 19.5%
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)	3.553
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	5.801

BUDGET

ESTIMATED REVENUES:	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	TOTAL ALL FUNDS
Federal Sources	350,000	11,714,745	0	0	0	12,064,745
State Sources	78,313,564	60,000	150,330	267,882	0	78,791,776
Local Sources	14,165,855	117,200	1,600	4,377,326	367,500	19,029,481
Internal Funds Receipts	0	0	0	0	0	0
TOTAL SOURCES	92,829,419	11,891,945	151,930	4,645,208	367,500	109,886,002
Transfers In	61,643	0	151,364	0	0	213,007
Nonrevenue Sources	0	0	0	0	0	0
FUND BALANCES/NET POSITION	19,022,763	4,100,032	3,247,804	3,411,677	863,968	30,646,244
TOTAL REVENUES, TRANSFERS & FUND/BALANCES/NET POSITION	111,913,825	15,991,977	3,551,098	8,056,885	1,231,468	140,745,253

APPROPRIATIONS/EXPENDITURES:

Instruction	77,585,168	5,465,541	0	0	0	83,050,709
Student Support Services	3,316,702	683,919	0	0	0	4,000,620
Instructional Media Services	853,670	80,600	0	0	0	934,270
Instruction & Curriculum Development	1,165,592	626,295	0	0	0	1,791,887
Instructional Staff Training	386,782	511,575	0	0	0	898,357
Instruction Related Technology	106,066	0	0	0	0	106,066
Board of Education	558,284	0	0	0	0	558,284
General Administration	936,673	105,138	0	0	0	1,041,812
School Administration	4,900,545	2,000	0	0	0	4,902,545
Facilities Acquisition Construction	0	0	0	3,798,803	0	3,798,803
Fiscal Services	717,743	0	0	0	0	717,743
Food Services	0	4,393,200	0	0	0	4,393,200
Central Services	364,521	2,000	0	0	618,000	984,521
Student Transportation Services	3,064,633	21,677	0	0	0	3,086,310
Operation of Plant	6,104,920	0	0	0	0	6,104,920
Maintenance of Plant	1,515,164	0	0	0	0	1,515,164
Administrative Technology	1,371,815	0	0	0	0	1,371,815
Community Services	0	0	0	0	0	0
Debt Service	0	0	3,178,593	363,866	0	3,542,459
Internal Funds Disbursement	0	0	0	0	0	0
TOTAL APPROPRIATIONS/EXPENDITURES:	102,948,278	11,891,945	3,178,593	4,162,669	618,000	122,799,485
Transfers Out	0	0	0	213,007	0	213,007
FUND BALANCES/NET POSITION	8,965,547	4,100,032	372,505	3,681,209	613,468	17,732,761
TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION	111,913,825	15,991,977	3,551,098	8,056,885	1,231,468	140,745,253

*District School Board of Hendry County
2021-2022 Tentative Budget*

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

ACCT	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
3100	Federal Direct			
3200	Federal Thru State	350,000	400,636	288,237
3300	State Source	78,313,564	62,891,488	55,825,098
3400	Local Sources	14,165,855	11,586,766	11,539,340
	Sub-Total	92,829,419	74,878,890	67,652,675
3600	Transfers In	61,643	54,990	54,990
3700	Other Finance Sources	-	21,201	-
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	19,022,763	12,778,157	12,014,862
	TOTAL ESTIMATED REVENUE	111,913,825	87,733,238	79,722,527

APPROPRIATIONS

5000	Instruction	77,585,168	46,234,103	43,696,607
6100	Student Support Services	3,316,702	2,548,501	2,506,166
6200	Instructional Media Service	853,670	971,936	788,938
6300	Instruction & Curriculum Development	1,165,592	912,252	796,072
6400	Instructional Staff Training	386,782	404,291	456,937
6500	Instruction Related Technology	106,066	100,296	940,378
7100	Board of Education	558,284	715,386	646,124
7200	General Administration	936,673	765,050	836,115
7300	School Administration	4,900,545	4,620,475	4,608,432
7400	Facilities Acquisition & Const.	-	63,076	100,736
7500	Fiscal Services	717,743	697,496	687,223
7700	Central Services	364,521	467,578	487,037
7800	Student Transportation Services	3,064,633	2,842,653	2,880,588
7900	Operation of Plant	6,104,920	4,471,825	4,500,283
8100	Maintenance of Plant	1,515,164	1,481,403	1,577,667
8200	Administrative Technology	1,371,815	1,405,315	1,370,626
9100	Community Services	-	8,839	64,441
9200	Debt Service	-	-	-
	Sub-Total	102,948,278	68,710,475	66,944,370
9700	Transfers Out	-	-	-
2700	Ending Fund Balance	8,965,547	19,022,763	12,778,157
	TOTAL APPROPRIATIONS	111,913,825	87,733,238	79,722,527
	Restricted Fund Balance	-	4,788,805	1,951,712
	Unassigned Fund Balance*	8,965,547	14,233,958	10,826,445

