



2022-23 FINAL MILLAGE AND BUDGET

MEETING SEPTEMBER 06, 2022

5:15 PM

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

THE FLAGLER COUNTY SCHOOL BOARD

**Trevor Tucker - Chairman, Dr. Colleen Conklin - Vice
Chairman, Jill Woolbright, Janet O. McDonald, Cheryl
Massaro**

FLAGLER COUNTY SCHOOL DISTRICT

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

BUDGET SUMMARY
THE SCHOOL BOARD OF FLAGLER COUNTY, FLORIDA
FISCAL YEAR 2022 - 2023
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF FLAGLER COUNTY ARE 9.0 PERCENT
MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

| | | | | |
|---|--|--|--------|--|
| | PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP: | | | PROPOSED MILLAGE LEVIES |
| Required Local Effort (including Prior Period Funding Adjustment Millage) | 3.2980 | Discretionary Operating | 0.7480 | NOT SUBJECT TO 10-MILL CAP: |
| Local Capital Improvement (Capital Outlay) | 1.5000 | Additional Millage Not to Exceed 4 Years (Operating) | 0.0000 | Operating or Capital Not to Exceed 2 Years |
| Discretionary Capital Improvement | 0.0000 | | | Debt Service |
| | | | | TOTAL MILLAGE |
| | | | | 5.5460 |

| ESTIMATED REVENUES: | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT FUND | INTERNAL SERVICE FUND | TOTAL ALL FUNDS |
|---|-----------------------|----------------------|----------------------|----------------------|------------------|-----------------------|----------------------|
| Federal sources | \$ 840,000 | \$ 38,978,325 | \$ - | \$ - | \$ - | \$ - | \$39,818,325 |
| State sources | 54,133,546 | 58,546 | 323,250 | 855,000 | | | 55,370,342 |
| Local sources | 62,058,520 | 1,029,964 | 3,000 | 38,161,933 | | 11,000,000 | 112,253,417 |
| TOTAL SOURCES | \$ 117,032,066 | \$ 40,066,835 | \$ 326,250 | \$ 39,016,933 | \$ - | \$ 11,000,000 | \$207,442,084 |
| Transfers In | 3,630,000 | | 5,223,000 | | | | 8,853,000 |
| Fund Balances/Net Position - July 1, 2022 | 6,500,000 | | 5,709,470 | 55,177,000 | 96,147 | 6,500,000 | 73,982,617 |
| TOTAL REVENUES, TRANSFERS & FUND/BALANCES/NET POSITION | \$ 127,162,066 | \$ 40,066,835 | \$ 11,258,720 | \$ 94,193,933 | \$ 96,147 | \$ 17,500,000 | \$290,277,701 |
| APPROPRIATIONS/EXPENDITURES: | | | | | | | |
| Instruction | 78,580,829 | 16,941,091 | | | | | 95,521,920 |
| Pupil Personnel Services | 8,265,592 | 4,567,478 | | | | | 12,833,070 |
| Instructional Media Services | 1,153,942 | | | | | | 1,153,942 |
| Instructional and Curriculum Development Services | 1,232,757 | 1,978,188 | | | | | 3,210,945 |
| Instructional Staff Training Services | 640,956 | 3,657,690 | | | | | 4,298,646 |
| Instruction Related Technology | 930,849 | 141,756 | | | | | 1,072,605 |
| School Board | 632,727 | | | | | | 632,727 |
| General Administration | 637,468 | 1,204,245 | | | | | 1,841,713 |
| School Administration | 6,119,563 | 16,635 | | | | | 6,136,198 |
| Facilities Acquisition and Construction | | 819,599 | | 23,504,000 | | | 24,323,599 |
| Fiscal Services | 1,091,180 | 200,838 | | | | | 1,292,018 |
| Food Services | | 7,355,477 | | | | | 7,355,477 |
| Central Services | 1,201,558 | 248,263 | | | | | 1,449,821 |
| Pupil Transportation Services | 5,181,074 | 928,528 | | | | | 6,109,602 |
| Operation of Plant | 10,304,614 | 511,914 | | | | | 10,816,528 |
| Maintenance of Plant | 3,687,187 | | | | | | 3,687,187 |
| Administrative Technology Services | 596,822 | 623,149 | | | | | 1,219,971 |
| Community Services | 1,802,448 | 351,303 | | | 500 | | 2,154,251 |
| Debt Services | 102,500 | | 5,179,000 | | | | 5,281,500 |
| Proprietary Expenses | | | | | | 10,950,000 | 10,950,000 |
| TOTAL APPROPRIATIONS/EXPENDITURES: | \$ 122,162,066 | \$ 39,546,154 | \$ 5,179,000 | \$ 23,504,000 | \$ 500 | \$ 10,950,000 | \$201,341,720 |
| Transfers Out | | | | 8,853,000 | | | 8,853,000 |
| Fund Balances/Net Position - June 30, 2023 | 5,000,000 | 520,681 | 6,079,720 | 61,836,933 | 95,647 | 6,550,000 | 80,082,981 |
| TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION | \$ 127,162,066 | \$ 40,066,835 | \$ 11,258,720 | \$ 94,193,933 | \$ 96,147 | \$ 17,500,000 | \$290,277,701 |

