



**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		147,588,897
Transfers In		6,750,000
Fund Balances - July 1, 2025		9,000,000
Total Revenues and Balances	\$	163,338,897

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		155,747,205
Transfers Out		-
Fund Balances - June 30, 2026		7,591,692
Total Expenditures, Transfers, and Fund Balances	\$	163,338,897

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

	Food Service	Federal	Total
ESTIMATED REVENUES			
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	-	-	-
Total Revenues and Balances	<u>\$ 7,936,404</u>	<u>\$ 10,236,148</u>	<u>\$ 18,172,552</u>
ESTIMATED EXPENDITURES			
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	-	-	-
Total Expenditures, Transfers, and Fund Balances	<u>\$ 7,936,404</u>	<u>\$ 10,236,148</u>	<u>\$ 18,172,552</u>

Debt Service Funds

	<u>Revenue Bond Fund</u>	<u>Certificates of Participation (COPs)</u>	<u>Equipment Lease (Buses)</u>	<u>Total</u>
ESTIMATED REVENUES				
State Sources	\$ 223,250	\$ -	\$ -	\$ 223,250
Local Sources	-	-	-	-
Total Revenues	<u>223,250</u>	<u>-</u>	<u>-</u>	<u>223,250</u>
Transfers In	<u>-</u>	<u>4,094,757</u>	<u>558,600</u>	<u>4,653,357</u>
Fund Balances - July 1, 2025	<u>1,038,891</u>	<u>-</u>	<u>2,566,620</u>	<u>3,605,511</u>
Total Revenues and Balances	<u><u>\$ 1,262,141</u></u>	<u><u>\$ 4,094,757</u></u>	<u><u>\$ 3,125,220</u></u>	<u><u>\$ 8,482,118</u></u>
ESTIMATED EXPENDITURES				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2026	<u>1,076,516</u>	<u>-</u>	<u>2,566,620</u>	<u>3,643,136</u>
Total Expenditures and Fund Balances	<u><u>\$ 1,262,141</u></u>	<u><u>\$ 4,094,757</u></u>	<u><u>\$ 3,125,220</u></u>	<u><u>\$ 8,482,118</u></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	\$ 550,000	\$ 575,000	\$ -	\$ -	\$ 1,125,000
Local Sources	-	-	29,664,775	22,500,000	52,164,775
Total Revenues	<u>\$ 550,000</u>	<u>\$ 575,000</u>	<u>\$ 29,664,775</u>	<u>\$ 22,500,000</u>	<u>\$ 53,289,775</u>
Transfers In	-	-	-	-	-
Fund Balances - July 1, 2025	-	594,456	20,504,915	54,247,314	\$ 75,346,685
Total Revenues and Balances	<u>\$ 550,000</u>	<u>\$ 1,169,456</u>	<u>\$ 50,169,690</u>	<u>\$ 76,747,314</u>	<u>\$ 128,636,460</u>
ESTIMATED EXPENDITURES					
Facilities Acquisition and Construction	\$ 550,000	\$ 1,169,456	\$ 18,030,000	\$ 15,793,203	\$ 35,542,659
Total Expenditures	<u>550,000</u>	<u>1,169,456</u>	<u>18,030,000</u>	<u>15,793,203</u>	<u>35,542,659</u>
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
Total Expenditures and Balances	<u>\$ 550,000</u>	<u>\$ 1,169,456</u>	<u>\$ 50,169,690</u>	<u>\$ 76,747,314</u>	<u>\$ 128,636,460</u>

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

1.5 MILL LEVY PROCEEDS 2025-26

\$ 28,864,775

2025-26 PROPOSED PROJECT LISTING:

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
---------------------------------------	---------

Total 1.5 MILL EXPENDITURES

\$ 28,864,775

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>
Total Revenues and Balances	<u>\$ 19,500,295</u>
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>
Total Expenditures and Fund Balances	<u>\$ 19,500,295</u>