*Includes 6% per Board Policy 6220

*District School Board of Hendry County
2021-2022 Tentative Budget*

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

ACCT	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
FEDERAL DIRECT				
	Sub-Total	-	-	-
FEDERAL THRU STATE				
3202	Medicaid	350,000	400,636	288,237
	Total Federal	350,000	400,636	288,237
STATE SOURCES				
3310	FEFP	70,406,694	54,199,479	46,588,871
3315	Workforce Development	419,998	419,998	292,808
3323	CO&DS Withheld for Admin	4,206	-	4,206
3444	Discretionary Lottery Fund	-	-	8,833
3343	State License Tax	36,000	35,846	32,780
3355	Class Size Reduction	6,965,166	7,714,594	7,617,923
3361	School Recognition	-	-	313,518
3371	VPK	480,000	482,038	524,176
3399	Other Misc State Revenues	1,500	39,533	441,983
	Total State	78,313,564	62,891,488	55,825,098
LOCAL SOURCES				
3411	District School Taxes	12,086,888	10,444,286	9,504,100
3421	Tax Redemptions	700,000	604,859	864,936
3430	Investment Income	70,000	65,113	214,659
3440	Gifts, Grants, & Bequests	-	10,872	10,500
3461	Adult General Education	3,000	3,420	50,000
3462	Postsecondary Fees	95,396	94,976	-
3490	Other Misc Local Sources	343,571	305,800	333,007
3491	Bus Fees	26,000	3,028	27,320
3492	Transportation Services	3,000	3,363	17,693
3493	Sale of Junk	20,000	17,721	6,875
3494	Receipt of Federal Indirect Costs	700,000	11,285	343,297
3495	Other Misc Local Sources	18,000	17,889	18,061
3497	Refunds of Prior Year's Expense	-	4,154	38,722
3498	Collections for Lost/Damaged Textbooks	-	-	170
3499	Receipt of Food Service Indirect Costs	100,000	-	110,000
	Total Local	14,165,855	11,586,766	11,539,340
TOTAL FED, STATE & LOCAL		92,829,419	74,878,890	67,652,675

*District School Board of Hendry County
2021-2022 Tentative Budget*

ACCT	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
INCOMING TRANSFERS				
3630	From Capital Project Funds	<u>61,643</u>	<u>54,990</u>	<u>54,990</u>
	Total Transfers	61,643	54,990	54,990
NONREVENUE RECEIPTS				
3730	Sale of Fixed Assets	-	-	-
3740	Insurance Loss Recoveries	<u>-</u>	<u>21,201</u>	<u>-</u>
	Total Nonrevenue Receipts	-	21,201	-
2891	Fund Balance Adjustment	-	-	-
BEGINNING FUND BALANCE				
2700	Beginning Fund Balance	<u>19,022,763</u>	<u>12,778,157</u>	<u>12,014,862</u>
	TOTAL ESTIMATED REVENUES	111,913,825	87,733,238	79,722,527

*District School Board of Hendry County
2021-2022 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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	25,629,895	24,057,972	23,122,261
2000	Benefits	9,737,842	9,212,545	8,305,904
3000	Purchased Services	34,916,263	9,078,684	9,247,575
4000	Energy Services	-	9,015	7,463
5000	Materials/Supplies	6,294,534	2,927,529	1,690,228
6000	Capital Outlay	106,050	548,744	896,142
7000	Other Expense	900,584	399,613	427,034
	FUNCTION 5000 TOTAL	77,585,168	46,234,103	43,696,607
	PERCENT CHANGE		68%	

NOTE: Purchased Services increase from FY20-21 to FY21-22 is due to increase in FTE from Digital Academy of Florida. Funds paid to K12 for the DAOF program are recorded in Purchased Services. Materials/Supplies increase from FY20-21 to FY21-22 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 from FY20-21 to FY21-22 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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	2,052,053	1,805,415	1,723,128
2000	Benefits	781,585	648,325	586,610
3000	Purchased Services	101,000	24,904	115,012
4000	Energy Services	150	75	122
5000	Materials/Supplies	302,298	37,980	18,183
6000	Capital Outlay	35,500	31,569	61,439
7000	Other Expense	44,116	233	1,672
	FUNCTION 6100 TOTAL	3,316,702	2,548,501	2,506,166
	PERCENT CHANGE		30%	

NOTE: The increase in function 6100 from FY20-21 to FY21-22 is primarily due to the restricted fund balance carryover and increase in the District's mental health allocation.

