



**2026-27 TENTATIVE MILLAGE AND
BUDGET MEETING**

JULY 28, 2026

5:15 PM

LaShakia Moore, Superintendent

THE FLAGLER COUNTY SCHOOL BOARD:

Christy Chong - Chair, Will Furry - Vice Chair,

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)		54,317,798
Family Empowerment Scholarships		17,329,690
Local Sources		79,475,858
Total Revenues		152,093,346
Transfers In		6,970,000
Fund Balances - July 1, 2026		8,000,000
Total Revenues and Balances	\$	167,063,346

ESTIMATED EXPENDITURES

Instruction	\$	86,332,224
Family Empowerment Scholarships		17,329,290
Pupil Personnel Services		10,702,215
Instructional Media Services		1,256,994
Instructional and Curriculum Services		1,428,975
Instructional Staff Training		1,228,976
Instructional Related Technology		1,049,617
Board of Education		554,343
General Administration		1,407,568
School Administration		7,759,549
Facilities Acquisition Construction		-
Fiscal Services		1,354,894
Food Service		-
Central Services		1,320,723
Pupil Transportation Services		6,986,571
Operation of Plant		15,434,781
Maintenance of Plant		3,644,559
Administrative Technology Services		698,722
Community Services		2,568,714
Debt Service		-
Total Expenditures		161,058,715
Transfers Out		-
Fund Balances - June 30, 2027		6,004,631
Total Expenditures, Transfers, and Fund Balances	\$	167,063,346

Family Empowerment Scholarship Impact on Flagler School District

	<u># of Students</u>	<u>Scholarship Funds</u>	
2026-27	2,473	17,329,690	(2026-27 FEFP Second Calc)
2025-26	1,926	14,913,258	(2025-26 FEFP Fourth Calc)
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	\$ 7,185,016	\$ 10,796,410	\$ 17,981,426
State Sources	106,540	-	106,540
Local Sources	368,757	-	368,757
Total Revenues	<u>7,660,313</u>	<u>10,796,410</u>	<u>18,456,723</u>
Transfers In	-	-	-
Fund Balances - July 1, 2026	-	-	-
Total Revenues and Balances	<u>\$ 7,660,313</u>	<u>\$ 10,796,410</u>	<u>\$ 18,456,723</u>
ESTIMATED EXPENDITURES			
Instruction	\$ -	\$ 5,489,879	\$ 5,489,879
Pupil Personnel Services	-	1,458,775	1,458,775
Instructional Media Services	-	-	-
Instructional and Curriculum Services	-	1,086,672	1,086,672
Instructional Staff Training	-	2,199,881	2,199,881
Instructional Related Technology	-	6,648	6,648
General Administration	-	290,722	290,722
School Administration	-	-	-
Facilities Acquisition Construction	-	-	-
Fiscal Services	-	-	-
Food Service	7,660,313	-	7,660,313
Central Services	-	121,030	121,030
Pupil Transportation Services	-	106,220	106,220
Operation of Plant	-	22,599	22,599
Maintenance of Plant	-	-	-
Administrative Technology Services	-	-	-
Community Services	-	13,984	13,984
Debt Service	-	-	-
Total Expenditures	<u>7,660,313</u>	<u>10,796,410</u>	<u>18,456,723</u>
Transfers Out	-	-	-
Fund Balances - June 30, 2027	-	-	-
Total Expenditures, Transfers, and Fund Balances	<u>\$ 7,660,313</u>	<u>\$ 10,796,410</u>	<u>\$ 18,456,723</u>