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 **4.046** mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately **\$21,101,933** to be used for the following projects:

CONSTRUCTION AND REMODELING

Belle Terre Elementary School, Bunnell Elementary School, Buddy Taylor Middle School, Flagler Palm Coast High School, Indian Trails Middle School, and Matanzas High School
Various Projects Districtwide

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
Chiller Ice Plant Improvements
Renovation and repair from hurricane damage

MOTOR VEHICLE PURCHASES

Purchase of 10 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 and tablets
Lease-purchase of buses
Lease-purchase of maintenance vehicles
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 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.

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-PURCHASE RELOCATABLE EDUCATIONAL FACILITIES

Leasing-purchase of portable classrooms

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

Tuesday, August 2, 2022 at 5:15 PM in Training Room 3 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.

NOTICE OF PROPOSED TAX INCREASE

The Flagler County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

| | | |
|----|--|----------------------|
| A. | Initially proposed tax levy | <u>\$ 70,438,628</u> |
| B. | Tax adjustments due to Value Adjustment Board and other assessment changes | <u>\$ 328,559</u> |
| C. | Actual property tax levy | <u>\$ 70,767,187</u> |

This year's proposed tax levy

\$ 83,739,893

A portion of the tax levy is required under state law in order for the school board to receive **\$38,702,079** in state education grants.

The required portion has **increased** by **10.46** percent, and represents approximately **six tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on **Tuesday, August 2, 2022 at 5:15 PM** in the Training Room 3 at the **Flagler County Government Services building, 1769 East Moody Boulevard, Bldg #2, Bunnell, Florida 32110.**

A DECISION on the proposed tax increase and the budget will be made at this hearing.

