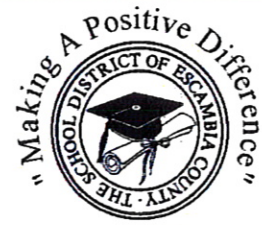

SCHOOL DISTRICT OF ESCAMBIA COUNTY



FISCAL YEAR 2020-2021

SUPPLEMENTAL BUDGET INFORMATION

September 21, 2020

~~September 15, 2020~~

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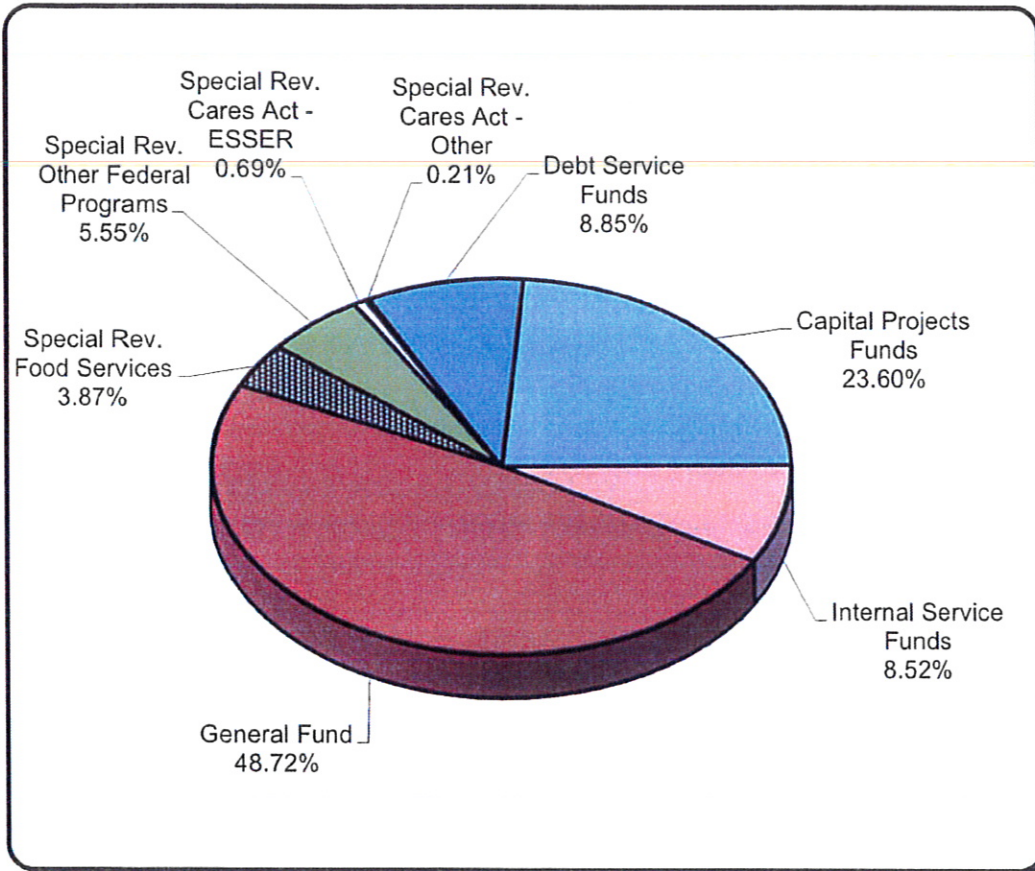
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FINANCIAL INFORMATION

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
2020-2021 ANALYSIS BY FUND**

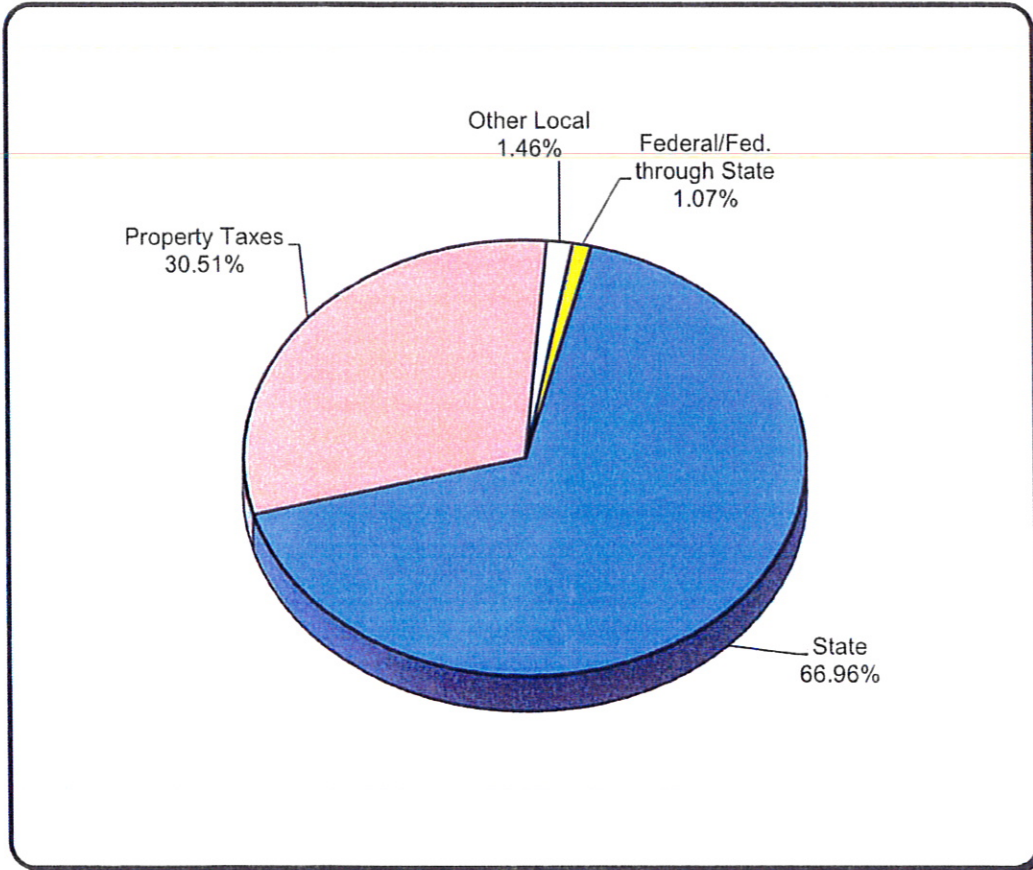


General Fund	\$367,681,980.52
Special Rev. Food Services	29,219,752.60
Special Rev. Federal Programs	41,866,420.13
Special Rev. Cares Act - ESSER	5,179,741.00
Special Rev. Cares Act - Other	1,581,017.94
Debt Service Funds	66,759,290.17
Capital Projects Funds	178,140,191.05
Total Governmental Funds	690,428,393.41
Internal Service Funds	64,329,665.60
Grand Total	<u><u>\$754,758,059.01</u></u>

