



2014-2015 TENTATIVE MILLAGE & BUDGET

Jacob Oliva, Superintendent of Flagler County Schools



THE FLAGLER COUNTY SCHOOL BOARD

Andy Dance, Chairman, Colleen Conklin, Vice Chairman, John Fischer, Sue Dickinson, Trevor Tucker

FLAGLER COUNTY SCHOOL DISTRICT

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

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Millage Rates **1994/95 To Present**

Year	Required Local Effort	Discre- tionary	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

Property Assessment Data

Year	New Construction Plus Additions Minus Deletions	Adjustment to Prior Year and Re-Evaluation	Total Assessment	Percentage Increase	Student Population	Student Percentage Increase
96/97	\$69,003,904	(\$3,808,892) (1)	\$2,266,708,486	3.0%	5,583	
97/98	\$90,755,653 (2)	(\$6,919,625) (3)	\$2,350,544,514	3.7%	5,806	4.0%
98/99	\$84,816,505	\$13,156,693 (4)	\$2,448,517,712	4.2%	6,022	3.7%
99/00	\$88,929,848	\$35,655,282 (5)	\$2,573,102,842	5.1%	6,160	2.3%
00/01	\$112,558,390	\$67,843,260 (5)	\$2,753,504,492	7.0%	6,607	7.3%
01/02	\$137,758,111	\$319,536,769 (6)	\$3,210,799,372	16.6%	7,054	6.8%
02/03	\$185,775,701	\$347,606,570 (6)	\$3,744,181,643	16.6%	7,596	7.7%
03/04	\$239,139,419	\$561,654,897 (6)	\$4,544,975,959	21.4%	8,464	11.4%
04/05	\$511,981,067	\$710,434,174	\$5,767,391,200	26.9%	9,626	13.7%
05/06	\$667,779,119	\$1,502,714,774	\$7,937,885,093	37.6%	10,973	14.0%
06/07	\$855,486,540	\$2,093,276,968	\$10,886,648,601	37.1%	12,015	9.5%
07/08	\$826,844,255	\$618,086,020	\$12,331,578,876	13.3%	12,580	4.7%
08/09	\$504,452,077	(\$886,072,378)	\$11,949,958,575	-3.1%	12,770	1.5%
09/10	\$182,177,518	(\$1,912,720,532)	\$10,219,415,561	-14.5%	12,975	1.6%
10/11	\$89,368,565	(\$1,834,739,899)	\$8,474,044,227	-17.1%	12,829	-1.1%
11/12	\$52,937,346	(\$1,188,230,201)	\$7,338,751,372	-13.4%	12,758	-0.6%
12/13	\$47,569,174	(\$469,612,335)	\$6,916,708,211	-5.8%	12,604	-1.2%
13/14	\$47,284,160	\$17,007,728	\$6,981,000,099	0.9%	12,513	-0.7%
14/15	\$70,342,083	\$375,968,550	\$7,427,310,732	6.4%	12,444	-0.6%