*District School Board of Hendry County
2021-2022 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 FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
1000 Salaries	559,224	500,200	577,253
2000 Benefits	198,288	164,423	167,728
3000 Purchased Services	1,400	140	1,285
4000 Energy Services	-	-	-
5000 Materials/Supplies	3,500	6,113	3,384
6000 Capital Outlay	88,108	297,182	34,798
7000 Other Expense	3,150	3,877	4,490
FUNCTION 6200 TOTAL	853,670	971,936	788,938
 PERCENT CHANGE	 -12%		

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 FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
1000 Salaries	802,211	638,817	536,214
2000 Benefits	321,275	209,170	154,173
3000 Purchased Services	42,106	28,205	51,437
4000 Energy Services	-	-	-
5000 Materials/Supplies	-	502	6,726
6000 Capital Outlay	-	2,775	-
7000 Other Expense	-	32,783	47,523
FUNCTION 6300 TOTAL	1,165,592	912,252	796,073
 PERCENT CHANGE	 28%		

*District School Board of Hendry County
2021-2022 Tentative Budget*

**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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	199,022	215,684	254,040
2000	Benefits	172,760	68,317	79,509
3000	Purchased Services	15,000	105,487	50,889
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	14,803	71,399
6000	Capital Outlay	-	-	-
7000	Other Expense	-	-	1,100
FUNCTION 6400 TOTAL		386,782	404,291	456,937
PERCENT CHANGE		-4%		

NOTE: Benefits increased from FY20-21 to FY21-22 due to moving funding for the Masters Program from function 7100 (Board) to 6400.

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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Purchased Services	-	19,365	74,298
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	118	-
6000	Capital Outlay	106,066	80,814	866,080
7000	Other Expense	-	-	-
FUNCTION 6500 TOTAL		106,066	100,296	940,378
PERCENT CHANGE		6%		

*District School Board of Hendry County
2021-2022 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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	156,085	151,085	144,760
2000	Benefits	137,199	304,985	184,569
3000	Purchased Services	160,000	170,599	202,515
4000	Energy Services	-	-	-
5000	Materials/Supplies	5,000	3,628	530
6000	Capital Outlay	-	15,493	37,824
7000	Other Expense	100,000	69,596	75,926
FUNCTION 7100 TOTAL		558,284	715,386	646,124
PERCENT CHANGE		-22%		

NOTE: Benefits decreased from FY20-21 due to moving the Masters Program to function 6400 and moving unemployment compensation to function 5100.

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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	526,538	428,062	433,464
2000	Benefits	233,758	187,599	161,805
3000	Purchased Services	70,300	81,287	68,299
4000	Energy Services	100	15,609	19,675
5000	Materials/Supplies	20,920	20,605	32,577
6000	Capital Outlay	12,700	28,480	117,369
7000	Other Expense	72,357	3,409	2,926
FUNCTION 7200 TOTAL		936,673	765,050	836,115
PERCENT CHANGE		22%		

NOTE: The primary reason for the increase in function 7200 is to account for positions funded by K12.

*District School Board of Hendry County
2021-2022 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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	3,364,463	3,253,285	3,293,588
2000	Benefits	1,398,784	1,287,924	1,222,256
3000	Purchased Services	80,293	29,485	36,551
4000	Energy Services	-	-	-
5000	Materials/Supplies	37,975	30,897	30,733
6000	Capital Outlay	14,300	17,434	16,944
7000	Other Expense	4,730	1,450	8,360
FUNCTION 7300 TOTAL		4,900,545	4,620,475	4,608,432
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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Purchased Services	-	-	19,642
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	23,685	37,660
6000	Capital Outlay	-	39,391	43,434
7000	Other Expense	-	-	-
FUNCTION 7400 TOTAL		-	63,076	100,736
PERCENT CHANGE		-100%		

*District School Board of Hendry County
2021-2022 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 FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
1000 Salaries	440,554	434,241	430,714
2000 Benefits	194,139	181,459	172,590
3000 Purchased Services	62,650	53,042	60,427
4000 Energy Services	-	11,234	11,020
5000 Materials/Supplies	11,300	11,466	9,207
6000 Capital Outlay	7,150	5,296	2,886
7000 Other Expense	1,950	758	379
FUNCTION 7500 TOTAL	717,743	697,496	687,223
 PERCENT CHANGE	 3%		

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 FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
1000 Salaries	185,415	282,689	295,736
2000 Benefits	78,507	97,437	109,322
3000 Purchased Services	73,594	52,773	58,006
4000 Energy Services	-	11,255	12,345
5000 Materials/Supplies	25,005	7,128	7,093
6000 Capital Outlay	1,500	1,416	2,712
7000 Other Expense	500	14,880	1,822
FUNCTION 7700 TOTAL	364,521	467,578	487,036
 PERCENT CHANGE	 -22%		

NOTE: Salaries and benefits in function 7700 decreased due to the Director of HR position not being rebudgeted.