HOW DO WE COMPARE --
2019-2020 vs. 2020-2021 BUDGET

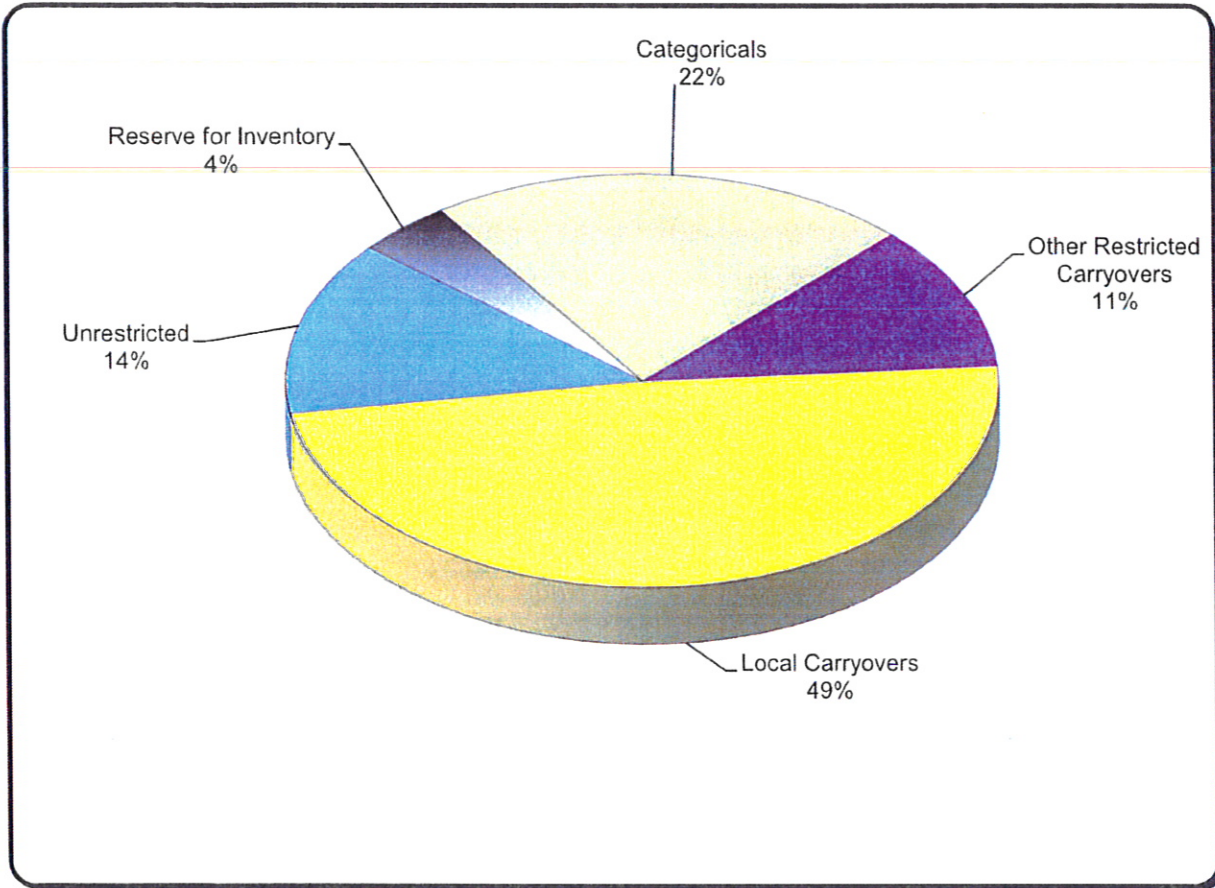
	2019-2020 Adopted Budget (Millions)	2020-2021 Proposed Budget (Millions)	Increase/ (Decrease)
General Fund	\$365.61	\$367.68	\$2.07
Special Revenue - Food Service	29.66	29.22	(0.44)
Special Revenue - Federal Pgms.	39.97	41.87	1.90
Special Revenue - Cares Act - ESSER	0.00	5.18	5.18
Speical Revenue - Cares Act - Other	0.00	1.58	1.58
Debt Service Funds	20.84	66.76	45.92
Capital Projects Funds	139.43	178.14	38.71
Internal Service Funds	60.70	64.33	3.63
Total	<u>656.21</u>	<u>754.76</u>	<u>98.55</u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2020-2021 ESTIMATED REVENUE**