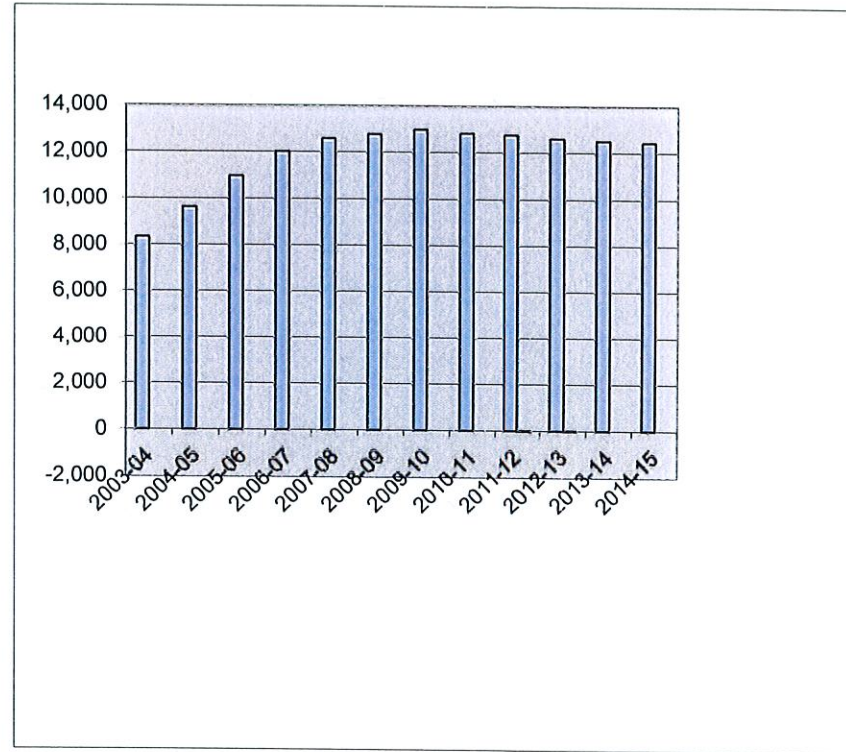
Hammock Dunes Condo Addition

Value Down On Palm Coast Lots, Waterfront Property, and A1A

- (1) Graham Swamp Purchased By St. Johns River Water Mgmt Dist; Ag Exemption filed on large amount of land south of 100
- (2) Hammock Dunes LeGrande Condo (Phase II); new Palm Coast commercial property; further residential development in Hammock Dunes.
- (3) Reduction in value of Palm Coast lots, purchase of property by various governmental agencies.
- (4) Total County Re-evaluation (Colbert Lane increased, most waterfront increased)
- (5) Total County Re-evaluation
- (6) Re-evaluation of many ocean and intercoastal properties as well as over 20 new subdivisions with many of these being near the ocean each year.

(FTE) STUDENT HISTORICAL DATA **2014-2015**

Fiscal Year	Total	% Increase
2003-04	8,337	9.7%
2004-05	9,626	15.40%
2005-06	10,973	13.90%
2006-07	12,015	9.40%
2007-08	12,580	4.70%
2008-09	12,770	1.50%
2009-10	12,975	1.60%
2010-11	12,829	-1.10%
2011-12	12,758	-0.50%
2012-13	12,604	-0.03%
2013-14	12,515	-0.01%
2014-15	12,444	-0.01%



BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF FLAGLER COUNTY, FLORIDA
ARE 4.0 PERCENT LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2014 - 2015

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:			PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:	
Required Local Effort (including Prior Period Funding Adjustment Millage)	5.1980	Discretionary Critical Needs (Operating)	0.0000	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	
Discretionary Operating	0.7480			
Discretionary Capital Improvement	0.0000			
			TOTAL MILLAGE	7.4460

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:								
Federal sources	\$ 675,000	\$ 10,358,655						\$ 11,033,655
State sources	47,187,058	81,600	519,083	1,045,208				48,832,949
Local sources	45,802,611	1,418,600		16,421,327	250	690,000	9,794,777	74,127,566
TOTAL SOURCES	\$93,664,669	\$11,858,855	\$519,083	\$17,466,535	\$250	\$690,000	\$9,794,777	\$133,994,169
Transfers In	3,593,979		5,549,291					9,143,270
Fund Balances/Reserves/Net Assets - July 1, 2014	4,475,000	546,560	6,798,745	5,846,968	99,500	0	2,143,040	19,909,811
TOTAL REVENUES, TRANSFERS & BALANCES	\$101,733,648	\$12,405,415	\$12,867,119	\$23,313,501	\$99,750	\$690,000	\$11,937,817	\$163,047,260
EXPENDITURES								
Instruction	63,172,558	3,365,514						66,538,072
Pupil Personnel Services	6,669,230	1,595,909						8,265,139
Instructional Media Services	1,067,042							1,067,042
Instructional and Curriculum Development Services	226,808	378,657						605,465
Instructional Staff Training Services	368,246	719,485						1,087,731
Instruction Related Technology	693,406							693,406
School Board	335,890							335,890
General Administration	505,969	176,307						682,276
School Administration	5,121,606							5,121,606
Facilities Acquisition and Construction				8,882,574				8,882,574
Fiscal Services	720,331							720,331
Food Services		5,596,371						5,596,371
Central Services	1,021,970							1,021,970
Pupil Transportation Services	5,004,052	17,282						5,021,334
Operation of Plant	7,756,517							7,756,517
Maintenance of Plant	2,503,431							2,503,431
Administrative Technology Services	339,921							339,921
Community Services	1,455,921				650			1,456,571
Debt Services	75,000		6,481,911					6,556,911
Proprietary Expenses						529,300	9,158,541	9,687,841
TOTAL EXPENDITURES	\$97,037,898	\$11,849,525	\$6,481,911	\$8,882,574	\$650	\$529,300	\$9,158,541	\$133,940,399
Transfers Out				8,993,270		150,000		9,143,270
Fund Balances/Reserves/Net Assets - June 30, 2015	4,695,750	555,890	6,385,208	5,437,657	99,100	10,700	2,779,276	19,983,581
TOTAL APPROPRIATED EXPENDITURES	\$101,733,648	\$12,405,415	\$12,867,119	\$23,313,501	\$99,750	\$690,000	\$11,937,817	\$163,047,260
TRANSFERS, RESERVES & BALANCES	\$101,733,648	\$12,405,415	\$12,867,119	\$23,313,501	\$99,750	\$690,000	\$11,937,817	\$163,047,260

