



**2025-26 TENTATIVE MILLAGE AND  
BUDGET MEETING**

**JULY 29, 2025**

**5:15 PM**

**LaShakia Moore, Superintendent**

**THE FLAGLER COUNTY SCHOOL BOARD:**

**Will Furry - Chair, Christy Chong - Vice Chair,**

**Derek Barrs, Janie Ruddy, Lauren Ramirez**

**FLAGLER COUNTY SCHOOL DISTRICT**

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

# GENERAL FUND

ESTIMATED REVENUES	
Federal	\$ 970,000
State Sources:	
Florida Education Finance Program (FEFP)	50,680,374
Family Empowerment Scholarships	17,095,511
Local Sources	78,843,012
Total Revenues	<u>147,588,897</u>
Transfers In	<u>6,750,000</u>
Fund Balances - July 1, 2025	<u>9,000,000</u>
<b>Total Revenues and Balances</b>	<b><u>\$ 163,338,897</u></b>
ESTIMATED EXPENDITURES	
Instruction	\$ 84,078,664
Family Empowerment Scholarships	17,095,511
Pupil Personnel Services	10,519,064
Instructional Media Services	1,271,617
Instructional and Curriculum Services	1,312,900
Instructional Staff Training	1,067,963
Instructional Related Technology	1,023,292
Board of Education	583,118
General Administration	1,378,090
School Administration	7,337,001
Facilities Acquisition Construction	-
Fiscal Services	1,257,123
Food Service	-
Central Services	1,265,346
Pupil Transportation Services	6,212,273
Operation of Plant	14,810,708
Maintenance of Plant	3,696,562
Administrative Technology Services	543,458
Community Services	2,294,515
Debt Service	-
Total Expenditures	<u>155,747,205</u>
Transfers Out	-
Fund Balances - June 30, 2026	7,591,692
<b>Total Expenditures, Transfers, and Fund Balances</b>	<b><u>\$ 163,338,897</u></b>

# Family Empowerment Scholarship Impact on Flagler School District

	<u># of Students</u>	<u>Scholarship Funds</u>
2025-26	1,926	17,095,511
2024-25	1,606	14,174,041
2023-24	798	7,455,558
2022-23	685	6,042,970
2021-22	515	4,146,085
2020-21	136	880,241

## Special Revenue Funds

	<u>Food Service</u>	<u>Federal</u>	<u>Total</u>
<b>ESTIMATED REVENUES</b>			
Federal	\$ 7,583,695	\$ 10,236,148	\$ 17,819,843
State Sources	61,819	-	61,819
Local Sources	290,890	-	290,890
Total Revenues	<u>7,936,404</u>	<u>10,236,148</u>	<u>18,172,552</u>
Transfers In	-	-	-
Fund Balances - July 1, 2025	-	-	-
<b>Total Revenues and Balances</b>	<b><u><u>\$ 7,936,404</u></u></b>	<b><u><u>\$ 10,236,148</u></u></b>	<b><u><u>\$ 18,172,552</u></u></b>
<b>ESTIMATED EXPENDITURES</b>			
Instruction	\$ -	\$ 5,185,311	\$ 5,185,311
Pupil Personnel Services	-	1,590,937	1,590,937
Instructional Media Services	-	-	-
Instructional and Curriculum Services	-	1,204,323	1,204,323
Instructional Staff Training	-	1,846,268	1,846,268
Instructional Related Technology	-	15,825	15,825
General Administration	-	233,617	233,617
School Administration	-	-	-
Facilities Acquisition Construction	-	-	-
Fiscal Services	-	-	-
Food Service	7,936,404	-	7,936,404
Central Services	-	73,983	73,983
Pupil Transportation Services	-	72,224	72,224
Operation of Plant	-	-	-
Maintenance of Plant	-	-	-
Administrative Technology Services	-	-	-
Community Services	-	13,660	13,660
Debt Service	-	-	-
Total Expenditures	<u>7,936,404</u>	<u>10,236,148</u>	<u>18,172,552</u>
Transfers Out	-	-	-
Fund Balances - June 30, 2026	-	-	-
<b>Total Expenditures, Transfers, and Fund Balances</b>	<b><u><u>\$ 7,936,404</u></u></b>	<b><u><u>\$ 10,236,148</u></u></b>	<b><u><u>\$ 18,172,552</u></u></b>

