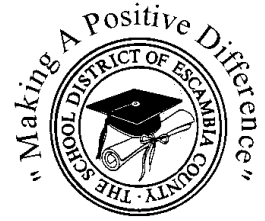


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# SCHOOL DISTRICT OF ESCAMBIA COUNTY

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**FISCAL YEAR 2024-2025**

## **SUPPLEMENTAL BUDGET INFORMATION**

**September 17, 2024**

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## **FINANCIAL INFORMATION**

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**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**Analysis by Fund**

	Final 2024-25	% of Total
General Fund	\$ 396,066,011	56.53%
Special Revenue - Food Services	36,868,279	5.26%
Special Revenue - Other Federal Programs	58,810,606	8.39%
Special Revenue - Other CRRSA Act Relief (Including GEER II)	19,704	0.00%
Special Revenue - Emergency Relief III (ESSER III)	1,717,806	0.25%
Special Revenue - Other ARP Act Relief	102,521	0.01%
Debt Service Funds	16,894,111	2.41%
Capital Projects Funds	190,164,844	27.14%
Total Governmental Funds	700,643,882	100.00%
Internal Service Funds (1)	60,149,951	
Total All Funds	\$ 760,793,833	

(1) Includes:

- Employee Benefits Trust Fund - Employee Self Funded Health Insurance
- Risk Management Fund - Self Funded Workers Compensation, Auto/General Liability

These funds are not governmental funds and are not included as part of governmental funds total budget.

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**Analysis by Fund Prior Year Comparison**

	Unaudited 2023-24	Final 2024-25	Variance
General Fund	\$ 395,651,172	\$ 396,066,011	\$ 414,839
Special Revenue - Food Services	38,794,563	36,868,279	(1,926,284)
Special Revenue - Other Federal Programs	46,035,782	58,810,606	12,774,824
Special Revenue - ESSER II	4,558,723	-	(4,558,723)
Special Revenue - Other CRRSA Act Relief (Including GEER II)	330,447	19,704	(310,743)
Special Revenue - Emergency Relief III (ESSER III)	47,514,650	1,717,806	(45,796,844)
Special Revenue - Other ARP Act Relief	820,001	102,521	(717,480)
Debt Service Funds	58,940,230	16,894,111	(42,046,119)
Capital Projects Funds	219,928,074	190,164,844	(29,763,230)
Total Governmental Funds	812,573,642	700,643,882	(111,929,760)
Internal Service Funds (1)	59,386,822	60,149,951	763,129
Total All Funds	<u>\$ 871,960,464</u>	<u>\$ 760,793,833</u>	<u>\$ (111,166,631)</u>

(1) Includes:

- Employee Benefits Trust Fund - Employee Self Funded Health Insurance
- Risk Management Fund - Self Funded Workers Compensation, Auto/General Liability

These funds are not governmental funds and are not included as part of governmental funds total budget.

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**General Fund Revenue**

	Final 2024-25	% of Total
Federal Direct	\$ 900,000	0.26%
Federal Through State and Local	1,994,879	0.57%
State	202,418,675	57.82%
Local	131,659,271	37.61%
Total Revenue	336,972,825	96.25%
Other Financing Sources	13,118,794	3.75%
Total Revenue and Financing Sources	350,091,619	100.00%
Fund Balance - July 1 (Beginning)	45,974,392	
Total Revenue, Financing Sources, and Fund Balance	\$ 396,066,011	

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**General Fund Revenue Prior Year Comparison**

	Unaudited 2023-24	Final 2024-25	Variance
Federal Direct	\$ 1,281,458	\$ 900,000	\$ (381,458)
Federal Through State and Local	2,867,548	1,994,879	(872,669)
State	202,913,098	202,418,675	(494,423)
Local	131,035,114	131,659,271	624,157
Total Revenue	338,097,218	336,972,825	(1,124,393)
			-
Other Financing Sources	15,365,198	13,118,794	(2,246,404)
Total Revenue and Financing Sources	353,462,416	350,091,619	(3,370,797)
			-
Fund Balance - July 1 (Beginning)	41,666,117	45,974,392	4,308,275
Adjustment to Fund Balance	522,639	-	(522,639)
Total Revenue, Financing Sources, and Fund Balance	<u>\$ 395,651,172</u>	<u>\$ 396,066,011</u>	<u>\$ 414,839</u>