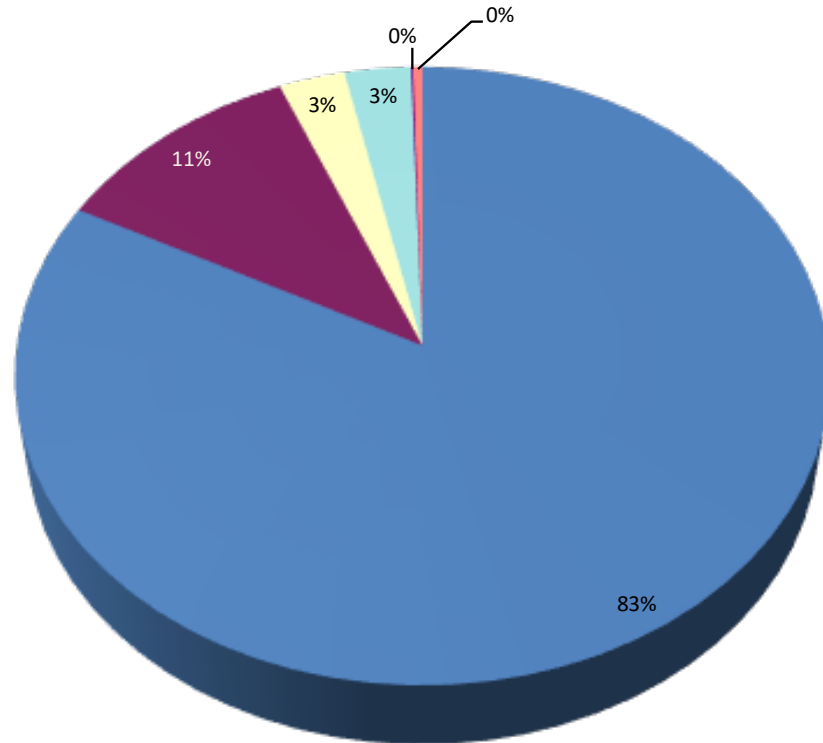
GENERAL FUND

| | |
|---|--|
| ESTIMATED REVENUES | |
| Federal | \$ 840,000.00 |
| State Sources | 54,133,546.00 |
| Local Sources | 62,058,520.00 |
| Total Revenues | <u>117,032,066.00</u> |
| Transfers In | 3,630,000.00 |
| Fund Balances - July 1, 2022 | 6,500,000.00 |
| Total Revenues and Balances | <u><u>\$ 127,162,066.00</u></u> |
| ESTIMATED EXPENDITURES | |
| Instruction | \$ 78,580,829.00 |
| Pupil Personnel Services | 8,265,592.00 |
| Instructional Media Services | 1,153,942.00 |
| Instructional and Curriculum Services | 1,232,757.00 |
| Instructional Staff Training | 640,956.00 |
| Instructional Related Technology | 930,849.00 |
| Board of Education | 632,727.00 |
| General Administration | 637,468.00 |
| School Administration | 6,119,563.00 |
| Facilities Acquisition Construction | - |
| Fiscal Services | 1,091,180.00 |
| Food Service | - |
| Central Services | 1,201,558.00 |
| Pupil Transportation Services | 5,181,074.00 |
| Operation of Plant | 10,304,614.00 |
| Maintenance of Plant | 3,687,187.00 |
| Administrative Technology Services | 596,822.00 |
| Community Services | 1,802,448.00 |
| Debt Service | 102,500.00 |
| Total Expenditures | <u>122,162,066.00</u> |
| Transfers Out | - |
| Fund Balances - June 30, 2023 | 5,000,000.00 |
| Total Expenditures, Transfers, and Fund Balances | <u><u>\$ 127,162,066.00</u></u> |

General Fund Budget by Expense Category

General Fund Expenditures

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



Special Revenue Funds

| | <u>Food Service</u> | <u>Federal</u> | <u>ESSER, CARES, & CRRSA Act</u> | <u>Total</u> |
|---|----------------------------|----------------------------|--|-----------------------------|
| ESTIMATED REVENUES | | | | |
| Federal | \$ 6,070,736 | \$ 7,400,000 | \$ 25,507,589 | \$ 38,978,325 |
| State Sources | 58,546 | - | - | 58,546 |
| Local Sources | 1,029,964 | - | - | 1,029,964 |
| Total Revenues | <u>7,159,246</u> | <u>7,400,000</u> | <u>25,507,589</u> | <u>40,066,835</u> |
| Transfers In | - | - | - | - |
| Fund Balances - July 1, 2022 | - | - | - | - |
| Total Revenues and Balances | <u>\$ 7,159,246</u> | <u>\$ 7,400,000</u> | <u>\$ 25,507,589</u> | <u>\$ 40,066,835</u> |
| ESTIMATED EXPENDITURES | | | | |
| Instruction | \$ - | \$ 2,750,000 | \$ 14,191,091 | \$ 16,941,091 |
| Pupil Personnel Services | - | 1,981,353 | 2,586,125 | 4,567,478 |
| Instructional Media Services | - | - | - | - |
| Instructional and Curriculum Services | - | 758,246 | 1,219,942 | 1,978,188 |
| Instructional Staff Training | - | 1,266,430 | 2,391,260 | 3,657,690 |
| Instructional Related Technology | - | - | 141,756 | 141,756 |
| General Administration | - | 146,611 | 1,057,634 | 1,204,245 |
| School Administration | - | - | 16,635 | 16,635 |
| Facilities Acquisition Construction | - | - | 819,599 | 819,599 |
| Fiscal Services | - | - | 200,838.00 | 200,838 |
| Food Service | 6,638,565 | - | 716,912 | 7,355,477 |
| Central Services | - | 7,460 | 240,803 | 248,263 |
| Pupil Transportation Services | - | 27,129 | 901,399 | 928,528 |
| Operation of Plant | - | 138,468 | 373,446 | 511,914 |
| Maintenance of Plant | - | - | - | - |
| Administrative Technology Services | - | - | 623,149.00 | 623,149 |
| Community Services | - | 324,303 | 27,000 | 351,303 |
| Debt Service | - | - | - | - |
| Total Expenditures | <u>6,638,565</u> | <u>7,400,000</u> | <u>25,507,589</u> | <u>39,546,154</u> |
| Transfers Out | - | - | - | - |
| Fund Balances - June 30, 2023 | <u>520,681</u> | <u>-</u> | <u>-</u> | <u>520,681</u> |
| Total Expenditures, Transfers, and Fund Balances | <u>\$ 7,159,246</u> | <u>\$ 7,400,000</u> | <u>\$ 25,507,589</u> | <u>\$ 40,066,835</u> |