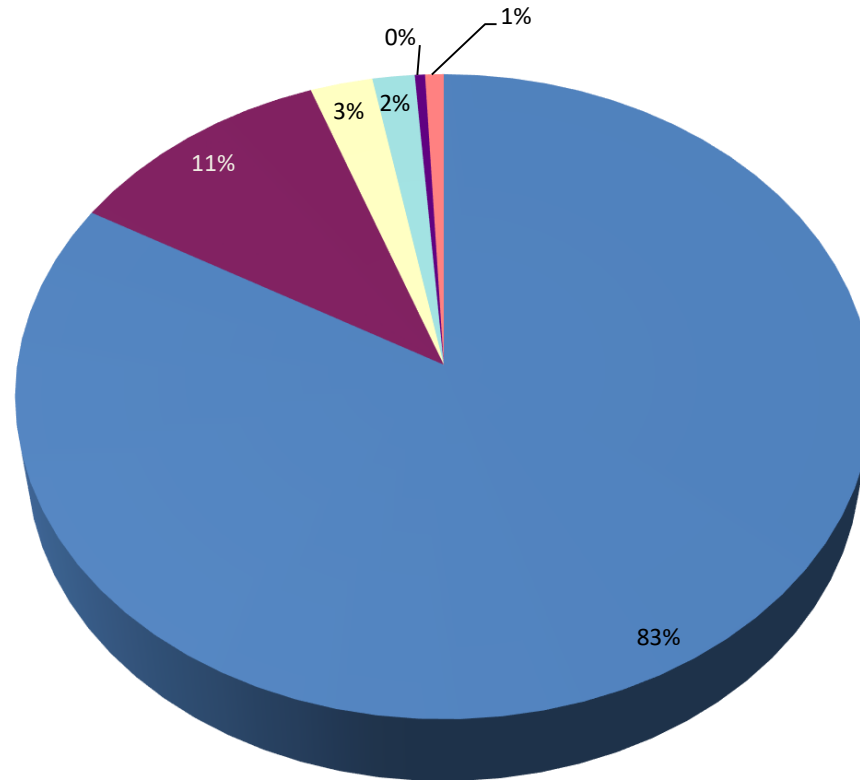
Permanent Fund

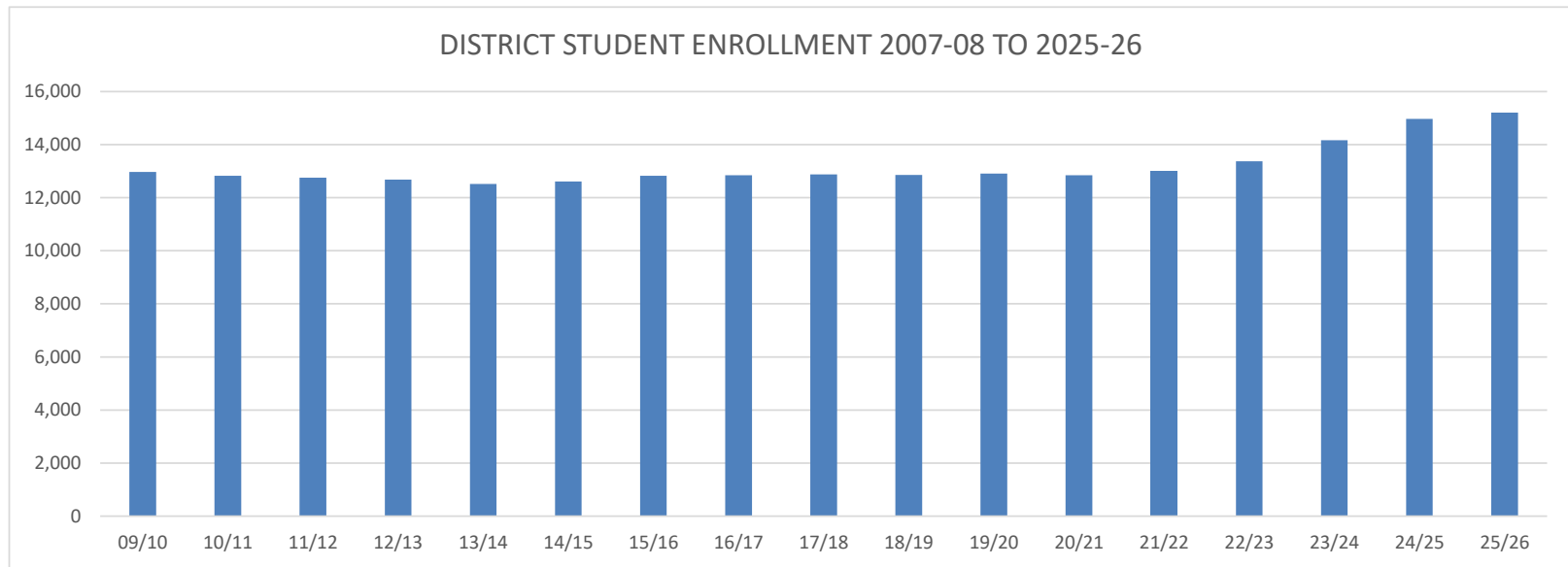
	<u>Olga Kozminski Scholarship Fund</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	-
Total Revenues	-
Transfers In	-
Fund Balances - July 1, 2025	<u>94,647</u>
Total Revenues and Balances	<u>\$ 94,647</u>
ESTIMATED EXPENDITURES	
Community Services	\$ 500
Total Expenditures	<u>500</u>
Transfers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

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**

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
25/26	3.101	0.748	0.000	0	1.500	0.000	5.349