## Debt Service Funds

	<u>Revenue Bond Fund</u>	<u>Certificates of Participation (COPs)</u>	<u>Equipment Lease (Buses)</u>	<u>Total</u>
<b>ESTIMATED REVENUES</b>				
State Sources	\$ 223,250	\$ -	\$ -	\$ 223,250
Local Sources	-	-	-	-
<b>Total Revenues</b>	<u>223,250</u>	<u>-</u>	<u>-</u>	<u>223,250</u>
Transfers In	-	4,094,757	558,600	4,653,357
Fund Balances - July 1, 2025	<u>1,038,891</u>	<u>-</u>	<u>2,566,620</u>	<u>3,605,511</u>
<b>Total Revenues and Balances</b>	<b><u>\$ 1,262,141</u></b>	<b><u>\$ 4,094,757</u></b>	<b><u>\$ 3,125,220</u></b>	<b><u>\$ 8,482,118</u></b>
<b>ESTIMATED EXPENDITURES</b>				
Debt Service	\$ 185,625	\$ 4,094,757	\$ 558,600	\$ 4,838,982
Total Expenditures	<u>185,625</u>	<u>4,094,757</u>	<u>558,600</u>	<u>4,838,982</u>
Transfers Out	-	-	-	-
Fund Balances - June 30, 2026	<u>1,076,516</u>	<u>-</u>	<u>2,566,620</u>	<u>3,643,136</u>
<b>Total Expenditures and Fund Balances</b>	<b><u>\$ 1,262,141</u></b>	<b><u>\$ 4,094,757</u></b>	<b><u>\$ 3,125,220</u></b>	<b><u>\$ 8,482,118</u></b>

## Capital Projects Funds

	<b>Public Education Capital Outlay Fund (PECO)</b>	<b>Capital Outlay &amp; Debt Service (CO&amp;DS)</b>	<b>Capital Improvement Fund (1.5 Mill)</b>	<b>Other Capital Projects Fund</b>	<b>Total</b>
<b>ESTIMATED REVENUES</b>					
State Sources	\$ 550,000	\$ 575,000	\$ -	\$ -	\$ 1,125,000
Local Sources	-	-	29,664,775	22,500,000	52,164,775
<b>Total Revenues</b>	<b>\$ 550,000</b>	<b>\$ 575,000</b>	<b>\$ 29,664,775</b>	<b>\$ 22,500,000</b>	<b>\$ 53,289,775</b>
Transfers In	-	-	-	-	-
Fund Balances - July 1, 2025	-	594,456	20,504,915	54,247,314	\$ 75,346,685
<b>Total Revenues and Balances</b>	<b>\$ 550,000</b>	<b>\$ 1,169,456</b>	<b>\$ 50,169,690</b>	<b>\$ 76,747,314</b>	<b>\$ 128,636,460</b>
<b>ESTIMATED EXPENDITURES</b>					
Facilities Acquisition and Construction	\$ 550,000	\$ 1,169,456	\$ 18,030,000	\$ 15,793,203	\$ 35,542,659
Total Expenditures	550,000	1,169,456	18,030,000	15,793,203	35,542,659
Transfers Out	-	-	9,361,994	2,041,363	11,403,357
Fund Balances - June 30, 2026	-	-	22,777,696	58,912,748	81,690,444
<b>Total Expenditures and Balances</b>	<b>\$ 550,000</b>	<b>\$ 1,169,456</b>	<b>\$ 50,169,690</b>	<b>\$ 76,747,314</b>	<b>\$ 128,636,460</b>