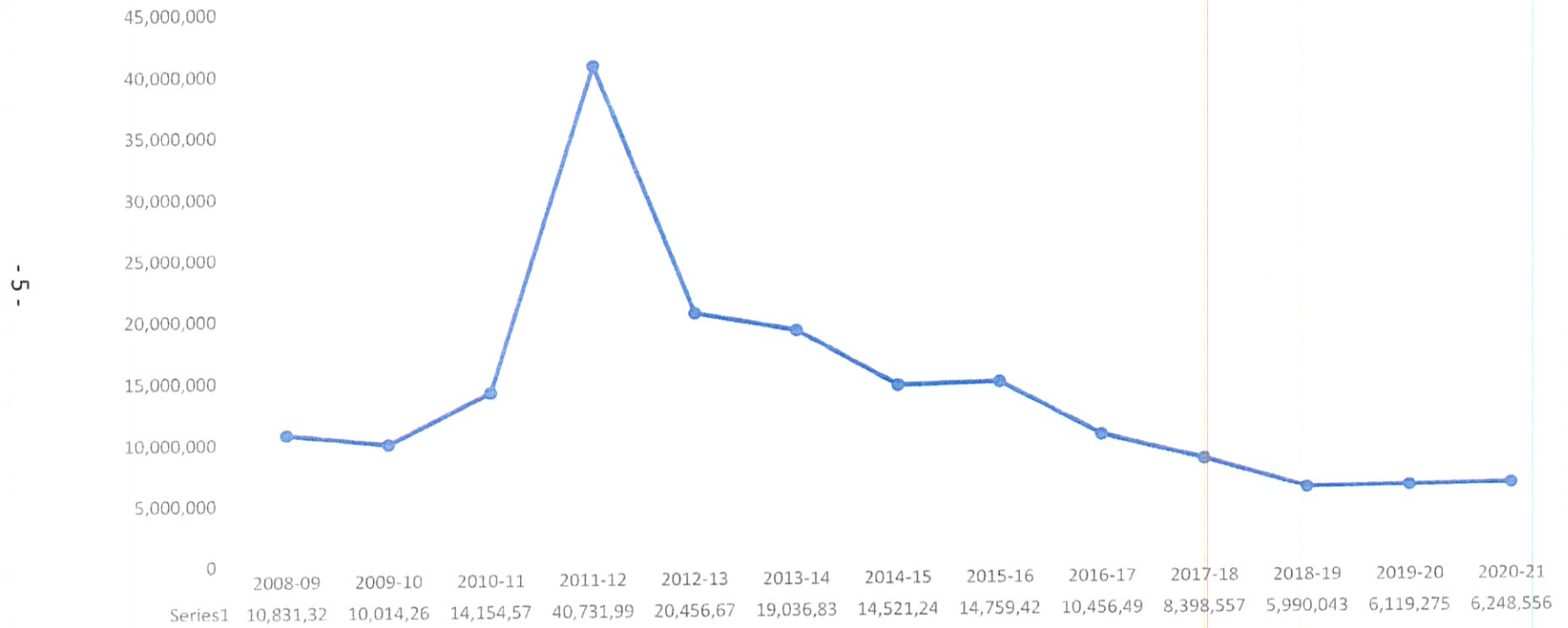
Federal/Federal through State	\$3,357,609.00
State	209,934,883.77
Property Taxes	95,662,518.00
Other Local	4,571,698.57
Total Revenue	<u>313,526,709.34</u>
Transfers In	8,325,385.00
Beginning Fund Balance 7/1/20	<u>45,829,886.18</u>
Total Available	<u><u>\$367,681,980.52</u></u>

BEGINNING FUND BALANCE

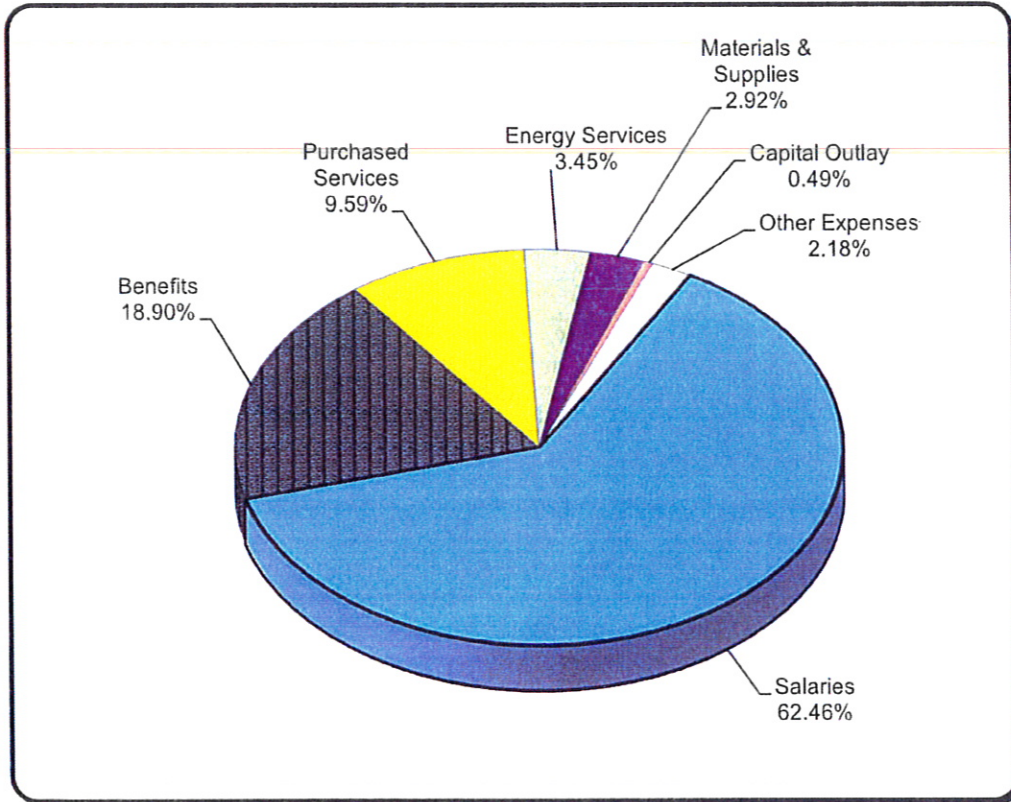


<u>Fund Balance Category</u>	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021</u>
Non-spendable	Reserve for Inventory	\$1,548,283	\$1,957,133
Restricted	Categoricals	7,922,176	10,109,867
Restricted	Other Restricted Carryovers	5,031,918	5,217,334
Assigned	Local Carryovers	23,493,626	22,296,995
Unassigned	Unrestricted	6,119,275	6,248,556
	Total	<u>\$44,115,278</u>	<u>\$45,829,886</u>