Debt Service Funds

	Revenue Bond Fund	Certificates of Participation (COPs)	Equipment Lease (Buses)	Total
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>3,863,375</u>	<u>558,601</u>	<u>4,421,976</u>
Fund Balances - July 1, 2026	<u>1,076,698</u>	<u>-</u>	<u>2,566,620</u>	<u>3,643,318</u>
Total Revenues and Balances	<u>\$ 1,299,948</u>	<u>\$ 3,863,375</u>	<u>\$ 3,125,221</u>	<u>\$ 8,288,544</u>
ESTIMATED EXPENDITURES				
Debt Service	\$ 187,625	\$ 3,863,375	\$ 558,601	\$ 4,609,601
Total Expenditures	<u>187,625</u>	<u>3,863,375</u>	<u>558,601</u>	<u>4,609,601</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2027	<u>1,112,323</u>	<u>-</u>	<u>2,566,620</u>	<u>3,678,943</u>
Total Expenditures and Fund Balances	<u>\$ 1,299,948</u>	<u>\$ 3,863,375</u>	<u>\$ 3,125,221</u>	<u>\$ 8,288,544</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	\$ 600,000	\$ 615,000	\$ -	\$ -	\$ 1,215,000
Local Sources	-	-	29,645,215	18,400,000	48,045,215
Total Revenues	<u>\$ 600,000</u>	<u>\$ 615,000</u>	<u>\$ 29,645,215</u>	<u>\$ 18,400,000</u>	<u>\$ 49,260,215</u>
Transfers In	-	-	-	-	-
Fund Balances - July 1, 2026	-	232,205	21,765,953	71,505,256	\$ 93,503,414
Total Revenues and Balances	<u>\$ 600,000</u>	<u>\$ 847,205</u>	<u>\$ 51,411,168</u>	<u>\$ 89,905,256</u>	<u>\$ 142,763,629</u>
ESTIMATED EXPENDITURES					
Facilities Acquisition and Construction	\$ 600,000	\$ 847,205	\$ 20,012,500	\$ 15,567,572	\$ 37,027,277
Total Expenditures	<u>600,000</u>	<u>847,205</u>	<u>20,012,500</u>	<u>15,567,572</u>	<u>37,027,277</u>
Transfers Out	-	-	9,379,698	2,012,278	11,391,976
Fund Balances - June 30, 2027	-	-	22,018,970	72,325,406	94,344,376
Total Expenditures and Balances	<u>\$ 600,000</u>	<u>\$ 847,205</u>	<u>\$ 51,411,168</u>	<u>\$ 89,905,256</u>	<u>\$ 142,763,629</u>

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

1.5 MILL LEVY PROCEEDS 2026-27	\$ 29,645,215
2026-27 PROPOSED PROJECT LISTING:	
2026-27 DISTRICT SAFETY AND SECURITY	300,000
2026-27 FPCHS BLDG 4 AUDITORIUM REPLACE HOUSE LIGHTS	600,000
2025-27 FPC SERVING LINES/KITCHEN RENOVATION	500,000
2026-27 OKES BLDG 5 WATERPROOFING AND COATING	550,000
2025-28 MHS UPGRADE CHILLER & UNITS (25-26 design)	5,400,000
2026-27 MHS ADDITIONAL BLEACHERS FOOTBALL	650,000
2025-2026 - IT/CUSTODIAL/FTC RENOVATION	1,300,000
2026-27 SMALL DISTRICT PROJECTS	500,000
 MAINTENANCE SERVICE CONTRACTS & BLDG REPAIRS	 6,000,000
 SCHOOL BUSES & VEHICLES	 2,500,000
 FURNITURE, FIXTURES AND EQUIPMENT	 1,500,000
 DEBT SERVICE PAYMENTS	 2,409,698
 MAINTENANCE, RENOVATION, AND REPAIRS PAID THROUGH THE GENERAL FUND	 3,300,000
 PROPERTY INSURANCE PREMIUMS	 770,000
 PAYMENT FOR COST OF LEASING EDUCATIONAL FACILITIES	 400,000
 BUS DRIVERS SALARY AND BENEFITS	 2,500,000
 AMOUNT ADDED TO FUND BALANCE RESERVES	 465,517
Total 1.5 MILL EXPENDITURES	\$ 29,645,215

Self-Insurance Fund

	<u>Self-Insurance</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	<u>17,000,000</u>
Total Revenues	<u>17,000,000</u>
Transfers In	<u>-</u>
Fund Balances - July 1, 2026	<u>(1,347,481)</u>
Total Revenues and Balances	<u>\$ 15,652,519</u>
ESTIMATED EXPENDITURES	
Proprietary Expenses	<u>\$ 15,000,000</u>
Total Expenditures	<u>15,000,000</u>
Transfers Out	<u>-</u>
Fund Balances - June 30, 2027	<u>652,519</u>
Total Expenditures and Fund Balances	<u>\$ 15,652,519</u>

