



**2024-25 TENTATIVE MILLAGE AND
BUDGET MEETING**

JULY 30, 2024

5:15 PM

LaShakia Moore, Superintendent

THE FLAGLER COUNTY SCHOOL BOARD:

Will Furry - Chair, Christy Chong - Vice Chair,

Dr. Colleen Conklin, Cheryl Massaro, Sally Hunt

FLAGLER COUNTY SCHOOL DISTRICT

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

GENERAL FUND

ESTIMATED REVENUES	
Federal	\$ 1,060,000
State Sources:	
Florida Education Finance Program (FEFP)	54,203,840
Family Empowerment Scholarships	10,822,520
Local Sources	73,085,267
Total Revenues	<u>139,171,627</u>
Transfers In	<u>6,450,000</u>
Fund Balances - July 1, 2024	<u>9,700,000</u>
Total Revenues and Balances	<u>\$ 155,321,627</u>
ESTIMATED EXPENDITURES	
Instruction	\$ 81,918,935
Family Empowerment Scholarships	10,822,520
Pupil Personnel Services	9,862,848
Instructional Media Services	1,261,777
Instructional and Curriculum Services	1,392,151
Instructional Staff Training	1,079,451
Instructional Related Technology	987,188
Board of Education	686,182
General Administration	1,101,152
School Administration	7,385,863
Facilities Acquisition Construction	-
Fiscal Services	1,295,678
Food Service	-
Central Services	1,256,453
Pupil Transportation Services	6,488,728
Operation of Plant	13,272,018
Maintenance of Plant	3,871,150
Administrative Technology Services	743,683
Community Services	2,404,888
Debt Service	-
Total Expenditures	<u>145,830,665</u>
Transfers Out	-
Fund Balances - June 30, 2025	9,490,962
Total Expenditures, Transfers, and Fund Balances	<u>\$ 155,321,627</u>

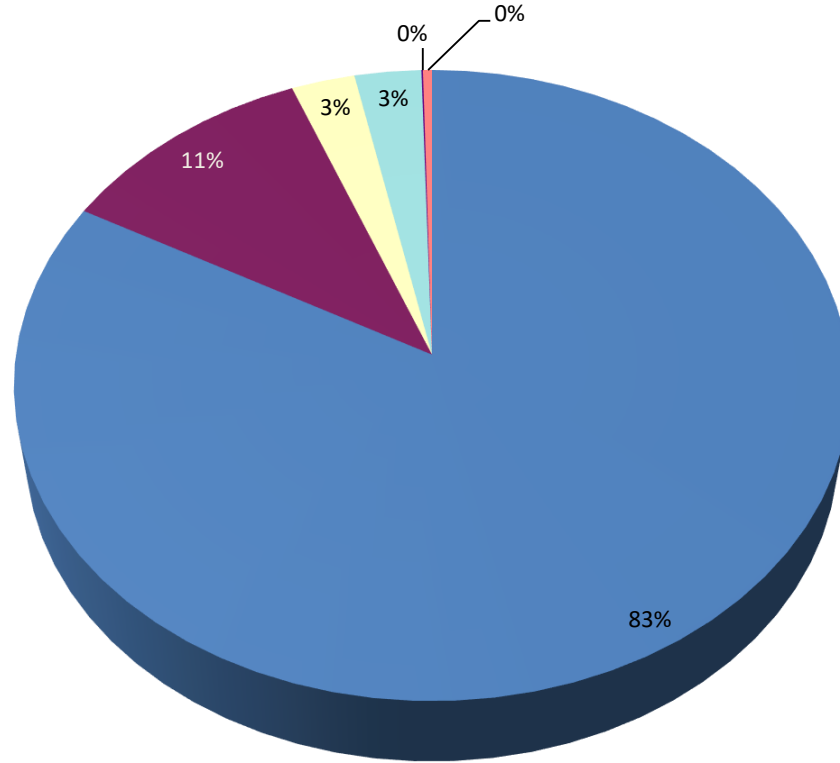
Family Empowerment Scholarship Impact on Flagler School District

	<u># of Students</u>	<u>Scholarship Funds</u>
2020-21	136	880,241
2021-22	515	4,146,085
2022-23	685	6,042,970
2023-24	798	7,455,558
2024-25	1,250	10,822,520

General Fund Budget by Expense Category

General Fund Expenditures

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



Special Revenue Funds

	<u>Food Service</u>	<u>Federal</u>	<u>Federal Stabilization</u>	<u>Total</u>
ESTIMATED REVENUES				
Federal	\$ 7,283,700	\$ 8,610,166	\$ 5,284,580	\$ 21,178,446
State Sources	60,600	-	-	60,600
Local Sources	338,050	-	-	338,050
Total Revenues	<u>7,682,350</u>	<u>8,610,166</u>	<u>5,284,580</u>	<u>21,577,096</u>
Transfers In	-	-	-	-
Fund Balances - July 1, 2024	<u>637,725</u>	<u>-</u>	<u>-</u>	<u>637,725</u>
Total Revenues and Balances	<u>\$ 8,320,075</u>	<u>\$ 8,610,166</u>	<u>\$ 5,284,580</u>	<u>\$ 22,214,821</u>
ESTIMATED EXPENDITURES				
Instruction	\$ -	\$ 4,092,278	\$ 3,403,343	\$ 7,495,621
Pupil Personnel Services	-	1,921,962	143,979	2,065,941
Instructional Media Services	-	-	-	-
Instructional and Curriculum Services	-	1,361,067	271,153	1,632,220
Instructional Staff Training	-	956,524	420,535	1,377,059
Instructional Related Technology	-	-	-	-
General Administration	-	168,903	658,487	827,390
School Administration	-	-	42,033	42,033
Facilities Acquisition Construction	-	-	-	-
Fiscal Services	-	-	8,654.00	8,654
Food Service	7,857,860	-	41,308	7,899,168
Central Services	-	42,116	2,369	44,485
Pupil Transportation Services	-	58,670	284,483	343,153
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	721.00	721
Community Services	-	8,646	7,515	16,161
Debt Service	-	-	-	-
Total Expenditures	<u>7,857,860</u>	<u>8,610,166</u>	<u>5,284,580</u>	<u>21,752,606</u>
Transfers Out	-	-	-	-
Fund Balances - June 30, 2025	<u>462,215</u>	<u>-</u>	<u>-</u>	<u>462,215</u>
Total Expenditures, Transfers, and Fund Balances	<u>\$ 8,320,075</u>	<u>\$ 8,610,166</u>	<u>\$ 5,284,580</u>	<u>\$ 22,214,821</u>

Debt Service Funds

	Revenue Bond Fund	Certificates of Participation (COPs)	Equipment Lease (Buses)
ESTIMATED REVENUES			
State Sources	\$ 223,250	\$ -	\$ -
Local Sources	-	-	-
Total Revenues	223,250	-	-
Transfers In	-	4,023,412	558,601
Fund Balances - July 1, 2024	1,003,709		2,526,785
 Total Revenues and Balances	 \$ 1,226,959	 \$ 4,023,412	 \$ 3,085,386
 ESTIMATED EXPENDITURES			
Debt Service	\$ 188,250	\$ 4,023,412	\$ 558,601
Total Expenditures	188,250	4,023,412	558,601
Transfers Out	-	-	-
Fund Balances - June 30, 2025	1,038,709	-	2,526,785
 Total Expenditures and Fund Balances	 \$ 1,226,959	 \$ 4,023,412	 \$ 3,085,386

Capital Projects Funds

	<u>Public Education Capital Outlay Fund (PECO)</u>	<u>Capital Outlay & Debt Service (CO&DS)</u>	<u>Capital Improvement Fund (1.5 Mill)</u>	<u>Other Capital Projects Fund</u>	<u>Total</u>
ESTIMATED REVENUES					
State Sources	\$ 505,000	\$ 572,607	\$ -	\$ -	\$ 1,077,607
Local Sources	-	-	27,524,173	21,500,000	49,024,173
Total Revenues	<u>\$ 505,000</u>	<u>\$ 572,607</u>	<u>\$ 27,524,173</u>	<u>\$ 21,500,000</u>	<u>\$ 50,101,780</u>
Transfers In	-	-	-	-	-
Fund Balances - July 1, 2024	-	208,939	19,525,276	48,640,829	\$ 68,375,044
Total Revenues and Balances	<u>\$ 505,000</u>	<u>\$ 781,546</u>	<u>\$ 47,049,449</u>	<u>\$ 70,140,829</u>	<u>\$ 118,476,824</u>
ESTIMATED EXPENDITURES					
Facilities Acquisition and Construction	\$ 505,000	\$ 781,546	\$ 18,082,057	\$ 36,824,963	\$ 56,193,566
Total Expenditures	<u>505,000</u>	<u>781,546</u>	<u>18,082,057</u>	<u>36,824,963</u>	<u>56,193,566</u>
Transfers Out	-	-	9,004,526	2,027,487	11,032,013
Fund Balances - June 30, 2025	-	-	19,962,866	31,288,379	51,251,245
Total Expenditures and Balances	<u>\$ 505,000</u>	<u>\$ 781,546</u>	<u>\$ 47,049,449</u>	<u>\$ 70,140,829</u>	<u>\$ 118,476,824</u>

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

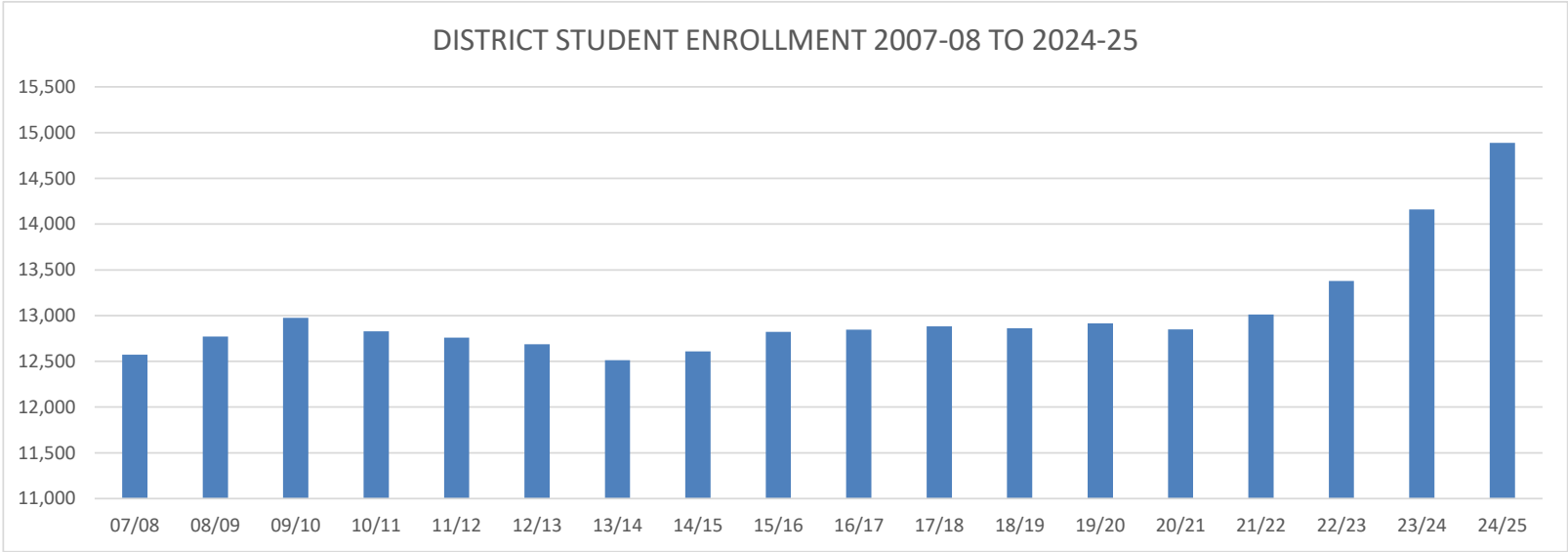
1.5 MILL LEVY PROCEEDS 2024-25	<u>\$ 26,724,173</u>
2024-25 PROPOSED PROJECT LISTING:	
2024-25 DISTRICT SAFETY AND SECURITY	300,000
2024-25 OLD COURTHOUSE RENOVATIONS	635,000
2024-25 HEALTH CENTER BUILDOUT	700,000
2024-26 FPCHS REPLACE CHILLER AND ADD 13 NEW ICE TANKS	4,275,000
2024-25 FPC SOFTBALL UPGRADES	865,000
2024-25 FPC ATHLETIC CONCESSION BLDG	550,000
2024-25 RES REPLACE CHILLER BLDG 7	260,000
2024-25 US 1 COMMERCIAL DRIVING PAD (FTC) PHASE I	800,000
2024-26 FPCHS RENOVATE BLDG 12 FRESH AIR & BATHROOMS	1,250,000
2024-25 SMALL DISTRICT PROJECTS	450,000
SCHOOL BUSES & VEHICLES	1,600,000
MAINTENANCE, RENOVATION, AND REPAIRS PAID THROUGH THE GENERAL FUND	3,000,000
FURNITURE, FIXTURES AND EQUIPMENT	1,000,000
DEBT SERVICE PAYMENTS	2,554,526
MAINTENANCE SERVICE CONTRACTS, BLDG REPAIRS	4,650,000
PROPERTY INSURANCE PREMIUMS	800,000
PAYMENT FOR COST OF LEASING EDUCATIONAL FACILITIES	150,000
BUS DRIVERS SALARY AND BENEFITS	2,500,000
AMOUNT ADDED TO FUND BALANCE RESERVES	384,647
Total 1.5 MILL EXPENDITURES	<u>\$ 26,724,173</u>

Permanent Fund

	<u>Olga Kozminski Scholarship Fund</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	-
Total Revenues	<u>-</u>
Transfers In	<u>-</u>
Fund Balances - July 1, 2024	<u>95,147</u>
Total Revenues and Balances	<u><u>\$ 95,147</u></u>
ESTIMATED EXPENDITURES	
Community Services	<u>\$ 500</u>
Total Expenditures	<u>500</u>
Transfers Out	<u>-</u>
Fund Balances - June 30, 2025	<u>94,647</u>
Total Expenditures and Fund Balances	<u><u>\$ 95,147</u></u>

Self-Insurance Fund

	<u>Self-Insurance</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	14,000,000
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Total Revenues	14,000,000
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Transfers In	-
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Fund Balances - July 1, 2024	5,411,994
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Total Revenues and Balances	<u><u>\$ 19,411,994</u></u>
ESTIMATED EXPENDITURES	
Proprietary Expenses	\$ 13,305,250
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Total Expenditures	13,305,250
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Transfers Out	-
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Fund Balances - June 30, 2025	6,106,744
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Total Expenditures and Fund Balances	<u><u>\$ 19,411,994</u></u>



Note: 2024-25 enrollment includes 1,250 of Family Empowerment Scholarship Students.
2023-24 enrollment includes 798 of Family Empowerment Scholarship Students.

**Millage Rates
1995-96 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
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
24/25	3.117	0.748	0.000	0	1.500	0.000	5.365