**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**General Fund Appropriations by Object**

	Final 2024-25	% of Total
Salaries	\$ 201,979,492	57.29%
Benefits	67,871,657	19.25%
Purchased Services	44,641,904	12.66%
Energy Services	13,326,473	3.78%
Materials and Supplies	12,309,375	3.49%
Capital Outlay	2,037,164	0.58%
Other Misc.	10,369,648	2.94%
Total Appropriations	352,535,713	100.00%
Fund Balance - June 30 (Ending)	43,530,298	
Total Appropriations and Fund Balance	\$ 396,066,011	

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**General Fund Appropriations by Object Prior Year Comparison**

	Unaudited 2023-24	Final 2024-25	Variance
Salaries	\$ 196,934,782	\$ 201,979,492	\$ 5,044,710
Benefits	66,058,137	67,871,657	1,813,520
Purchased Services	47,366,018	44,641,904	(2,724,114)
Energy Services	13,302,229	13,326,473	24,244
Materials and Supplies	12,166,689	12,309,375	142,686
Capital Outlay	3,242,643	2,037,164	(1,205,479)
Other Misc.	10,606,282	10,369,648	(236,634)
Total Appropriations	349,676,780	352,535,713	2,858,933
Fund Balance - June 30 (Ending)	45,974,392	43,530,298	(2,444,094)
Total Appropriations and Fund Balance	\$ 395,651,172	\$ 396,066,011	\$ 414,839

**ESCAMBIA COUNTY PUBLIC SCHOOLS  
DISTRICT SUMMARY BUDGET  
FISCAL YEAR ENDING JUNE 30, 2025**

**General Fund Appropriations by Function**

	Final 2024-25	% of Total
Instruction	\$ 200,913,628	56.99%
Student Support Services	19,047,417	5.40%
Instructional Media Services	5,162,518	1.46%
Instruction and Curriculum Dev	8,096,415	2.30%
Instructional Staff Training	3,611,889	1.02%
Instruction Related Technology	3,871,391	1.10%
Board	1,330,191	0.38%
General Administration	1,136,630	0.32%
School Administration	19,459,258	5.52%
Facilities Acquisition and Const	2,677,164	0.76%
Fiscal Services	2,944,096	0.84%
Food Services	-	0.00%
Central Services	7,000,839	1.99%
Student Transportation	20,383,897	5.78%
Operation of Plant	40,867,558	11.59%
Maintenance of Plant	11,241,048	3.19%
Administrative Technology Srvs	4,059,434	1.15%
Community Services	732,340	0.21%
Total Appropriations	<u>352,535,713</u>	<u>100.00%</u>
Fund Balance - June 30 (Ending)	<u>43,530,298</u>	
Total Appropriations and Fund Balance	<u><u>\$ 396,066,011</u></u>	

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**General Fund Appropriations by Function Prior Year Comparison**

	Unaudited 2023-24	Final 2024-25	Variance
Instruction	\$ 200,292,109	\$ 200,913,628	\$ 621,519
Student Support Services	18,965,880	19,047,417	81,537
Instructional Media Services	4,818,712	5,162,518	343,806
Instruction and Curriculum Dev	7,887,160	8,096,415	209,255
Instructional Staff Training	3,678,330	3,611,889	(66,441)
Instruction Related Technology	3,989,449	3,871,391	(118,058)
Board	1,334,541	1,330,191	(4,350)
General Administration	1,146,343	1,136,630	(9,713)
School Administration	18,936,593	19,459,258	522,665
Facilities Acquisition and Const	1,158,564	2,677,164	1,518,600
Fiscal Services	2,803,528	2,944,096	140,568
Food Services	167,157	-	(167,157)
Central Services	7,013,730	7,000,839	(12,891)
Student Transportation	18,625,101	20,383,897	1,758,796
Operation of Plant	41,012,239	40,867,558	(144,681)
Maintenance of Plant	12,816,401	11,241,048	(1,575,353)
Administrative Technology Svcs	4,270,692	4,059,434	(211,258)
Community Services	760,251	732,340	(27,911)
Total Appropriations	349,676,780	352,535,713	2,858,933
Fund Balance - June 30 (Ending)	45,974,392	43,530,298	(2,444,094)
Total Appropriations and Fund Balance	\$ 395,651,172	\$ 396,066,011	\$ 414,839