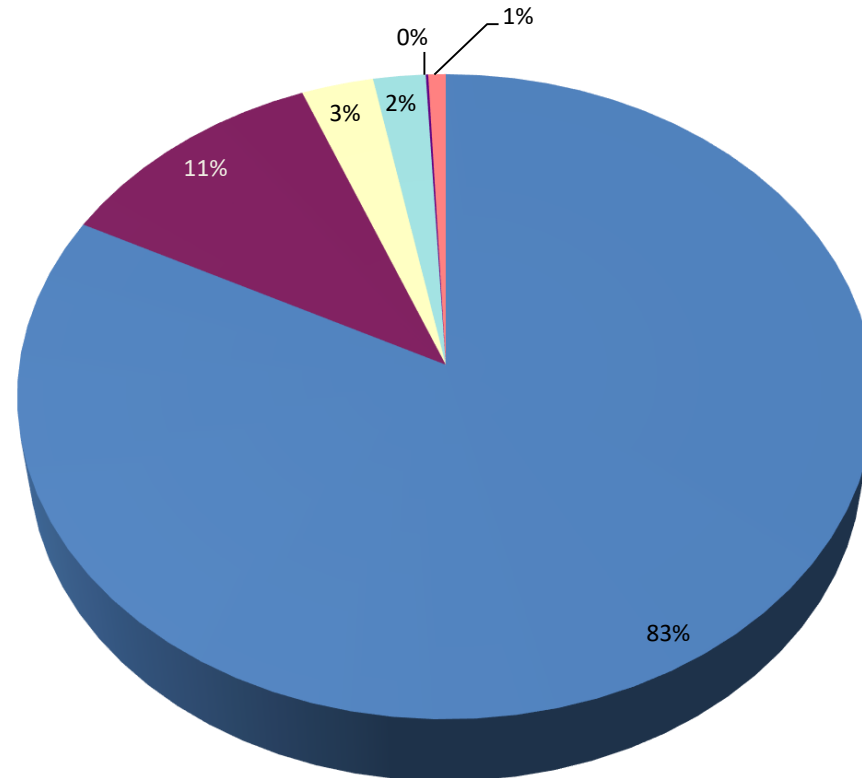
Permanent Fund

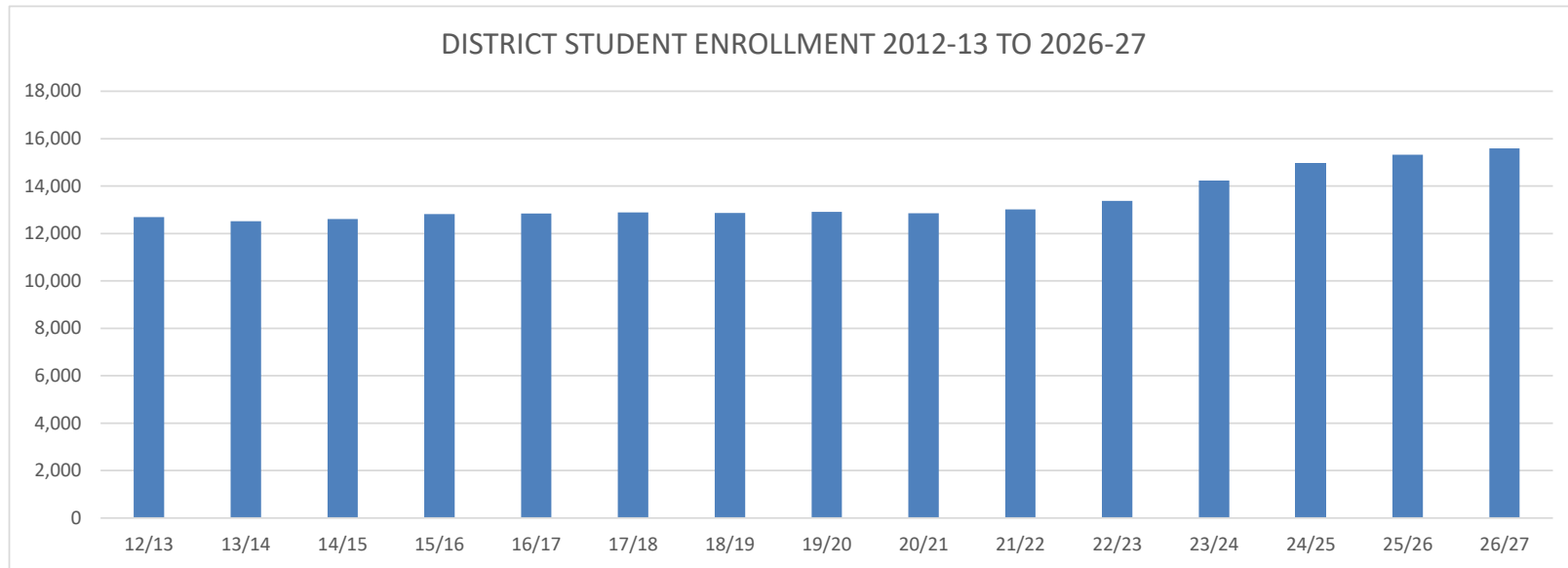
	<u>Olga Kozminski Scholarship Fund</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	-
Total Revenues	-
Transfers In	-
Fund Balances - July 1, 2026	94,147
Total Revenues and Balances	\$ 94,147
ESTIMATED EXPENDITURES	
Community Services	\$ 500
Total Expenditures	500
Transfers Out	-
Fund Balances - June 30, 2027	93,647
Total Expenditures and Fund Balances	\$ 94,147

General Fund Budget by Expense Category

General Fund Expenditures

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





Note: 2026-27 enrollment includes 2,473 of Family Empowerment Scholarship students.
2025-26 enrollment includes 2,163 of Family Empowerment Scholarship students.
2024-25 enrollment includes 1,628 of Family Empowerment Scholarship students.
2023-24 enrollment includes 884 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
26/27	3.064	0.748	0.000	0	1.500	0.000	5.312