



**2023-24 TENTATIVE MILLAGE AND
BUDGET MEETING**

AUGUST 01, 2023

5:15 PM

**LaShakia Moore, Interim Superintendent of Flagler
County Schools**

THE FLAGLER COUNTY SCHOOL BOARD:

**Cheryl Massaro - Chairperson, Dr. Colleen Conklin - Vice
Chairperson, Christy Chong, Will Furry, Sally Hunt**

FLAGLER COUNTY SCHOOL DISTRICT

1769 E. Moody Blvd., Bldg. 2, Bunnell, FL 32110

GENERAL FUND

ESTIMATED REVENUES

Federal	\$	800,000
State Sources		62,801,334
Local Sources		67,112,165
Total Revenues		130,713,499
Transfers In		6,300,000
Fund Balances - July 1, 2023		6,000,000
Total Revenues and Balances	\$	143,013,499

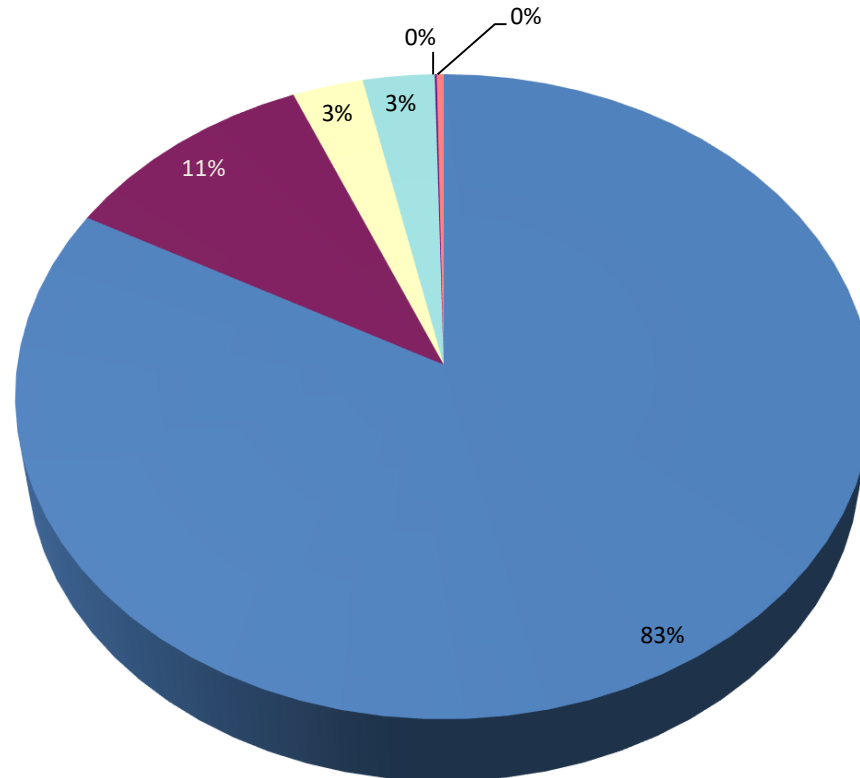
ESTIMATED EXPENDITURES

Instruction	\$	87,087,262
Pupil Personnel Services		9,305,588
Instructional Media Services		1,201,008
Instructional and Curriculum Services		1,456,402
Instructional Staff Training		710,832
Instructional Related Technology		978,859
Board of Education		745,875
General Administration		905,125
School Administration		7,306,794
Facilities Acquisition Construction		-
Fiscal Services		1,211,063
Food Service		-
Central Services		1,190,571
Pupil Transportation Services		6,124,694
Operation of Plant		12,274,180
Maintenance of Plant		3,678,607
Administrative Technology Services		652,798
Community Services		1,870,850
Debt Service		-
Total Expenditures		136,700,508
Transfers Out		-
Fund Balances - June 30, 2024		6,312,991
Total Expenditures, Transfers, and Fund Balances	\$	143,013,499

General Fund Budget by Expense Category

General Fund Expenditures

Salaries & Benefits Purchase Services Utilities Supplies & Textbooks Equipment Other Expenses & Fees