*District School Board of Hendry County
2021-2022 Tentative Budget*

**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	ESTIMATED	ACTUAL
	FY21-22	FY20-21	FY19-20
1000 Salaries	1,715,711	1,685,611	1,670,993
2000 Benefits	701,922	661,737	662,409
3000 Purchased Services	91,380	38,908	76,337
4000 Energy Services	302,000	252,795	243,425
5000 Materials/Supplies	203,145	174,391	202,137
6000 Capital Outlay	9,800	10,843	4,995
7000 Other Expense	40,675	18,367	20,292
FUNCTION 7800 TOTAL	3,064,633	2,842,653	2,880,588
PERCENT CHANGE	8%		

FUNCTION 7900 - OPERATION OF PLANT

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

OBJECT DESCRIPTION	BUDGET	ESTIMATED	ACTUAL
	FY21-22	FY20-21	FY19-20
1000 Salaries	1,168,666	1,155,847	1,153,827
2000 Benefits	690,400	639,270	588,655
3000 Purchased Services	2,698,124	1,301,256	1,379,830
4000 Energy Services	1,342,500	1,208,545	1,216,259
5000 Materials/Supplies	131,400	132,730	122,437
6000 Capital Outlay	1,200	2,300	2,414
7000 Other Expense	72,630	31,877	36,861
FUNCTION 7900 TOTAL	6,104,920	4,471,825	4,500,283
PERCENT CHANGE	37%		

NOTE: Purchased Services increased due to the increase in the District's Safe Schools categorical, which is primarily budgeted in function 7900.

*District School Board of Hendry County
2021-2022 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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	746,398	839,967	754,275
2000	Benefits	294,791	286,075	246,464
3000	Purchased Services	345,600	219,697	255,491
4000	Energy Services	-	-	-
5000	Materials/Supplies	15,000	9,528	38,489
6000	Capital Outlay	101,150	123,423	273,753
7000	Other Expense	12,225	2,715	9,195
FUNCTION 8100 TOTAL		1,515,164	1,481,403	1,577,667

PERCENT CHANGE 2%

NOTE: Salaries decreased from FY20-21 to FY21-22 due to large sick and vacation leave payouts that occurred in FY20-21.

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	ESTIMATED	ACTUAL
		FY21-22	FY20-21	FY19-20
1000	Salaries	548,743	562,522	537,530
2000	Benefits	219,255	202,639	183,294
3000	Purchased Services	583,059	397,033	430,112
4000	Energy Services	-	-	-
5000	Materials/Supplies	10,500	3,077	1,731
6000	Capital Outlay	10,258	231,464	215,792
7000	Other Expense	-	8,580	2,167
FUNCTION 8200 TOTAL		1,371,815	1,405,315	1,370,626

PERCENT CHANGE -2%

*District School Board of Hendry County
2021-2022 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 FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
1000	Salaries	-	6,623	47,991
2000	Benefits	-	2,216	16,449
3000	Purchased Services	-	-	-
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expense	-	-	-
FUNCTION 9100 TOTAL		-	8,839	64,441

PERCENT CHANGE -100%

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 FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
FUNCTION 9700 TOTAL	-	-	-

FUNC 9800 - BALANCES/RESERVES	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
2700 Ending Fund Balance	8,965,547	19,022,763	12,778,157

PERCENT CHANGE -53%

TOTAL APPROPRIATIONS 111,913,825 87,733,238 79,722,527

NOTE: The estimated ending fund balance for FY21-22 only includes unassigned fund balance, where as prior years include unassigned and restricted. FY20-21 ending fund balance is inflated due to a prior year adjustment anticipated in the FEPF for Digital Academy of Florida (est \$6 million). FY20-21 restricted ending fund balance (\$4.8 million) was rebudgeted in FY21-22.

District School Board of Hendry County
2021-2022 Tentative Budget

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

ACCT	ESTIMATED REVENUE	SBE & COBI Bonds 210	Special Acts Bonds 220	Other Debt 292	Total Debt Service
FEDERAL, STATE & LOCAL					
3322	CO&DS Withheld for SBE/COBI	7,010	-	-	7,010
3326	SBE/COBI Bond Interest	20	-	-	20
3341	Racing Commission Funds	-	143,300	-	143,300
3412	Interest and Sinking Taxes	-	-	-	-
3421	Tax Redemptions	-	-	-	-
3430	Interest on Investments	-	1,100	500	1,600
3750	COPs First Payment Reserve	-	-	-	-
	sub-total	<u>7,030.0</u>	<u>144,400.0</u>	<u>500</u>	<u>151,930</u>
3650	Interfund Transfer	-	-	-	-
3630	Transfer From Capital Outlay	-	-	151,364	151,364
9795	Transfer to General Fund	-	-	-	-
2700	Beginning Fund Balance	<u>-</u>	<u>331,468</u>	<u>2,916,336</u>	<u>3,247,804</u>
	TOTAL ESTIMATED REVENUE	7,030	475,868	3,068,200	3,551,098
APPROPRIATIONS					
DEBT SERVICE					
7100	Redemption of Principal	7,000	63,936	3,068,200	3,139,136
7200	Interest	15	36,019	-	36,034
7300	Dues and Fees	15	3,408	-	3,423
	sub-total	<u>7,030</u>	<u>103,363</u>	<u>3,068,200</u>	<u>3,178,593</u>
9760	Payments to Bond Agent	-	-	-	-
9795	Transfer to General Fund	-	-	-	-
9793	Transfer to Capital Project Fund	-	-	-	-
2750	Ending Fund Balance	-	372,505	-	372,505
2760	Unreserved/Transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL APPROPRIATIONS	7,030	475,868	3,068,200	3,551,098

*District School Board of Hendry County
2021-2022 Tentative Budget*

**PART II - DEBT SERVICE REVENUE/APPROPRIATIONS
Fund 210 - State Board of Education Bonds**

Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term bonded debt principal, interest and related costs. These funds include State Board of Education Bonds issued between 1992 and 2000 which are repaid annually to the state.

