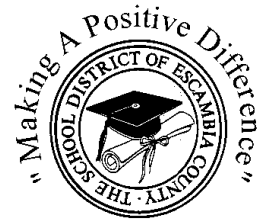


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# SCHOOL DISTRICT OF ESCAMBIA COUNTY

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**FISCAL YEAR 2023-2024**

## **PROPOSED TENTATIVE BUDGET**

**August 1, 2023**

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# Table of Contents

District Summary Budget 2023-2024 ..... 1-29

## **Supplemental Information**

District Summary Budget 2023-2024 Analysis by Fund.....30

General Operating Fund 2023-2024 Estimated Revenue .....31

General Operating Fund 2023-2024 Proposed Appropriations by Object.....32

General Operating Fund 2023-2024 Proposed Appropriations by Function .....33

Certification of School Taxable Value ..... 34-35

Proposed Ad Valorem Tax Levies .....36

Proposed Ad Valorem Tax Levies Prior Year Comparison.....37

Total Fund Balance 2013-2014 to 2022-2023 .....38

UFTE 2013-2014 to 2023-2024.....39

Comparison of Sample Property Taxes .....40

Ad Valorem Tax Levies 1998-1999 to 2023-2024 .....41

Certified Tax Roll 1998-1999 to 2023-2024 .....42

## **Advertisements**

Notice of Proposed Tax Increase .....43

Notice of Tax for School Capital Outlay .....44

Budget Summary Notice.....45

## **Resolutions**

Resolution Number 2024-01 .....46

Resolution Number 2024-02.....47

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**DISTRICT SUMMARY BUDGET**  
**2023-24**

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**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year 2023-24**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

A. Certified Taxable Value of Property in County by Property Appraiser		31,547,956,943.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.1770	3.1770
2. Prior-Period Funding Adjustment Millage	0.0050	0.0050
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.2140	1.2140
7. Discretionary Capital Improvement		
8. Debt Service		
<b>TOTAL MILLS</b>	<b>5.1440</b>	<b>5.1440</b>

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION II. GENERAL FUND - FUND 100**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	400,000.00
Reserve Officers Training Corps (ROTC)	3191	500,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	900,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,100,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	750,312.50
Total Federal Through State and Local	3200	1,850,312.50
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	161,136,792.00
Workforce Development	3315	5,329,365.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	250,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	35,888,362.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,621,247.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	427,909.45
Total State	3300	204,653,675.45
<i>LOCAL:</i>		
District School Taxes	3411	118,872,702.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	
Gifts, Grants and Bequests	3440	24,150.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	12,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	35,000.00
Postsecondary Lab Fees	3465	130,000.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	10,000.00
Financial Aid Fees	3468	70,000.00
Other Student Fees	3469	27,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	410,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,715,000.00
Total Local	3400	122,305,852.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>329,709,839.95</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	12,833,340.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	12,833,340.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>12,833,340.00</b>
Fund Balance, July 1, 2023	2800	37,892,828.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>380,436,007.95</b>