Special Revenue Funds

	Food Service	Federal	Federal Stabilization	Total
ESTIMATED REVENUES				
Federal	\$ 6,052,906	\$ 8,192,686	\$ 22,382,735	\$ 36,628,327
State Sources	61,450	-	-	61,450
Local Sources	383,400	-	-	383,400
Total Revenues	<u>6,497,756</u>	<u>8,192,686</u>	<u>22,382,735</u>	<u>37,073,177</u>
Transfers In	-	-	-	-
Fund Balances - July 1, 2023	<u>644,159</u>	<u>-</u>	<u>-</u>	<u>644,159</u>
Total Revenues and Balances	<u>\$ 7,141,915</u>	<u>\$ 8,192,686</u>	<u>\$ 22,382,735</u>	<u>\$ 37,717,336</u>
ESTIMATED EXPENDITURES				
Instruction	\$ -	\$ 3,706,236	\$ 11,555,131	\$ 15,261,367
Pupil Personnel Services	-	1,929,951	1,742,395	3,672,346
Instructional Media Services	-	-	-	-
Instructional and Curriculum Services	-	896,814	1,961,176	2,857,990
Instructional Staff Training	-	1,020,822	2,324,641	3,345,463
Instructional Related Technology	-	-	-	-
General Administration	-	238,883	1,031,932	1,270,815
School Administration	-	-	202,726	202,726
Facilities Acquisition Construction	-	-	747,407	747,407
Fiscal Services	-	-	131,027.00	131,027
Food Service	7,040,063	-	679,487	7,719,550
Central Services	-	28,905	224,965	253,870
Pupil Transportation Services	-	53,000	1,494,674	1,547,674
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	263,990.00	263,990
Community Services	-	318,075	23,184	341,259
Debt Service	-	-	-	-
Total Expenditures	<u>7,040,063</u>	<u>8,192,686</u>	<u>22,382,735</u>	<u>37,615,484</u>
Transfers Out	-	-	-	-
Fund Balances - June 30, 2024	<u>101,852</u>	<u>-</u>	<u>-</u>	<u>101,852</u>
Total Expenditures, Transfers, and Fund Balances	<u>\$ 7,141,915</u>	<u>\$ 8,192,686</u>	<u>\$ 22,382,735</u>	<u>\$ 37,717,336</u>

Debt Service Funds

	Revenue Bond Fund	Certificates of Participation (COPs)	Total
ESTIMATED REVENUES			
State Sources	\$ 223,250	\$ -	\$ 223,250
Local Sources	-	-	-
Total Revenues	<u>223,250</u>	<u>-</u>	<u>223,250</u>
Transfers In	<u>-</u>	<u>9,244,104</u>	<u>9,244,104</u>
Fund Balances - July 1, 2023	<u>965,777</u>	<u>-</u>	<u>965,777</u>
Total Revenues and Balances	<u>\$ 1,189,027</u>	<u>\$ 9,244,104</u>	<u>\$ 10,433,131</u>
ESTIMATED EXPENDITURES			
Debt Service	\$ 185,500	\$ 9,244,104	\$ 9,429,604
Total Expenditures	<u>185,500</u>	<u>9,244,104</u>	<u>9,429,604</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2024	<u>1,003,527</u>	<u>-</u>	<u>1,003,527</u>
Total Expenditures and Fund Balances	<u>\$ 1,189,027</u>	<u>\$ 9,244,104</u>	<u>\$ 10,433,131</u>