ACCT	DESCRIPTION	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
STATE SOURCES				
3322	CO&DS Withheld for SBE/COBI	7,010	-	7,058
3326	SBE/COBI Bond Interest	20	-	10
3711	Transfers	-	-	-
	Sub-Total	7,030	-	7,068
3324	Cost of Issuance		-	-
2700	Beginning Fund Balance	-	-	86
	TOTAL ESTIMATED REVENUE	7,030	-	7,154
APPROPRIATIONS				
DEBT SERVICE				
7100	Redemption of Principal	7,000	-	7,000
7200	Interest	15	-	140
7300	Dues & Fees	15	-	14
	Sub-Total	7,030	-	7,154
9793	Transfer to Capital Projects		-	-
2750	Ending Fund Balance	-	-	-
	TOTAL APPROPRIATIONS	7,030	-	7,154

*District School Board of Hendry County
2021-2022 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 FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
STATE SOURCES				
3341	CO&DS Withheld for SBE/COBI	143,300	143,300	143,300
LOCAL SOURCES				
3430	Interest on Investments	<u>1,100</u>	<u>1,023</u>	<u>2,221</u>
	Sub-Total	144,400	144,323	145,521
3650	Interfund Transfer	-	-	-
2700	Beginning Fund Balance	<u>331,468</u>	<u>290,341</u>	<u>247,918</u>
TOTAL ESTIMATED REVENUE		475,868	434,664	393,439
APPROPRIATIONS				
DEBT SERVICE				
7100	Redemption of Principal	63,936	61,938	60,002
7200	Interest	36,019	37,851	39,689
7300	Dues & Fees	<u>3,408</u>	<u>3,408</u>	<u>3,408</u>
	Sub-Total	103,363	103,196	103,098
9760	Transfer to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Projects	-	-	-
2750	Ending Fund Balance	<u>372,505</u>	<u>331,468</u>	<u>290,341</u>
TOTAL APPROPRIATIONS		475,868	434,664	393,439

*District School Board of Hendry County
2021-2022 Tentative Budget*

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 FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
LOCAL SOURCES				
3430	Interest on Investments	500	1,428	69,006
3433	Gain (Loss) in Fair Market Value	-	39,802	24,725
		<u>500</u>	<u>41,230</u>	<u>93,731</u>
OTHER SOURCES				
3710	COPs First Payment Reserve	-	-	-
	Sub-Total	<u>500</u>	<u>41,230</u>	<u>93,731</u>
2891	Fund Balance Adjustment	-		-
3630	Transfer from Capital Projects	151,364	158,133	158,133
3715	Proceeds from Bond Issuance	-		-
2700	Beginning Fund Balance	<u>2,916,336</u>	<u>2,716,973</u>	<u>2,465,109</u>
	TOTAL ESTIMATED REVENUE	3,068,200	2,916,336	2,716,973
APPROPRIATIONS				
DEBT SERVICE				
7100	Redemption of Principal	3,068,200	-	-
7200	Interest	-	-	-
7300	Dues & Fees	-	-	-
	Sub-Total	<u>3,068,200</u>	<u>-</u>	<u>-</u>
9760	Transfer to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Projects	-	-	-
2750	Ending Fund Balance	<u>-</u>	<u>2,916,336</u>	<u>2,716,973</u>
	TOTAL APPROPRIATIONS	3,068,200	2,916,336	2,716,973

District School Board of Hendry County
2021-2022 Tentative Budget

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

ACCT	ESTIMATED REVENUE	PECO 34X	CO&DS 36X	LCIF 37X	Total Capital Projects
GROSS TAXABLE VALUE				2,927,344,418	
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	-	-	4,215,376	4,215,376
3421	Tax Redemptions	-	-	150,000	150,000
3430	Interest on Investments	-	1,950	10,000	11,950
3716	Lottery Bond Issue	-	-	-	-
3750	COPs	-	-	-	-
3770	Proceeds Available	-	-	-	-
3771	Impact Fees	-	-	-	-
	Sub-Total	-	269,832	4,375,376	4,645,208
3620	Transfer from Debt Service	-	-	-	-
2700	Beginning Fund Balance	-	835,593	2,576,084	3,411,677
TOTAL ESTIMATED REVENUE		-	1,105,425	6,951,460	8,056,885
APPROPRIATIONS					
CAPITAL OUTLAY					
6300	Buildings & Fixed Equipment	-	-	200,000	200,000
6400	Furniture, Fixtures & Equipment	-	-	269,000	269,000
6500	Motor Vehicles	-	-	875,000	875,000
6600	Land	-	-	-	-
6700	Improvements Other Than Buildings	-	-	20,000	20,000
6800	Remodeling & Renovations	-	-	2,032,699	2,032,699
6900	Software	-	-	402,104	402,104
9200	Debt Service	-	300	363,566	363,866
	Sub-Total	-	300	4,162,369	4,162,669
9271	Redemption of Principal	-	-	-	-
9791	Transfer to General Fund	-	-	61,643	61,643
9792	Transfer to Debt Service	-	-	151,364	151,364
9795	Interfund Transfer	-	-	-	-
2750	Ending Fund Balance	-	1,105,125	2,576,084	3,681,209
TOTAL APPROPRIATIONS		-	1,105,425	6,951,460	8,056,885