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**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**Fund Balance - General Fund**

	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>
Nonspendable	\$ 2,379,218	\$ 2,252,734	\$ (126,484)
Restricted	10,856,389	10,279,241	(577,148)
Assigned	18,839,402	17,837,860	(1,001,542)
Unassigned	<u>13,899,383</u>	<u>13,160,463</u>	<u>(738,920)</u>
Total Fund Balance (Ending)	<u>\$ 45,974,392</u>	<u>\$ 43,530,298</u>	<u>\$ (2,444,094)</u>
Revenue - General Fund	\$ 338,097,218	\$ 336,972,825	(1,124,393)
Financial Condition Ratio	9.68%	9.20%	-0.48%

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**Total Fund Balance - Current and Previous 10 Years**

	<u>Total</u>	<u>Change From Prior Year</u>
2024-25 (Projected)	\$ 43,530,298	(2,444,094)
2023-24 (Unaudited)	45,974,392	3,785,635
2022-23	42,188,757	6,019,791
2021-22	36,168,966	(11,743,671)
2020-21	47,912,637	2,082,751
2019-20	45,829,886	1,714,608
2018-19	44,115,278	(1,050,962)
2017-18	45,166,240	(4,022,070)
2016-17	49,188,310	644,471
2015-16	48,543,839	(2,722,223)
2014-15	51,266,062	

**ESCAMBIA COUNTY PUBLIC SCHOOLS  
DISTRICT SUMMARY BUDGET  
FISCAL YEAR ENDING JUNE 30, 2025**

**Ad Valorem Tax Levies**

	Mills	Proceeds @ 96%
General Fund:		
Required Local Effort (RLE)	3.090	\$ 101,156,819
Prior Period Funding Adjustment	0.005	163,684
Total RLE	3.095	101,320,503
Discretionary Operating	0.748	24,487,152
Local Capital Improvement	1.004	32,867,782
Total	4.847	\$ 158,675,437

Certified Tax Roll                    \$ 34,100,869,338

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**Ad Valorem Tax Levies Prior Year Comparison**

	2023-24 Mills	2024-25 Mills	Change From Prior Year
General Fund:			
Required Local Effort (RLE)	3.177	3.090	(0.087)
Prior Period Funding Adjustment	0.005	0.005	-
Total RLE	3.182	3.095	(0.087)
Discretionary Operating	0.748	0.748	-
Local Capital Improvement	1.214	1.004	(0.210)
Total	5.144	4.847	(0.297)



**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**UFTE - Current and Previous 10 Years**

	<u>Total</u>	<u>Change</u>
2024-25*	40,246	1,199
2023-24**	39,047	16
2022-23	39,031	152
2021-22	38,879	698
2020-21	38,181	(1,463)
2019-20	39,643	24
2018-19	39,620	(187)
2017-18	39,807	(52)
2016-17	39,859	(252)
2015-16	40,111	(45)
2014-15	40,156	

\* Projections

\*\* Fourth FEFP Calculation

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## **MILLAGE AND TAX ROLL INFORMATION**

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# CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2024	County : Escambia
-------------	-------------------

Name of School District :  
Escambia County Public Schools

**SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT**

1.	Current year taxable value of real property for operating purposes	\$	30,165,568,201	(1)
2.	Current year taxable value of personal property for operating purposes	\$	3,902,937,606	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	32,363,531	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	34,100,869,338	(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.)	\$	675,834,837	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	33,425,034,501	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	31,494,262,515	(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)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/28/2024 3:08:24 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>	3.1820	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	1.9620	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	100,214,743	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	61,791,743	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	162,006,486	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.9982	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.8487	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.0950	per \$1,000	(16)	
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
	1.0040	0.7480	0.0000		0.0000
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>					1.7520 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 105,542,191	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 59,744,723	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 165,286,914	(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>	3.23 %	(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 : 9/17/2024	Time : 5:01 PM CST	Place : 30 East Texar Drive Pensacola 32503
-----------------------------	---------------------	-----------------------	------------------------------------------------