Capital Projects Funds

	Public Education Capital Outlay Fund (PECO)	Capital Outlay & Debt Service (CO&DS)	Capital Improvement Fund (1.5 Mill)	Other Capital Projects Fund	Total
ESTIMATED REVENUES					
State Sources	\$ 475,000	\$ 460,000	\$ -	\$ -	\$ 935,000
Local Sources	-	-	24,114,206	18,000,000	42,114,206
Total Revenues	<u>\$ 475,000</u>	<u>\$ 460,000</u>	<u>\$ 24,114,206</u>	<u>\$ 18,000,000</u>	<u>\$ 43,049,206</u>
Transfers In	-	-	-	-	-
Fund Balances - July 1, 2023	-	44,114	20,067,394	50,119,354	\$ 70,230,862
Total Revenues and Balances	<u>\$ 475,000</u>	<u>\$ 504,114</u>	<u>\$ 44,181,600</u>	<u>\$ 68,119,354</u>	<u>\$ 113,280,068</u>
ESTIMATED EXPENDITURES					
Facilities Acquisition and Construction	\$ 475,000	\$ 474,114	\$ 17,075,000	\$ 29,700,000	\$ 47,724,114
Total Expenditures	<u>475,000</u>	<u>474,114</u>	<u>17,075,000</u>	<u>29,700,000</u>	<u>47,724,114</u>
Transfers Out	-	-	11,487,679	4,056,425	15,544,104
Fund Balances - June 30, 2024	-	30,000	15,618,921	34,362,929	50,011,850
Total Expenditures and Balances	<u>\$ 475,000</u>	<u>\$ 504,114</u>	<u>\$ 44,181,600</u>	<u>\$ 68,119,354</u>	<u>\$ 113,280,068</u>

Authorized Uses of Section 1011.71(2), F.S. Millage Proceeds

1.5 MILL LEVY PROCEEDS 2023-24	\$ 24,114,206
2023-24 PROPOSED PROJECT LISTING:	
2023-24 DISTRICT SAFETY AND SECURITY	300,000
2023-24 ANNEX CUSTODIAL POTABLE #99 REPLACE & UPGRADE INFRUSTRUCTURE	500,000
2023-24 BTMS REPLACE TOTAL DOORS BLDG 1 & BLDG 2	175,000
2023-24 FPCHS HUMIDITY - FRESH AIR & CONTROLS BLDG 12	500,000
2023-24 FPCHS NEW ROOF BLDG 12 & 9	750,000
2023-24 ITMS CARPET IN CLASSROOMS	200,000
2023-24 MHS LIGHTS FOR PRACTICE FIELDS	500,000
2023-24 OLD COUNTY OFFICE REMODEL	350,000
2023-24 RES EXTERIOR WEATHERPROOFING/COATING (PHASE II BLDG 4,6 & 7)	750,000
2023-26 BUDDYWORTH REPLACE CHILLER	330,000
2023-24 FPCHS RESURFACE PARKING LOTS	3,000,000
2023-26 FPCHS REPLACE CHILLER AND ADD 13 NEW ICE TANKS	370,000
2023-24 FPCHS CONTROLS UPGRADE / EMS SYSTEM	150,000
2023-24 SMALL DISTRICT PROJECTS	650,000
16 SCHOOL BUSES (LEASE-PURCHASE)	650,000
MAINTENANCE, RENOVATION, AND REPAIRS PAID THROUGH THE GENERAL FUND	3,250,000
FURNITURE, FIXTURES AND EQUIPMENT	1,000,000
DEBT SERVICE PAYMENTS	7,487,679
MAINTENANCE SERVICE CONTRACTS, BLDG REPAIRS	4,600,000
PROPERTY INSURANCE PREMIUMS	700,000
PAYMENT FOR COST OF LEASING EDUCATIONAL FACILITIES	350,000
BUS DRIVERS SALARY AND BENEFITS	2,000,000
AMOUNT USED FROM FUND BALANCE RESERVES	(4,448,473)
Total 1.5 MILL EXPENDITURES	\$ 24,114,206