Debt Service Funds

| | State Board of Education Bond Funds (SBE) | Revenue Bond Fund | Certificates of Participation (COPs) | Total |
|---|--|------------------------------|---|----------------------|
| ESTIMATED REVENUES | | | | |
| State Sources | \$ 100,000 | \$ 223,250 | \$ - | \$ 323,250 |
| Local Sources | | - | 3,000 | 3,000 |
| Total Revenues | 100,000 | 223,250 | 3,000 | 326,250 |
| Transfers In | - | - | 5,223,000 | 5,223,000 |
| Fund Balances - July 1, 2022 | 3,000 | 706,470 | 5,000,000 | 5,709,470 |
| Total Revenues and Balances | \$ 103,000 | \$ 929,720 | \$ 10,226,000 | \$ 11,258,720 |
| ESTIMATED EXPENDITURES | | | | |
| Debt Service | \$ 95,000 | \$ 184,000 | \$ 4,900,000 | \$ 5,179,000 |
| Total Expenditures | 95,000 | 184,000 | 4,900,000 | 5,179,000 |
| Transfers Out | - | - | - | - |
| Fund Balances - June 30, 2023 | 8,000 | 745,720 | 5,326,000 | 6,079,720 |
| Total Expenditures and Fund Balances | \$ 103,000 | \$ 929,720 | \$ 10,226,000 | \$ 11,258,720 |

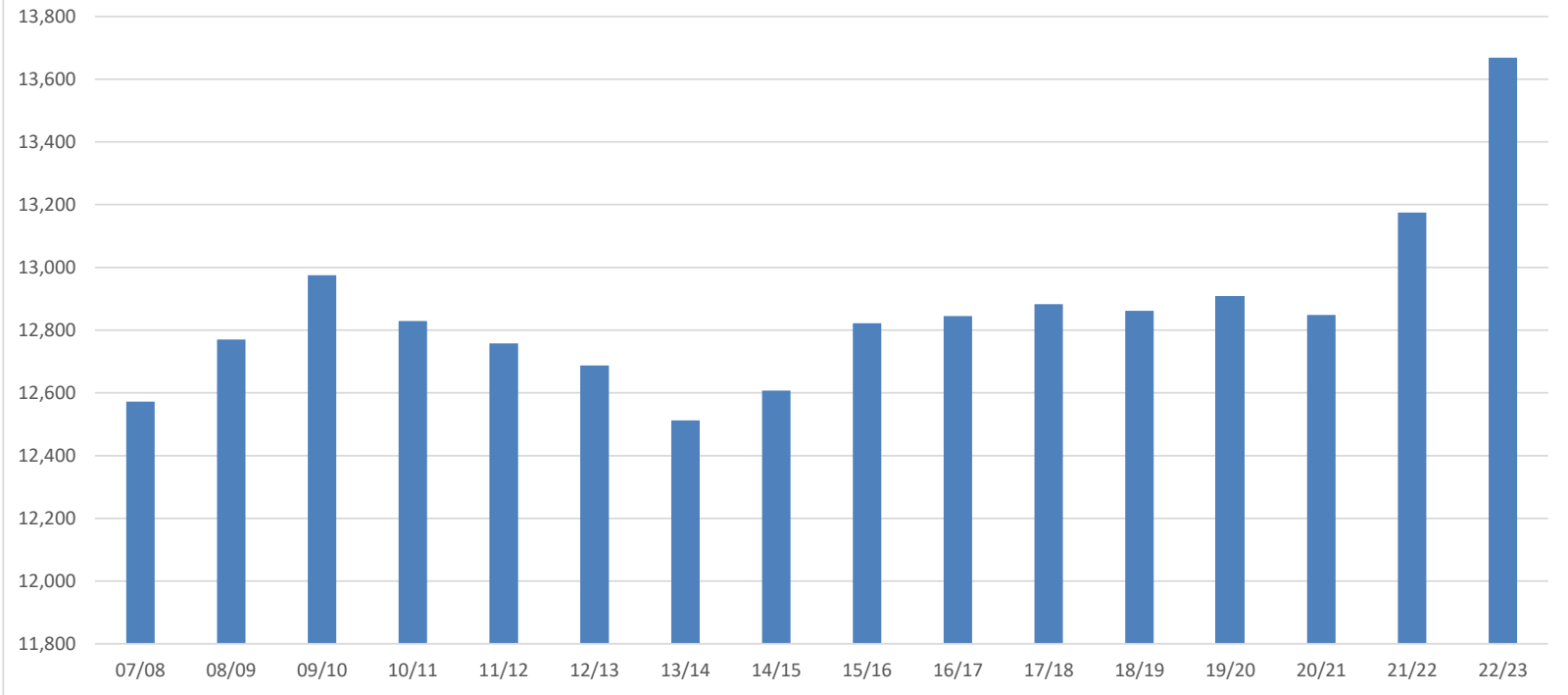
Capital Projects Funds

| | <u>Public Education Capital Outlay Fund (PECO)</u> | <u>Capital Outlay & Debt Service (CO&DS)</u> | <u>Capital Improvement Fund (1.5 Mill)</u> | <u>Other Capital Projects Fund</u> | <u>Total</u> |
|---|--|--|--|--|-----------------------------|
| ESTIMATED REVENUES | | | | | |
| State Sources | \$ 425,000 | \$ 430,000 | \$ - | \$ - | \$ 855,000 |
| Local Sources | - | - | 21,101,933 | 17,060,000 | 38,161,933 |
| Total Revenues | <u>\$ 425,000</u> | <u>\$ 430,000</u> | <u>\$ 21,101,933</u> | <u>\$ 17,060,000</u> | <u>\$ 39,016,933</u> |
| Transfers In | - | - | - | - | - |
| Fund Balances - July 1, 2022 | <u>-</u> | <u>7,000</u> | <u>17,170,000</u> | <u>38,000,000</u> | <u>\$ 55,177,000</u> |
| Total Revenues and Balances | <u>\$ 425,000</u> | <u>\$ 437,000</u> | <u>\$ 38,271,933</u> | <u>\$ 55,060,000</u> | <u>\$ 94,193,933</u> |
| ESTIMATED EXPENDITURES | | | | | |
| Facilities Acquisition and Construction | \$ 400,000 | \$ 404,000 | \$ 11,500,000 | \$ 11,200,000 | \$ 23,504,000 |
| Total Expenditures | <u>400,000</u> | <u>404,000</u> | <u>11,500,000</u> | <u>11,200,000</u> | <u>23,504,000</u> |
| Transfers Out | - | - | 6,821,000 | 2,032,000 | 8,853,000 |
| Fund Balances - June 30, 2023 | <u>25,000</u> | <u>33,000</u> | <u>19,950,933</u> | <u>41,828,000</u> | <u>61,836,933</u> |
| Total Expenditures and Balances | <u>\$ 425,000</u> | <u>\$ 437,000</u> | <u>\$ 38,271,933</u> | <u>\$ 55,060,000</u> | <u>\$ 94,193,933</u> |