*District School Board of Hendry County
2021-2020 Tentative Budget*

PART III - CAPITAL OPROJECTS
Fund 34X - Public Education Capital Outlay

Group of accounts used to identify the resources and payments of capital outlay projects and related costs. State Funds allocated through the Department of Education (DOE), Office of Educational Facilities (OEF).

ACCT	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
STATE SOURCES				
3391	FY18 PECO Allocation			
3391	FY19 PECO Allocation			
LOCAL SOURCES				
3430	Interest on Investments	-	254	169
	Sub-Total	-	254	169
2891	Fund Balance Adjustment			
2700	Beginning Fund Balance	-	114,523	116,883
	TOTAL ESTIMATED REVENUES	-	114,777	117,052
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	-	-	-
6500	Motor Vehicles	-	-	-
6600	Land	-	-	-
6700	Improvements Other Than Buildings	-	-	-
6800	Remodeling & Renovations	-	114,777	2,529
6900	Software	-	-	-
	Sub-Total	-	114,777	2,529
2750	Ending Fund Balance	-	-	114,523
	TOTAL APPROPRIATIONS	-	114,777	117,052

*District School Board of Hendry County
2021-2022 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	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
STATE SOURCES				
3321	CO&DS Distributed	263,732	263,732	269,155
3325	Interest on Undistributed CO&DS	4,150	4,149	8,226
LOCAL SOURCES				
3430	Interest on Investments	<u>1,950</u>	<u>1,909</u>	<u>2,381</u>
	Sub-Total	269,832	269,790	279,762
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	<u>835,593</u>	<u>565,802</u>	<u>286,330</u>
TOTAL ESTIMATED REVENUES		1,105,425	835,593	566,092
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	<u>-</u>	<u>-</u>	<u>-</u>
9200	Dues & Fees	300	-	290
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	<u>1,105,125</u>	<u>835,593</u>	<u>565,802</u>
TOTAL APPROPRIATIONS		1,105,425	835,593	566,092

*District School Board of Hendry County
2021-2022 Tentative Budget*

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	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
	GROSS TAXABLE VALUE	2,927,344,418	2,565,829,268	2,328,498,712
	MILLAGE	1.5	1.5	1.5
	FEDERAL, STATE, & LOCAL			
3200	Federal Thru State	-	-	466,778
3399	Misc State Revenues	-	-	325,279
3413	District Local C.O. Tax	4,215,376	3,562,176	3,133,072
3421	Tax Redemptions	150,000	188,261	249,182
3430	Interest on Investments	10,000	8,077	16,004
	Sub-Total	4,375,376	3,758,514	4,190,315
3610	Transfer from General Fund	-	-	-
3620	Transfer from Debt Service	-	-	-
3724	Capital Lease Agreements	-	-	-
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	2,576,084	2,064,065	2,419,322
	TOTAL ESTIMATED REVENUES	6,951,460	5,822,579	6,609,637
	APPROPRIATIONS			
	CAPITAL OUTLAY			
6300	Buildings & Fixed Equipment	200,000	11,305	293,695
6400	Furniture, Fixtures & Equipment	269,000	351,616	422,020
6500	Motor Vehicles	875,000	490,887	940,638
6600	Land	-	-	-
6700	Improvements Other Than Buildings	20,000	139,949	312,443
6800	Remodeling & Renovations	2,032,699	1,353,918	1,670,950
6900	Software	402,104	398,883	229,491
7100	Debt Service Principal & Interest	363,566	286,814	463,212
	Sub-Total	4,162,369	3,033,371	4,332,449
9271	Dues & Fees	-	-	-
9100	Transfer to General Fund	61,643	54,990	54,990
9200	Transfer to Debt Service	151,364	158,133	158,133
9300	Transfer to Capital Outlay	-	-	-
2760	Ending Fund Balance	2,576,084	2,576,084	2,064,065
	TOTAL APPROPRIATIONS	6,951,460	5,822,579	6,609,637