General Fund
Unassigned Beginning Fund Balance
2008-09 - 2020-21

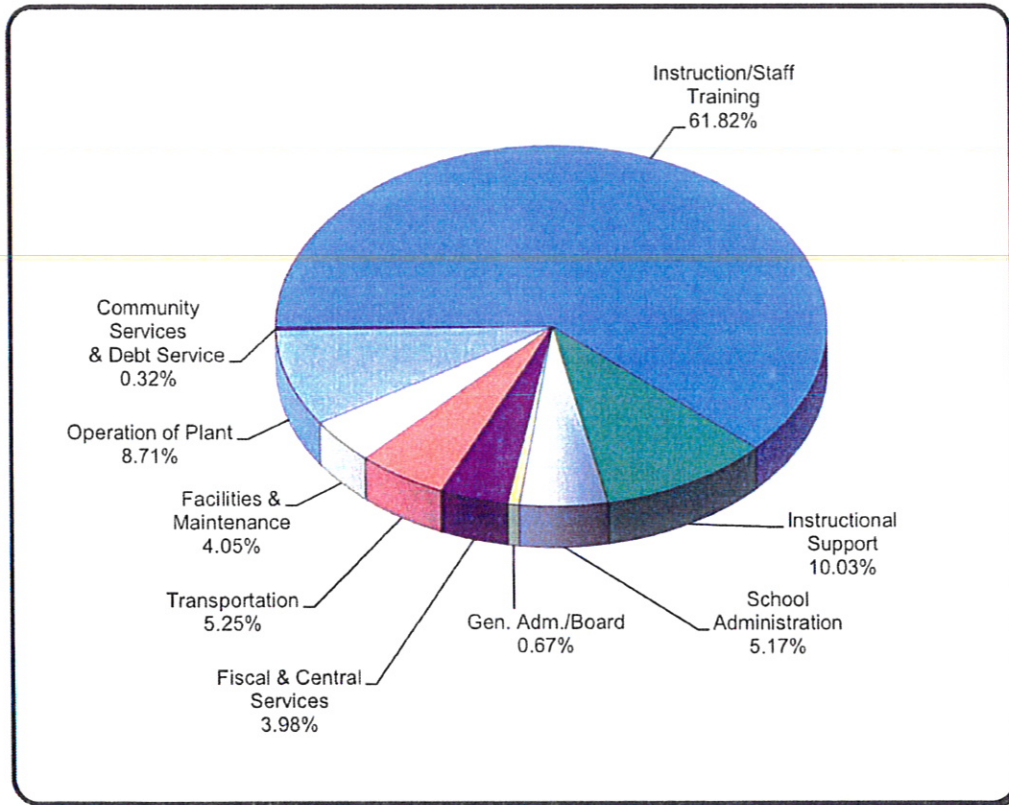


**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2020-2021 APPROPRIATIONS BY OBJECT**



Salaries	\$ 202,766,289.49
Benefits	61,367,753.29
Purchased Services	31,127,771.62
Energy Services	11,199,157.00
Materials & Supplies	9,465,252.17
Capital Outlay	1,604,524.99
Other Expenses	7,088,374.25
Total Appropriations	<u>324,619,122.81</u>
Ending Fund Balance	<u>43,062,857.71</u>
Grand Total	<u><u>\$ 367,681,980.52</u></u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2020-2021 APPROPRIATIONS BY FUNCTION**



Instruction/Staff Training	\$ 200,683,945.57
Instructional Support	32,563,587.90
School Administration	16,775,451.60
Gen. Adm./Board	2,182,894.00
Fiscal & Central Services	12,922,953.02
Transportation	17,034,969.61
Facilities & Maintenance	13,136,726.96
Operation of Plant	28,280,508.51
Community Services	1,038,085.64
Total Appropriations	<u>324,619,122.81</u>
Transfers & Reserves	<u>43,062,857.71</u>
Grand Total	<u>\$ 367,681,980.52</u>

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2019-2020
JUNE 30, 2020

Project	Subproject	Project Name	Local Carryovers Unencumbered	Local Carryovers Encumbered	Contingencies Unencumbered	Other Restricted Unencumbered	Other Restricted Encumbered	Required/ Categorical Carryovers Unencumbered	Required/ Categorical Carryovers Encumbered	Total Carryovers
01000	00000	Regular Operations--Departments		91,433.35						91,433.35
01030	00000	Other Personal Services		49,026.95						49,026.95
01080	00000	Regular Operations--Schools	487,188.67	1,995.00						489,183.67
01100	00000	Travel-Away Departments	30,741.82							30,741.82
02000	00000	Buildings & Grounds Maintenance		238,905.84						238,905.84
02080	00000	Finance & Business Affairs		26,188.00						26,188.00
02190	00000	Maintenance of Equipment - Departments		32,393.68						32,393.68
02230	00000	E-Rate				205,419.36	13,030.94			218,450.30
02300	00000	Payroll Services - Charter Schools	44,070.04							44,070.04
02360	00000	Federal Stimulus - Indirect Cost	387,564.08							387,564.08
02370	00000	School Energy Incentive Program	167,196.87							167,196.87
02410	00000	Appointed Superintendent Search		23,251.00						23,251.00
04500	00000	Object Reserves	441,590.00							441,590.00
05010	00000	Reserve-Inventory			1,622,921.79					1,622,921.79
05020	00000	Reserve-K 12 FTE Basic			178,861.00					178,861.00
05080	00000	Reserve-FTE Audit Adjustments			882,000.00					882,000.00
05100	00000	Reserve-Major Self Insured Losses			1,000,000.00					1,000,000.00
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			14,597.34					14,597.34
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	800,000.00							800,000.00
06100	00000	Min Self-Insured Losses-Property		35,636.37						35,636.37
06150	00000	Safe Schools-District Cost Portion		37,893.69						37,893.69
06280	00000	Hurricane Ivan 2004 - Permanent	4,211,273.86							4,211,273.86
06410	00000	Human Resources Imaging	259,121.72	5,000.00						264,121.72
06420	00000	Employee & Vendor Credentialing		32,563.25						32,563.25
06460	00000	Vendor Fingerprinting - Jessica Lunsford Act	165,082.18							165,082.18
06470	00000	School Closing & Consolidation		151.00						151.00
06480	00000	ERP Project	652,417.28							652,417.28
06500	00000	Flood Disaster 2014	2,515,272.37							2,515,272.37
07050	00000	Escambia Virtual Academy		31,875.00						31,875.00
07060	00000	Contracted Virtual School Programs		15,000.00						15,000.00
07140	00000	Principal's - School Improvement Allocation	217,456.00							217,456.00
07160	00000	Supplemental Acad Instr--Reg 180 Day Term						142,086.84		142,086.84
07170	00000	Supplemental Acad Instr--Beyond Reg 180 Day Term						158,173.59		158,173.59
07180	00000	SAI Operational Cost - Regular Term						1,747,284.48	30,874.42	1,778,158.90
07190	00000	Summer Reading						586,201.76		586,201.76
07200	00000	Constitutional Amendment for Class Size Reduction						217,908.21		217,908.21
07230	00000	Reading Allocation						177,280.98		177,280.98
08000	00000	Exceptional Student Education		156,867.17						156,867.17
08030	00000	ESOL		3,000.00						3,000.00
09000	00000	Vocational Education	3,868.89	430.00						4,298.89
09020	00000	Consumable Supply Fee-Regular				21,003.59				21,003.59
09030	00000	Consumable Supply Fee-Law Enforce Trng				159,470.28	11,201.00			170,671.28
09040	00000	Vocational Production Shop Flow-Thru				11,101.00				11,101.00
09090	00000	Welding Lab Fee				20,276.81				20,276.81
09100	00000	Technology Fees				40,670.17				40,670.17
09110	00000	GED Testing Fees				26,417.14				26,417.14
09120	00000	TABE Testing Fees				11,669.48				11,669.48
09130	00000	CJBAT Fees				11,423.81				11,423.81
09140	00000	Adult General Ed Fees				83,912.55				83,912.55
09150	00000	Aviation Lab Fees				36,543.19				36,543.19