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

Special Revenue Funds

	<u>Food Service</u>	<u>Federal</u>	<u>Total</u>
ESTIMATED REVENUES			
Federal	\$ 4,105,501	\$ 6,253,154	\$ 10,358,655
State Sources	81,600		81,600
Local Sources	1,418,600		1,418,600
Total Revenues	<u>\$ 5,605,701</u>	<u>\$ 6,253,154</u>	<u>\$ 11,858,855</u>
Transfers In	\$	\$	\$ -
Non-Revenue Sources			
Fund Balances - July 1, 2014	546,560		546,560
Total Revenues and Balances:	<u>\$ 6,152,261</u>	<u>\$ 6,253,154</u>	<u>\$ 12,405,415</u>
ESTIMATED EXPENDITURES			
Instruction	\$	\$ 3,365,514	\$ 3,365,514
Pupil Personnel Services		1,595,909	1,595,909
Instructional Media Services		-	-
Instructional and Curriculum Services		378,657	378,657
Instructional Staff Training		719,485	719,485
General Administration		176,307	176,307
School Administration		-	-
Facilities Acquisition Construction		-	-
Fiscal Services		-	-
Food Service	5,596,371	-	5,596,371
Central Services		-	-
Pupil Transportation Services		17,282	17,282
Operation of Plant		-	-
Maintenance of Plant		-	-
Community Services		-	-
Debt Service		-	-
Total Expenditures	<u>\$ 5,596,371</u>	<u>\$ 6,253,154</u>	<u>\$ 11,849,525</u>
Transfers Out			
Fund Balances - June 30, 2015	555,890		555,890
Total Expenditures, Transfers, and Balances	<u>\$ 6,152,261</u>	<u>\$ 6,253,154</u>	<u>\$ 12,405,415</u>

Debt Service Funds

	State Board of Education Bond Funds (SBE)	Revenue Bond	Revenue Anticipation Note (RAN)	District Bond Funds	Certificate of Participation (COPs)	Certificate of Participation (QZAB)	Sales Tax Bond	Total
	Estimated	Estimated			(1)	(1)	(2)	
ESTIMATED REVENUES								
State Sources	\$ 295,833	\$ 223,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519,083
Local Sources								
Total Revenues	\$ 295,833	\$ 223,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519,083
Transfers In			\$ -		\$ 5,291,600	\$ 257,691	\$ -	\$ 5,549,291
Fund Balances - July 1, 2013	\$ 59,780	\$ 561,410	\$ -	\$ 81,061	\$ 4,451,402	\$ 1,645,092	\$ -	\$ 6,798,745
Total Revenues and Balances	\$ 355,613	\$ 784,660	\$ -	\$ 81,061	\$ 9,743,002	\$ 1,902,783	\$ -	\$ 12,867,119
ESTIMATED EXPENDITURES								
Debt Service	\$ 268,945	\$ 189,590	\$ -	\$ 20	\$ 6,019,831	\$ 3,525	\$ -	\$ 6,481,911
Total Expenditures	\$ 268,945	\$ 189,590	\$ -	\$ 20	\$ 6,019,831	\$ 3,525	\$ -	\$ 6,481,911
Transfers Out				\$ -				\$ -
Fund Balances - June 30, 2014	\$ 86,668	\$ 595,070	\$ -	\$ 81,041	\$ 3,723,171	\$ 1,899,258	\$ -	\$ 6,385,208
Total Expenditures and Balances	\$ 355,613	\$ 784,660	\$ -	\$ 81,061	\$ 9,743,002	\$ 1,902,783	\$ -	\$ 12,867,119

(1) COP - Transfer from 1.5-Mill Fund for Corp. Plaza A 293 \$ 383,932
Transfer from 1.5-Mill Fund for FPCHS 291 -
Transfer from 1.5-Mill Fund for Series 2005A 292 3,389,549
Transfer from 1.5-Mill Fund for Series 2005B 292 554,190
Transfer from 1.5-Mill Fund for QZAB 2005 257,691
Transfer from 1.5 Mill Fund for Series 2014A 295
Total Transfers for COP's \$ 4,585,362