District School Board of Hendry County
2021-2022 Tentative Budget

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

ACCT	ESTIMATED REVENUE	Food Service 41X	Special Revenue 42X	Special Revenue 44X	Total Special Revenue
FEDERAL THROUGH STATE					
3201	Career & Technical Education	-	187,483	-	187,483
3221	Adult General Education	-	199,553	-	199,553
3222	English Literacy & Civics Educ	-	62,173	-	62,173
3225	Title II Part A	-	451,108	-	451,108
3230	IDEA	-	2,238,894	-	2,238,894
3240	Title I	-	3,702,123	-	3,702,123
3241	Title III	-	209,265	-	209,265
3261	School Lunch Reimbursement	3,000,000	-	-	3,000,000
3262	School Breakfast Reimbursement	896,000	-	-	896,000
3263	After School Snack Reimbursement	30,000	-	-	30,000
3265	USDA Donated Commodities	100,000	-	-	100,000
3267	Summer Food Servie	190,000	-	-	190,000
3290	Other Federal Through State	-	448,146	-	448,146
	Sub-Total	4,216,000	7,498,745	-	11,714,745
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	11,200	-	-	11,200
3453	Adult Breakfasts/Lunch	6,000	-	-	6,000
3454	Student & Adult a la Carte Fees	100,000	-	-	100,000
	Sub-Total	117,200	-	-	117,200
2700	Beginning Fund Balance	4,065,347	34,684	-	4,100,032
	TOTAL ESTIMATED REVENUE	8,458,547	7,533,429	-	15,991,977
APPROPRIATIONS					
5000	Instruction	-	5,465,541	-	5,465,541
6100	Pupil Personnel Services	-	683,919	-	683,919
6200	Instructional Media Service	-	80,600	-	80,600
6300	Instructional Curriculum	-	626,295	-	626,295
6400	Instructional Staff Training	-	511,575	-	511,575
6500	Instruction Related Technology	-	-	-	-
7200	General Administration	-	105,137	-	105,137
7300	School Administration	-	2,000	-	2,000
7400	Facilities Acquisition & Const.	-	-	-	-
7500	Fiscal Services	-	-	-	-
7600	Food Service	4,393,200	-	-	4,393,200
7700	Central Services	-	2,000	-	2,000
7800	Transportation Services	-	21,677	-	21,677
7900	Operation of Plant	-	-	-	-
8100	Maintenance of Plant	-	-	-	-
8200	Administrative Technology Services	-	-	-	-
	Sub-Total	4,393,200	7,498,744	-	11,891,944
2750	Ending Fund Balance	4,065,347	34,685	-	4,100,032
	TOTAL APPROPRIATIONS	8,458,547	7,533,429	-	15,991,977

District School Board of Hendry County
2021-2022 Tentative Budget

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

ACCT	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
	FEDERAL THROUGH STATE			
3261	School Lunch Reimbursement	3,000,000	2,825,458	2,890,665
3262	School Breakfast Reimbursement	896,000	895,091	890,162
3263	After School Snack Reimbursement	30,000	25,803	24,003
3265	USDA Donated Commodities	100,000	92,634	252,697
3267	Summer Food Service	190,000	191,889	211,903
	Sub-Total	4,216,000	4,030,874	4,269,430
	STATE SOURCES			
3337	School Breakfast Supplement	25,000	24,785	24,098
3338	School Lunch Supplement	35,000	33,892	32,847
3390	Misc State Revenue	-	-	13,908
	Sub-Total	60,000	58,677	70,853
	LOCAL SOURCES			
3430	Interest on Investments	11,200	9,719	19,267
3453	Adult Breakfasts/Lunch	6,000	5,860	17,074
3454	Student & Adult a la Carte Fees	100,000	79,622	161,415
3490	Misc Local Revenue	-	6,037	-
3493	Sale of Junk	-	4,070	-
3497	Refund of Prior Year Expense	-	-	413
	Sub-Total	117,200	105,308	198,168
2700	Beginning Fund Balance	4,065,347	3,442,925	2,989,621
	TOTAL ESTIMATED REVENUE	8,458,547	7,637,784	7,528,073
	APPROPRIATIONS			
1000	Salaries	88,000	86,783	85,088
2000	Benefits	34,253	32,822	30,952
3000	Other Purchased Services	3,578,394	2,890,402	3,461,549
4000	Energy Services	-	-	-
5000	Materials & Supplies	271,500	125,801	269,853
6000	Capital Outlay	283,000	289,471	127,470
7000	Other Expenses	138,053	147,158	110,236
	Sub-Total	4,393,200	3,572,437	4,085,147
2750	Ending Fund Balance	4,065,347	4,065,347	3,442,925
	TOTAL APPROPRIATIONS	8,458,547	7,637,784	7,528,073