SCHOOL DISTRICT OF ESCAMBIA COUNTY
 GENERAL OPERATING FUND
 CARRYOVERS FROM 2019-2020
 JUNE 30, 2020

Project	Subproject	Project Name	Local Carryovers Unencumbered	Local Carryovers Encumbered	Contingencies Unencumbered	Other Restricted Unencumbered	Other Restricted Encumbered	Required/ Categorical Carryovers Unencumbered	Required/ Categorical Carryovers Encumbered	Total Carryovers
10000	00000	Workforce Education					2,000.00			2,000.00
10080	00000	Aviation-Power Plant				20,126.61				20,126.61
10100	00000	Industry Certifications-Performance Based				312,948.77	12,500.00			325,448.77
10110	00000	Adult General Ed Perform Fd				11,398.00				11,398.00
10120	00000	FJG Workforce Training Grant				90,152.54				90,152.54
10140	00000	Computer Science Certification				91,492.98				91,492.98
11000	00000	Academic Competition		200.00						200.00
11020	00000	Advanced Placement Add-On Allocation				1,060,454.66				1,060,454.66
11030	00000	Cape FTE Funds				2,279,211.00	48,000.00			2,327,211.00
11040	00000	Computer Assisted Instruction		51,062.42						51,062.42
11050	00000	Comprehensive Student Drug Prevention		2,300.00						2,300.00
11250	00000	Subject Area Specialists		9,348.72						9,348.72
11330	00000	Wellness Program - Risk Mgmt	199,073.62	160.07						199,233.69
12020	00000	Diplomas		63.19						63.19
12030	00000	Health		413,269.15						413,269.15
12130	00000	Lost/Damaged Chromebook Supplies	14,827.91							14,827.91
13000	00000	Community School	8,473.24							8,473.24
13010	00000	High School Minor Sports - Subsidy	165,372.72							165,372.72
13020	00000	High School Bands - Subsidy	29,325.95							29,325.95
13070	00000	MS & HS Band Instrument Replacement-District Level		799.01						799.01
13080	00000	Middle School Band - School Level	45,709.65							45,709.65
13090	00000	Band Uniforms & Instruments - HS	14,839.15	55,870.59						70,709.74
13100	00000	Middle School Band & Orchestra - District Level	25,436.84							25,436.84
13120	00000	Band & Chorus Uniforms-Middle School	26,657.23							26,657.23
13140	00000	Middle School Orchestra - School Level	8,682.48							8,682.48
13200	00000	High School Apparel	6,494.37							6,494.37
20580	00000	Facilities Planning		105,705.10						105,705.10
21430	00000	Ancillary Facility		7,092.00						7,092.00
40000	00000	Federal Impact Aid		3,765.18						3,765.18
51000	00000	Medicaid - Administrative Claiming		203,459.57						203,459.57
51010	20160	Medicaid - Direct Services	218,606.94	7,730.00						226,336.94
51010	20170	Medicaid - Direct Services	130,379.26							130,379.26
51010	20180	Medicaid - Direct Services	234,616.86							234,616.86
51010	20190	Medicaid - Direct Services	213,038.85							213,038.85
51010	20200	Medicaid - Direct Services	456,741.71							456,741.71
53090	20180	Head Start/Title I Pre-School Program	19,847.12							19,847.12
53090	20190	Head Start/Title I Pre-School Program	212,747.95							212,747.95
53090	20200	Head Start/Title I Pre-School Program	134,843.86							134,843.86
60540	00000	District Marketing & Advertising		30,000.00						30,000.00
60550	00000	SBO-Recruitment		2,500.00						2,500.00
60560	00000	Florida Teachers Classroom Supply Assistance Program						288,694.20		288,694.20
60570	00000	Recruitment		65,415.00						65,415.00
60610	20200	FDLRS Associate Center General Revenue				6,271.86				6,271.86
60620	20200	SEDNET				2,857.21				2,857.21
60630	20200	Youth Mental Health Awareness & Training				8,871.56				8,871.56
60640	20200	USF SEDNET				83,339.08				83,339.08
60650	00000	Instructional Materials-Library						343,021.76		343,021.76
60660	00000	Instructional Materials-Textbooks						1,500,312.96	631,677.08	2,131,990.04
60670	00000	Textbook Flexibility Funds							161,944.95	161,944.95
60680	00000	Instructional Materials--Dual Enrollment							87,355.73	87,355.73
60700	00000	Science Lab Materials						155,355.97		155,355.97
60960	00000	Discretionary Lottery Funds-Sch Impr Activity						836,648.23		836,648.23
61600	00000	Safe Schools--School Resource Officers						437,043.69	206,787.73	643,831.42
61750	00000	Mental Health Assistance						97,607.03	1,890.00	99,497.03
61760	00000	Turnaround Supplemental Services Allocation						1,342,650.61	223,313.42	1,565,964.03