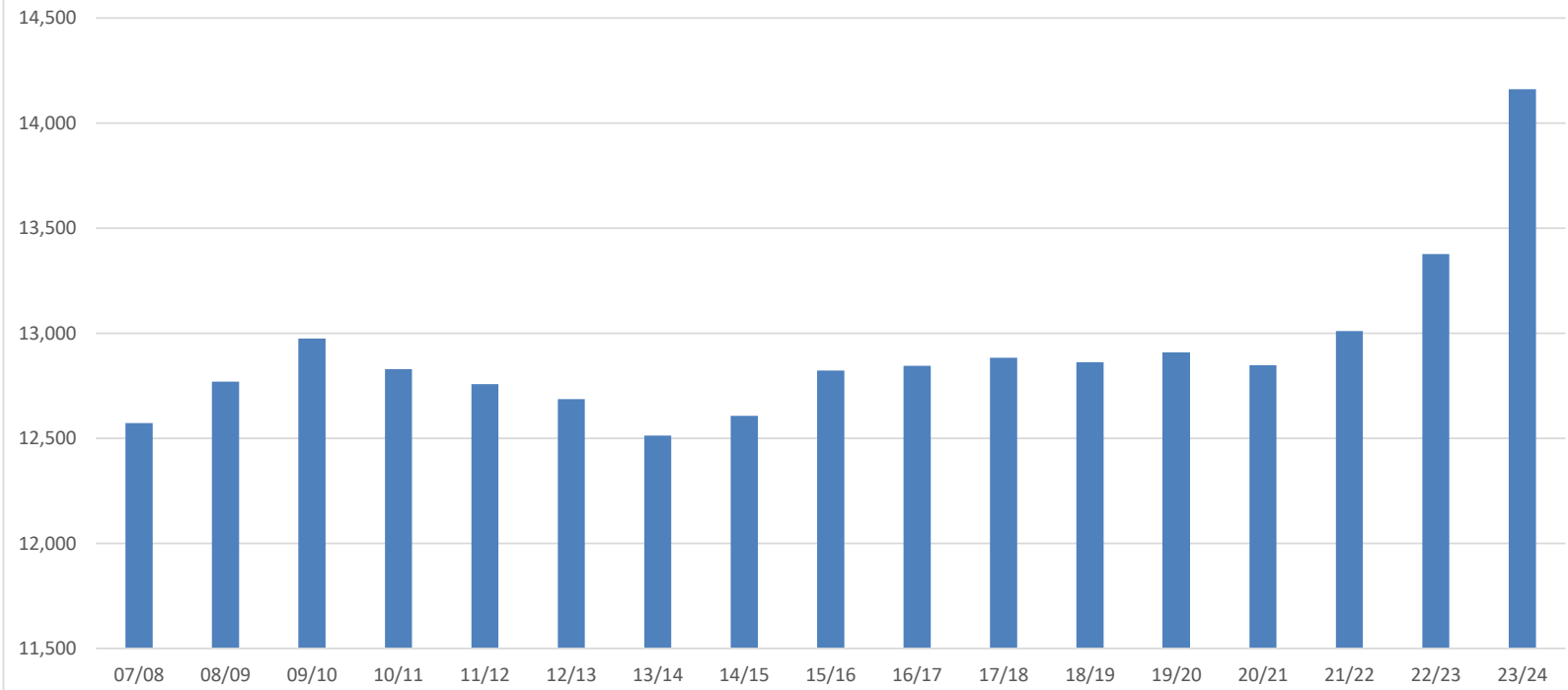
Permanent Fund

	<u>Olga Kozminski Scholarship Fund</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	-
Total Revenues	-
Transfers In	-
Fund Balances - July 1, 2023	95,647
Total Revenues and Balances	\$ 95,647
ESTIMATED EXPENDITURES	
Community Services	\$ 500
Total Expenditures	500
Transfers Out	-
Fund Balances - June 30, 2024	95,147
Total Expenditures and Fund Balances	\$ 95,647

Self-Insurance Fund

	<u>Self-Insurance</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	<u>14,000,000</u>
Total Revenues	<u>14,000,000</u>
Transfers In	<u>-</u>
Fund Balances - July 1, 2023	<u>6,408,962</u>
Total Revenues and Balances	<u><u>\$ 20,408,962</u></u>
ESTIMATED EXPENDITURES	
Proprietary Expenses	<u>\$ 13,255,000</u>
Total Expenditures	<u>13,255,000</u>
Transfers Out	<u>-</u>
Fund Balances - June 30, 2024	<u>7,153,962</u>
Total Expenditures and Fund Balances	<u><u>\$ 20,408,962</u></u>

DISTRICT STUDENT ENROLLMENT 2007-08 TO 2023-24



How Does the Total Property Tax Assessment Affect District School General Funding?