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

| | |
|--|---------------------------------|
| 1.5 Mill Levy Proceeds 2022-23 | <u>\$ 21,742,778</u> |
| 2022-23 PROPOSED PROJECT LISTING: | |
| BES REPLACE CHILLER BLDG 11 | \$ 330,000 |
| 2022-23 BES NEW COVERED PAVILION BLDG 11 | 75,000 |
| 2022-23 BTES LOBBY SECURITY IMPROVEMENTS | 150,000 |
| 2022-23 BTES WALKWAY COVERING NORTH / SOUTH BUS LOOP | 200,000 |
| 2022-23 BTMS NEW COVERED WALK (BLDG 1 BUS LOOP - NORTH & SOUTH SIDE) | 100,000 |
| 2022-23 BTMS CULINARY RENOVATION | 150,000 |
| 2022-23 BTMS & WES INTERCOM | 160,000 |
| 2022-23 BTMS REPLACE GREENHOUSE | 100,000 |
| 2022-23 BTMS CANOPY & WALKWAY (SEATING AREA AND TWO WALKWAYS) | 180,000 |
| 2022-23 BTMS REPLACE FLOORING BLDG 1 | 500,000 |
| 2022-23 BTS&RC PARKING LOT | 100,000 |
| 2022-23 FPCHS BLDG 2 AIR HANDLER RETROFIT | 200,000 |
| 2022-23 FPCHS ELEVATOR MODERNIZATION DISTRICT (FPC BLDG 2 & 7) | 170,000 |
| 2022-24 FPCHS RENOVATE FLOORING BLDG 1 | 200,000 |
| 2022-23 FPCHS BLDG 2 & 7 BREEZEWAY ENTRY DOORS | 250,000 |
| 2022-25 FPCHS RESURFACE PARKING LOTS (CONTINUING CONTRACT) | 750,000 |
| 2022-23 FPCHS BLDG 7 NEW ROOF | 950,000 |
| 2022-25 FPCHS CONTROLS UPGRADE / EMS SYSTEM | 100,000 |
| 2022-23 FPCHS STADIUM REPAIRS | 180,000 |
| 2022-23 FPCHS ADD COVERED EATING AREA BETWEEN BLDG 1 AND 7 | 200,000 |
| 2022-23 ITMS REFRIGERATOR/FREEZER REPLACEMENT | 175,000 |
| 2022-23 ITMS CANOPY & WALKWAY (SEATING AREA AND ONE WALKWAY) | 100,000 |
| 2022-23 MHS BASEBALL BACKSTOP | 175,000 |
| 2022-23 MHS LIGHTS FOR PRACTICE FIELDS | 500,000 |
| 2022-23 MHS CHILLER ICE PLANT IMPROVEMENTS | 200,000 |
| 2022-23 OKES ADD BUS LOOP CANOPY COVER (LOT 9 - TRACK AREA) | 40,000 |
| 2022-23 OKES EXTEND CANOPY COVER ON TRACK LOOP (IN FRONT OF BLDG 2 WING) | 150,000 |
| 2022-23 RES PAINTING/WEATHERPROOFING | 250,000 |
| 10 SCHOOL BUSES | 1,250,000 |
| MAINTENANCE, RENOVATION, AND REPAIRS PAID THROUGH THE GENERAL FUND | 2,780,000 |
| FURNITURE, FIXTURES AND EQUIPMENT | 1,000,000 |
| DEBT SERVICE PAYMENTS | 3,034,670 |
| MAINTENANCE SERVICE CONTRACTS, BLDG REPAIRS | 4,100,000 |
| PROPERTY INSURANCE PREMIUMS | 700,000 |
| PAYMENT FOR COST OF LEASING EDUCATIONAL FACILITIES | 150,000 |
| AMOUNT RETURNED TO FUND BALANCE RESERVES | 2,093,108 |
| Total 1.5 Mill Expenditures | <u>\$ 21,742,778</u> |

DISTRICT STUDENT ENROLLMENT 2007-08 TO 2022-23



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

| <u>Year</u> | <u>School Taxable Value - Total Assessment</u> | <u>Increase/ Decrease</u> | <u>Times Millage</u> | <u>General Fund Revenue at 96%</u> | <u>Student Population</u> | <u>% Increase/ Decrease</u> | <u>Local Revenue Per Student</u> |
|--------------|--|-------------------------------|----------------------|------------------------------------|---------------------------|---------------------------------|----------------------------------|
| 07/08 | 12,331,578,876 | 13.3% | 5.618 | 66,507,658 | 12,572 | 4.3% | 5,290.14 |
| 08/09 | 11,949,958,575 | -3.1% | 5.560 | 63,784,099 | 12,770 | 1.6% | 4,994.84 |
| 09/10 | 10,219,415,561 | -14.5% | 6.268 | 61,493,085 | 12,975 | 1.6% | 4,739.35 |
| 10/11 | 8,474,044,227 | -17.1% | 6.513 | 52,983,792 | 12,829 | -1.1% | 4,130.00 |
| 11/12 | 7,338,751,372 | -13.4% | 6.531 | 46,012,210 | 12,758 | -0.6% | 3,606.54 |
| 12/13 | 6,916,708,211 | -5.8% | 6.443 | 42,781,777 | 12,687 | -0.6% | 3,372.10 |
| 13/14 | 6,981,000,099 | 0.9% | 5.942 | 39,821,858 | 12,513 | -1.4% | 3,182.55 |
| 14/15 | 7,427,310,732 | 6.4% | 5.946 | 42,396,278 | 12,607 | 0.8% | 3,362.92 |
| 15/16 | 7,938,754,018 | 6.9% | 5.755 | 43,860,028 | 12,822 | 1.7% | 3,420.69 |
| 16/17 | 8,434,381,633 | 6.2% | 5.452 | 44,144,879 | 12,845 | 0.2% | 3,436.74 |
| 17/18 | 8,906,402,211 | 5.6% | 5.139 | 43,939,201 | 12,883 | 0.3% | 3,410.63 |
| 18/19 | 9,583,572,138 | 7.6% | 4.910 | 45,173,126 | 12,862 | -0.2% | 3,512.17 |
| 19/20 | 10,391,676,161 | 8.4% | 4.702 | 46,907,195 | 12,908 | 0.4% | 3,633.96 |
| 20/21 | 11,001,489,522 | 5.9% | 4.502 | 47,547,558 | 12,848 | -0.5% | 3,700.78 |
| 21/22 | 12,009,996,238 | 9.2% | 4.365 | 50,326,688 | 13,175 | 2.5% | 3,819.86 |
| 22/23 | 15,099,151,267 | 25.7% | 4.046 | 58,647,519 | 13,669 | 3.7% | 4,290.55 |