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	196,680,165.17	123,028,693.10	43,237,815.00	15,616,482.65	7,000.00	8,080,104.65	516,819.77	6,193,250.00
Student Support Services	6100	18,217,271.00	11,146,065.00	3,392,776.00	3,660,850.07	2,850.00	4,736.00	5,675.00	4,318.93
Instructional Media Services	6200	4,490,052.00	3,012,675.00	1,153,150.00	49,620.00		22,025.00	193,982.00	58,600.00
Instruction and Curriculum Development Services	6300	7,839,910.07	5,920,951.34	1,768,171.59	83,346.64		36,760.50	1,635.00	29,045.00
Instructional Staff Training Services	6400	3,643,815.24	2,485,920.00	738,989.00	321,685.00		31,559.24		65,662.00
Instruction-Related Technology	6500	5,407,898.97	3,587,322.00	1,176,425.00	599,361.97			27,000.00	17,790.00
Board	7100	1,544,807.64	762,744.00	318,035.00	411,576.64	600.00	2,772.00		49,080.00
General Administration	7200	1,490,146.07	1,122,606.00	196,199.00	77,902.00		20,000.00		73,439.07
School Administration	7300	21,396,826.00	17,091,720.90	4,189,385.00	5,929.00		50,382.00	12,094.00	47,315.10
Facilities Acquisition and Construction	7400	962,812.00	223,078.24	52,485.52	279,177.46	20,750.00	17,674.00	361,996.78	7,650.00
Fiscal Services	7500	2,603,532.05	1,827,326.00	509,538.00	225,876.05		21,292.00		19,500.00
Food Service	7600	116,000.25	113,000.25	3,000.00					
Central Services	7700	6,759,590.00	3,705,765.00	1,130,857.00	1,485,868.56	40,770.00	160,862.00	3,064.00	232,403.44
Student Transportation Services	7800	17,875,904.00	9,301,571.00	3,185,614.00	998,991.69	2,065,400.00	845,675.31	382,000.00	1,096,652.00
Operation of Plant	7900	40,678,959.00	7,526,320.32	2,819,631.19	17,124,529.59	12,310,405.00	496,669.15	167,403.75	234,000.00
Maintenance of Plant	8100	11,929,107.00	4,598,645.00	1,503,255.00	5,068,835.45	196,700.00	452,625.75	86,420.55	22,625.25
Administrative Technology Services	8200	4,001,474.00	3,097,302.00	877,572.00	1,200.00	3,000.00	20,000.00		2,400.00
Community Services	9100	567,500.00	99,000.00	19,569.00	8,800.00		31,031.00	600.00	408,500.00
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		346,205,770.46	198,650,705.15	66,272,467.30	46,020,032.77	14,647,475.00	10,294,168.60	1,758,690.85	8,562,230.79
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710	2,000,000.00							
Restricted Fund Balance, June 30, 2024	2720	15,300,000.00							
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740	15,000,000.00							
Unassigned Fund Balance, June 30, 2024	2750	1,930,237.49							
<b>TOTAL ENDING FUND BALANCE</b>	2700	34,230,237.49							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		380,436,007.95							

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
<b>Total Federal Direct</b>	<b>3100</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	20,637,009.00
USDA-Donated Commodities	3265	1,480,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>22,117,009.00</b>
<i>STATE:</i>		
School Breakfast Supplement	3337	131,287.00
School Lunch Supplement	3338	152,817.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>284,104.00</b>
<i>LOCAL:</i>		
Investment Income	3430	3,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,843,000.00
Other Miscellaneous Local Sources	3495	600.00
<b>Total Local</b>	<b>3400</b>	<b>1,847,100.00</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>24,248,213.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	14,260,648.75
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>38,508,861.75</b>

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -  
**FUND 410 (Continued)****

	Account Number	
<b>APPROPRIATIONS</b>		
<i>Food Services: (Function 7600)</i>		
Salaries	100	6,733,500.00
Employee Benefits	200	2,930,500.00
Purchased Services	300	847,600.00
Energy Services	400	294,075.00
Materials and Supplies	500	12,373,238.00
Capital Outlay	600	245,800.00
Other	700	823,500.00
Capital Outlay <i>(Function 9300)</i>	600	
<b>TOTAL APPROPRIATIONS</b>		24,248,213.00
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2024	2710	2,157,503.25
Restricted Fund Balance, June 30, 2024	2720	12,103,145.50
Committed Fund Balance, June 30, 2024	2730	
Assigned Fund Balance, June 30, 2024	2740	
Unassigned Fund Balance, June 30, 2024	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	14,260,648.75
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		38,508,861.75



**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	4,318,828.95
Total Federal Direct	3100	4,318,828.95
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	883,081.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	500,068.48
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	12,124,763.10
Elementary and Secondary Education Act, Title I	3240	28,627,432.73
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	5,476,369.81
Total Federal Through State And Local	3200	47,611,715.12
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		51,930,544.07
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		51,930,544.07

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	23,036,378.16	7,839,734.91	3,469,398.93	4,527,108.53		4,020,525.11	1,918,151.60	1,261,459.08
Student Support Services	6100	1,751,045.36	860,256.34	285,781.78	52,766.19		472,868.08	32,769.97	46,603.00
Instructional Media Services	6200	225,760.22	71,988.00	29,759.28				124,012.94	
Instruction and Curriculum Development Services	6300	12,656,850.22	9,300,528.15	2,720,523.18	48,643.17		431,627.92	68,589.25	86,938.55
Instructional Staff Training Services	6400	6,862,260.28	3,357,961.17	969,430.11	1,234,816.06		602,384.31	10,360.24	687,308.39
Instruction-Related Technology	6500	250,613.60	180,639.00	60,718.00	1,100.00		5,857.60	2,299.00	
Board	7100								
General Administration	7200	2,331,645.96							2,331,645.96
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	357,964.15	183,664.25	69,983.52	44,713.93		38,762.45		20,840.00
Student Transportation Services	7800	3,433,460.29	1,645,249.00	816,000.00	455,192.37				517,018.92
Operation of Plant	7900	17,452.83			9,664.62		768.21	7,020.00	
Maintenance of Plant	8100								
Administrative Technology Services	8200	89,892.00	69,500.00	20,392.00					
Community Services	9100	917,221.00		3,211.00	7,800.00		3,800.00		902,410.00
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		51,930,544.07	23,509,520.82	8,445,197.80	6,381,804.87		5,576,593.68	2,163,203.00	5,854,223.90
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		51,930,544.07							