SCHOOL DISTRICT OF ESCAMBIA COUNTY
 GENERAL OPERATING FUND
 CARRYOVERS FROM 2019-2020
 JUNE 30, 2020

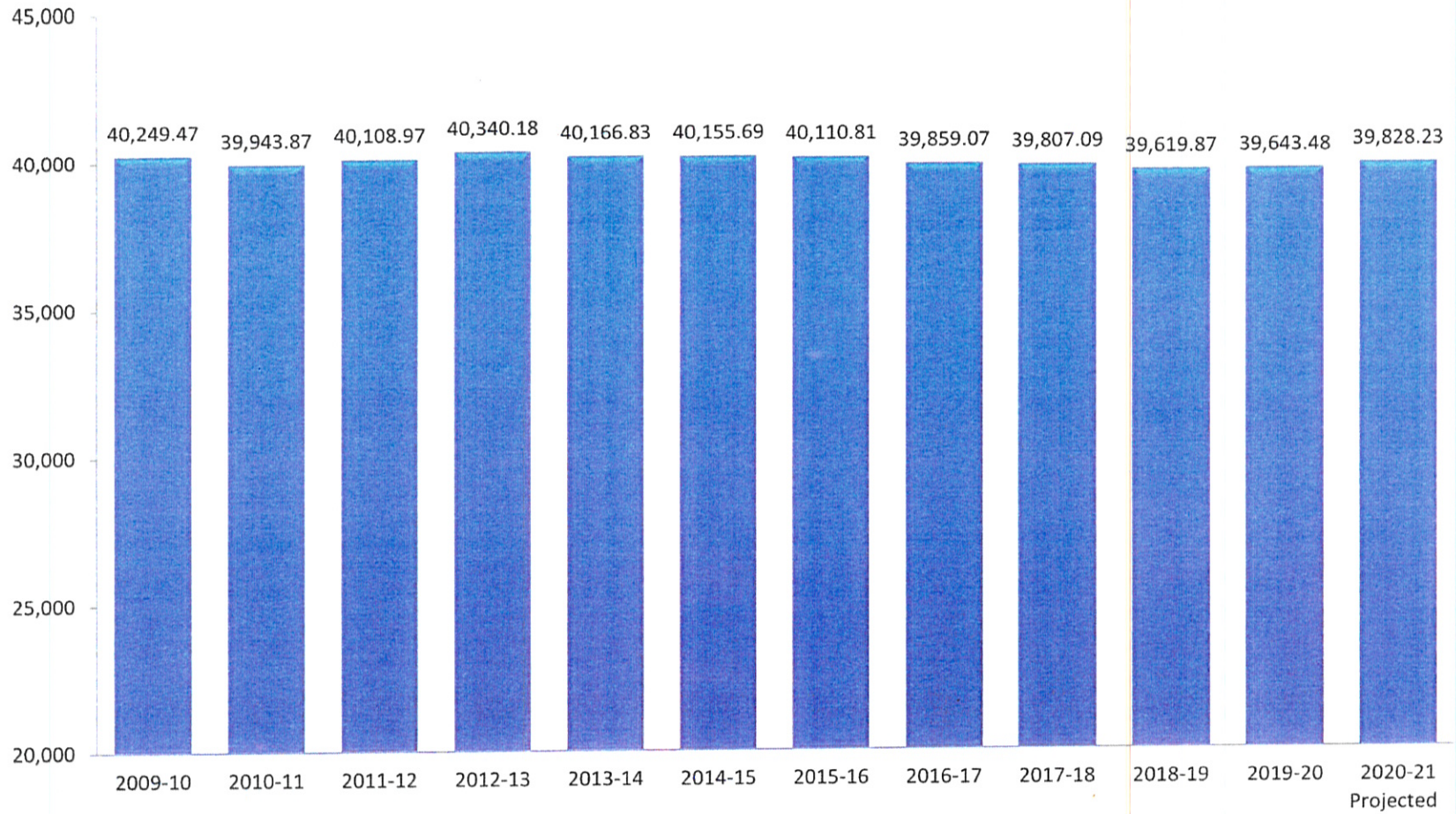
Project	Subproject	Project Name	Local Carryovers		Contingencies Unencumbered	Other Restricted Unencumbered	Other Restricted Encumbered	Required/ Categorical Carryovers Unencumbered	Required/ Categorical Carryovers Encumbered	Total Carryovers
			Unencumbered	Encumbered						
61970	00000	Digital Classrooms						196,765.49		196,765.49
67300	00000	Class Size Reduction (K-3)						213,587.06		213,587.06
67720	00000	Florida School Recognition Program						130,730.80		130,730.80
69010	00000	Classroom Technology				134,081.72				134,081.72
69050	00000	Positive Behavior Support				3,075.87				3,075.87
72500	00000	Adlt Fees-Cap Imprv,Tech Enhnc Equip Bldg				171,807.58	36,000.00			207,807.58
73680	00000	Scoreboard Maintenance - Coca Cola Contract					7,912.00			7,912.00
73710	00000	Leadership & Faculty Development				51,116.86				51,116.86
75420	20170	Voluntary Pre-K Education Program							5,295.03	5,295.03
75420	20180	Voluntary Pre-K Education Program						43,248.21		43,248.21
75420	20190	Voluntary Pre-K Education Program						68,890.71		68,890.71
75420	20200	Voluntary Pre-K Education Program						44,557.87		44,557.87
75430	20200	Summer Voluntary Pre-K Education Program						32,677.83		32,677.83
76300	00000	Financial Aid Fees				68,093.90				68,093.90
77700	00000	Child Care (After School) (Dist Oper)	122,117.52							122,117.52
77710	00000	Child Care (After School) (Contracted)	205,944.22							205,944.22
Total Carryovers			12,876,621.33	1,740,350.30	7,680,023.77	5,086,690.43	130,643.94	8,760,728.28	1,349,138.36	37,624,196.31