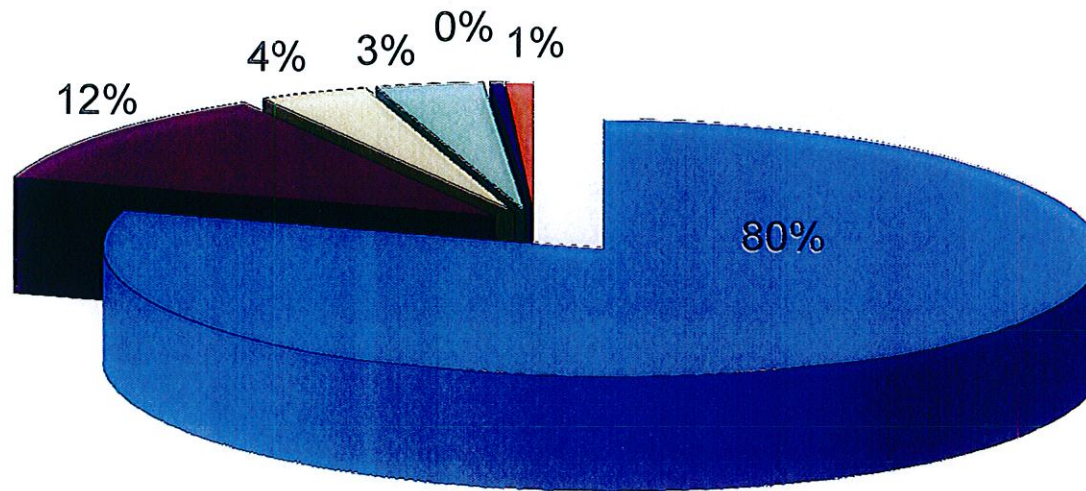
(2) Impact Fee Bond - Transfer from L C Impv. Fund Impact Fee Bond 292 \$ 963,929
\$ 5,549,291

Capital Projects Funds

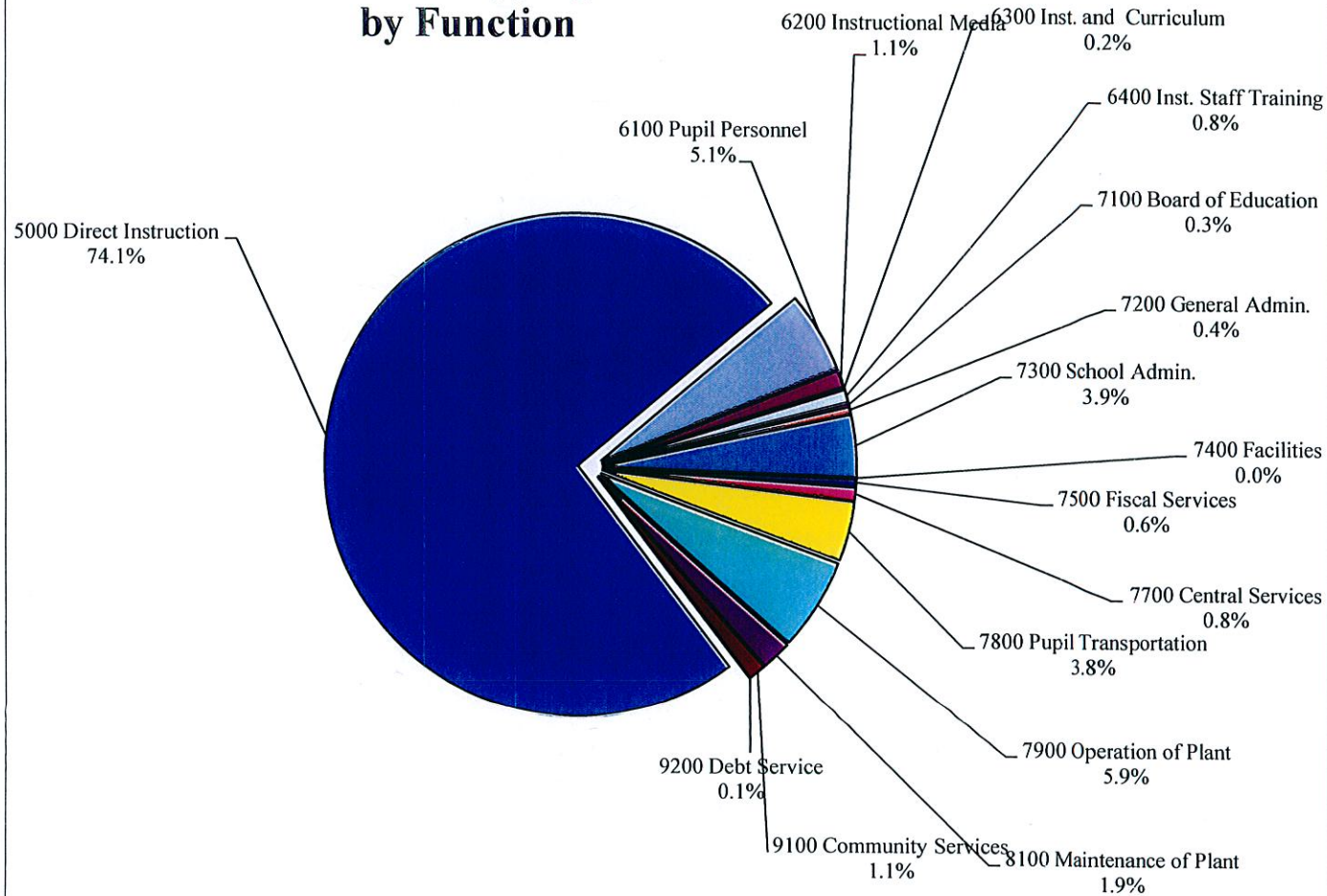
	State Board Of Education Bond	Revenue Bond	Public Education Capital Outlay Fund	Capital Outlay and Debt Service (Estimated)	Capital Outlay Fund (1.5 Mill)	Local Capital Improvement Fund Sales tax & Impact Fees	Capital Projects Total
ESTIMATED REVENUES							
State Sources			(1) \$ 776,208	\$ 269,000		\$ -	\$ 1,045,208
Local Sources				1,000	10,700,327 (2)	5,720,000	\$ 16,421,327
Total Revenues	\$ -	\$ -	\$ 776,208	\$ 270,000	\$ 10,700,327	\$ 5,720,000	\$ 17,466,535
Transfers In							
Non-Revenue Sources							
Fund Balances - July 1, 2014			1,000	1,000	228,208	5,616,758	5,846,966
Total Revenues and Balances	\$ -	\$ -	\$ 777,208	\$ 271,000	\$ 10,928,535	\$ 11,336,758	\$ 23,313,501
ESTIMATED EXPENDITURES							
Facilities Acquisition and Construction			283,000	220,000	2,963,929	5,415,645	8,882,574
Pupil Transportation Services							
Total Expenditures	\$ -	\$ -	\$ 283,000	\$ 220,000	\$ 2,963,929	\$ 5,415,645	\$ 8,882,574
Transfers Out			(3) 493,208	(4)	7,536,133 (5)	963,929	8,993,270
Fund Balances - June 30, 2015	\$ -	\$ -	\$ 1,000	\$ 51,000	\$ 428,473	\$ 4,957,184	5,437,657
Total Expenditures and Balances	\$ -	\$ -	\$ 777,208	\$ 271,000	\$ 10,928,535	\$ 11,336,758	\$ 23,313,501
(1) PECO - Includes Special School Maintenance, New Construction, Classrooms for Kids, Classrooms First							
Special School Maintenance 341		\$ -					
2012-13 Charter School PECO Allocation		\$ 283,000					
Classrooms First State Revenue 344		\$ 493,208					
Classrooms For Kids		\$ -					
PECO Revenue State Sources		\$ 776,208					
(2) LCI - Includes Local Capital, Impact Fees, Half Cent Sales Tax							
Half Cent Sales Tax Local Revenue		\$ 4,620,000					
Impact Fee Local Revenue		\$ 1,100,000					
Local Capital Improvement Revenue		\$ 5,720,000					
(3) PECO - Transfer Out of PECO Funds							
Transfer Out Special School Maintenance to General Fund		\$ -	\$ -				
Transfer Out Classrooms First State Revenue to General Fund		\$ 493,208	\$ 493,208				
Transfer from PECO to the General Fund		\$ 493,208	\$ 493,208				
(4) CO - Transfer Out 1.5 Mill Fund							
Transfer into General Fund for Lease of Relocatables		\$ 260,000	\$ 260,000				
Transfer into General Fund for Property & Casualty Ins		\$ 850,000	\$ 850,000				
Transfer into General Fund for Maintenance/Renovations		\$ 1,840,771	\$ 1,840,771				
Transfer into Debt Service 293 for Payment of Debt Corp. Plaza		\$ 383,932		\$ 383,932			
Transfer into Debt Service 291 for Payment of Debt 1998		\$ -					
Transfer into Debt Service 292 for Payment of Series 2005A		\$ 3,389,549		\$ 3,389,549			
Transfer into Debt Service 292 for Payment of Series 2005B		\$ 554,190		\$ 554,190			
Transfer into Debt Service 295 for Payment of QZAB 2005		\$ 257,691		\$ 257,691			
Total Transfers for Capital Outlay (2)		\$ 7,536,133	\$ 2,950,771	\$ 4,585,362			
(5) LCI - Transfer Out Local Capital Improvement Fund Impact Fees							
Transfer to Debt Service Impact Fees Bond		\$ 963,929		\$ 963,929			
Total Transfers out of Capital Funds			\$ 3,443,979	\$ 5,549,291	\$ 8,993,270		\$ 8,993,270

General Fund Expenditures

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



General Fund Appropriations by Function



6100 Pupil Personnel	6200 Instructional Media	6300 Inst. and Curriculum	6400 Inst. Staff Training
7100 Board of Education	7200 General Admin.	7300 School Admin.	7400 Facilities
7500 Fiscal Services	7700 Central Services	7800 Pupil Transportation	7900 Operation of Plant
8100 Maintenance of Plant	9100 Community Services	9200 Debt Service	

**General Fund
Expenditure Estimates: K-12 Program**

Function Description	Budget 2014-15	Percent
Direct Instruction	\$ 59,194,355	64.4%
Pupil Personnel	6,669,230	7.2%
Instructional Media	1,067,042	
Instructional & Curriculum Development	226,808	
Instructional Staff Training	368,246	
Instructional Related Technology	693,406	
Board of Education	335,890	
General Administration	505,969	
School Administration	5,121,606	
Facilities Acquisition & Construction	-	
Fiscal Services	720,331	
Central Services	1,021,970	
Pupil Transportation	5,004,052	
Operation of Plant	7,756,517	
Maintenance of Plant	2,503,431	
Administrative Technology	339,921	
Community Services	310,857	
Debt Service	75,000	
Total Expenditures	\$ 91,914,631	
Transfers to:		
	N/A	
Total Expenditures & Transfers	\$ 91,914,631	

General Fund
Expenditure Estimates: Adult & Community Education Program

Function Description	Budget 2014-15
Direct Instruction	\$ 3,978,204
Pupil Personnel	-
Instructional Media	
Instructional & Curriculum Development	
Instructional Staff Training	-
Instructional Related Technology	-
Board of Education	
General Administration	
School Administration	-
Facilities Acquisition & Construction	-
Fiscal Services	-
Central Services	-
Pupil Transportation	-
Operation of Plant	-
Maintenance of Plant	-
Administrative Technology	-
Community Services	1,145,063
Debt Service	
	<hr/> \$ 5,123,267
 Total Expenditures	 <u><u>\$ 5,123,267</u></u>

FLAGLER COUNTY DISTRICT SCHOOL BOARD
General Fund 2014-15 Budget
School and Department Overview

	<u>Amount</u>	<u>Percent</u>
Old Kings Elementary	\$ 7,129,650	7.3%
Wadsworth Elementary	6,054,074	6.2%
Bunnell Elementary	7,766,073	8.0%
Rymfire Elementary	7,512,821	7.7%
Belle Terre Elementary	8,295,479	8.5%
Palm Harbor Academy	379,658	0.4%
Imagine Charter School K-8	5,407,260	5.6%
Indian Trails Middle School	5,496,001	5.7%
Buddy Taylor Middle	5,947,099	6.1%
Flagler-Palm Coast High	14,540,044	15.0%
Matanzas High School	9,473,025	9.8%
Phoenix Academy	435,858	0.4%
Everest Academy	-	0.0%
Adult & Community Education	5,142,383	5.3%
Student Services	476,848	0.5%
Florida Virtual School	43,000	0.0%
I-Flagler Virtual School	444,741	0.5%
Instructional Curriculum Services	449,291	0.5%
Exceptional Student Education	547,826	0.6%
Education Foundation	120,784	0.1%
County Office **Detail below	3,955,682	4.1%
Transportation - Drivers	3,012,715	3.1%
Transportation - Mechanics	1,833,228	1.9%
Maintenance	1,589,377	1.6%
Custodial Services Supv.	984,981	1.0%
Total	<u>\$ 97,037,898</u>	

<u>County Office: Detail</u>	<u>Amount</u>	
Board Of Education	\$ 396,214	0.4%
Superintendent's Office	518,549	0.5%
Business Services	773,868	0.8%
Personnel & Risk Management	1,011,285	1.0%
Government Service Bldg	290,540	0.3%
Instructional Technology	324,704	0.3%
Management Information Systems	640,522	0.7%
	<u>\$ 3,955,682</u>	4.1%