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY**  
**SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES**  
**ACT RELIEF (INCLUDING GEER) - FUND 442**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
For Fiscal Year Ending June 30, 2024

**SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY**  
**SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	8,854,743.99
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	8,854,743.99
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		8,854,743.99
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		8,854,743.99

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	5,916,299.91	3,386,580.21	670,979.74	1,150,357.68		640,694.38	53,500.00	14,187.90
Student Support Services	6100	96,641.10	96,641.10						
Instructional Media Services	6200	7,000.00						7,000.00	
Instruction and Curriculum Development Services	6300	105,822.55	102,820.68	3,001.87					
Instructional Staff Training Services	6400	243,328.00	15,000.00	1,328.00	226,000.00		1,000.00		
Instruction-Related Technology Board	6500 7100								
General Administration	7200	322,467.01							322,467.01
School Administration	7300	22,409.35	18,545.81	3,863.54					
Facilities Acquisition and Construction	7400	1,476,333.52						1,476,333.52	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	5,643.00	5,000.00	443.00			200.00		
Student Transportation Services	7800	240,417.82	96,877.93	8,275.25	63,090.21				72,174.43
Operation of Plant	7900	84,419.66	62,000.00	12,858.80			2,788.62	6,772.24	
Maintenance of Plant	8100	333,962.07			324,962.07		9,000.00		
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		8,854,743.99	3,783,465.73	700,750.20	1,764,409.96		653,683.00	1,543,605.76	408,829.34
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		8,854,743.99							



**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA**  
**ACT RELIEF (INCLUDING GEER II) - FUND 444**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
<b>Total Federal Direct</b>	<b>3100</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State And Local</b>	<b>3200</b>	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
<b>Total Local</b>	<b>3400</b>	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
For Fiscal Year Ending June 30, 2024

**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY**  
**SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	55,795,078.20
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	55,795,078.20
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		55,795,078.20
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		55,795,078.20

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	18,988,807.69	13,091,421.39	2,238,799.29	2,868,959.93		789,627.08		
Student Support Services	6100	658,026.65	110,000.00	29,437.21	518,589.44				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	216,949.00	115,100.00	23,884.00	77,965.00				
Instruction-Related Technology Board	6500 7100								
General Administration	7200	628,795.39							628,795.39
School Administration	7300	187,595.70	147,595.70	40,000.00					
Facilities Acquisition and Construction	7400	34,517,760.23						34,517,760.23	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	462,620.68	100,000.00	20,740.00					341,880.68
Operation of Plant	7900								
Maintenance of Plant	8100	131,791.86			131,791.86				
Administrative Technology Services	8200	2,731.00						2,731.00	
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		55,795,078.20	13,564,117.09	2,352,860.50	3,597,306.23		789,627.08	34,520,491.23	970,676.07
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		55,795,078.20							

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT**  
**RELIEF - FUND 446**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	1,259,199.91
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	3,656.33
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,262,856.24
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		1,262,856.24
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		1,262,856.24

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	488,874.89	10,659.36	2,266.57	1,518.00		320,475.75	153,655.13	300.08
Student Support Services	6100	111,574.10			111,574.10				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	505,604.22	331,219.25	69,884.97	104,500.00				
Instructional Staff Training Services	6400								
Instruction-Related Technology Board	6500 7100								
General Administration	7200	142,092.28							142,092.28
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	2,000.00			2,000.00				
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	12,710.75			12,710.75				
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		1,262,856.24	341,878.61	72,151.54	232,302.85		320,475.75	153,655.13	142,392.36
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		1,262,856.24							

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									



**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION XII. DEBT SERVICE FUNDS**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	<b>Totals</b>	<b>210 SBE/COBI Bonds</b>	<b>220 Special Act Bonds</b>	<b>230 Sections 1011.14 &amp; 1011.15, F.S., Loans</b>	<b>240 Motor Vehicle Revenue Bonds</b>	<b>250 District Bonds</b>	<b>290 Other Debt Service</b>	<b>299 ARRA Economic Stimulus Debt Service</b>
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	222,100.00	222,100.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	222,100.00	222,100.00						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
<b>TOTAL ESTIMATED REVENUES</b>		<b>222,100.00</b>	<b>222,100.00</b>						
<b>OTHER FINANCING SOURCES:</b>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	16,620,030.47						16,620,030.47	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	16,620,030.47						16,620,030.47	
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>16,620,030.47</b>						<b>16,620,030.47</b>	
Fund Balance, July 1, 2023	2800	6,819,761.39	21,755.33					6,798,006.06	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>23,661,891.86</b>	<b>243,855.33</b>					<b>23,418,036.53</b>	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	12,001,000.00	186,000.00					11,815,000.00	
Interest	720	4,577,279.86	36,100.00					4,541,179.86	
Dues and Fees	730	319,453.46	750.00					318,703.46	
Other Debt Service	791								
<b>TOTAL APPROPRIATIONS</b>	9200	16,897,733.32	222,850.00					16,674,883.32	
<b>OTHER FINANCING USES:</b>									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720	6,764,158.54	21,005.33					6,743,153.21	
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCES</b>	2700	6,764,158.54	21,005.33					6,743,153.21	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		23,661,891.86	243,855.33					23,418,036.53	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	1,371,872.21						1,371,872.21				
Interest on Undistributed CO&DS	3325	24,069.49						24,069.49				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	382,631.00									382,631.00	
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,778,572.70						1,395,941.70			382,631.00	
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	36,767,251.00							36,767,251.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	37,500,000.00									37,500,000.00	
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	74,267,251.00							36,767,251.00		37,500,000.00	
<b>TOTAL ESTIMATED REVENUES</b>		<b>76,045,823.70</b>						<b>1,395,941.70</b>	<b>36,767,251.00</b>		<b>37,882,631.00</b>	
<b>OTHER FINANCING SOURCES</b>												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
<b>TOTAL OTHER FINANCING SOURCES</b>												
Fund Balance, July 1, 2023	2800	103,480,419.52						4,216,226.49	21,839,395.00		77,424,798.03	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>179,526,243.22</b>						<b>5,612,168.19</b>	<b>58,606,646.00</b>		<b>115,307,429.03</b>	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	28,922,754.52									28,922,754.52	
Furniture, Fixtures and Equipment	640	12,797,027.86						200,000.00	10,542,843.80		2,054,184.06	
Motor Vehicles (Including Buses)	650	10,027,755.32							10,027,755.32			
Land	660											
Improvements Other Than Buildings	670	12,306,976.96						760,566.74	765,301.45		10,781,108.77	
Remodeling and Renovations	680	63,900,875.28						4,562,495.29	7,302,206.84		52,036,173.15	
Computer Software	690	554,494.98							554,494.98			
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
<b>TOTAL APPROPRIATIONS</b>		128,509,884.92						5,523,062.03	29,192,602.39		93,794,220.50	
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	12,833,340.00							12,833,340.00			
To Debt Service Funds	920	16,620,030.00							7,221,750.00		9,398,280.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	29,453,370.00							20,055,090.00		9,398,280.00	
<b>TOTAL OTHER FINANCING USES</b>		29,453,370.00							20,055,090.00		9,398,280.00	
Nonspendable Fund Balance, June 30, 2024	2710	21,562,988.30						89,106.16	9,358,953.61		12,114,928.53	
Restricted Fund Balance, June 30, 2024	2720											
Committed Fund Balance, June 30, 2024	2730											
Assigned Fund Balance, June 30, 2024	2740											
Unassigned Fund Balance, June 30, 2024	2750											
<b>TOTAL ENDING FUND BALANCES</b>	2700	21,562,988.30						89,106.16	9,358,953.61		12,114,928.53	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		179,526,243.22						5,612,168.19	58,606,646.00		115,307,429.03	

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2024**

**SECTION XIV. PERMANENT FUNDS - FUND 000**

	Account Number	
<b>ESTIMATED REVENUES</b>		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2023	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2023	2880								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
<b>ESTIMATED EXPENSES</b>									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2024	2780								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2024

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	42,275,737.00	5,275,737.00	37,000,000.00					
Other Operating Revenues	3489	3,300,000.00		3,300,000.00					
Total Operating Revenues		45,575,737.00	5,275,737.00	40,300,000.00					
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	500,000.00		500,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	61,942.00	61,942.00						
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		561,942.00	61,942.00	500,000.00					
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2023	2880	15,679,832.00		15,679,832.00					
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		61,817,511.00	5,337,679.00	56,479,832.00					
<b>ESTIMATED EXPENSES</b>									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	534,446.00	534,446.00						
Employee Benefits	200	3,991,232.00	3,991,232.00						
Purchased Services	300	4,696,908.00	798,201.00	3,898,707.00					
Energy Services	400	17,745.00	9,730.00	8,015.00					
Materials and Supplies	500	12,520.00	3,400.00	9,120.00					
Capital Outlay	600								
Other (including Depreciation)	700	36,484,156.00	670.00	36,483,486.00					
Total Operating Expenses		45,737,007.00	5,337,679.00	40,399,328.00					
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2024	2780	16,080,504.00		16,080,504.00					
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		61,817,511.00	5,337,679.00	56,479,832.00					



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## **SUPPLEMENTAL INFORMATION**

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<b>ESCAMBIA COUNTY PUBLIC SCHOOLS</b> <b>DISTRICT SUMMARY BUDGET</b> <b>FISCAL YEAR ENDING JUNE 30, 2024</b>
--

**Analysis by Fund**

General Fund	\$ 380,436,008	47.45%
Special Revenue - Food Services	38,508,862	4.80%
Special Revenue - Other Federal Programs	51,930,544	6.48%
Special Revenue - ESSER II	8,854,744	1.10%
Special Revenue - ESSER III	55,795,078	6.96%
Special Revenue - American Rescue Plan	1,262,856	0.16%
Debt Service Funds	23,661,892	2.95%
Capital Projects Funds	179,526,243	22.39%
Total Governmental Funds	739,976,227	92.29%
Internal Service Funds	61,817,511	7.71%
Total All Funds	\$ 801,793,738	100.00%

<b>ESCAMBIA COUNTY PUBLIC SCHOOLS</b> <b>DISTRICT SUMMARY BUDGET</b> <b>FISCAL YEAR ENDING JUNE 30, 2024</b>
--

**General Fund Revenue**

Federal Direct	\$ 900,000	0.24%
Federal Through State and Local	1,850,313	0.49%
State	204,653,675	53.79%
Local	<u>122,305,852</u>	<u>32.15%</u>
Total Revenue	329,709,840	86.67%
Other Financing Sources	<u>12,833,340</u>	<u>3.37%</u>
Total Revenue and Financing Sources	342,543,180	90.04%
Fund Balance - July 1, 2023	<u>37,892,828</u>	<u>9.96%</u>
Total Revenue, Financing Sources, and Fund Balance	<u><u>\$ 380,436,008</u></u>	<u><u>100.00%</u></u>

<b>ESCAMBIA COUNTY PUBLIC SCHOOLS</b> <b>DISTRICT SUMMARY BUDGET</b> <b>FISCAL YEAR ENDING JUNE 30, 2024</b>
--

**General Fund - Appropriations (Object)**

Salaries	\$ 198,650,705	57.38%
Benefits	66,272,467	19.14%
Purchased Services	46,020,033	13.29%
Energy Services	14,647,475	4.23%
Materials and Supplies	10,294,169	2.97%
Capital Outlay	1,758,691	0.51%
Other Misc.	8,562,231	2.47%
Total Appropriations	346,205,770	100.00%
 Fund Balance - June 30, 2024	 34,230,237	
 Total Appropriations and Ending Fund Balance	 \$ 380,436,008	

