



**flaglerschools**  
Striving to be the Nation's Premier Learning Organization

**2020-21 FINAL MILLAGE AND BUDGET MEETING**

**SEPTEMBER 08, 2020**

**5:15 PM**

**Cathy Mittelstadt, Superintendent of Flagler County Schools**

**THE FLAGLER COUNTY SCHOOL BOARD**

**Janet O. McDonald - Chairman, Colleen Conklin - Vice Chairman,**

**Trevor Tucker, Andy Dance, Dr. Maria P. Barbosa**

**FLAGLER COUNTY SCHOOL DISTRICT**

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

**386-437-7526, [www.flaglerschools.com](http://www.flaglerschools.com)**

**BUDGET SUMMARY**  
**THE SCHOOL BOARD OF FLAGLER COUNTY, FLORIDA**  
**FISCAL YEAR 2020 - 2021**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF FLAGLER COUNTY ARE 6.8 PERCENT MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES**

	<b>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</b>		<b>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:</b>	
Required Local Effort (including Prior Period Funding Adjustment Millage)	3.7540	Discretionary Operating	0.7480	Operating or Capital Not to Exceed 2 Years
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service
Discretionary Capital Improvement	0.0000			<b>TOTAL MILLAGE</b>
				<b>6.0020</b>

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	INTERNAL SERVICE FUND	TOTAL ALL FUNDS
Federal sources	\$ 825,000	\$ 14,729,212	\$ -	\$ -	\$ -	\$ -	\$15,554,212
State sources	52,061,328	53,500	318,250	440,000			52,873,078
Local sources	51,285,445	970,250	5,000	25,125,963		10,500,000	87,886,658
<b>TOTAL SOURCES</b>	<b>\$ 104,171,773</b>	<b>\$ 15,752,962</b>	<b>\$ 323,250</b>	<b>\$ 25,565,963</b>	<b>\$ -</b>	<b>\$10,500,000</b>	<b>\$156,313,948</b>
Transfers In	3,630,000		5,574,680				9,204,680
Fund Balances/Net Position - July 1, 2020	7,500,000		9,641,742	25,730,377	96,647	3,500,000	46,468,766
<b>TOTAL REVENUES, TRANSFERS &amp; FUND/BALANCES/NET POSITION</b>	<b>\$ 115,301,773</b>	<b>\$ 15,752,962</b>	<b>\$ 15,539,672</b>	<b>\$ 51,296,340</b>	<b>\$ 96,647</b>	<b>\$ 14,000,000</b>	<b>\$211,987,394</b>
<b>APPROPRIATIONS/EXPENDITURES:</b>							
Instruction	68,090,658	4,941,939					73,032,597
Pupil Personnel Services	8,564,135	1,881,917					10,446,052
Instructional Media Services	1,020,455						1,020,455
Instructional and Curriculum Development Services	1,028,776	788,317					1,817,093
Instructional Staff Training Services	707,407	1,197,461					1,904,868
Instruction Related Technology	864,136						864,136
School Board	725,885						725,885
General Administration	468,274	222,509					690,783
School Administration	5,693,763						5,693,763
Facilities Acquisition and Construction				14,097,917			14,097,917
Fiscal Services	678,074						678,074
Food Services		6,065,726					6,065,726
Central Services	1,399,317	5,000					1,404,317
Pupil Transportation Services	5,487,916	105,804					5,593,720
Operation of Plant	8,966,565	181,320					9,147,885
Maintenance of Plant	3,050,437						3,050,437
Administrative Technology Services	517,980	80,750					598,730
Community Services	1,650,995	281,300					1,932,795
Debt Services	122,000		5,502,597		500		5,624,597
Proprietary Expenses						10,100,000	10,100,000
<b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>	<b>\$ 109,036,773</b>	<b>\$ 15,752,043</b>	<b>\$ 5,502,597</b>	<b>\$ 14,097,917</b>	<b>\$ 500</b>	<b>\$ 10,100,000</b>	<b>\$154,489,830</b>
Transfers Out				9,204,680			9,204,680
Fund Balances/Net Position - June 30, 2021	6,265,000	919	10,037,075	27,993,743	96,147	3,900,000	48,292,884
<b>TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION</b>	<b>\$ 115,301,773</b>	<b>\$ 15,752,962</b>	<b>\$ 15,539,672</b>	<b>\$ 51,296,340</b>	<b>\$ 96,647</b>	<b>\$ 14,000,000</b>	<b>\$211,987,394</b>

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

## **NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

The School District of Flagler County will soon consider 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 **4.502** mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately **\$15,842,145** to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

Flagler Palm Coast High School, Bunnell Elementary School, Indian Trails Middle School, Matanzas High School, Buddy Taylor Middle 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 6 buses  
Purchase of maintenance vehicles  
Lease of driver's education vehicles  
Purchase of motor vehicles for various schools and facilities

### **NEW AND REPLACEMENT EQUIPMENT, COMPUTER, AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

Purchase school furniture and equipment district-wide  
Lease-purchase of new computers  
Lease of tablets  
Purchase software application for district-wide administration of personnel  
Enterprise resource software acquired via license/maintenance fees or lease agreements

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

Annual master lease payments for various facilities and renovations  
Annual lease payment for qualified zone academy bonds for various facilities  
Annual master lease payments for site purchases  
Debt service on certificates of participation (4 elementary schools, 1 middle school, 2 high schools, and administration facilities)

### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Leasing of educational and ancillary facilities and plants

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

Loan through Ameris Bank

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

Removal of hazardous waste

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

Insurance premiums on district facilities

### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Leasing of portable classrooms

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

**Tuesday, July 28, 2020 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.

## Special Revenue Funds

	<u>Food Service</u>	<u>Federal</u>	<u>CARES Act Relief Fund</u>	<u>Total</u>
<b>ESTIMATED REVENUES</b>				
Federal	\$ 4,831,100	\$ 7,275,756	\$ 2,622,356	\$ 14,729,212
State Sources	53,500			53,500
Local Sources	970,250			970,250
<b>Total Revenues</b>	<u>5,854,850</u>	<u>7,275,756</u>	<u>2,622,356</u>	<u>15,752,962</u>
Transfers In				
Non-Revenue Sources				
Fund Balances - July 1, 2020	-	-	-	-
<b>Total Revenues and Balances</b>	<u><b>\$ 5,854,850</b></u>	<u><b>\$ 7,275,756</b></u>	<u><b>\$ 2,622,356</b></u>	<u><b>\$ 15,752,962</b></u>
<b>ESTIMATED EXPENDITURES</b>				
Instruction	\$ -	\$ 3,345,542	\$ 1,596,397	\$ 4,941,939
Pupil Personnel Services		1,852,159	29,758	1,881,917
Instructional Media Services				-
Instructional and Curriculum Services		788,317		788,317
Instructional Staff Training		730,841	466,620	1,197,461
General Administration		222,509		222,509
School Administration				-
Facilities Acquisition Construction				-
Fiscal Services				-
Food Service	5,853,931		211,795	6,065,726
Central Services		5,000		5,000
Pupil Transportation Services		34,348	71,456	105,804
Operation of Plant		15,740	165,580	181,320
Maintenance of Plant				-
Administrative Technology Services			80,750	80,750
Community Services		281,300		281,300
Debt Service				-
Total Expenditures	<u>5,853,931</u>	<u>7,275,756</u>	<u>2,622,356</u>	<u>15,752,043</u>
Transfers Out				
Fund Balances - June 30, 2021	919	-	-	919
<b>Total Expenditures, Transfers, and Fund Balances</b>	<u><b>\$ 5,854,850</b></u>	<u><b>\$ 7,275,756</b></u>	<u><b>\$ 2,622,356</b></u>	<u><b>\$ 15,752,962</b></u>

## Debt Service Funds

	<b>State Board of Education Bond Funds (SBE)</b>	<b>Revenue Bond</b>	<b>District Bond Funds</b>	<b>Certificate of Participation (COPs)</b>	<b>Certificate of Participation (QZAB)</b>	<b>Total</b>
	Estimated	Estimated		(1)	(1)	
ESTIMATED REVENUES						
State Sources	\$ 95,000	\$ 223,250	\$ -	\$ -	\$ -	\$ 318,250
Local Sources		-	1,500		3,500	5,000
Total Revenues	<u>95,000</u>	<u>223,250</u>	<u>1,500</u>		<u>3,500</u>	<u>323,250</u>
Transfers In				5,313,114	261,566	5,574,680
Fund Balances - July 1, 2020	1,169	-	89,048	5,314,226	4,237,299	9,641,742
<b>Total Revenues and Balances</b>	<b><u>\$ 96,169</u></b>	<b><u>\$ 223,250</u></b>	<b><u>\$ 90,548</u></b>	<b><u>\$ 10,627,340</u></b>	<b><u>\$ 4,502,365</u></b>	<b><u>\$ 15,539,672</u></b>
ESTIMATED EXPENDITURES						
Debt Service	\$ 95,000	\$ 185,557	\$ -	\$ 4,960,474	\$ 261,566	\$ 5,502,597
Total Expenditures	<u>95,000</u>	<u>185,557</u>		<u>4,960,474</u>	<u>261,566</u>	<u>5,502,597</u>
Transfers Out						-
Fund Balances - June 30, 2021	1,169	37,693	90,548	5,666,866	4,240,799	10,037,075
<b>Total Expenditures and Fund Balances</b>	<b><u>\$ 96,169</u></b>	<b><u>\$ 223,250</u></b>	<b><u>\$ 90,548</u></b>	<b><u>\$ 10,627,340</u></b>	<b><u>\$ 4,502,365</u></b>	<b><u>\$ 15,539,672</u></b>

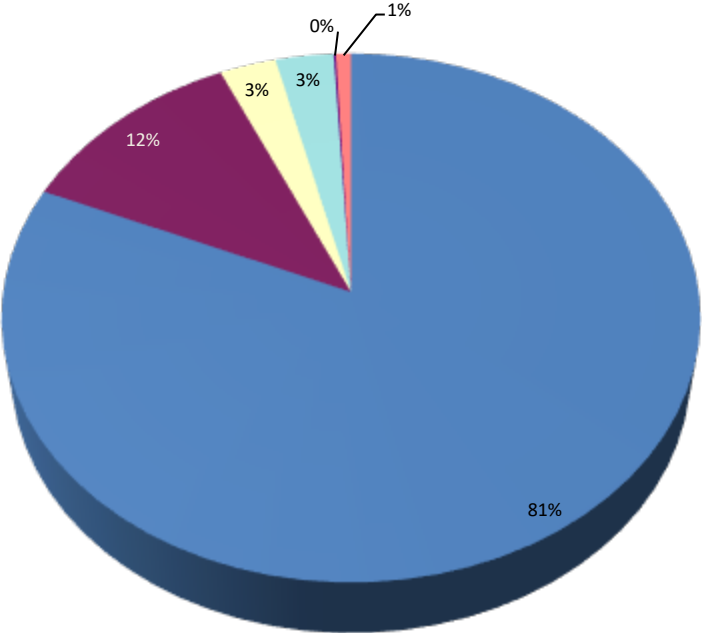
## Capital Projects Funds

	<b>Public Education Capital Outlay Fund</b>	<b>Capital Outlay Fund</b>	<b>Local Capital Improvement Fund</b>	<b>Capital Projects Total</b>
		(1.5 Mill)	Sales tsx & Impact Fees	
<b>ESTIMATED REVENUES</b>				
State Sources	\$ 440,000	\$ -	\$ -	\$ 440,000
Local Sources		15,972,145	9,153,818	25,125,963
<b>Total Revenues</b>	<b>\$ 440,000</b>	<b>\$ 15,972,145</b>	<b>\$ 9,153,818</b>	<b>\$ 25,565,963</b>
Transfers In				-
Non-Revenue Sources	-			-
Fund Balances - July 1, 2020	-	5,500,000	20,230,377	25,730,377
<b>Total Revenues and Balances</b>	<b>\$ 440,000</b>	<b>\$ 21,472,145</b>	<b>\$ 29,384,195</b>	<b>\$ 51,296,340</b>
<b>ESTIMATED EXPENDITURES</b>				
Facilities Acquisition and Construction	-	8,530,000	5,567,917	\$ 14,097,917
Pupil Transportation Services				
Total Expenditures	-	8,530,000	5,567,917	\$ 14,097,917
Transfers Out	-	7,097,098	2,107,582	9,204,680
Fund Balances - June 30, 2021	440,000	5,845,047	21,708,696	27,993,743
<b>Total Expenditures and Balances</b>	<b>\$ 440,000</b>	<b>\$ 21,472,145</b>	<b>\$ 29,384,195</b>	<b>\$ 51,296,340</b>

General Fund Budget  
by Expense Category

General Fund Expenditures

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



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

<b>1.5 mill Levy Proceeds 2020-21</b>	<b><u>\$ 15,842,145</u></b>
<b>2020-21 PROPOSED PROJECT LISTING</b>	
BES BLDG 13 NEW CHILLED WATER FAN COILS	\$150,000
OKES REPLACEMENT HVAC (DX SYSTEM)PHASE 1-4 UNITS	\$300,000
DISTRICT SECURITY IMPROVEMENTS	\$250,000
BES BLDG 10 1ST FLOORING RENOVATION	\$200,000
BES CHILLER PUMP REPLACEMENT AND REPIPE	\$110,000
BES REKEY / LOCKS TO SCHLAGE MASTER	\$125,000
BTES REPAINT & WEATHERPROOFING	\$200,000
BTMS REPLACE BLDG 2 GYM FLOOR	\$300,000
BTMS/WES REPLACE INTERCOM	\$110,000
FPCHS REPLACE 2EA AIR HANDER UNIT BLDG 4	\$300,000
FPCHS CULINARY RENOVATION	\$100,000
FPCHS YOUTH CENTER LOBBY RENOVATION	\$75,000
ITMS ROOF CLEANING	\$75,000
RES BLDG 1 FLOORING RENOVATION	\$200,000
RES BLDG 5 PLUMBING REPLACEMENT	\$60,000
6 SCHOOL BUSES	\$675,000
MAINTENANCE, RENOVATION, AND REPAIRS PAID THROUGH THE GENERAL FUND	\$2,500,000
FURNITURE, FIXTURES AND EQUIPMENT	\$1,000,000
DEBT SERVICE PAYMENTS	\$3,467,098
MAINTENANCE SERVICE CONTRACT, BLDG REPAIRS	\$4,100,000
PROPERTY INSURANCE PREMIUMS	\$990,000
PAYMENT FOR COST OF LEASING EDUCATIONAL FAC.	\$140,000
REMAINING FUNDS TRANSFERRED TO RESERVES	\$415,047
<b>Total 1.5 Mill Expenditures</b>	<b><u>\$ 15,842,145</u></b>



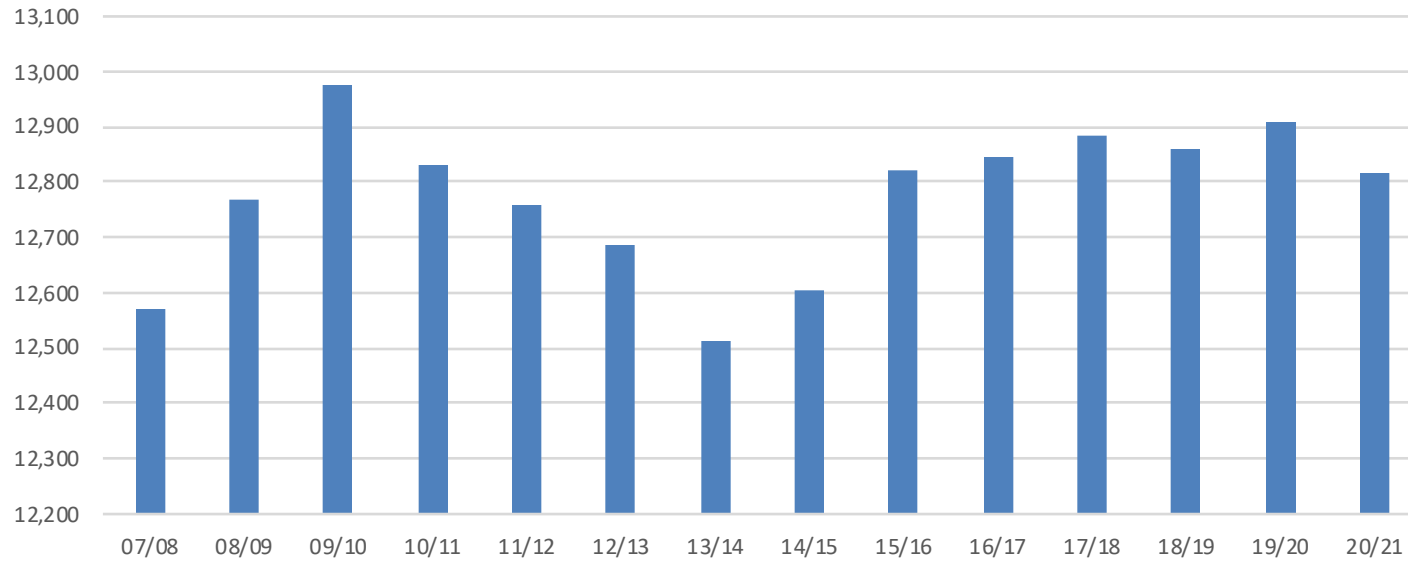
## How does the Total Property Tax Assessment Affect District School General Funding?

Year	School Taxable Value		Times Millage	GENERAL FUND		Student Population	% Increase	Local Revenue Per Student	Year
	Total Assessment	Inc/Dec		Revenue at 95% or 96%					
94/95	\$2,136,947,689		7.292	\$14,803,491					94/95
95/96	\$2,201,513,474		7.725	\$16,156,357					95/96
96/97	\$2,266,708,486	3.0%	7.366	\$15,861,746	5,583		\$2,841.08		96/97
97/98	\$2,350,544,514	3.7%	7.304	\$16,309,958	5,806	4.0%	\$2,809.16		97/98
98/99	\$2,448,517,712	4.2%	7.292	\$16,961,862	6,022	3.7%	\$2,816.65		98/99
99/00	\$2,573,102,842	5.1%	6.840	\$16,720,022	6,160	2.3%	\$2,714.29		99/00
00/01	\$2,753,504,492	7.0%	6.742	\$17,635,921	6,607	7.3%	\$2,669.28		00/01
01/02	\$3,210,799,372	16.6%	6.539	\$19,945,646	7,054	6.8%	\$2,827.57		01/02
02/03	\$3,744,181,643	16.6%	6.506	\$23,141,663	7,596	7.7%	\$3,046.56		02/03
03/04	\$4,544,975,959	21.4%	6.371	\$27,508,240	8,464	11.4%	\$3,250.03		03/04
04/05	\$5,767,391,200	26.9%	6.261	\$34,304,154	9,554	12.9%	\$3,590.55		04/05
05/06	\$7,937,885,093	37.6%	6.087	\$45,902,011	10,989	15.0%	\$4,177.09		05/06
06/07	\$10,886,648,601	37.1%	5.711	\$59,064,968	12,052	9.7%	\$4,900.84		06/07
07/08	\$12,331,578,876	13.3%	5.618	\$65,814,870	12,572	4.3%	\$5,235.04		07/08
08/09	\$11,949,958,575	-3.1%	5.560	\$63,119,681	12,770	1.6%	\$4,942.81		08/09
09/10	\$10,219,415,561	-14.5%	6.268	\$60,852,532	12,975	1.6%	\$4,689.98		09/10
10/11	\$8,474,044,227	-17.1%	6.513	\$52,983,792	12,829	-1.1%	\$4,130.00		10/11
11/12	\$7,338,751,372	-13.4%	6.531	\$46,012,210	12,758	-0.6%	\$3,606.54		11/12
12/13	\$6,916,708,211	-5.8%	6.443	\$42,781,777	12,687	-0.6%	\$3,372.10		12/13
13/14	\$6,981,000,099	0.6%	5.942	\$39,821,858	12,513	-1.4%	\$3,182.55		13/14
14/15	\$7,427,310,732	6.4%	5.946	\$42,396,278	12,607	0.8%	\$3,362.92		14/15
15/16	\$7,938,754,018	6.9%	5.755	\$43,860,028	12,822	1.7%	\$3,420.69		15/16
16/17	\$8,434,381,633	6.6%	5.452	\$44,144,879	12,845	0.2%	\$3,436.74		16/17
17/18	\$8,906,402,211	5.6%	5.139	\$43,939,201	12,883	0.3%	\$3,410.63		17/18
18/19	\$9,583,572,138	7.6%	4.910	\$45,173,126	12,862	-0.2%	\$3,512.17		18/19
19/20	\$10,391,676,161	8.4%	4.702	\$46,907,195	12,908	0.4%	\$3,633.96		19/20
20/21	\$11,001,489,522	5.9%	4.502	\$47,547,558	12,818	-0.7%	\$3,709.44		20/21

**Millage Rates  
1994/95 To Present**

<b>Year</b>	<b>Required Local Effort</b>	<b>Discre- tionary</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>
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
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

DISTRICT STUDENT ENROLLMENT 2007-08 TO 2020-21



**RESOLUTION NUMBER 20/21-04**

A RESOLUTION OF THE FLAGLER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2020-2021.

WHEREAS, the School Board of Flagler County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2020 to June 30, 2021; and

WHEREAS, the Flagler County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2020-2021; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Flagler County School Board adopted the final millage rates and the budget in the amount of \$211,987,394 for fiscal year 2020-2021.

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 final budget for the categories indicated for the fiscal year July 1, 2020 to June 30, 2021.

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Janet McDonald, Chairperson