Total Expenses by Center \$97,037,898

TOTAL EXPENDITURES 2014-15 \$97,037,898

Historical Review Of The Florida Education Finance Program

Year	Total FEFP	Taxes Raised By Local Required Effort	Percent of Total	State Disbursed FEFP	Percent of Total
94/95	\$ 21,592,365	\$ 13,583,187	62.9%	\$ 8,009,178	37.1%
95/96	\$ 23,222,832	\$ 14,948,324	64.4%	\$ 8,274,508	35.6%
96/97	\$ 25,924,333	\$ 14,650,323	56.5%	\$ 11,274,010	43.5%
(1) 97/98	\$ 26,574,764	\$ 14,878,594	56.0%	\$ 11,696,170	44.0%
(1) 98/99	\$ 29,007,022	\$ 15,473,163	53.3%	\$ 13,533,859	46.7%
(1) 99/00	\$ 28,221,008	\$ 16,162,909	57.3%	\$ 12,058,099	42.7%
(1) 00/01	\$ 31,068,707	\$ 15,982,717	51.4%	\$ 15,085,990	48.6%
(2) 01/02	\$ 32,461,898	\$ 18,048,385	55.6%	\$ 14,413,513	44.4%
(3) 02/03	\$ 35,416,822	\$ 20,954,125	59.2%	\$ 14,462,697	40.8%
(4) 03/04	\$ 38,463,623	\$ 24,560,644	63.9%	\$ 13,902,979	36.1%
(5) 04/05	\$ 45,164,734	\$ 31,033,179	68.7%	\$ 14,131,555	31.3%
05/06	\$ 49,163,324	\$ 40,947,580	83.3%	\$ 8,215,744	16.7%
06/07	\$ 60,768,136	\$ 52,507,939	86.4%	\$ 8,260,197	13.6%
07/08	\$ 62,119,674	\$ 58,397,343	94.0%	\$ 3,722,331	6.0%
08/09	\$ 62,405,568	\$ 56,160,623	90.0%	\$ 6,244,945	10.0%
(6) 09/10	\$ 62,183,227	\$ 51,163,504	82.3%	\$ 11,019,723	17.7%
10/11	\$ 63,484,167	\$ 44,303,659	69.8%	\$ 19,180,508	30.2%
11/12	\$ 60,887,349	\$ 38,868,376	63.8%	\$ 22,018,973	36.2%
12/13	\$ 62,236,519	\$ 36,155,017	58.1%	\$ 26,081,502	41.9%
13/14	\$ 66,279,981	\$ 34,808,942	52.5%	\$ 31,471,039	47.5%
14/15	\$ 66,791,835	\$ 37,062,875	55.5%	\$ 29,728,960	44.5%

- (1) For comparison purposes FEFP includes Workforce Development of \$4,126,184. Adult Education is no longer included in our FEFP, but is a separate line item--Workforce Development.
- (2) For comparison purposes FEFP includes Workforce Development of \$3,911,225. Adult Education is no longer included in our FEFP, but is a separate line item--Workforce Development.
- (3) For comparison purposes FEFP includes Workforce Development of \$3,653,926. Adult Education is no longer included in our FEFP, but is a separate line item--Workforce Development.
- (4) For comparison purposes FEFP includes Workforce Development of \$3,636,193. Adult Education is no longer included in our FEFP, but is a separate line item--Workforce Development.
- (5) For comparison purposes FEFP includes Workforce Development of \$3,687,428. Adult Education is no longer included in our FEFP, but is a separate line item--Workforce Development.
- (6) For comparison purposes FEFP includes Instructional Materials \$1,149,213 and Student Transportation \$4,037,684 included in our FEFP which was a separate funded categorical in prior years, restated FEFP for year 2010 without these additions would be \$11,019,723 - 1,149,213 - 4,037,684 = \$5,832,826 or 9.4% of the Total

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School District of Flagler County will soon consider a measure to continue to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.946 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE

The capital outlay tax will generate approximately **\$10,695,327** to be used for the following projects:

CONSTRUCTION AND REMODELING

Flagler Palm Coast High School, Old Kings Elementary School, Malanzas High School and Various Projects Districtwide.

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute.
Roof repairs and replacement
Renovation and repair from hurricane damage

MOTOR VEHICLE PURCHASES

Purchase of maintenance vehicles
Purchase of motor vehicles for various schools & facilities.

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.

Purchase school furniture and equipment districtwide.
Lease-purchase of new computers
Lease of tablets
Purchase software application for district-wide student and administration applications.

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE- PURCHASE AGREEMENT

2005A & 2005B Facilities Additions, Renovations, Maintenance, New Equipment, New Equipment Leases Districtwide.

2014A Refinancing Bonds for the 2005A Bonds

2005 Qualified Zone Academy Bonds Renovations Bunnell and Wadsworth Elementary Schools

Flagler-Palm Coast High School Addition & Renovation
Adult Education - Corporate Plaza Building

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

One (1) Year Lease of Portable Classrooms & Educational Facilities

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Intracoastal Bank

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of Hazardous Waste Districtwide and Maintenance of Retention Ponds

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL & ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Districtwide leasing of relocatable educational facilities.

All concerned citizens are invited to a public hearing to be held on

Tuesday, July 22, 2014 at 5:15 PM at the Board Room at the Flagler County Government Services Building, 1769 East Moody Blvd., Bldg. 2, Bunnell, Florida 32110

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

The Notice of Tax for School Capital Outlay Shall:

1. Be a full 1/4 page of the newspaper
 2. Have the same advertising requirements as s. 200.065(3), F.S.
 - * If the district school board is proposing to levy the same millage under s. 1011.71, F.S., which it levied in the prior year, the words "continue to" shall be inserted before the word "impose" in the first sentence.
 - ** --Delete sentence if advertising a Budget Hearing and NOT a Notice of Proposed Tax Increase
 - *** The amount shown SHALL NOT BE LESS THAN 96% of ad valorem proceeds.
- For 96% calculations always use current year gross taxable value for operating purposes

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

1.5 mill Levy Proceeds 2014-15	<u>\$10,695,327</u>
Less proposed project listing:	
BTES replacement chiller & add ice tanks	-\$252,500
FPC Fire Alarm Replacement	-\$80,000
FPC repave parking lot	-\$300,000
FPC renovate bathrooms	-\$225,000
All sites security upgrades	-\$200,000
FPC roof building 400	-\$300,000
Maintenance, renovation, and repairs paid through the General Fund	-\$1,840,771
Furniture and equipment at school centers	-\$500,000
Debt service payments	-\$4,585,362
Maintenance service contracts	-\$550,000
Building Repairs	-\$751,694
Insurance Premiums on district facilities	-\$850,000
Payment for cost of leasing educational facilities	<u>-\$260,000</u>
Total 1.5 Mill Expenditures	<u>-\$10,695,327</u>



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-4205
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2014		County : Flagler	
Name of School District : FLAGLER CO SCHOOL DIST			
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT			
1.	Current year taxable value of real property for operating purposes	\$ 7,132,147,678	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 275,567,758	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 19,595,296	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ 7,427,310,732	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 70,342,083	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$ 7,356,968,649	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 6,980,373,541	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :		Date : 7/1/2014 4:02 PM
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER			
Local board millage includes discretionary and capital outlay.			
9.	Prior year state law millage levy: Required Local Effort (RLE) (Sum of previous year's RLE and prior period funding adjustment)	5.1940 per \$1,000	(9)
10.	Prior year local board millage levy (All discretionary millages)	2.2480 per \$1,000	(10)
11.	Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$ 36,256,060	(11)
12.	Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$ 15,691,880	(12)
13.	Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$ 51,947,940	(13)
14.	Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)	4.9281 per \$1,000	(14)
15.	Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)	2.1329 per \$1,000	(15)
16.	Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)	5.1980 per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement
	1.5000	.7480	.0000
D. Use only with DR-420DEBT from the Department of Revenue			E. Additional Voted Millage
			.0000
Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E)			2.2480 per \$1,000

Continued on page 2

Name of School District : FLAGLER CO SCHOOL DIST			DR-4205 R. 5/13 Page 2	
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$	38,607,161	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$	16,696,595	(19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$	55,303,756	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)		5.48 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate (((Line 16 plus Line 17) divided by (Line 14 plus Line 15)), minus 1), multiplied by 100		5.45 %	(22)
Final public budget hearing		Date : 9/3/2014	Time : 5:15 PM	Place : Government Service Building, 1769 East Moody Blvd., Bldg., 2, Bunnell, FL 32110
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.005, F.S.	
	Signature of Chief Administrative Officer :		Date :	
	Title : Jacob Oliva, Superintendent		Contact Name And Contact Title : Tom D. Tant, Chief Financial Officer	
	Mailing Address : P.O. Box 755		Physical Address : 1769 E. Moody Blvd., Bldg. 2	
	City, State, Zip : Bunnell, FL 32110		Phone Number : 386-437-7526	Fax Number : 386-437-7577

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Resolution Number 14/15-01

WHEREAS, the School Board of Flagler County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2014 to June 30, 2015; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Flagler County School Board adopted the tentative millage rates for fiscal year 2014-2015 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	5.1980	\$37,062,875
Capital Outlay	1.5000	\$10,695,327
Discretionary Operating	0.7480	\$ 5,333,403
Discretionary Capital Improvement	0.0	\$ 0
Additional Voted Millage	0.0	\$ 0
Debt	0.0	\$ 0
	<u>7.4460</u>	<u>\$53,091,605</u>

The total millage rate to be levied exceeds the roll-back rate by 5.45 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Flagler County School Board, adopted each tentative millage rate for the fiscal year July 1, 2014 to June 30, 2015 on July 22, 2014 by separate vote prior to adopting the tentative budget.

Andy Dance, Chairman

Resolution Number 14/15-02

A RESOLUTION OF THE FLAGLER COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015.

WHEREAS, the School Board of Flagler County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2014 to June 30, 2015; and

WHEREAS, the, Flagler County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2014-2015.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Flagler County School Board adopted the tentative millage rates and the budget in amount of \$163,047,250 the for fiscal year 2014-2015.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Flagler County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Flagler County as a tentative budget for the categories indicated for the fiscal year July 1, 2014 to June 30, 2015.

Andy Dance, Chairman