	Unencumbered	Encumbered	TOTAL	Fund Balance Category
Other Restricted	5,086,690.43	130,643.94	5,217,334.37	Restricted
Categorical	8,760,728.28	1,349,138.36	10,109,866.64	Restricted
Inventory Reserve	1,957,133.41		1,957,133.41	Non-Spendable
	15,804,552.12	1,479,782.30	17,284,334.42	
Local Carryovers	12,876,621.33	1,740,350.30	14,616,971.63	Assigned
Contingencies	7,680,023.77		7,680,023.77	Assigned
Unrestricted Carryovers	6,248,556.46		6,248,556.46	Unassigned
	26,805,201.46	3,220,132.60	28,545,551.76	
Total Fund Balance				45,829,886.18

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
2020-2021 RESERVES - NON CATEGORICAL
SEPTEMBER 15, 2020**

Project #	Project Name	Amount
05000	Unrestricted Reserve	\$901,926.24
05010	Reserve-Inventory	1,957,133.41
05020	Reserve-K 12 FTE	2,000,000.00
05080	Reserve-FTE Audit Adjustments	882,000.00
05100	Reserve-Major Self Insured Losses	1,000,000.00
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	2,600,000.00
05270	Reserve-Contingency	1,500,000.00
05280	Reserve-Projected Loss of Beach Property Taxes	1,670,898.00
05310	Reserve-BP Settlement	1,288,417.64
05330	Reserve-Family Empowerment Scholarships	2,500,000.00
	Total	<u><u>\$17,386,186.14</u></u>

Unweighted FTE 2009-2010 - 2020-2021



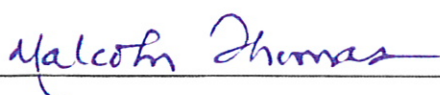
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During the 2013-14 fiscal year, UFTE was prorated based on a maximum 1.0 UFTE cap.

**MILLAGE AND TAX ROLL
INFORMATION**

18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$ 83,363,325	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$ 45,698,517	(19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$ 129,061,842	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)	1.43 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate {{{Line 16 plus Line 17} divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100	2.49 %	(22)

Final public budget hearing	Date : 9/15/2020	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 :
					<i>July 28, 2020</i>
	Title :		Contact Name And Contact Title :		
	MALCOLM THOMAS, SUPERINTENDENT		TERRY ST. CYR, ASST SUPT		
Mailing Address :		Physical Address :			
75 N. PACE BLVD		75 N. PACE BLVD			
City, State, Zip :		Phone Number :	Fax Number :		
PENSACOLA, FL 32505		8504696122	8504696266		

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**AD VALOREM TAX LEVIES BY FUND
2020-2021 FISCAL YEAR**

Ad Valorem Tax Levies	Mills	Amount ⁽¹⁾
General Fund - Required Local Effort *	3.829	\$80,028,792
Discretionary - Operating	<u>0.748</u>	<u>15,633,726</u>
	<u>4.577</u>	<u>\$95,662,518</u>
Capital Outlay	<u>1.351</u>	<u>28,236,850</u>
Total	<u><u>5.928</u></u>	<u><u>\$123,899,368</u></u>
2020 Certified Tax Roll		\$21,771,565,790

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

*Includes Prior Period Adjustment

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**DISTRICT MILLAGE LEVIES
2020-2021 FEFP 2ND CALCULATION**

	2019-2020	2020-2021	Change
Required Local Effort	3.944	3.829 ⁽³⁾	(0.115)
Discretionary - Operating	<u>0.748</u>	<u>0.748</u>	<u>0.000</u>
Total	4.692	4.577	(0.115)
Capital Outlay	<u>1.351</u>	<u>1.351</u>	<u>0.000</u>
Grand Total	<u><u>6.043</u></u>	<u><u>5.928</u></u>	<u><u>(0.115)</u></u>
	2019-2020	2020-2021	Change
Certified Tax Roll	\$20,439,336,895 ⁽¹⁾	\$21,771,565,790 ⁽²⁾	\$1,332,228,895

(1) Final Taxable Value - 2019.

(2) 2020-2021 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
2019-2020 VS 2020-2021**

Appraised Value	Exempt Value	Non-Exempt Value	2019-2020	2020-2021	Difference
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 151.08	\$ 148.20	\$ (2.88)
70,000.00	(25,000.00)	45,000.00	271.94	266.76	(5.18)
90,000.00	(25,000.00)	65,000.00	392.80	385.32	(7.48)
110,000.00	(25,000.00)	85,000.00	513.66	503.88	(9.78)
130,000.00	(25,000.00)	105,000.00	634.52	622.44	(12.08)
150,000.00	(25,000.00)	125,000.00	755.38	741.00	(14.38)
			Required Local Effort	Discretionary	Total
Note: Mills Levied 2019-2020			3.944	2.099	6.043
Mills Levied 2020-2021			3.829	2.099	5.928
Difference			<u>(0.115)</u>	<u>0.000</u>	<u>(0.115)</u>
Mills Based on 2020-2021 Certified Tax Roll of \$21,771,565,790					

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**MILLAGE LEVIED BY SCHOOL BOARD
1991-1992 TO 2020-2021**

Fiscal Year	Operating				Discretionary Local Capital Improvement	Total Millage
	Required Local Effort (Mandated by State)	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Operating Needs		
1991-92	6.635	0.510			2.000	9.145
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

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
1996-1997 to 2020-2021**

Fiscal Year	Date of Roll	Amount	Percentage Increase
1996-97	1996	5,956,369,950	3.11%
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 ⁽³⁾	2020	21,771,565,790	6.52%

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, 2020 Taxable Value.