**Millage Rates
1994/95 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 |
|--------------|--|--|---|--|---------------------------|-------------------------|--------------------------|
| 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 |
| 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 |

Florida School Districts
 2022-23 Comparison
 Unweighted FTE vs. Discretionary Millage

| Rank | District | Unweighted FTE Per Student | Rank | District | RLE Millage Rate | .748 Local Discretionary Millage Rate | Total Discretionary Millage Rate |
|------|--------------|-------------------------------|------|--------------|---------------------|---|--|
| 1 | Monroe | 11,402.90 | 1 | Dade | 3.355 | 0.748 | 4.103 |
| 2 | Collier | 10,050.22 | 2 | Suwannee | 3.338 | 0.748 | 4.086 |
| 3 | Jefferson | 9,750.07 | 3 | Calhoun | 3.337 | 0.748 | 4.085 |
| 4 | Walton | 9,647.25 | 4 | Gulf | 3.335 | 0.748 | 4.083 |
| 5 | Franklin | 9,242.40 | 5 | Okaloosa | 3.330 | 0.748 | 4.078 |
| 6 | Sarasota | 9,185.06 | 6 | Washington | 3.329 | 0.748 | 4.077 |
| 7 | Liberty | 9,053.81 | 7 | Union | 3.314 | 0.748 | 4.062 |
| 8 | Gilchrist | 8,862.18 | 8 | Escambia | 3.310 | 0.748 | 4.058 |
| 9 | Glades | 8,828.37 | 9 | Charlotte | 3.304 | 0.748 | 4.052 |
| 10 | Lafayette | 8,807.29 | 10 | Lee | 3.304 | 0.748 | 4.052 |
| 11 | Martin | 8,766.39 | 11 | Highlands | 3.303 | 0.748 | 4.051 |
| 12 | Palm Beach | 8,749.97 | 12 | Wakulla | 3.303 | 0.748 | 4.051 |
| 13 | Calhoun | 8,745.06 | 13 | Santa Rosa | 3.300 | 0.748 | 4.048 |
| 14 | Sumter | 8,735.37 | 14 | Columbia | 3.299 | 0.748 | 4.047 |
| 15 | Gulf | 8,734.35 | 15 | Flagler | 3.298 | 0.748 | 4.046 |
| 16 | Washington | 8,664.21 | 16 | Hernando | 3.277 | 0.748 | 4.025 |
| 17 | Charlotte | 8,592.16 | 17 | Bradford | 3.276 | 0.748 | 4.024 |
| 18 | Lee | 8,539.51 | 18 | Manatee | 3.274 | 0.748 | 4.022 |
| 19 | Levy | 8,534.32 | 19 | Polk | 3.271 | 0.748 | 4.019 |
| 20 | Hamilton | 8,501.74 | 20 | Pasco | 3.268 | 0.748 | 4.016 |
| 21 | Taylor | 8,487.40 | 21 | Palm Beach | 3.265 | 0.748 | 4.013 |
| 22 | Bradford | 8,458.97 | 22 | Osceola | 3.262 | 0.748 | 4.010 |
| 23 | Jackson | 8,456.34 | 23 | Citrus | 3.259 | 0.748 | 4.007 |
| 24 | Union | 8,452.97 | 24 | Bay | 3.256 | 0.748 | 4.004 |
| 25 | Holmes | 8,444.29 | 25 | Nassau | 3.253 | 0.748 | 4.001 |
| 26 | Dixie | 8,391.67 | 26 | Marion | 3.250 | 0.748 | 3.998 |
| 27 | Pinellas | 8,375.79 | 27 | Jackson | 3.249 | 0.748 | 3.997 |
| 28 | Indian River | 8,334.18 | 28 | Brevard | 3.247 | 0.748 | 3.995 |
| 29 | Bay | 8,314.99 | 29 | Lake | 3.246 | 0.748 | 3.994 |
| 30 | Dade | 8,305.84 | 30 | Gilchrist | 3.245 | 0.748 | 3.993 |
| 31 | Madison | 8,273.68 | 31 | Glades | 3.244 | 0.748 | 3.992 |
| 32 | Baker | 8,249.98 | 32 | Gadsden | 3.242 | 0.748 | 3.990 |
| 33 | Nassau | 8,212.42 | 33 | Indian River | 3.237 | 0.748 | 3.985 |
| 34 | DeSoto | 8,203.86 | 34 | Dixie | 3.236 | 0.748 | 3.984 |
| 35 | Gadsden | 8,193.68 | 35 | Duval | 3.236 | 0.748 | 3.984 |
| 36 | Okaloosa | 8,185.22 | 36 | Martin | 3.236 | 0.748 | 3.984 |
| 37 | Broward | 8,174.10 | 37 | Holmes | 3.235 | 0.748 | 3.983 |
| 38 | Orange | 8,164.97 | 38 | St. Johns | 3.235 | 0.748 | 3.983 |
| 39 | Okeechobee | 8,147.26 | 39 | Hardee | 3.232 | 0.748 | 3.980 |