Year	School Taxable Value - Total Assessment	Increase/ <u>Decrease</u>	Times Millage	General Fund Revenue at 96%	Student Population	% Increase/ <u>Decrease</u>	Local Revenue Per Student
07/08	12,331,578,876	13.3%	5.618	66,507,658	12,572	4.3%	5,290.14
08/09	11,949,958,575	-3.1%	5.560	63,784,099	12,770	1.6%	4,994.84
09/10	10,219,415,561	-14.5%	6.268	61,493,085	12,975	1.6%	4,739.35
10/11	8,474,044,227	-17.1%	6.513	52,983,792	12,829	-1.1%	4,130.00
11/12	7,338,751,372	-13.4%	6.531	46,012,210	12,758	-0.6%	3,606.54
12/13	6,916,708,211	-5.8%	6.443	42,781,777	12,687	-0.6%	3,372.10
13/14	6,981,000,099	0.9%	5.942	39,821,858	12,513	-1.4%	3,182.55
14/15	7,427,310,732	6.4%	5.946	42,396,278	12,607	0.8%	3,362.92
15/16	7,938,754,018	6.9%	5.755	43,860,028	12,822	1.7%	3,420.69
16/17	8,434,381,633	6.2%	5.452	44,144,879	12,845	0.2%	3,436.74
17/18	8,906,402,211	5.6%	5.139	43,939,201	12,883	0.3%	3,410.63
18/19	9,583,572,138	7.6%	4.910	45,173,126	12,862	-0.2%	3,512.17
19/20	10,391,676,161	8.4%	4.702	46,907,195	12,908	0.4%	3,633.96
20/21	11,001,489,522	5.9%	4.502	47,547,558	12,848	-0.5%	3,700.78
21/22	12,009,996,238	9.2%	4.365	50,326,688	13,011	1.3%	3,868.01
22/23	15,099,151,267	25.7%	4.046	58,647,519	13,337	2.5%	4,397.35
23/24	16,745,976,490	10.9%	3.903	62,745,164	14,161	6.2%	4,430.84

**Millage Rates
1994/95 To Present**

Year	Required Local Effort (RLE)	Discretionary Discretionary	Supplemental Discretionary per FTE	Super-Majority Discretionary Critical Needs Operating	Capital Outlay	Debt Service	Total Millage
94/95	6.634	0.510	0.148		2.000	1.220	10.512
95/96	7.063	0.510	0.152		2.000	1.711	11.436
96/97	6.696	0.510	0.160		2.000	1.633	10.999
97/98	6.663	0.510	0.131		1.500	1.542	10.346
98/99	6.652	0.510	0.130		1.700	1.196	10.188
99/00	6.203	0.510	0.127		2.000	0.727	9.567
00/01	6.110	0.510	0.122		2.000	0.727	9.469
01/02	5.917	0.510	0.112		2.000	0.580	9.119
02/03	5.891	0.510	0.105		2.000	0.543	9.049
03/04	5.769	0.510	0.092		2.000	0.446	8.817
04/05	5.664	0.510	0.087		2.000	0.351	8.612
05/06	5.430	0.510	0.147		2.000	0.249	8.336
06/07	5.077	0.510	0.124		2.000	0.000	7.711
07/08	4.999	0.510	0.109		2.000	0.000	7.618
08/09	4.947	0.498	0.115		1.750	0.000	7.310
09/10	5.270	0.748	0.000	0.25	1.500	0.000	7.768
10/11	5.515	0.748	0.000	0.25	1.500	0.000	8.013
11/12	5.533	0.748	0.000	0.25	1.500	0.000	8.031
12/13	5.445	0.748	0.000	0.25	1.500	0.000	7.943
13/14	5.194	0.748	0.000	0	1.500	0.000	7.442
14/15	5.198	0.748	0.000	0	1.500	0.000	7.446
15/16	5.007	0.748	0.000	0	1.500	0.000	7.255
16/17	4.704	0.748	0.000	0	1.500	0.000	6.952
17/18	4.391	0.748	0.000	0	1.500	0.000	6.639
18/19	4.162	0.748	0.000	0	1.500	0.000	6.410
19/20	3.954	0.748	0.000	0	1.500	0.000	6.202
20/21	3.754	0.748	0.000	0	1.500	0.000	6.002
21/22	3.617	0.748	0.000	0	1.500	0.000	5.865
22/23	3.298	0.748	0.000	0	1.500	0.000	5.546
23/24	3.155	0.748	0.000	0	1.500	0.000	5.403