<b>S I G N H E R E</b>	<b>Taxing Authority Certification</b>		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 :	
	Electronically Certified by Principal Taxing Authority			8/1/2024 12:02:37 PM	
	Title :		Contact Name And Contact Title :		
	Keith Leonard - Superintendent of Schools		Terry St. Cyr - Assistant Superintendent/CFO		
Mailing Address :		Physical Address :			
75 North Pace Boulevard,		75 North Pace Boulevard, Pensacola Florida 32505			
City, State, Zip :		Phone Number :	Fax Number :		
Pensacola Florida 32505		(850) 469-6122			

**ESCAMBIA COUNTY PUBLIC SCHOOLS  
DISTRICT SUMMARY BUDGET  
FISCAL YEAR ENDING JUNE 30, 2025**

**Comparison of Sample Property Taxes**

Taxable Value (less Homestead Exemption)	Taxes Generated	3.0% Increase* Taxable Value (less Homestead Exemption)	Taxes Generated	Change From Prior Year
	2023-24		2024-25	
\$ 100,000	\$ 514.40	\$ 103,000	\$ 499.24	\$ (15.16)
150,000	771.60	154,500	748.86	(22.74)
200,000	1,028.80	206,000	998.48	(30.32)
250,000	1,286.00	257,500	1,248.10	(37.90)
300,000	1,543.20	309,000	1,497.72	(45.48)
350,000	1,800.40	360,500	1,747.34	(53.06)
400,000	2,057.60	412,000	1,996.96	(60.64)
Required Local Effort	3.177	Required Local Effort	3.090	(0.087)
Prior Period Adjustment	0.005	Prior Period Adjustment	0.005	-
Dscretionary Operating	0.748	Dscretionary Operating	0.748	-
Capital Outlay	1.214	Capital Outlay	1.004	(0.210)
Total Mills	5.144	Total Mills	4.847	(0.297)

\*Save Our Homes Maximum

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**Ad Valorem Tax Levies - Current and Previous 25 Years**

Fiscal Year	Operating Millage					Local Capital Improvement	Total Millage Levy
	Required Local Effort	Prior Period Funding Adjustment	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Needs		
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		0.250	1.250	7.860
2010-11	5.585	0.046	0.748		0.250	1.231	7.860
2011-12	5.573		0.748			1.500	7.821
2012-13	5.510		0.748			1.500	7.758
2013-14	5.309		0.748			1.500	7.557
2014-15	5.237		0.748			1.337	7.322
2015-16	4.994	0.005	0.748			1.366	7.113
2016-17	4.663	0.003	0.748			1.462	6.876
2017-18	4.373	0.010	0.748			1.500	6.631
2018-19	4.200		0.748			1.377	6.325
2019-20	3.944		0.748			1.351	6.043
2020-21	3.825	0.004	0.748			1.351	5.928
2021-22	3.695		0.748			1.214	5.657
2022-23	3.310	0.002	0.748			1.214	5.274
2023-24	3.177	0.005	0.748			1.214	5.144
2024-25	3.090	0.005	0.748			1.004	4.847

Note: Beginning with the 2009-10 fiscal year the discretionary operating and discretionary supplemental millages were combined.

**ESCAMBIA COUNTY PUBLIC SCHOOLS  
DISTRICT SUMMARY BUDGET  
FISCAL YEAR ENDING JUNE 30, 2025**

**Certified Tax Roll - Current and Previous 25 Years**

Fiscal Year	Date of Certification	Amount	Percent Change
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	2004	11,622,765,421	18.90%
2005-06	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	21,771,565,790	6.52%
2021-22	2021	23,238,782,742	6.74%
2022-23	2022	27,522,536,974	18.43%
2023-24	2023	31,547,956,943	14.63%
2024-25	2024	34,100,869,338	8.09%

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**LONG-TERM DEBT AND  
CAPITAL OUTLAY REVENUE**

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**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2025**

**Long-Term Debt**

	Sales Tax Revenue Bonds Series 2016	COPs Series 2020A	COPs Series 2023A	Total
Par Value	\$ 51,910,000	\$ 37,675,000	\$ 37,470,000	\$ 127,055,000
Premium	8,641,751	7,317,949	3,989,135	19,948,834
Total Proceeds	<u>60,551,751</u>	<u>44,992,949</u>	<u>41,459,135</u>	<u>147,003,834</u>

Balance @ 07/01/2024:    \$    23,800,584    \$    26,831,264    \$    41,259,678    \$    91,891,526

Final Maturity                      9/1/2027                      2/1/2027                      2/1/2043

	Principal Due 2024-25 FY
Series 2016 - Beulah Middle School (Funded 100% Sales Tax)	\$    4,890,000
Series 2020A - Pleasant Grove Elementary (Funded 42% Sales Tax, 58% Millage)	7,515,000
Series 2023A - Myrtle Grove Elementary (Funded 100% Millage)	-
	<u>\$    12,405,000</u>

**ESCAMBIA COUNTY PUBLIC SCHOOLS  
DISTRICT SUMMARY BUDGET  
FISCAL YEAR ENDING JUNE 30, 2025**

**Capital Outlay Revenue - Millage and Sales Tax**

Fiscal Year	Millage	Sales Tax	Total
2024-25 (Budgeted)	32,867,782	39,000,000	71,867,782
2023-24	36,992,769	40,264,666	77,257,434
2022-23	32,322,922	40,327,587	72,650,509
2021-22	27,315,572	38,644,476	65,960,048
2020-21	28,510,061	32,008,937	60,518,998
2019-20	26,259,025	28,259,025	54,518,050

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## **ADVERTISEMENTS**

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## **NOTICE OF BUDGET HEARING**

The Escambia County School Board will soon consider a budget for 2024 – 2025 fiscal year. A public hearing to make a DECISION on the budget AND TAXES will be held on:

**August 1, 2024**

**5:01 p.m.**

**at**

**The Escambia County School Board**

**J. E. Hall Center, Room 160**

**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 1.004 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 3.843 mills for operating expenses and is proposed solely at the discretion of the School Board.

The Capital Outlay Tax will generate approximately \$32,867,782 to be used for the following projects:

## **CONSTRUCTION AND REMODELING**

One (1) new elementary school – Myrtle Grove Elementary School

## **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

HVAC projects including retrofit at various district locations

## **MOTOR VEHICLE PURCHASES**

Purchase of 30 school buses

Purchase of maintenance and facility vehicles

Lease or purchase of driver's education 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**

Purchase of school furniture and equipment

Purchase of new computers and technology equipment

Enterprise resource software acquired via license/maintenance fees or lease agreements

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

Debt service on certificates of participation for one (1) existing school (Pleasant Grove Elementary School) and one (1) new elementary school under construction (Myrtle Grove 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**

Insurance premiums on district facilities

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

Leasing of portable classrooms

## **PAYMENT OF SALARIES AND BENEFITS**

Salaries and benefits for school bus drivers

## **CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S**

### **PURCHASE OF REAL PROPERTY**

### **CONSTRUCTION OF SCHOOL FACILITIES**

### **PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES**

### **RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES**

### **PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY**

### **INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES**

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND 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  
PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on August 1, 2024, 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**  
**FISCAL YEAR 2024 - 2025**

<b>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</b>			<b>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:</b>		
Required Local Effort	3.0950	Discretionary Critical Needs Operating	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.0040	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480			<b>Total Millage</b>	<b>4.8470</b>
Discretionary Capital Outlay	0.0000				

<b>ESTIMATED REVENUES:</b>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	2,894,879	76,570,287	0	0	79,465,166
State sources	202,370,605	284,104	222,100	1,804,061	204,680,870
Local sources	131,567,771	1,874,600	0	73,317,782	206,760,153
<b>TOTAL SOURCES</b>	<b>336,833,255</b>	<b>78,728,991</b>	<b>222,100</b>	<b>75,121,843</b>	<b>490,906,189</b>
Other Financing Sources	0	0	0	0	0
Transfers In	12,749,248	0	16,065,875	0	28,815,123
Fund Balances/Reserves/Net Assets	44,254,820	11,333,136	6,501,629	115,351,640	177,441,225
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>393,837,323</b>	<b>90,062,127</b>	<b>22,789,604</b>	<b>190,473,483</b>	<b>697,162,537</b>
<b>EXPENDITURES</b>					
Instruction	202,765,555	22,862,532	0	0	225,628,089
Pupil Personnel Services	19,442,314	2,641,018	0	0	22,083,332
Instructional Media Services	5,163,508	150,774	0	0	5,314,282
Instructional and Curriculum Development Services	8,106,301	12,822,433	0	0	20,928,733
Instructional Staff Training Services	3,615,163	7,967,610	0	0	11,582,773
Instruction Related Technology	3,871,391	371,821	0	0	4,243,212
School Board	1,375,112	0	0	0	1,375,112
General Administration	1,154,360	2,298,550	0	0	3,452,910
School Administration	19,459,152	13,637	0	0	19,472,789
Facilities Acquisition and Construction	2,676,843	477,777	0	146,842,271	149,996,891
Fiscal Services	3,044,954	0	0	0	3,044,954
Food Services	0	25,339,579	0	0	25,339,579
Central Services	7,411,481	81,996	0	0	7,493,477
Pupil Transportation Services	20,482,868	2,252,997	0	0	22,735,865
Operation of Plant	41,435,238	17,586	0	0	41,452,824
Maintenance of Plant	12,775,926	0	0	0	12,775,926
Administrative Technology Services	4,059,434	99,437	0	0	4,158,871
Community Services	732,340	1,139,954	0	0	1,872,294
Debt Services	0	0	16,747,860	0	16,747,860
<b>TOTAL EXPENDITURES</b>	<b>357,571,939</b>	<b>78,537,701</b>	<b>16,747,860</b>	<b>146,842,271</b>	<b>599,699,771</b>
Transfers Out	0	0	0	28,815,123	28,815,123
Fund Balances/Reserves/Net Assets	36,265,382	11,524,427	6,041,744	14,816,089	68,647,643
<b>TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES &amp; BALANCES</b>	<b>393,837,323</b>	<b>90,062,127</b>	<b>22,789,604</b>	<b>190,473,483</b>	<b>697,162,537</b>

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

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# RESOLUTIONS

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**Resolution Number 2025-01**

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2024-2025.

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, 2024 to June 30, 2025; 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 2024-2025 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	3.090	\$ 101,156,819
Prior Period Funding Adjustment	0.005	163,684
Discretionary – Operating	0.748	24,487,152
Capital Outlay	<u>1.004</u>	<u>32,867,782</u>
	4.847	\$ 158,675,437

**The total millage rate equals the roll-back rate of 4.847**

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2024 to June 30, 2025 on August 1, 2024 by separate vote prior to adopting the tentative budget.

  
Patricia Hightower, Chair

**Resolution Number 2025-02**

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025.

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, 2024 to June 30, 2025; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2024-2025.

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 \$760,825,136 for the fiscal year 2024-2025.

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, 2024 to June 30, 2025.

  
Patricia Hightower, Chair

**Please return completed form to:**  
 Florida Department of Education  
 Office of Funding & Financial Reporting  
 325 West Gaines Street, Room 814  
 Tallahassee, Florida 32399-0400  
**Or email to: OFFERSubmissions@fldoe.org**

**FLORIDA DEPARTMENT OF EDUCATION  
 RESOLUTION DETERMINING  
 REVENUES AND MILLAGES LEVIED**  
 Resolution No. 2025-03

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, 2024, AND ENDING JUNE 30, 2025.

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>34,100,869,338</u>	Required Local Effort	\$ <u>101,156,819</u>	<u>3.0900</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>163,684</u>	<u>0.0050</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>101,320,503</u>	<u>3.0950</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>34,100,869,338</u>	Discretionary Operating	\$ <u>24,487,152</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>

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>34,100,869,338</u>	Local Capital Improvement	\$ <u>32,867,782</u>	<u>1.0040</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u>          </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)


a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ 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 (School District)

I, Keith Leonard, 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 17, 2024.

  
 \_\_\_\_\_  
 Signature of District School Superintendent

September 17, 2024  
 \_\_\_\_\_  
 Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org), or 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.

**Resolution Number 2025-04**

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024-2025.

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, 2024 to June 30, 2025; and

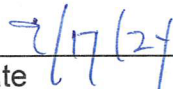
WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2024-2025.

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 final budget in the amount of \$760,793,832.86 for the fiscal year 2024-2025.

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, 2024 to June 30, 2025.

  
Patricia Hightower, Chair

  
Date 2/17/24