



**2023-24 FINAL MILLAGE AND BUDGET**

**MEETING**

**SEPTEMBER 05, 2023**

**5:15 PM**

**LaShakia Moore, Interim Superintendent of Flagler  
County Schools**

**THE FLAGLER COUNTY SCHOOL BOARD:**

**Cheryl Massaro - Chairperson, Dr. Colleen Conklin - Vice  
Chairperson, Christy Chong, Will Furry, Sally Hunt**

**FLAGLER COUNTY SCHOOL DISTRICT**

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

# GENERAL FUND

ESTIMATED REVENUES	
Federal	\$ 800,000
State Sources	62,801,334
Local Sources	67,112,165
Total Revenues	<u>130,713,499</u>
Transfers In	<u>6,300,000</u>
Fund Balances - July 1, 2023	<u>6,000,000</u>
<b>Total Revenues and Balances</b>	<b><u>\$ 143,013,499</u></b>
ESTIMATED EXPENDITURES	
Instruction	\$ 87,087,262
Pupil Personnel Services	9,305,588
Instructional Media Services	1,201,008
Instructional and Curriculum Services	1,456,402
Instructional Staff Training	710,832
Instructional Related Technology	978,859
Board of Education	745,875
General Administration	905,125
School Administration	7,306,794
Facilities Acquisition Construction	-
Fiscal Services	1,211,063
Food Service	-
Central Services	1,190,571
Pupil Transportation Services	6,124,694
Operation of Plant	12,274,180
Maintenance of Plant	3,678,607
Administrative Technology Services	652,798
Community Services	1,870,850
Debt Service	-
Total Expenditures	<u>136,700,508</u>
Transfers Out	-
Fund Balances - June 30, 2024	6,312,991
<b>Total Expenditures, Transfers, and Fund Balances</b>	<b><u>\$ 143,013,499</u></b>

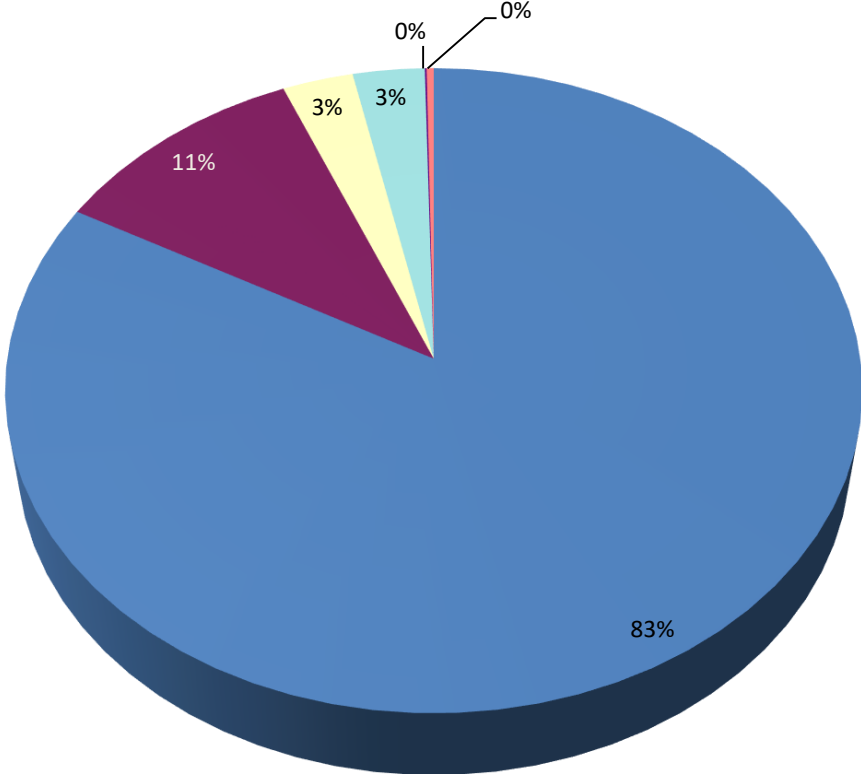
## Special Revenue Funds

	<u>Food Service</u>	<u>Federal</u>	<u>Federal Stabilization</u>	<u>Total</u>
<b>ESTIMATED REVENUES</b>				
Federal	\$ 6,052,906	\$ 8,192,686	\$ 22,382,735	\$ 36,628,327
State Sources	61,450	-	-	61,450
Local Sources	383,400	-	-	383,400
Total Revenues	<u>6,497,756</u>	<u>8,192,686</u>	<u>22,382,735</u>	<u>37,073,177</u>
Transfers In	-	-	-	-
Fund Balances - July 1, 2023	<u>644,159</u>	<u>-</u>	<u>-</u>	<u>644,159</u>
<b>Total Revenues and Balances</b>	<b><u>\$ 7,141,915</u></b>	<b><u>\$ 8,192,686</u></b>	<b><u>\$ 22,382,735</u></b>	<b><u>\$ 37,717,336</u></b>
<b>ESTIMATED EXPENDITURES</b>				
Instruction	\$ -	\$ 3,706,236	\$ 11,555,131	\$ 15,261,367
Pupil Personnel Services	-	1,929,951	1,742,395	3,672,346
Instructional Media Services	-	-	-	-
Instructional and Curriculum Services	-	896,814	1,961,176	2,857,990
Instructional Staff Training	-	1,020,822	2,324,641	3,345,463
Instructional Related Technology	-	-	-	-
General Administration	-	238,883	1,031,932	1,270,815
School Administration	-	-	202,726	202,726
Facilities Acquisition Construction	-	-	747,407	747,407
Fiscal Services	-	-	131,027.00	131,027
Food Service	7,040,063	-	679,487	7,719,550
Central Services	-	28,905	224,965	253,870
Pupil Transportation Services	-	53,000	1,494,674	1,547,674
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	263,990.00	263,990
Community Services	-	318,075	23,184	341,259
Debt Service	-	-	-	-
Total Expenditures	<u>7,040,063</u>	<u>8,192,686</u>	<u>22,382,735</u>	<u>37,615,484</u>
Transfers Out	-	-	-	-
Fund Balances - June 30, 2024	<u>101,852</u>	<u>-</u>	<u>-</u>	<u>101,852</u>
<b>Total Expenditures, Transfers, and Fund Balances</b>	<b><u>\$ 7,141,915</u></b>	<b><u>\$ 8,192,686</u></b>	<b><u>\$ 22,382,735</u></b>	<b><u>\$ 37,717,336</u></b>

General Fund Budget  
by Expense Category

**General Fund Expenditures**

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



## Debt Service Funds

	Revenue Bond Fund	Certificates of Participation (COPs)	Total
ESTIMATED REVENUES			
State Sources	\$ 223,250	\$ -	\$ 223,250
Local Sources	-	-	-
Total Revenues	223,250	-	223,250
Transfers In	-	9,244,104	9,244,104
Fund Balances - July 1, 2023	965,777		965,777
<b>Total Revenues and Balances</b>	<b>\$ 1,189,027</b>	<b>\$ 9,244,104</b>	<b>\$ 10,433,131</b>
ESTIMATED EXPENDITURES			
Debt Service	\$ 185,500	\$ 9,244,104	\$ 9,429,604
Total Expenditures	185,500	9,244,104	9,429,604
Transfers Out	-	-	-
Fund Balances - June 30, 2024	1,003,527	-	1,003,527
<b>Total Expenditures and Fund Balances</b>	<b>\$ 1,189,027</b>	<b>\$ 9,244,104</b>	<b>\$ 10,433,131</b>

## Capital Projects Funds

	<b>Public Education Capital Outlay Fund (PECO)</b>	<b>Capital Outlay &amp; Debt Service (CO&amp;DS)</b>	<b>Capital Improvement Fund (1.5 Mill)</b>	<b>Other Capital Projects Fund</b>	<b>Total</b>
<b>ESTIMATED REVENUES</b>					
State Sources	\$ 475,000	\$ 460,000	\$ -	\$ -	\$ 935,000
Local Sources	-	-	24,114,206	18,000,000	42,114,206
<b>Total Revenues</b>	<b>\$ 475,000</b>	<b>\$ 460,000</b>	<b>\$ 24,114,206</b>	<b>\$ 18,000,000</b>	<b>\$ 43,049,206</b>
Transfers In	-	-	-	-	-
Fund Balances - July 1, 2023	-	44,114	20,067,394	50,119,354	\$ 70,230,862
<b>Total Revenues and Balances</b>	<b>\$ 475,000</b>	<b>\$ 504,114</b>	<b>\$ 44,181,600</b>	<b>\$ 68,119,354</b>	<b>\$ 113,280,068</b>
<b>ESTIMATED EXPENDITURES</b>					
Facilities Acquisition and Construction	\$ 475,000	\$ 474,114	\$ 17,075,000	\$ 29,700,000	\$ 47,724,114
Total Expenditures	475,000	474,114	17,075,000	29,700,000	47,724,114
Transfers Out	-	-	11,487,679	4,056,425	15,544,104
Fund Balances - June 30, 2024	-	30,000	15,618,921	34,362,929	50,011,850
<b>Total Expenditures and Balances</b>	<b>\$ 475,000</b>	<b>\$ 504,114</b>	<b>\$ 44,181,600</b>	<b>\$ 68,119,354</b>	<b>\$ 113,280,068</b>

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

<b>1.5 MILL LEVY PROCEEDS 2023-24</b>	<b><u>\$ 24,114,206</u></b>
<b>2023-24 PROPOSED PROJECT LISTING:</b>	
2023-24 DISTRICT SAFETY AND SECURITY	300,000
2023-24 ANNEX CUSTODIAL POTABLE #99 REPLACE & UPGRADE INFRASTRUCTURE	500,000
2023-24 BTMS REPLACE TOTAL DOORS BLDG 1 & BLDG 2	175,000
2023-24 FPCHS HUMIDITY - FRESH AIR & CONTROLS BLDG 12	500,000
2023-24 FPCHS NEW ROOF BLDG 12 & 9	750,000
2023-24 ITMS CARPET IN CLASSROOMS	200,000
2023-24 MHS LIGHTS FOR PRACTICE FIELDS	500,000
2023-24 OLD COUNTY OFFICE REMODEL	350,000
2023-24 RES EXTERIOR WEATHERPROOFING/COATING (PHASE II BLDG 4,6 & 7)	750,000
2023-26 BUDDYWORTH REPLACE CHILLER	330,000
2023-24 FPCHS RESURFACE PARKING LOTS	3,000,000
2023-26 FPCHS REPLACE CHILLER AND ADD 13 NEW ICE TANKS	370,000
2023-24 FPCHS CONTROLS UPGRADE / EMS SYSTEM	150,000
2023-24 SMALL DISTRICT PROJECTS	650,000
16 SCHOOL BUSES (LEASE-PURCHASE)	650,000
MAINTENANCE, RENOVATION, AND REPAIRS PAID THROUGH THE GENERAL FUND	3,250,000
FURNITURE, FIXTURES AND EQUIPMENT	1,000,000
DEBT SERVICE PAYMENTS	7,487,679
MAINTENANCE SERVICE CONTRACTS, BLDG REPAIRS	4,600,000
PROPERTY INSURANCE PREMIUMS	700,000
PAYMENT FOR COST OF LEASING EDUCATIONAL FACILITIES	350,000
BUS DRIVERS SALARY AND BENEFITS	2,000,000
AMOUNT USED FROM FUND BALANCE RESERVES	(4,448,473)
<b>Total 1.5 MILL EXPENDITURES</b>	<b><u>\$ 24,114,206</u></b>

# Permanent Fund

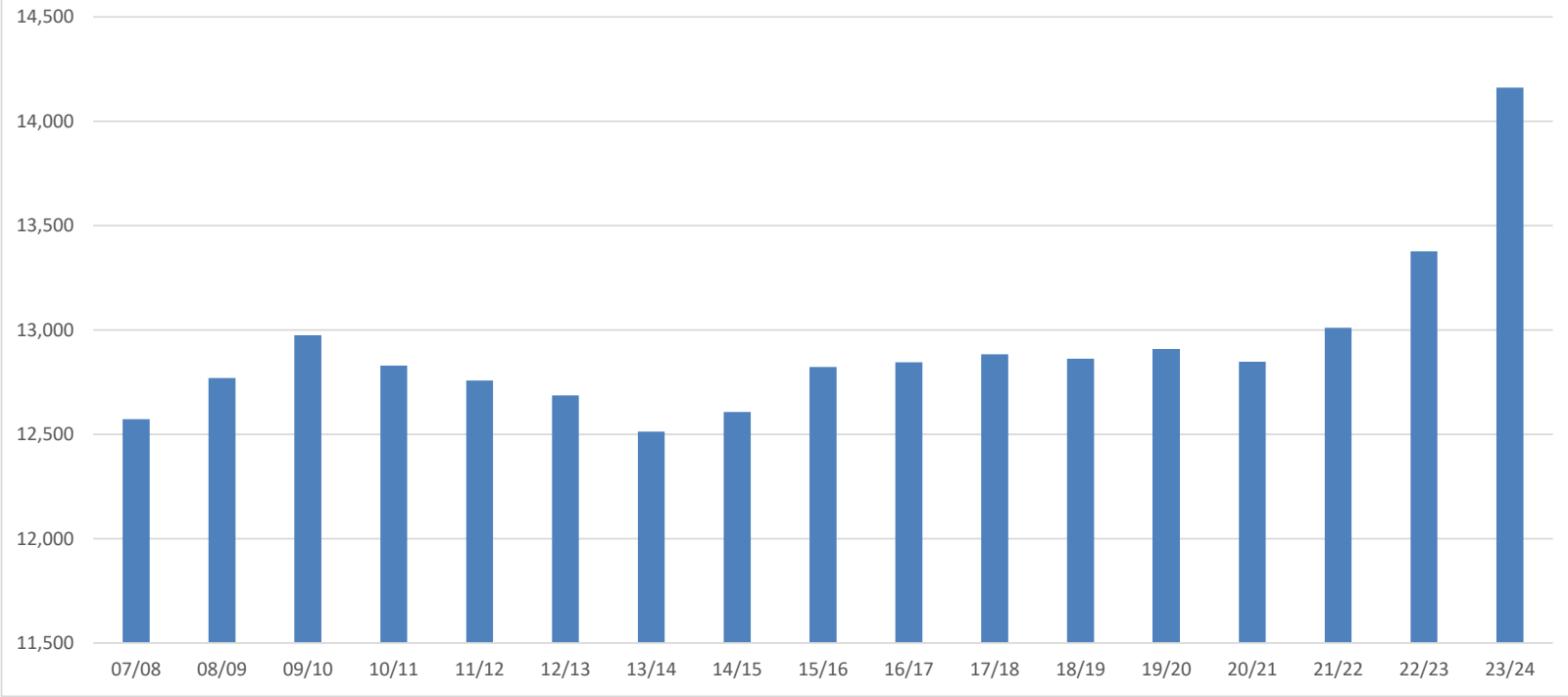
	<b><u>Olga Kozminski Scholarship Fund</u></b>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	-
Total Revenues	-
Transfers In	-
Fund Balances - July 1, 2023	<u>95,647</u>
<b>Total Revenues and Balances</b>	<b><u><u>\$ 95,647</u></u></b>
ESTIMATED EXPENDITURES	
Community Services	\$ 500
Total Expenditures	500
Transfers Out	-
Fund Balances - June 30, 2024	<u>95,147</u>
<b>Total Expenditures and Fund Balances</b>	<b><u><u>\$ 95,647</u></u></b>



# Self-Insurance Fund

	<u>Self-Insurance</u>
ESTIMATED REVENUES	
State Sources	\$ -
Local Sources	<u>14,000,000</u>
Total Revenues	<u>14,000,000</u>
Transfers In	<u>-</u>
Fund Balances - July 1, 2023	<u>6,408,962</u>
<b>Total Revenues and Balances</b>	<b><u><u>\$ 20,408,962</u></u></b>
ESTIMATED EXPENDITURES	
Proprietary Expenses	<u>\$ 13,255,000</u>
Total Expenditures	<u>13,255,000</u>
Transfers Out	<u>-</u>
Fund Balances - June 30, 2024	<u>7,153,962</u>
<b>Total Expenditures and Fund Balances</b>	<b><u><u>\$ 20,408,962</u></u></b>

DISTRICT STUDENT ENROLLMENT 2007-08 TO 2023-24



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

Year	School Taxable Value - Total Assessment	Increase/ <u>Decrease</u>	Times Millage	General Fund Revenue at 96%	Student Population	% Increase/ <u>Decrease</u>	Local Revenue Per Student
<b>07/08</b>	12,331,578,876	13.3%	5.618	66,507,658	12,572	4.3%	5,290.14
<b>08/09</b>	<b>11,949,958,575</b>	<b>-3.1%</b>	5.560	63,784,099	12,770	1.6%	<b>4,994.84</b>
<b>09/10</b>	<b>10,219,415,561</b>	<b>-14.5%</b>	6.268	61,493,085	12,975	1.6%	<b>4,739.35</b>
<b>10/11</b>	<b>8,474,044,227</b>	<b>-17.1%</b>	6.513	52,983,792	12,829	<b>-1.1%</b>	<b>4,130.00</b>
<b>11/12</b>	<b>7,338,751,372</b>	<b>-13.4%</b>	6.531	46,012,210	12,758	<b>-0.6%</b>	<b>3,606.54</b>
<b>12/13</b>	<b>6,916,708,211</b>	<b>-5.8%</b>	6.443	42,781,777	12,687	<b>-0.6%</b>	<b>3,372.10</b>
<b>13/14</b>	6,981,000,099	0.9%	5.942	39,821,858	12,513	<b>-1.4%</b>	<b>3,182.55</b>
<b>14/15</b>	7,427,310,732	6.4%	5.946	42,396,278	12,607	0.8%	3,362.92
<b>15/16</b>	7,938,754,018	6.9%	5.755	43,860,028	12,822	1.7%	3,420.69
<b>16/17</b>	8,434,381,633	6.2%	5.452	44,144,879	12,845	0.2%	3,436.74
<b>17/18</b>	8,906,402,211	5.6%	5.139	43,939,201	12,883	0.3%	<b>3,410.63</b>
<b>18/19</b>	9,583,572,138	7.6%	4.910	45,173,126	12,862	<b>-0.2%</b>	3,512.17
<b>19/20</b>	10,391,676,161	8.4%	4.702	46,907,195	12,908	0.4%	3,633.96
<b>20/21</b>	11,001,489,522	5.9%	4.502	47,547,558	12,848	<b>-0.5%</b>	3,700.78
<b>21/22</b>	12,009,996,238	9.2%	4.365	50,326,688	13,011	1.3%	3,868.01
<b>22/23</b>	15,099,151,267	25.7%	4.046	58,647,519	13,337	2.5%	4,397.35
<b>23/24</b>	16,745,976,490	10.9%	3.903	62,745,164	14,161	6.2%	4,430.84

**Millage Rates  
1994/95 To Present**

<b>Year</b>	<b>Required Local Effort (RLE)</b>	<b>Discretionary Discretionary</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>
<b>94/95</b>	6.634	0.510	0.148		2.000	1.220	10.512
<b>95/96</b>	7.063	0.510	0.152		2.000	1.711	11.436
<b>96/97</b>	6.696	0.510	0.160		2.000	1.633	10.999
<b>97/98</b>	6.663	0.510	0.131		1.500	1.542	10.346
<b>98/99</b>	6.652	0.510	0.130		1.700	1.196	10.188
<b>99/00</b>	6.203	0.510	0.127		2.000	0.727	9.567
<b>00/01</b>	6.110	0.510	0.122		2.000	0.727	9.469
<b>01/02</b>	5.917	0.510	0.112		2.000	0.580	9.119
<b>02/03</b>	5.891	0.510	0.105		2.000	0.543	9.049
<b>03/04</b>	5.769	0.510	0.092		2.000	0.446	8.817
<b>04/05</b>	5.664	0.510	0.087		2.000	0.351	8.612
<b>05/06</b>	5.430	0.510	0.147		2.000	0.249	8.336
<b>06/07</b>	5.077	0.510	0.124		2.000	0.000	7.711
<b>07/08</b>	4.999	0.510	0.109		2.000	0.000	7.618
<b>08/09</b>	4.947	0.498	0.115		1.750	0.000	7.310
<b>09/10</b>	5.270	0.748	0.000	0.25	1.500	0.000	7.768
<b>10/11</b>	5.515	0.748	0.000	0.25	1.500	0.000	8.013
<b>11/12</b>	5.533	0.748	0.000	0.25	1.500	0.000	8.031
<b>12/13</b>	5.445	0.748	0.000	0.25	1.500	0.000	7.943
<b>13/14</b>	5.194	0.748	0.000	0	1.500	0.000	7.442
<b>14/15</b>	5.198	0.748	0.000	0	1.500	0.000	7.446
<b>15/16</b>	5.007	0.748	0.000	0	1.500	0.000	7.255
<b>16/17</b>	4.704	0.748	0.000	0	1.500	0.000	6.952
<b>17/18</b>	4.391	0.748	0.000	0	1.500	0.000	6.639
<b>18/19</b>	4.162	0.748	0.000	0	1.500	0.000	6.410
<b>19/20</b>	3.954	0.748	0.000	0	1.500	0.000	6.202
<b>20/21</b>	3.754	0.748	0.000	0	1.500	0.000	6.002
<b>21/22</b>	3.617	0.748	0.000	0	1.500	0.000	5.865
<b>22/23</b>	3.298	0.748	0.000	0	1.500	0.000	5.546
<b>23/24</b>	3.155	0.748	0.000	0	1.500	0.000	5.403