Florida School Districts
 2022-23 Comparison
 Unweighted FTE vs. Discretionary Millage

| Rank | District | Unweighted FTE Per Student | Rank | District | RLE Millage Rate | .748 Local Discretionary Millage Rate | Total Discretionary Millage Rate |
|------|--------------|-------------------------------|------|--------------|---------------------|---|--|
| 40 | St. Johns | 8,139.25 | 40 | Baker | 3.231 | 0.748 | 3.979 |
| 41 | Manatee | 8,134.33 | 41 | Hillsborough | 3.231 | 0.748 | 3.979 |
| 42 | Hillsborough | 8,112.52 | 42 | Volusia | 3.230 | 0.748 | 3.978 |
| 43 | Putnam | 8,109.05 | 43 | Levy | 3.227 | 0.748 | 3.975 |
| 44 | Brevard | 8,106.94 | 44 | St. Lucie | 3.226 | 0.748 | 3.974 |
| 45 | St. Lucie | 8,099.38 | 45 | Okeechobee | 3.223 | 0.748 | 3.971 |
| 46 | Pasco | 8,093.88 | 46 | Alachua | 3.217 | 0.748 | 3.965 |
| 47 | Duval | 8,060.79 | 47 | DeSoto | 3.215 | 0.748 | 3.963 |
| 48 | Flagler | 8,051.39 | 48 | Pinellas | 3.215 | 0.748 | 3.963 |
| 49 | Hernando | 8,051.03 | 49 | Putnam | 3.215 | 0.748 | 3.963 |
| 50 | Wakulla | 8,050.87 | 50 | Leon | 3.211 | 0.748 | 3.959 |
| 51 | Escambia | 8,038.54 | 51 | Seminole | 3.208 | 0.748 | 3.956 |
| 52 | Leon | 8,024.64 | 52 | Madison | 3.206 | 0.748 | 3.954 |
| 53 | Hardee | 8,009.22 | 53 | Orange | 3.202 | 0.748 | 3.950 |
| 54 | Marion | 7,985.16 | 54 | Taylor | 3.185 | 0.748 | 3.933 |
| 55 | Polk | 7,976.46 | 55 | Lafayette | 3.182 | 0.748 | 3.930 |
| 56 | Santa Rosa | 7,974.32 | 56 | Jefferson | 3.181 | 0.748 | 3.929 |
| 57 | Columbia | 7,970.03 | 57 | Broward | 3.174 | 0.748 | 3.922 |
| 58 | Clay | 7,968.08 | 58 | Hendry | 3.165 | 0.748 | 3.913 |
| 59 | Seminole | 7,964.13 | 59 | Clay | 3.164 | 0.748 | 3.912 |
| 60 | Alachua | 7,963.93 | 60 | Hamilton | 3.163 | 0.748 | 3.911 |
| 61 | Citrus | 7,957.44 | 61 | Liberty | 3.070 | 0.748 | 3.818 |
| 62 | Highlands | 7,942.10 | 62 | Sarasota | 3.018 | 0.748 | 3.766 |
| 63 | Osceola | 7,939.50 | 63 | Sumter | 2.688 | 0.748 | 3.436 |
| 64 | Volusia | 7,903.14 | 64 | Franklin | 2.259 | 0.748 | 3.007 |
| 65 | Lake | 7,899.19 | 65 | Collier | 2.210 | 0.748 | 2.958 |
| 66 | Suwannee | 7,775.76 | 66 | Walton | 1.744 | 0.748 | 2.492 |
| 67 | Hendry | 7,335.10 | 67 | Monroe | 1.249 | 0.748 | 1.997 |