*District School Board of Hendry County
2021-2022 Tentative Budget*

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

ACCT	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
	FEDERAL THROUGH STATE			
3201	Career & Technical Education	187,483	168,146	164,014
3221	Adult General Education	199,553	137,864	133,663
3222	English Literacy & Civics Educ	62,173		
3225	Title II Part A	451,108	337,195	405,712
3230	IDEA	2,238,894	2,221,973	2,036,163
3240	Title I Part A	3,702,123	4,382,505	4,708,489
3241	Title III	209,265	139,612	101,763
3280	Federal Through Local		224,591	447,170
3290	Other Federal Through State	448,146	587,850	418,996
	Sub-Total	<u>7,498,745</u>	<u>8,199,736</u>	<u>8,415,969</u>
	LOCAL SOURCES			
3430	Interest on Investments	-	155	25
2700	Beginning Fund Balance	<u>34,684</u>	<u>29,444</u>	<u>26,627</u>
	TOTAL ESTIMATED REVENUE	7,533,429	8,229,335	8,442,621
	APPROPRIATIONS			
5000	Instruction	5,465,541	5,480,812	5,708,003
6100	Pupil Personnel Services	683,919	883,801	749,427
6200	Instructional Media Service	80,600	9,212	25,403
6300	Instructional Curriculum	626,295	1,100,468	809,616
6400	Instructional Staff Training	511,575	386,330	747,727
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	105,137	329,530	344,161
7300	School Administration	2,000	-	-
7400	Facilities Acquisition & Const.	-	195	-
7500	Fiscal Services	-	-	-
7700	Central Services	2,000	1,425	4,678
7800	Transportation Services	21,677	2,878	24,162
7900	Operation of Plant	-	-	-
8100	Maintenance of Plant	-	-	-
	Sub-Total	<u>7,498,744</u>	<u>8,194,650</u>	<u>8,413,177</u>
2750	Ending Fund Balance	<u>34,685</u>	<u>34,684</u>	<u>29,444</u>
	TOTAL APPROPRIATIONS	7,533,429	8,229,335	8,442,621

*District School Board of Hendry County
2021-2022 Tentative Budget*

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

ACCT	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
	FEDERAL THROUGH STATE			
3271	Education Stabilization Funds K-12	-	2,988,776	-
3272	Education Stabilization Funds Workforce	-	64,814	-
3273	Education Stabilization Funds VPK	-	-	-
	Sub-Total	-	3,053,590	-
	LOCAL SOURCES			
3430	Interest on Investments	-	-	-
2700	Beginning Fund Balance	-	-	-
	TOTAL ESTIMATED REVENUE	-	3,053,590	-
	APPROPRIATIONS			
5000	Instruction	-	2,162,139	-
6100	Pupil Personnel Services	-	175,973	-
6200	Instructional Media Service	-	2,134	-
6300	Instructional Curriculum	-	16,693	-
6400	Instructional Staff Training	-	80,290	-
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	-	91,780	-
7300	School Administration	-	50,809	-
7400	Facilities Acquisition & Const.	-	100,186	-
7500	Fiscal Services	-	-	-
7700	Central Services	-	-	-
7800	Transportation Services	-	83,363	-
7900	Operation of Plant	-	189,962	-
8100	Maintenance of Plant	-	-	-
8200	Administrative Technology Services	-	100,262	-
	Sub-Total	-	3,053,590	-
2750	Ending Fund Balance	-	-	-
	TOTAL APPROPRIATIONS	-	3,053,590	-

*District School Board of Hendry County
2021-2022 Tentative Budget*

**PART VII - PROPRIETARY FUNDS
ESTIMATED 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	ESTIMATED REVENUE	BUDGET FY21-22	ESTIMATED FY20-21	ACTUAL FY19-20
LOCAL SOURCES				
3430	Interest on Investments	2,500	2,411	7,078
3480	Contributions	<u>365,000</u>	<u>355,675</u>	<u>377,826</u>
	Sub-Total	367,500	358,086	384,904
2700	Beginning Fund Balance	<u>863,968</u>	<u>1,122,723</u>	<u>1,274,247</u>
	TOTAL ESTIMATED REVENUE	1,231,468	1,480,809	1,659,151

ACCTS APPROPRIATIONS

1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Other Purchased Services	73,000	73,246	71,558
4000	Energy Services	-	-	-
5000	Materials & Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expenses	<u>545,000</u>	<u>543,594</u>	<u>464,871</u>
	Sub-Total	618,000	616,840	536,429
2750	Ending Fund Balance	<u>613,468</u>	<u>863,968</u>	<u>1,122,723</u>
	TOTAL APPROPRIATIONS	1,231,468	1,480,809	1,659,151

*District School Board of Hendry County
2021-2022 Tentative Budget*

	FISCAL YEAR 2021-22	FISCAL YEAR 2020-21	FISCAL YEAR 2019-20
Unweighted F.T.E. (Full Time Equiv.)	12,606.13	12,492.87	7,113.65
Weighted F.T.E. (Full Time Equiv.)	13,504.65	13,331.75	7,629.01
School Taxable Value	\$2,927,344,418	\$2,565,829,268	\$2,021,419,001
PROPOSED MILLAGE:			
Local Required Effort Millage (RLE)	3.553	3.650	3.798
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>5.801</u>	<u>5.898</u>	<u>6.046</u>
Total Proposed Millage			
PROPOSED EMPLOYEE BENEFIT CALCULATIONS:			
Board Paid Employee Insurance	9,000.00	9,000.00	9,000.00
F.R.S. (Florida Retirement System)	10.82%	10.00%	8.47%
O.A.S.D.I. (Old Age Survivor Dis Ins)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
	<u>18.47%</u>	<u>17.65%</u>	<u>16.12%</u>
Federal Indirect Cost Rate	3.83%	4.84%	5.26%
Base Student Allocation from D.O.E.	4,372.91	4,319.49	4,279.49