ADVERTISEMENTS

NOTICE OF PROPOSED TAX INCREASE

The Escambia 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	\$ 123,660,117
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 145,204
C. Actual property tax levy	<u>\$ 123,514,913</u>

This year's proposed tax levy \$ 129,061,842

A portion of the tax levy is required under state law in order for the school board to receive **\$208,869,322** in state education grants.

The required portion has **increased** by **1.4** 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 **July 28, 2020** at **5.01 p.m.** at the **J.E. Hall Center, 30 East Texar Drive, Pensacola, FL 32503.**

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Escambia County School Board will soon consider a measure to impose a 1.351 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.577 mills for operating expenses and is proposed solely at the discretion of the School Board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE

The Capital Outlay Tax will generate approximately \$28,236,850 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) schools

Debt service on certificates of participation for New Pleasant 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

Property insurance on physical plants

All concerned citizens are invited to a public hearing to be held on July 28, 2020, 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 7.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2020 - 2021

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:	
Required Local Effort (Including Prior Period Funding Adjustment Millage)	3.8290	Discretionary Critical Needs Operating	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.3510	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480			Total Millage	5.9280
Discretionary Capital Outlay	0.0000				
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	3,421,295	68,132,738	0	0	71,554,033
State sources	209,886,442	280,700	215,605	1,758,936	212,141,683
Local sources	100,230,168	2,215,000	0	53,236,850	155,682,018
TOTAL SOURCES	313,537,905	70,628,438	215,605	54,995,786	439,377,734
Other Financing Sources	0	0	44,650,000	0	44,650,000
Transfers In	8,299,702	0	12,128,936	44,650,000	65,078,638
Fund Balances/Reserves/Net Assets	45,597,655	6,252,560	9,992,783	76,911,806	138,754,804
TOTAL REVENUES, TRANSFERS & BALANCES	367,435,262	76,880,998	66,987,324	176,557,592	687,861,176
EXPENDITURES					
Instruction	196,032,816	22,412,772	0	0	218,445,588
Pupil Personnel Services	16,655,875	2,314,727	0	0	18,970,602
Instructional Media Services	4,389,855	97,719	0	0	4,487,574
Instructional and Curriculum Development Services	6,953,797	8,478,436	0	0	15,432,233
Instructional Staff Training Services	3,654,993	5,627,781	0	0	9,282,774
Instruction Related Technology	3,855,508	1,814,396	0	0	5,669,904
School Board	1,460,747	56,810	0	0	1,517,557
General Administration	705,147	1,925,815	0	0	2,630,962
School Administration	16,758,330	15,800	0	0	16,774,130
Facilities Acquisition and Construction	2,809,148	2,000	0	103,078,233	105,889,381
Fiscal Services	2,343,161	0	0	0	2,343,161
Food Services	69,000	22,488,716	0	0	22,557,716
Central Services	7,127,032	443,950	0	0	7,570,982
Pupil Transportation Services	17,670,400	3,578,625	0	0	21,249,025
Operation of Plant	28,186,669	462,497	0	0	28,649,166
Maintenance of Plant	11,780,397	21,000	0	0	11,801,397
Administrative Technology Services	3,201,961	84,383	0	0	3,286,344
Community Services	635,930	968,694	0	0	1,604,624
Debt Services			12,344,541	0	12,344,541
TOTAL EXPENDITURES	324,290,766	70,794,121	12,344,541	103,078,233	510,507,661
Transfers Out	0	0	44,650,000	20,428,638	65,078,638
Fund Balances/Reserves/Net Assets	43,144,496	6,086,877	9,992,783	53,050,721	112,274,877
TOTAL APPROPRIATED EXPENDITURES	367,435,262	76,880,998	66,987,324	176,557,592	687,861,176
TRANSFERS, RESERVES & BALANCES					

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 2021-01

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2020-2021.

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, 2020 to June 30, 2021; and

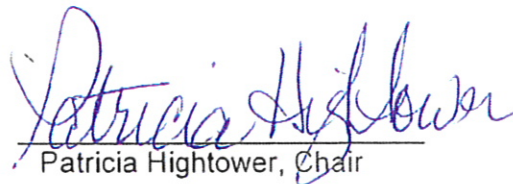
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates for fiscal year 2020-2021 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	3.829	\$ 80,028,792
Discretionary – Operating	0.748	\$ 15,633,726
Capital Outlay	1.351	\$ 28,236,850

The total millage rate to be levied exceeds the roll-back rate by 2.49 percent.

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2020 to June 30, 2021 on July 28, 2020 by separate vote prior to adopting the tentative budget.


Patricia Hightower, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 28 2020

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Resolution Number 2021-02

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

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, 2020 to June 30, 2021; and

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

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 \$750,002,324.74 for the fiscal year 2020-2021.

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, 2020 to June 30, 2021.


Patricia Hightower, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 28 2020

MALCOLM THOMAS, 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, 2020, AND ENDING JUNE 30, 2021.

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>21,771,565,790</u>	Required Local Effort	\$ <u>79,945,189</u>	<u>3.8250</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>83,603</u>	<u>0.0040</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>80,028,792</u>	<u>3.8290</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>21,771,565,790</u>	Discretionary Operating	\$ <u>15,633,726</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 2021-03

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>21,771,565,790</u>	Local Capital Improvement	\$ <u>28,236,850</u>	<u>1.3510</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ _____	_____ 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 2.49 PERCENT.

STATE OF FLORIDA

COUNTY OF ESCAMBIA

I, Malcolm Thomas, 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 15, 2020~~ September 21, 2020.

Malcolm Thomas
Signature of District School Superintendent

9/21/2020
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 21 2020

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Resolution Number 2021-04

A RESOLUTION OF ESCAMBIA COUNTY SCHOOL ADOPTING THE FINAL BUDGET FOR
FISCAL YEAR 2020-2021

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, 2020 to June 30, 2021; and

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

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 \$754,758,059.01 for fiscal year 2020-2021.

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, 2020 to June 30, 2021.

September 21, 2020

~~September 15, 2020~~

Date Adopted


Patricia Hightower, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 21 2020

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY