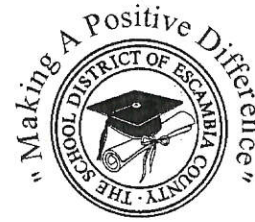

SCHOOL DISTRICT OF ESCAMBIA COUNTY



FISCAL YEAR 2021-2022

SUPPLEMENTAL BUDGET INFORMATION

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
~~VERIFIED BY RECORDING SECRETARY~~

September 16, 2021

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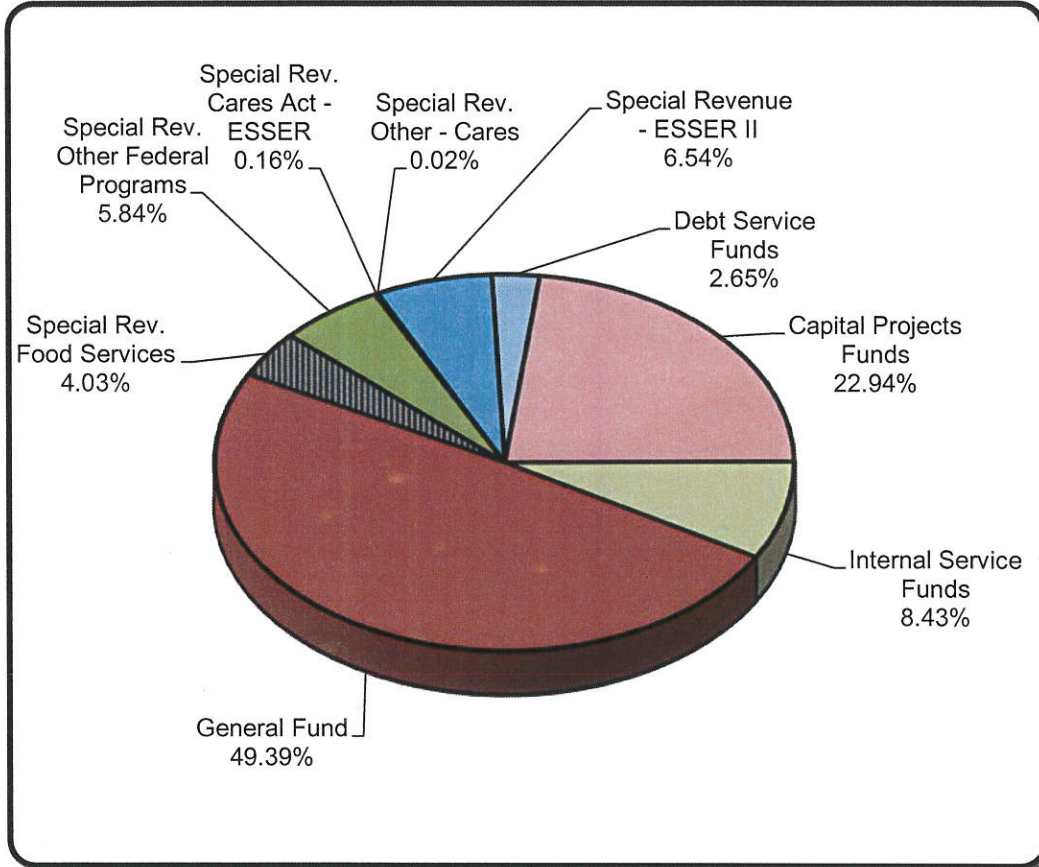
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FINANCIAL INFORMATION

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
2021-2022 ANALYSIS BY FUND**

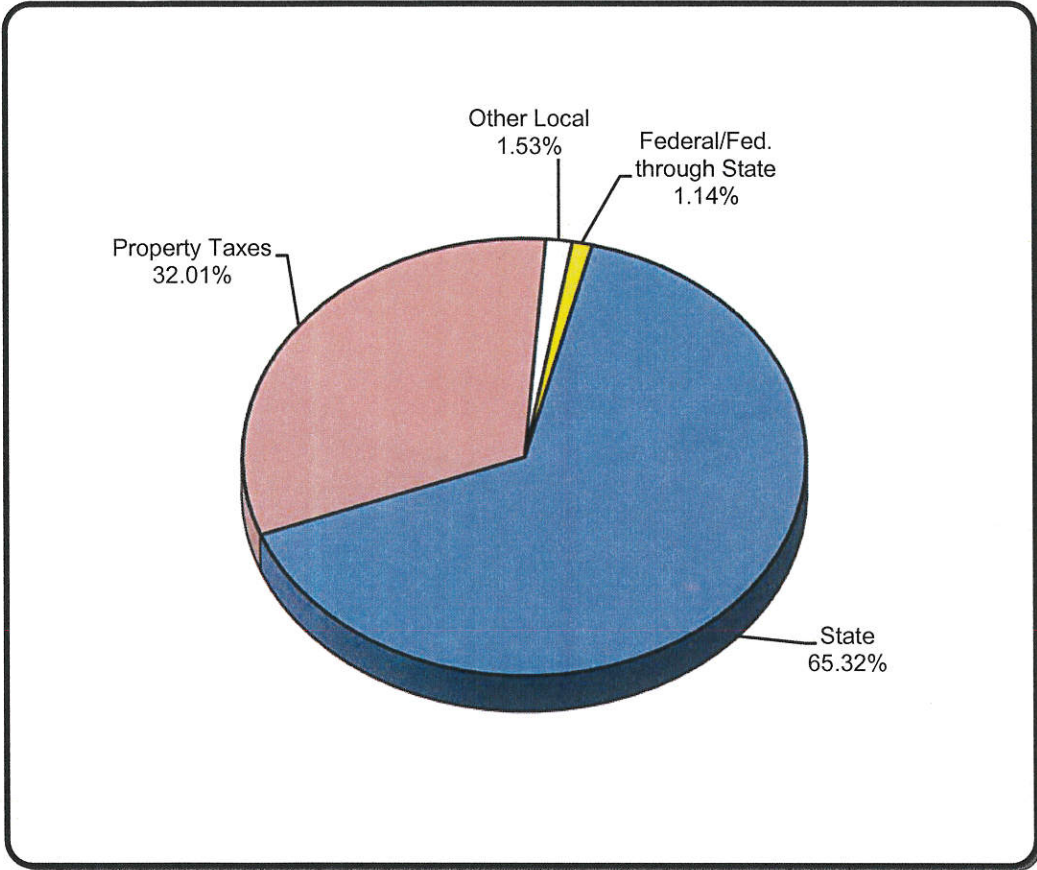


General Fund	\$366,021,497.44
Special Rev. Food Services	29,889,158.81
Special Rev. Federal Programs	43,235,714.87
Special Rev. Cares Act - ESSER	1,212,712.15
Special Rev. Cares Act - Other	178,907.97
Special Rev. - ESSER II	48,476,112.00
Debt Service Funds	19,622,726.87
Capital Projects Funds	<u>170,037,704.71</u>
Total Governmental Funds	678,674,534.82
Internal Service Funds	<u>62,430,037.47</u>
Grand Total	<u><u>\$741,104,572.29</u></u>

HOW DO WE COMPARE --
2020-2021 vs. 2021-2022 BUDGET

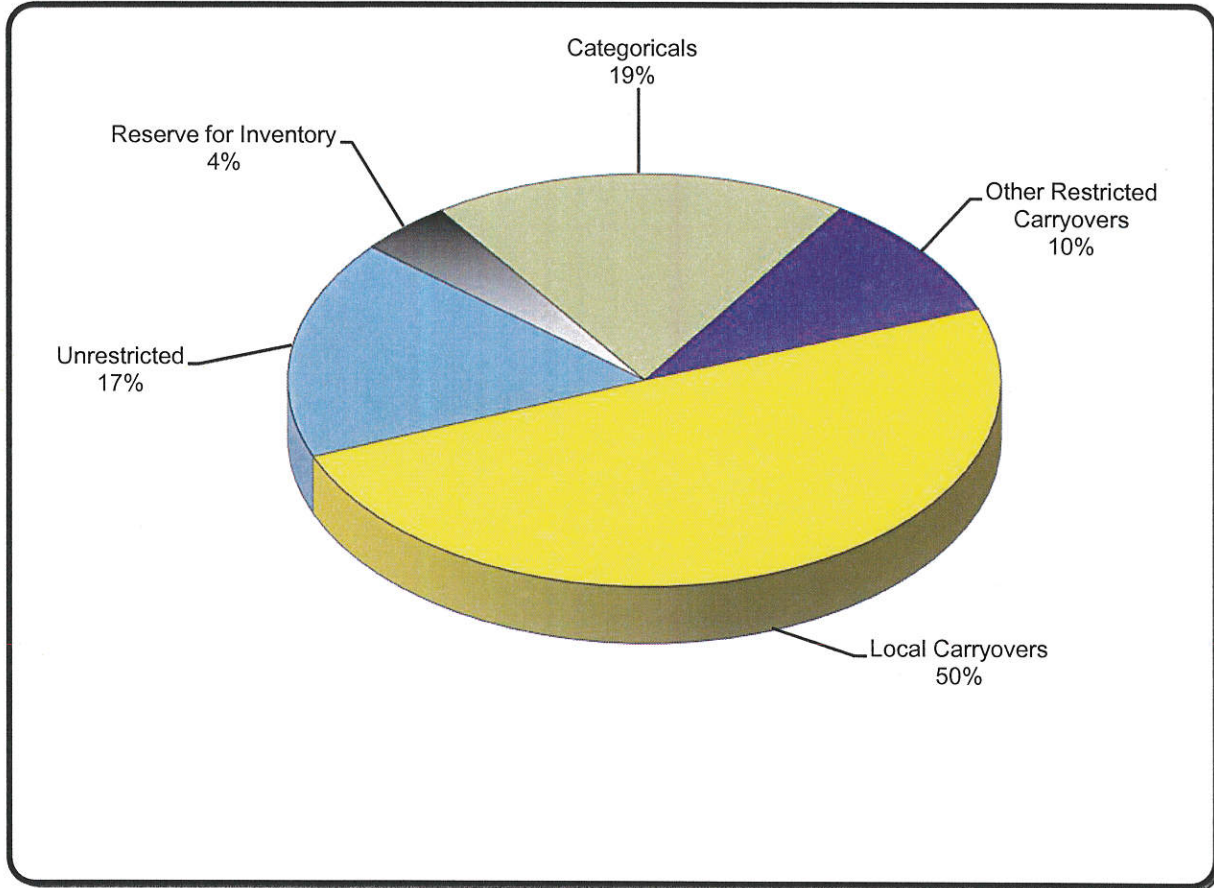
	2020-2021 Adopted Budget (Millions)	2021-2022 Proposed Budget (Millions)	Increase/ (Decrease)
General Fund	\$367.68	\$366.02	(\$1.66)
Special Revenue - Food Service	29.22	29.89	0.67
Special Revenue - Federal Pgms.	41.87	43.24	1.37
Special Revenue - Cares Act - ESSER	5.18	1.21	(3.97)
Speical Revenue - Cares Act - Other	1.58	0.18	(1.40)
Special Revenue - ESSER II	0.00	48.48	48.48
Debt Service Funds	66.76	19.62	(47.14)
Capital Projects Funds	178.14	170.03	(8.11)
Internal Service Funds	64.33	62.43	(1.90)
Total	<u>754.76</u>	<u>741.10</u>	<u>(13.66)</u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2021-2022 ESTIMATED REVENUE**



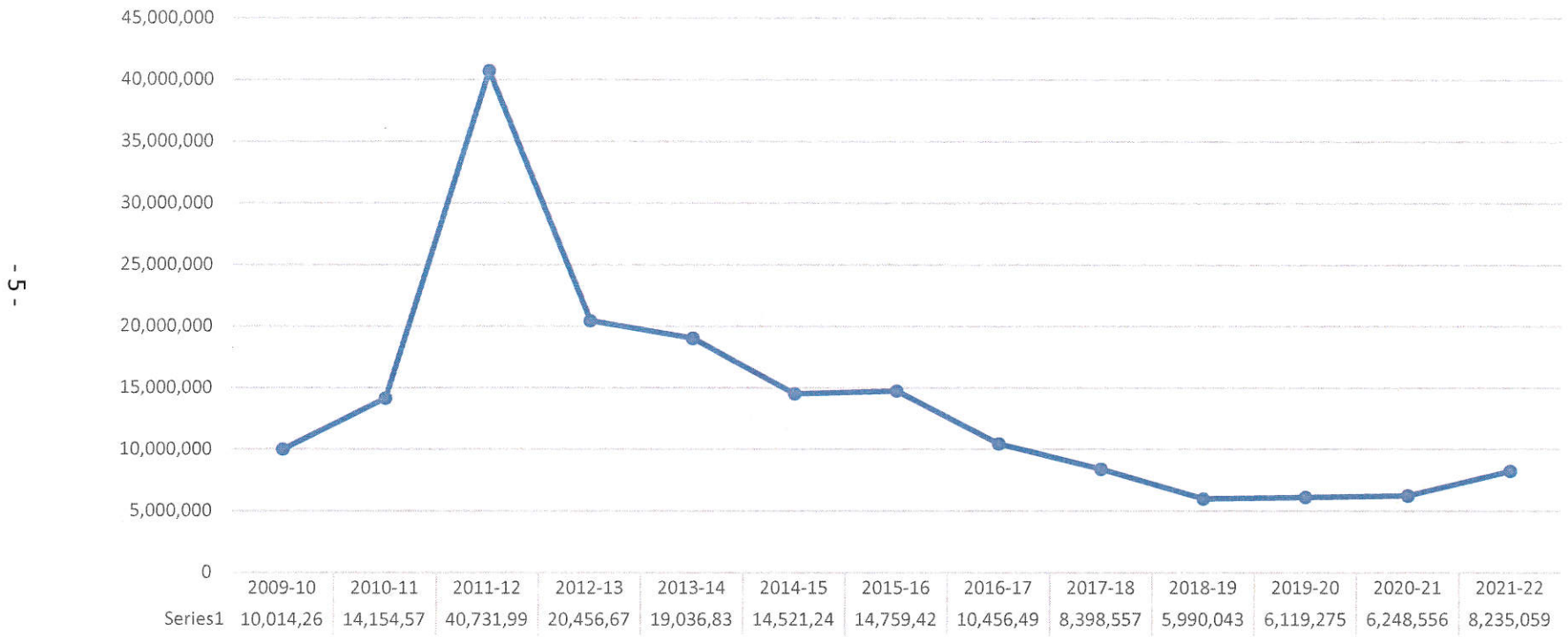
Federal/Federal through State	\$3,512,589.50
State	202,243,473.83
Property Taxes	99,119,915.00
Other Local	4,749,650.00
Total Revenue	<u>309,625,628.33</u>
Transfers In	8,483,232.00
Beginning Fund Balance 7/1/21	<u>47,912,637.11</u>
Total Available	<u><u>\$366,021,497.44</u></u>

BEGINNING FUND BALANCE

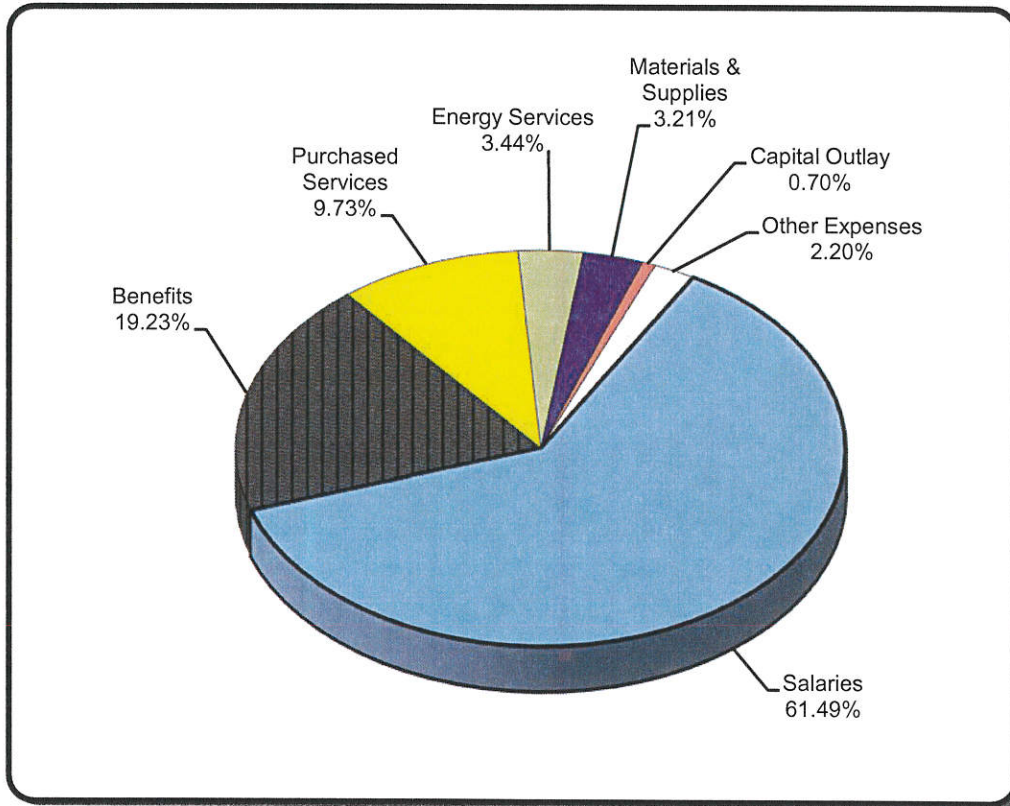


<u>Fund Balance Category</u>	<u>Description</u>	<u>2020-2021</u>	<u>2021-2022</u>
Non-spendable	Reserve for Inventory	\$1,957,133	\$2,004,552
Restricted	Categoricals	10,109,867	9,098,447
Restricted	Other Restricted Carryovers	5,217,334	4,806,401
Assigned	Local Carryovers	22,296,995	23,768,179
Unassigned	Unrestricted	6,248,556	8,235,059
	Total	<u>\$45,829,886</u>	<u>\$47,912,637</u>

General Fund
 Unassigned Beginning Fund Balance
 2009-10 - 2021-22

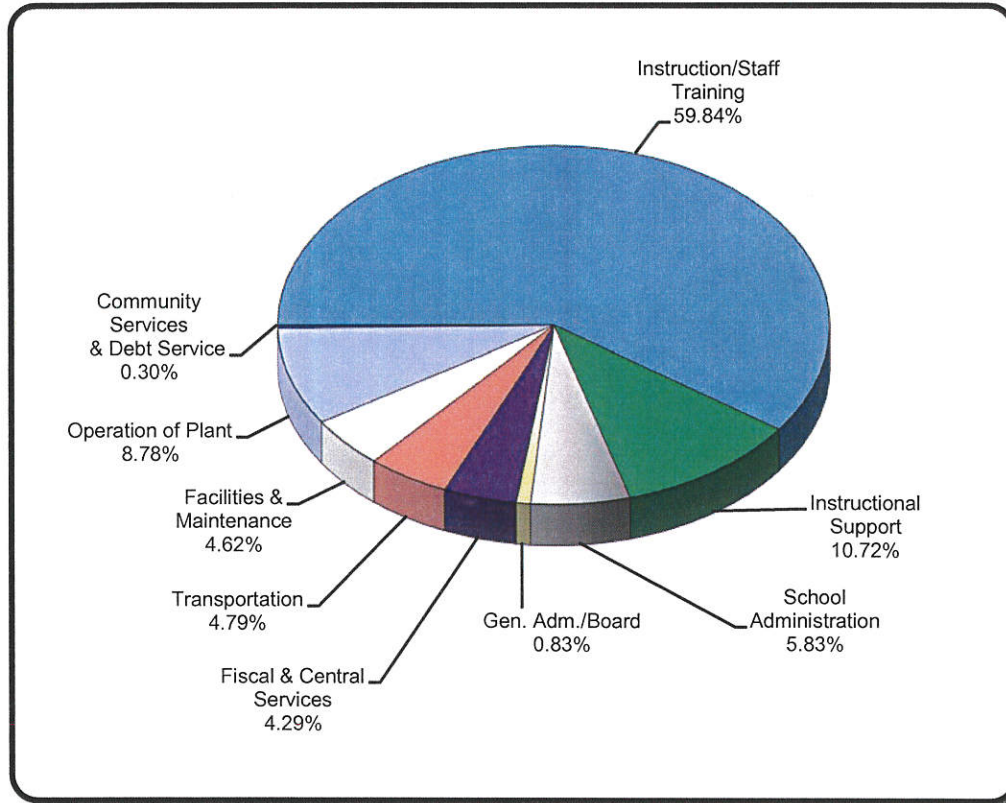


**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2021-2022 PROPOSED APPROPRIATIONS BY OBJECT**



Salaries	\$ 197,926,767.48
Benefits	61,895,000.08
Purchased Services	31,328,018.68
Energy Services	11,090,739.01
Materials & Supplies	10,323,341.63
Capital Outlay	2,246,111.23
Other Expenses	7,069,115.03
Total Appropriations	<u>321,879,093.14</u>
 Ending Fund Balance	 <u>44,142,404.30</u>
 Grand Total	 <u><u>\$ 366,021,497.44</u></u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2021-2022 APPROPRIATIONS BY FUNCTION**



Instruction/Staff Training	\$ 192,600,684.20
Instructional Support	34,521,426.04
School Administration	18,768,896.52
Gen. Adm./Board	2,669,670.00
Fiscal & Central Services	13,810,809.45
Transportation	15,416,318.45
Facilities & Maintenance	14,879,209.36
Operation of Plant	28,247,894.37
Community Services	964,184.75
Total Appropriations	<u>321,879,093.14</u>
Transfers & Reserves	<u>44,142,404.30</u>
Grand Total	<u><u>\$ 366,021,497.44</u></u>

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2020-2021
JUNE 30, 2021

Project	Subproject	Project Name	Local	Local	Contingencies	Other	Other	Required/	Required/	Total
			Carryovers	Carryovers		Restricted	Restricted	Categorical	Categorical	
			Unencumbered	Encumbered	Unencumbered	Unencumbered	Encumbered	Unencumbered	Encumbered	Carryovers
01000	00000	Regular Operations--Departments		305,865.91						305,865.91
01030	00000	Other Personal Services		35,255.16						35,255.16
01080	00000	Regular Operations--Schools	588,349.44							588,349.44
01100	00000	Travel-Away Departments	95,981.52							95,981.52
02000	00000	Buildings & Grounds Maintenance		241,275.35						241,275.35
02080	00000	Finance & Business Affairs		83,058.25						83,058.25
02190	00000	Maintenance of Equipment - Departments		13,837.07						13,837.07
02230	00000	E-Rate					16,564.95			16,564.95
02300	00000	Payroll Services - Charter Schools	44,070.04							44,070.04
02360	00000	Federal Stimulus - Indirect Cost	387,364.08							387,364.08
02370	00000	School Energy Incentive Program	174,351.66							174,351.66
04500	00000	Object Reserves	441,590.00							441,590.00
05010	00000	Reserve-Inventory			2,004,551.63					2,004,551.63
05020	00000	Reserve-K 12 FTE Basic			2,000,000.00					2,000,000.00
05080	00000	Reserve-FTE Audit Adjustments			882,000.00					882,000.00
05100	00000	Reserve-Major Self Insured Losses			1,500,000.00					1,500,000.00
05130	00000	Reserve-Federal Audit Questioned Costs			872,328.00					872,328.00
05190	00000	Reserve-Transportation Fuel			150,000.00					150,000.00
05210	00000	Reserve-Workforce Development				63,482.85				63,482.85
05270	00000	Reserve-Contingencies			2,000,000.00					2,000,000.00
05280	00000	Reserve-Projected Loss of Beach Property Taxes			1,670,898.00					1,670,898.00
05310	00000	Reserve-BP Settlement			1,288,417.64					1,288,417.64
06090	00000	Min Self-Insured Losses-Auto & Gen Liab	200,000.00							200,000.00
06100	00000	Min Self-Insured Losses-Property		7,716.00						7,716.00
06150	00000	Safe Schools-District Cost Portion		42,343.21						42,343.21
06410	00000	Human Resources Imaging	253,439.78							253,439.78
06420	00000	Employee & Vendor Credentialing		40,425.50						40,425.50
06460	00000	Vendor Fingerprinting - Jessica Lunsford Act	165,082.18							165,082.18
06480	00000	ERP Project	651,941.28							651,941.28
06500	00000	Flood Disaster 2014	2,515,272.37							2,515,272.37
06520	00000	Focus Software		9,625.00						9,625.00
06620	00000	Hurricane Sally		533,966.54						533,966.54
07050	00000	Escambia Virtual Academy		33,000.00						33,000.00
07060	00000	Contracted Virtual School Programs		33,000.00						33,000.00
07080	00000	Instructional Contracts		167,260.54						167,260.54
07140	00000	Principal's - School Improvement Allocation	217,456.00							217,456.00
07160	00000	Supplemental Acad Instr--Reg 180 Day Term						141,967.34	1,016.51	142,983.85
07170	00000	Supplemental Acad Instr--Beyond Reg 180 Day Term						344,855.12		344,855.12
07180	00000	SAI Operational Cost - Regular Term						1,918,737.41	132,564.62	2,051,302.03
07190	00000	Summer Reading						588,527.68	14,928.00	603,455.68
07200	00000	Constitutional Amendment for Class Size Reduction						112,538.07		112,538.07
07230	00000	Reading Allocation						254,974.66	11,638.37	266,613.03
08000	00000	Exceptional Student Education		624,874.78						624,874.78
09000	00000	Vocational Education		251.50						251.50
09020	00000	Consumable Supply Fee-Regular				37,288.27				37,288.27
09030	00000	Consumable Supply Fee-Law Enforce Trng				163,787.32	14,742.50			178,529.82
09040	00000	Vocational Production Shop Flow-Thru				317.27				317.27
09090	00000	Welding Lab Fee				25,372.85				25,372.85
09100	00000	Technology Fees				33,589.44				33,589.44
09110	00000	GED Testing Fees				40,333.78				40,333.78
09120	00000	TABE Testing Fees				3,785.84				3,785.84
09130	00000	CJBAT Fees				7,368.41				7,368.41
09140	00000	Adult General Ed Fees				64,948.09				64,948.09

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2020-2021
JUNE 30, 2021

Project	Subproject	Project Name	Local		Contingencies Unencumbered	Other Restricted Unencumbered	Other Restricted Encumbered	Required/ Categorical Carryovers Unencumbered	Required/ Categorical Carryovers Encumbered	Total Carryovers
			Carryovers Unencumbered	Carryovers Encumbered						
09150	00000	Aviation Lab Fees				11,300.72				11,300.72
10000	00000	Workforce Education				54,258.79	7,041.76			61,300.55
10080	00000	Aviation-Power Plant				9,658.95				9,658.95
10100	00000	Industry Certifications-Performance Based				277,556.00	17,410.88			294,966.88
10110	00000	Adult General Ed Perform Fd				5,666.23				5,666.23
10120	00000	FJG Workforce Training Grant				55,209.54				55,209.54
11000	00000	Academic Competition					200.00			200.00
11020	00000	Advanced Placement Add-On Allocation				1,091,449.46				1,091,449.46
11030	00000	Cape FTE Funds				2,381,171.66				2,381,171.66
11040	00000	Computer Assisted Instruction		13,594.36						13,594.36
11050	00000	Comprehensive Student Drug Prevention		22,960.00						22,960.00
11080	00000	Elementary & Secondary Ed		53,870.25						53,870.25
11250	00000	Subject Area Specialists		16,556.20						16,556.20
11290	00000	Employee/Student Wellness	20,318.74							20,318.74
11330	00000	Wellness Program - Risk Mgmt	168,928.69	1,480.74						170,409.43
12030	00000	Health		366,544.41						366,544.41
12130	00000	Lost/Damaged Chromebook Supplies	288.00							288.00
13010	00000	High School Minor Sports - Subsidy	199,873.27							199,873.27
13020	00000	High School Bands - Subsidy	51,728.49	8,795.00						60,523.49
13080	00000	Middle School Band - School Level	49,727.55							49,727.55
13090	00000	Band Uniforms & Instruments - HS	15,458.15	27,870.59						43,328.74
13100	00000	Middle School Band & Orchestra - District Level	26,313.92							26,313.92
13120	00000	Band & Chorus Uniforms-Middle School	41,506.98							41,506.98
13140	00000	Middle School Orchestra - School Level	12,503.60							12,503.60
13200	00000	High School Apparel	8,304.25							8,304.25
20580	00000	Facilities Planning		101,009.55						101,009.55
33290	00000	Oakcrest ES Tennis Complex		210,573.58						210,573.58
40000	00000	Federal Impact Aid		41,767.35						41,767.35
51000	00000	Medicaid - Administrative Claiming		15,327.02						15,327.02
51010	20170	Medicaid - Direct Services	55,583.28							55,583.28
51010	20180	Medicaid - Direct Services	193,586.91							193,586.91
51010	20190	Medicaid - Direct Services	199,060.29							199,060.29
51010	20200	Medicaid - Direct Services	449,466.34							449,466.34
51010	20210	Medicaid - Direct Services	385,018.18							385,018.18
53090	20190	Head Start/Title I Pre-School Program	166,281.90	200.00						166,481.90
53090	20200	Head Start/Title I Pre-School Program	134,231.72							134,231.72
53090	20210	Head Start/Title I Pre-School Program	121,973.33	662.67						122,636.00
53190	20210	C.A. Weis Pre-K/Head Start		288.22						288.22
60540	00000	District Marketing & Advertising		22,500.00						22,500.00
60550	00000	SBO-Recruitment		2,500.00						2,500.00
60560	00000	Florida Teachers Classroom Supply Assistance Program						375,163.65		375,163.65
60650	00000	Instructional Materials-Library						375,781.24	11,295.30	387,076.54
60660	00000	Instructional Materials-Textbooks							865,962.40	865,962.40
60670	00000	Textbook Flexibility Funds							36,059.00	36,059.00
60680	00000	Instructional Materials--Dual Enrollment							90,784.92	90,784.92
60700	00000	Science Lab Materials						183,781.56		183,781.56
60960	00000	Discretionary Lottery Funds-Sch Impr Activity						725,856.87	51.65	725,908.52
61600	00000	Safe Schools--School Resource Officers							1,039,596.84	1,039,596.84
61620	00000	Safe Schools							8,093.00	8,093.00
61750	00000	Mental Health Assistance						151,206.47	40,140.84	191,347.31
61760	00000	Turnaround Supplemental Services Allocation						1,105,699.26	201,739.40	1,307,438.66
61970	00000	Digital Classrooms						39,457.84		39,457.84
67720	00000	Florida School Recognition Program						113,708.25		113,708.25

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2020-2021
JUNE 30, 2021

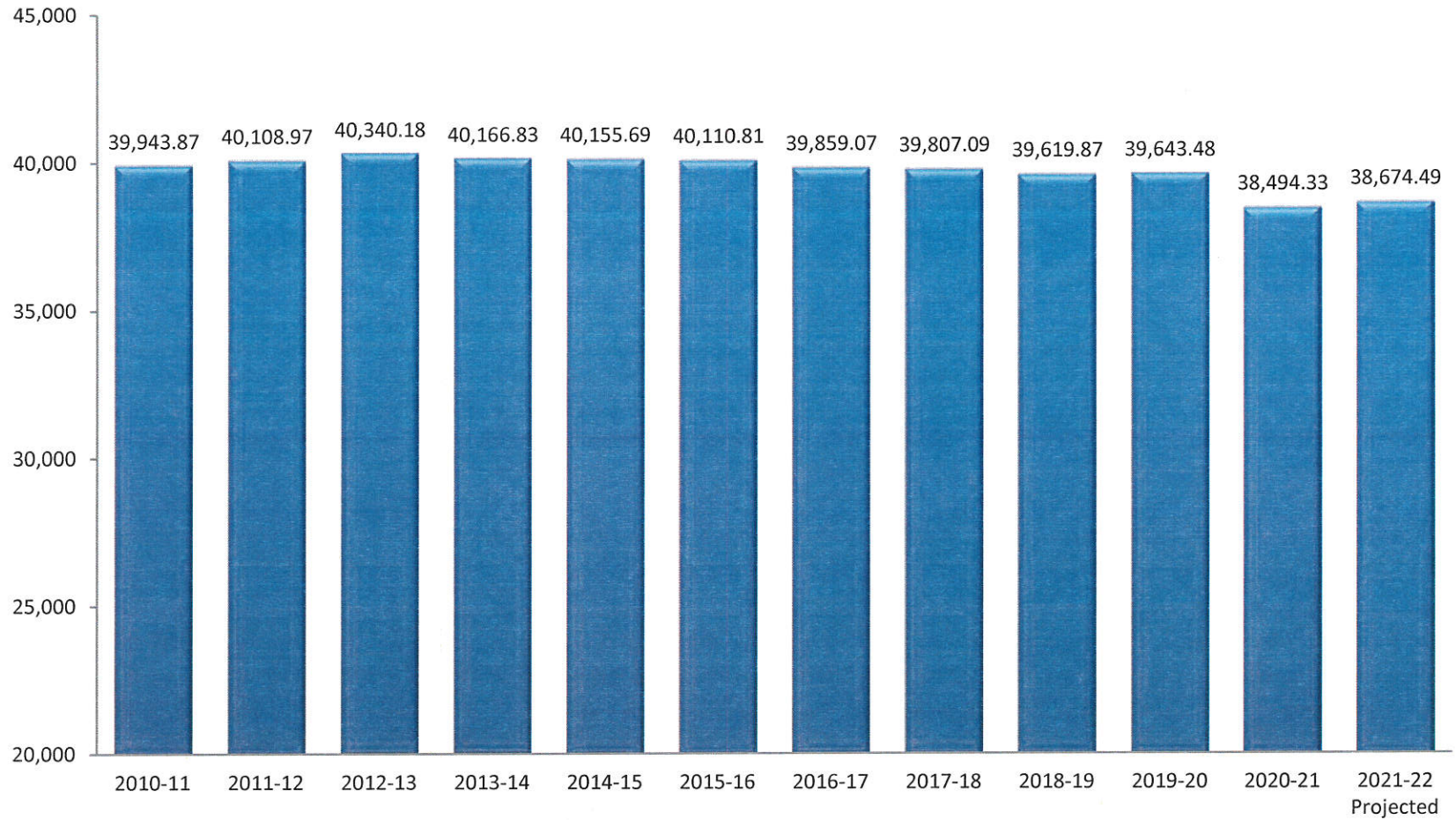
Project	Subproject	Project Name	Local	Local	Contingencies	Other	Other	Required/	Required/	Total
			Carryovers	Carryovers		Unencumbered	Restricted	Restricted	Categorical	
			Unencumbered	Encumbered	Unencumbered	Unencumbered	Encumbered	Unencumbered	Encumbered	Carryovers
69010	00000	Classroom Technology				134,081.72				134,081.72
69050	00000	Positive Behavior Support				2,626.29				2,626.29
72500	00000	Adlt Fees-Cap Imprv.Tech Enhnc Equip Bldg				182,376.32	29,292.00			211,668.32
75420	20190	Voluntary Pre-K Education Program						34,489.28		34,489.28
75420	20200	Voluntary Pre-K Education Program						21,151.47	2,836.36	23,987.83
75420	20210	Voluntary Pre-K Education Program						117,558.49	2,477.29	120,035.78
75430	20210	Summer Voluntary Pre-K Education Program						33,807.38		33,807.38
76300	00000	Financial Aid Fees				75,519.16				75,519.16
77700	00000	Child Care (After School) (Dist Oper)	101,204.96							101,204.96
77710	00000	Child Care (After School) (Contracted)	185,472.46							185,472.46
		Total Carryovers	8,321,729.36	3,078,254.75	12,368,195.27	4,721,148.96	85,252.09	6,639,262.04	2,459,184.50	37,673,026.97

	Unencumbered	Encumbered	TOTAL	Fund Balance Category
Other Restricted	4,721,148.96	85,252.09	4,806,401.05	Restricted
Categorical	6,639,262.04	2,459,184.50	9,098,446.54	Restricted
Inventory Reserve	2,004,551.63		2,004,551.63	Non-Spendable
	13,364,962.63	2,544,436.59	15,909,399.22	
Local Carryovers	8,321,729.36	3,078,254.75	11,399,984.11	Assigned
Contingencies	12,368,195.27		12,368,195.27	Assigned
Unrestricted Carryovers	8,235,058.51		8,235,058.51	Unassigned
	28,924,983.14	3,078,254.75	32,003,237.89	
Total Fund Balance			47,912,637.11	

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
2021-2022 RESERVES - NON CATEGORICAL
SEPTEMBER 16, 2021**

Project #	Project Name	Amount
05000	Unrestricted Reserve	\$2,000,000.00
05010	Reserve-Inventory	2,004,551.63
05020	Reserve-K 12 FTE	2,000,000.00
05080	Reserve-FTE Audit Adjustments	882,000.00
05100	Reserve-Major Self Insured Losses	1,500,000.00
05130	Reserve-Federal Audit Questioned Costs	872,328.00
05190	Reserve-Transportation Fuel	150,000.00
05210	Reserve-Workforce Development	63,482.85
05240	Reserve-McKay Scholarships	2,500,000.00
05270	Reserve-Contingency	2,000,000.00
05310	Reserve-BP Settlement	1,288,417.64
05330	Reserve-Family Empowerment Scholarships	4,100,000.00
	Total	<u><u>\$19,360,780.12</u></u>

Unweighted FTE 2010-2011 - 2021-2022



- 12 -

During the 2013-14 fiscal year, UFTE was prorated based on a maximum 1.0 UFTE cap.

**MILLAGE AND TAX ROLL
INFORMATION**

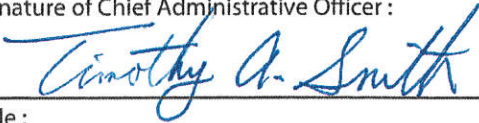


CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2021	County : ESCAMBIA											
Name of School District : ESCAMBIA CO SCHOOL DIST												
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT												
1. Current year taxable value of real property for operating purposes	\$ 20,798,163,394 (1)											
2. Current year taxable value of personal property for operating purposes	\$ 2,413,044,889 (2)											
3. Current year taxable value of centrally assessed property for operating purposes	\$ 27,574,459 (3)											
4. Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 23,238,782,742 (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.)	\$ 403,918,811 (5)											
6. Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 22,834,863,931 (6)											
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 21,790,989,852 (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? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (8)											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 10%; text-align: center; vertical-align: middle;">SIGN HERE</td> <td style="width: 35%;">Property Appraiser Certification</td> <td colspan="2">I certify the taxable values above are correct to the best of my knowledge.</td> </tr> <tr> <td>Signature of Property Appraiser :</td> <td colspan="2">Date :</td> </tr> <tr> <td></td> <td>Electronically Certified by Property Appraiser</td> <td colspan="2">6/30/2021 5:01 PM</td> </tr> </table>		SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		Signature of Property Appraiser :	Date :			Electronically Certified by Property Appraiser	6/30/2021 5:01 PM	
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.									
	Signature of Property Appraiser :	Date :										
	Electronically Certified by Property Appraiser	6/30/2021 5:01 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) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.8290 per \$1,000 (9)											
10. Prior year local board millage levy <i>(All discretionary millages)</i>	2.0990 per \$1,000 (10)											
11. Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 83,437,700 (11)											
12. Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 45,739,288 (12)											
13. Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 129,176,988 (13)											
14. Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.6540 per \$1,000 (14)											
15. Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.0030 per \$1,000 (15)											
16. Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.6950 per \$1,000 (16)											
17.	(17)											
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage								
1.2140	0.7480	0.0000	0.0000									
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				1.9620 per \$1,000								

Continued on page 2

Name of School District : ESCAMBIA CO SCHOOL DIST			DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	85,867,302 (18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	45,594,492 (19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	131,461,794 (20)	
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		1.12 % (21)	
22.	Current year total proposed rate as a percent change of rolled-back rate <i>(((Line 16 plus Line 17) divided by (Line 14 plus Line 15)), minus 1), multiplied by 100</i>		0.00 % (22)	
Final public budget hearing		Date : 9/16/2021	Time : 5:01 PM	
		Place : J.E. Hall Center, 30 E Texar Drive, Room 160, Pensacola, FL		
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. 200.065, F.S.	
	Signature of Chief Administrative Officer : 		Date : 7/29/21	
	Title : TIMOTHY A. SMITH, SUPERINTENDENT		Contact Name And Contact Title : TERRY ST. CYR, ASST SUPT	
	Mailing Address : 75 N. PACE BLVD		Physical Address : 75 N. PACE BLVD	
	City, State, Zip : PENSACOLA, FL 32505		Phone Number : 8504696122	Fax Number : 8504696266

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 29 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**AD VALOREM TAX LEVIES BY FUND
2021-2022 FISCAL YEAR**

Ad Valorem Tax Levies	Mills	Amount ⁽¹⁾
General Fund - Required Local Effort	3.695	\$82,432,610
Discretionary - Operating	<u>0.748</u>	<u>16,687,305</u>
	<u>4.443</u>	<u>\$99,119,915</u>
Capital Outlay	<u>1.214</u>	<u>27,083,407</u>
Total	<u><u>5.657</u></u>	<u><u>\$126,203,322</u></u>
2021 Certified Tax Roll		\$23,238,782,742

⁽¹⁾ Amounts generated by tax levies = millage rate x 96% of tax roll as certified by Property Appraiser and DOR.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**DISTRICT MILLAGE LEVIES
2021-2022 FEFP 2ND CALCULATION**

	2020-2021	2021-2022	Change
Required Local Effort	3.829 ⁽³⁾	3.695	(0.134)
Discretionary - Operating	<u>0.748</u>	<u>0.748</u>	<u>0.000</u>
Total	4.577	4.443	(0.134)
Capital Outlay	<u>1.351</u>	<u>1.214</u>	<u>(0.137)</u>
Grand Total	<u><u>5.928</u></u>	<u><u>5.657</u></u>	<u><u>(0.271)</u></u>
	2020-2021	2021-2022	Change
Certified Tax Roll	\$21,790,989,852 ⁽¹⁾	\$23,238,782,742 ⁽²⁾	\$1,447,792,890

(1) Final Taxable Value - 2020.

(2) 2021-2022 Tax Roll as certified by Property Appraiser and DOR.

(3) Includes Prior Period Funding Adjustment Millage.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**ANALYSIS OF PROPERTY TAXES GENERATED
2020-2021 VS 2021-2022**

Appraised Value	Exempt Value	Non-Exempt Value	2020-2021	2021-2022	Difference
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 148.20	\$ 141.43	\$ (6.77)
70,000.00	(25,000.00)	45,000.00	266.76	254.57	(12.19)
90,000.00	(25,000.00)	65,000.00	385.32	367.71	(17.61)
110,000.00	(25,000.00)	85,000.00	503.88	480.85	(23.03)
130,000.00	(25,000.00)	105,000.00	622.44	593.99	(28.45)
150,000.00	(25,000.00)	125,000.00	741.00	707.13	(33.87)
			Required Local Effort	Discretionary	Total
Note: Mills Levied 2020-2021			3.829	2.099	5.928
Mills Levied 2021-2022			<u>3.695</u>	<u>1.962</u>	<u>5.657</u>
Difference			<u><u>(0.134)</u></u>	<u><u>(0.137)</u></u>	<u><u>(0.271)</u></u>
Mills Based on 2021-2022 Certified Tax Roll of \$23,238,782,742					

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**MILLAGE LEVIED BY SCHOOL BOARD
1992-1993 TO 2021-2022**

Fiscal Year	O p e r a t i n g				Discretionary Local Capital Improvement	Total Millage
	Required Local Effort (Mandated by State)	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Operating Needs		
1992-93	6.975	0.510			2.000	9.485
1993-94	6.937	0.510			2.000	9.447
1994-95	7.054	0.510	0.250		2.000	9.814
1995-96	7.159	0.510	0.250		2.000	9.919
1996-97	6.856	0.510	0.250		2.000	9.616
1997-98	6.805	0.510	0.250		2.000	9.565
1998-99	6.796	0.510	0.250		2.000	9.556
1999-00	6.251	0.510	0.250		2.000	9.011
2000-01	6.489	0.510	0.250		2.000	9.249
2001-02	6.226	0.510	0.250		2.000	8.986
2002-03	6.127	0.510	0.250		2.000	8.887
2003-04	6.049	0.510	0.229		2.000	8.788
2004-05	5.694	0.510	0.206		2.000	8.410
2005-06	5.273	0.510	0.250		2.000	8.033
2006-07	5.134	0.510	0.250		2.000	7.894
2007-08	4.960	0.510	0.250		2.000	7.720
2008-09	5.286	0.498	0.250		1.686	7.720
2009-10	5.612	0.748	-0- ¹	0.250	1.250	7.860
2010-11	5.631 ²	0.748	-0-	0.250	1.231	7.860
2011-12	5.573	0.748	-0-	-0-	1.500	7.821
2012-13	5.510	0.748	-0-	-0-	1.500	7.758
2013-14	5.309	0.748	-0-	-0-	1.500	7.557
2014-15	5.237	0.748	-0-	-0-	1.337	7.322
2015-16	4.999 ²	0.748	-0-	-0-	1.366	7.113
2016-17	4.666 ²	0.748	-0-	-0-	1.462	6.876
2017-18	4.383 ²	0.748	-0-	-0-	1.500	6.631
2018-19	4.200	0.748	-0-	-0-	1.377	6.325
2019-20	3.944	0.748	-0-	-0-	1.351	6.043
2020-21	3.829 ²	0.748	-0-	-0-	1.351	5.928
2021-22	3.695	0.748	-0-	-0-	1.214	5.657

¹ Effective FY 2009 - 2010 the Discretionary Basic and Discretionary Supplemental millages were combined.

² Includes Prior Period Funding Adjustment Millage.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**ANALYSIS OF TAX ROLL
1997-1998 to 2021-2022**

Fiscal Year	Date of Roll	Amount	Percentage Increase
1997-98	1997	6,478,881,830	8.77%
1998-99	1998	7,033,279,212	8.56%
1999-00	1999	7,351,078,109	4.52%
2000-01	2000	8,045,257,509	9.44%
2001-02	2001	8,642,058,347	7.42%
2002-03	2002	9,100,507,039	5.30%
2003-04	2003	9,775,652,130	7.42%
2004-05 ⁽¹⁾	2004	11,622,765,421	18.90%
2005-06 ⁽²⁾	2005	11,613,884,200	-0.08%
2006-07	2006	14,825,927,718	27.66%
2007-08	2007	15,951,031,059	7.59%
2008-09	2008	16,435,045,831	3.03%
2009-10	2009	15,932,352,281	-3.06%
2010-11	2010	15,248,094,138	-4.29%
2011-12	2011	15,328,183,064	0.53%
2012-13	2012	14,995,805,026	-2.17%
2013-14	2013	15,185,937,304	1.27%
2014-15	2014	15,845,710,220	4.34%
2015-16	2015	16,413,934,013	3.59%
2016-17	2016	17,066,661,790	3.98%
2017-18	2017	17,937,051,307	5.10%
2018-19	2018	19,291,249,673	7.55%
2019-20	2019	20,439,336,895	5.95%
2020-21	2020	21,790,989,852	6.61%
2021-22 ⁽³⁾	2021	23,238,782,742	6.64%

Note: ⁽¹⁾ Value of Pensacola Beach property (leasehold improvements) added to tax rolls.

⁽²⁾ Decrease in tax rolls due to hurricane damages.

⁽³⁾ July 1, 2021 Taxable Value.

ADVERTISEMENTS

NOTICE OF BUDGET HEARING

The Escambia County School Board will soon consider a budget for
2021 – 2022. A public hearing to make a
DECISION on the budget AND TAXES will be held on:

July 29, 2021

5:01 p.m.

at

The Escambia County School Board

J. E. Hall Center

30 East Texar Drive

Pensacola, FL 32503

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Escambia County School Board will soon consider a measure to impose a 1.214 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.443 mills for operating expenses and is proposed solely at the discretion of the School Board.

The Capital Outlay Tax will generate approximately \$27,083,407 to be used for the following projects:

MAINTENANCE, RENOVATION, AND REPAIR

Repair, maintenance and renovation of facilities

Reimbursement of maintenance, renovations, and repairs paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of up to thirty (30) school buses

Purchase and/or lease of driver's education vehicles

Purchase of maintenance and facility vehicles

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

Computer equipment

Equipment for facilities

Furniture and equipment

Enterprise software technology

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

Transfer for payment of rent under a lease-purchase agreement

Debt service on certificates of participation for twenty-one (21) existing schools and construction of one new elementary school

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

Property insurance on physical plants

All concerned citizens are invited to a public hearing to be held on July 29, 2021, at 5:01 p.m. at the Escambia County School Board, J. E. Hall Center, 30 East Texar Drive, Pensacola, Florida.

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

BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ESCAMBIA COUNTY
ARE 10.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2021 - 2022

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	3.6950	Discretionary Critical Needs Operating	0.0000
Local Capital Improvement (Capital Outlay)	1.2140	Additional Millage Not to Exceed 4 Years	0.0000
Discretionary Operating	0.7480	(Operating)	
Discretionary Capital Outlay	0.0000		

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000
Total Millage	5.6570

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	3,512,590	99,671,257	0	0	103,183,847
State sources	202,202,441	279,178	215,400	1,732,589	204,429,608
Local sources	103,867,565	973,900	0	59,083,407	163,924,872
TOTAL SOURCES	309,582,596	100,924,335	215,400	60,815,996	471,538,327
Other Financing Sources	0	0	0	0	0
Transfers In	8,483,232	0	8,653,000	0	17,136,232
Fund Balances/Reserves/Net Assets	46,894,585	6,252,560	9,813,234	112,150,032	175,110,411
TOTAL REVENUES, TRANSFERS & BALANCES	364,960,413	107,176,895	18,681,634	172,966,028	663,784,970
EXPENDITURES					
Instruction	191,860,730	36,215,939	0	0	228,076,669
Pupil Personnel Services	17,605,703	4,244,356	0	0	21,850,059
Instructional Media Services	4,910,756	77,045	0	0	4,987,801
Instructional and Curriculum Development Services	7,503,235	12,114,852	0	0	19,618,087
Instructional Staff Training Services	3,532,561	6,666,815	0	0	10,199,376
Instruction Related Technology	4,229,809	552,498	0	0	4,782,307
School Board	1,660,230	0	0	0	1,660,230
General Administration	937,539	2,150,978	0	0	3,088,517
School Administration	18,114,203	494,381	0	0	18,608,584
Facilities Acquisition and Construction	1,924,243	12,189,365	0	126,119,752	140,233,360
Fiscal Services	2,562,657	13,658	0	0	2,576,315
Food Services	78,000	21,489,105	0	0	21,567,105
Central Services	7,208,363	217,359	0	0	7,425,722
Pupil Transportation Services	15,352,619	3,163,107	0	0	18,515,726
Operation of Plant	28,694,366	110,400	0	0	28,804,766
Maintenance of Plant	12,288,427	0	0	0	12,288,427
Administrative Technology Services	3,723,649	189,865	0	0	3,913,514
Community Services	972,315	1,034,612	0	0	2,006,927
Debt Services			12,766,260	0	12,766,260
TOTAL EXPENDITURES	323,159,405	100,924,335	12,766,260	126,119,752	562,969,752
Transfers Out	0	0	0	17,136,232	17,136,232
Fund Balances/Reserves/Net Assets	41,801,008	6,252,560	5,915,374	29,710,044	83,678,986
TOTAL APPROPRIATED EXPENDITURES	364,960,413	107,176,895	18,681,634	172,966,028	663,784,970
TRANSFERS, RESERVES & BALANCES	364,960,413	107,176,895	18,681,634	172,966,028	663,784,970

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

RESOLUTIONS

Resolution Number 2022-01

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2021-2022.

WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2021 to June 30, 2022; and

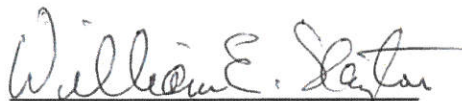
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates for fiscal year 2021-2022 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	3.695	\$ 82,432,610
Discretionary – Operating	0.748	\$ 16,687,305
Capital Outlay	1.214	\$ 27,083,407

The total millage rate to be levied exceeds the roll-back rate by 0.00 percent.

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2021 to June 30, 2022 on July 29, 2021 by separate vote prior to adopting the tentative budget.


William E. Slayton, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 29 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Resolution Number 2022-02

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022.


WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates and the budget in the amount of \$725,439,038.54 for the fiscal year 2021-2022.

NOW THEREFORE, BE IT RESOLVED;

That the attached budget of Escambia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Escambia County as a tentative budget for the categories indicated for the fiscal year July 1, 2021 to June 30, 2022.


William E. Slayton, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 29 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>23,238,782,742</u>	Required Local Effort	\$ <u>82,432,610</u>	<u>3.6950</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ _____	_____ mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>82,432,610</u>	<u>3.6950</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>23,238,782,742</u>	Discretionary Operating	\$ <u>16,687,305</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

Resolution 2022-03

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>23,238,782,742</u>	Local Capital Improvement	\$ <u>27,083,407</u>	<u>1.2140</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ _____	_____ mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 0.00 PERCENT.

STATE OF FLORIDA

COUNTY OF ESCAMBIA

I, Timothy A. Smith, Superintendent of Schools and ex-officio secretary of the District School Board of Escambia County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Escambia County, Florida, on September 16, 2021.



Signature of District School Superintendent

9/16/21

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
~~VERIFIED BY RECORDING SECRETARY~~ 

Resolution Number 2022-04

**A RESOLUTION OF ESCAMBIA COUNTY SCHOOL ADOPTING THE FINAL BUDGET FOR
FISCAL YEAR 2021-2022**

WHEREAS, the School Board of Escambia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the final millage rates and the budget in the amount of \$741,104,572.29 for fiscal year 2021-2022.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Escambia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Escambia County as a final budget for the categories indicated for the fiscal year July 1, 2021 to June 30, 2022.

September 16, 2021
Date Adopted


William E. Slayton, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 16 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
~~VERIFIED BY RECORDING SECRETARY~~