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

<b>1.5 MILL LEVY PROCEEDS 2025-26</b>	<b><u>\$ 28,864,775</u></b>
<b>2025-26 PROPOSED PROJECT LISTING:</b>	
2024-26 FPCHS REPLACE CHILLER AND ADD 13 NEW ICE TANKS	2,425,000
2024-26 FPCHS RENOVATE BLDG 12 FRESH AIR & BATHROOMS	550,000
2025-26 DISTRICT SAFETY AND SECURITY	300,000
2025-26 BES EXTERIOR WEATHERPROOF/COATING (1,2,6,10,11,12,18)	1,000,000
2025-26 YOUTH CENTER LOBBY HARDENING	350,000
2025-27 FPC SERVING LINES/KITCHEN RENOVATION	700,000
2025-28 MHS UPGRADE CHILLER & UNITS (25-26 design)	1,255,000
2025-2026 MHS UPGRADE BLDG 11 TO CHILLED WATER	1,000,000
2025-26 SMALL DISTRICT PROJECTS	500,000
MAINTENANCE SERVICE CONTRACTS, BLDG REPAIRS	6,100,000
SCHOOL BUSES & VEHICLES	2,500,000
FURNITURE, FIXTURES AND EQUIPMENT	1,000,000
DEBT SERVICE PAYMENTS	4,094,756
MAINTENANCE, RENOVATION, AND REPAIRS PAID THROUGH THE GENERAL FUND	3,000,000
PROPERTY INSURANCE PREMIUMS	1,000,000
PAYMENT FOR COST OF LEASING EDUCATIONAL FACILITIES	250,000
BUS DRIVERS SALARY AND BENEFITS	2,500,000
AMOUNT ADDED TO FUND BALANCE RESERVES	340,019
<b>Total 1.5 MILL EXPENDITURES</b>	<b><u>\$ 28,864,775</u></b>

# Self-Insurance Fund

	<u>Self-Insurance</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	<u>15,000,000</u>
Total Revenues	<u>15,000,000</u>
Transfers In	<u>-</u>
Fund Balances - July 1, 2025	<u>4,500,295</u>
<b>Total Revenues and Balances</b>	<b><u><u>\$ 19,500,295</u></u></b>
ESTIMATED EXPENDITURES	
Proprietary Expenses	<u>\$ 14,222,788</u>
Total Expenditures	<u>14,222,788</u>
Transfers Out	<u>-</u>
Fund Balances - June 30, 2026	<u>5,277,507</u>
<b>Total Expenditures and Fund Balances</b>	<b><u><u>\$ 19,500,295</u></u></b>

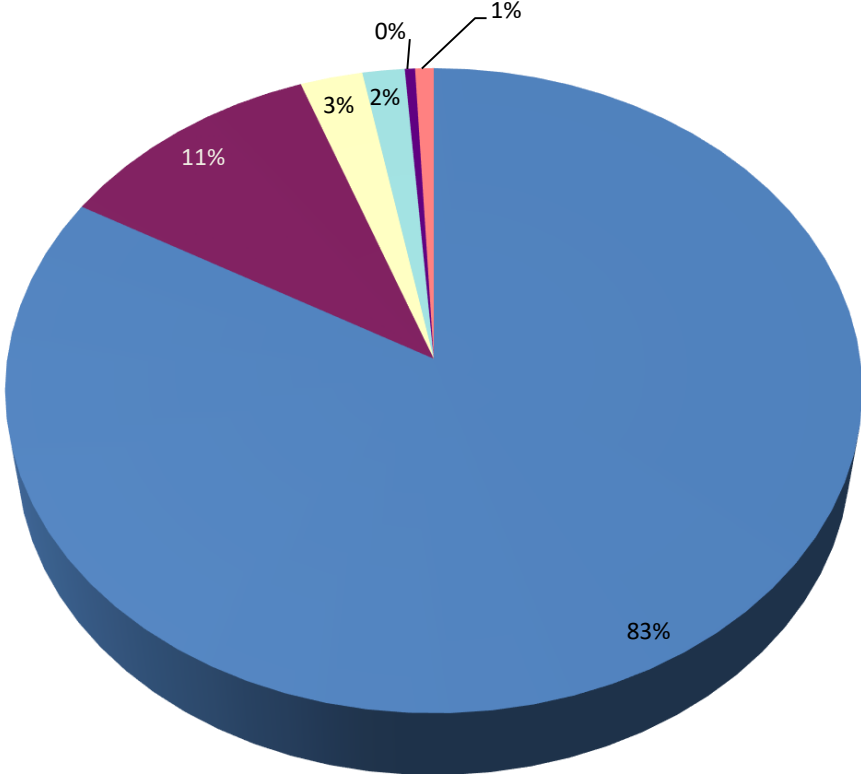
# Permanent Fund

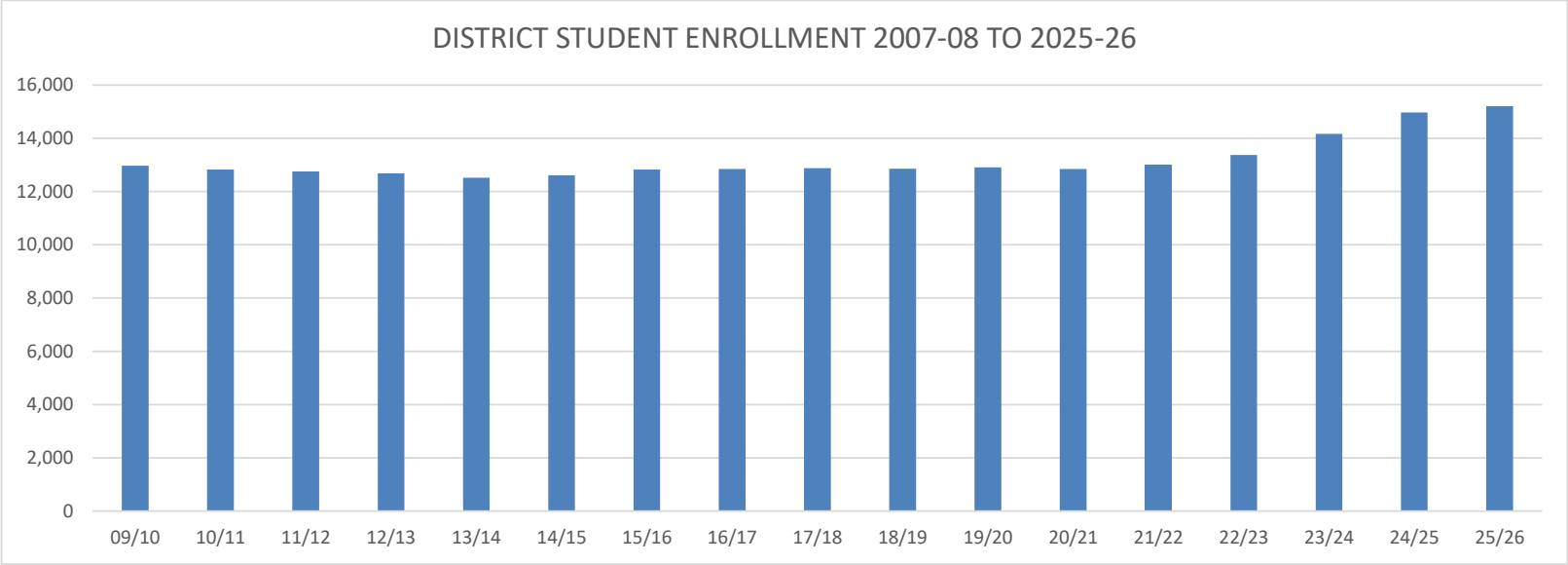
	<u>Olga Kozminski Scholarship Fund</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	-
Total Revenues	-
Transfers In	-
Fund Balances - July 1, 2025	<u>94,647</u>
<b>Total Revenues and Balances</b>	<b><u>\$ 94,647</u></b>
ESTIMATED EXPENDITURES	
Community Services	\$ 500
Total Expenditures	500
Transfers Out	-
Fund Balances - June 30, 2026	<u>94,147</u>
<b>Total Expenditures and Fund Balances</b>	<b><u>\$ 94,647</u></b>

General Fund Budget  
by Expense Category

**General Fund Expenditures**

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





**Note:** 2025-26 enrollment includes 1,606 of Family Empowerment Scholarship students.  
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**

<b>Year</b>	<b>Required Local Effort (RLE)</b>	<b>Discretionary Discretionary</b>	<b>Supplemental Discretionary per FTE</b>	<b>Super-Majority Discretionary Critical Needs Operating</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Total Millage</b>
<b>95/96</b>	7.063	0.510	0.152		2.000	1.711	11.436
<b>96/97</b>	6.696	0.510	0.160		2.000	1.633	10.999
<b>97/98</b>	6.663	0.510	0.131		1.500	1.542	10.346
<b>98/99</b>	6.652	0.510	0.130		1.700	1.196	10.188
<b>99/00</b>	6.203	0.510	0.127		2.000	0.727	9.567
<b>00/01</b>	6.110	0.510	0.122		2.000	0.727	9.469
<b>01/02</b>	5.917	0.510	0.112		2.000	0.580	9.119
<b>02/03</b>	5.891	0.510	0.105		2.000	0.543	9.049
<b>03/04</b>	5.769	0.510	0.092		2.000	0.446	8.817
<b>04/05</b>	5.664	0.510	0.087		2.000	0.351	8.612
<b>05/06</b>	5.430	0.510	0.147		2.000	0.249	8.336
<b>06/07</b>	5.077	0.510	0.124		2.000	0.000	7.711
<b>07/08</b>	4.999	0.510	0.109		2.000	0.000	7.618
<b>08/09</b>	4.947	0.498	0.115		1.750	0.000	7.310
<b>09/10</b>	5.270	0.748	0.000	0.25	1.500	0.000	7.768
<b>10/11</b>	5.515	0.748	0.000	0.25	1.500	0.000	8.013
<b>11/12</b>	5.533	0.748	0.000	0.25	1.500	0.000	8.031
<b>12/13</b>	5.445	0.748	0.000	0.25	1.500	0.000	7.943
<b>13/14</b>	5.194	0.748	0.000	0	1.500	0.000	7.442
<b>14/15</b>	5.198	0.748	0.000	0	1.500	0.000	7.446
<b>15/16</b>	5.007	0.748	0.000	0	1.500	0.000	7.255
<b>16/17</b>	4.704	0.748	0.000	0	1.500	0.000	6.952
<b>17/18</b>	4.391	0.748	0.000	0	1.500	0.000	6.639
<b>18/19</b>	4.162	0.748	0.000	0	1.500	0.000	6.410
<b>19/20</b>	3.954	0.748	0.000	0	1.500	0.000	6.202
<b>20/21</b>	3.754	0.748	0.000	0	1.500	0.000	6.002
<b>21/22</b>	3.617	0.748	0.000	0	1.500	0.000	5.865
<b>22/23</b>	3.298	0.748	0.000	0	1.500	0.000	5.546
<b>23/24</b>	3.155	0.748	0.000	0	1.500	0.000	5.403
<b>24/25</b>	3.117	0.748	0.000	0	1.500	0.000	5.365
<b>25/26</b>	3.101	0.748	0.000	0	1.500	0.000	5.349