<b>ESCAMBIA COUNTY PUBLIC SCHOOLS</b> <b>DISTRICT SUMMARY BUDGET</b> <b>FISCAL YEAR ENDING JUNE 30, 2024</b>
--

**General Fund - Appropriations (Function)**

Instruction	\$ 196,680,166	56.81%
Student Support Services	18,217,271	5.26%
Instructional Media Services	4,490,052	1.30%
Instruction and Curriculum Development	7,839,910	2.26%
Instructional Staff Training	3,643,815	1.05%
Instruction Related Technology	5,407,899	1.56%
Board	1,544,808	0.45%
General Administration	1,490,146	0.43%
School Administration	21,396,826	6.18%
Facilities Acquisition and Construction	962,812	0.28%
Fiscal Services	2,603,532	0.75%
Food Services	116,000	0.03%
Central Services	6,759,590	1.95%
Student Transportation	17,875,904	5.16%
Operation of Plant	40,678,959	11.75%
Maintenance of Plant	11,929,107	3.45%
Administrative Technology Services	4,001,474	1.16%
Community Services	567,500	0.16%
Total Appropriations	346,205,770	100.00%
Fund Balance - June 30, 2024	34,230,237	
Total Appropriations and Ending Fund Balance	\$ 380,436,008	



# CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

Year : 2023	County : ESCAMBIA
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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	\$	27,836,256,252	(1)
2.	Current year taxable value of personal property for operating purposes	\$	3,681,065,516	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	30,635,175	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	31,547,956,943	(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.)	\$	678,522,600	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	30,869,434,343	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	27,472,304,868	(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	6/29/2023 3:32 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>	3.3120	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>	\$	90,988,274	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	53,900,662	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	144,888,936	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.9475	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.7461	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.1820	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.2140	0.7480	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

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 100,385,599	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 61,897,092	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 162,282,691	(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>	7.96 %	(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>	9.60 %	(22)

Final public budget hearing	Date : 9/14/2023	Time : 5:01 PM	Place : J.E. Hall Center, 30 E Texar Drive, Room 160, Pensacola, FL
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<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 Taxing Authority			7/25/2023 12:13 PM	
	Title :		Contact Name And Contact Title :		
	KEITH LEONARD, 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		

Continued on page 3

**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2024**

**Ad Valorem Tax Levies**

	Mills	Amount
General Fund:		
Required Local Effort (RLE)	3.177	\$ 96,218,745
Prior Period Funding Adjustment	0.005	151,430
Total RLE	3.182	96,370,175
Discretionary Operating	0.748	22,653,957
Local Capital Improvement	1.214	36,767,251
Total	5.144	\$ 155,791,383

Certified Tax Roll           \$    31,547,956,943



**ESCAMBIA COUNTY PUBLIC SCHOOLS**  
**DISTRICT SUMMARY BUDGET**  
**FISCAL YEAR ENDING JUNE 30, 2024**

**Ad Valorem Tax Levies**

	2022-23	2023-24	Change From
	Mills	Mills	Prior Year
General Fund:			
Required Local Effort (RLE)	3.310	3.177	(0.133)
Prior Period Funding Adjustment	0.002	0.005	0.003
Total RLE	3.312	3.182	(0.130)
Discretionary Operating	0.748	0.748	-
Local Capital Improvement	1.214	1.214	-
Total	5.274	5.144	(0.130)

<p><b>ESCAMBIA COUNTY PUBLIC SCHOOLS</b></p> <p><b>DISTRICT SUMMARY BUDGET</b></p> <p><b>FISCAL YEAR ENDING JUNE 30, 2024</b></p>
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**Total Fund Balance - Previous 10 Years**

	<u>Total</u>	<u>Change</u>
2022-23	37,892,828	1,723,862
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	(2,193,070)
2013-14	53,459,132	

<p style="text-align: center;"><b>ESCAMBIA COUNTY PUBLIC SCHOOLS</b>  <b>DISTRICT SUMMARY BUDGET</b>  <b>FISCAL YEAR ENDING JUNE 30, 2024</b></p>
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**UFTE - Current and Previous 10 Years**

	<u>Total</u>	<u>Change</u>
2023-24*	40,046	1,015
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	(11)
2013-14	40,167	

\* Projections

\*\* Fourth FEFP Calculation

**ESCAMBIA COUNTY PUBLIC SCHOOLS  
DISTRICT SUMMARY BUDGET  
FISCAL YEAR ENDING JUNE 30, 2024**

**Comparison of Sample Property Taxes**

Taxable Value (less Homestead Exemption)	Taxes Generated		Taxable Value (less Homestead Exemption)	Taxes Generated		Change From Prior Year
	2022-23			2023-24		
\$ 100,000	527.40		\$ 114,630	589.66		62.26
150,000	791.10		171,945	884.49		93.39
200,000	1,054.80		229,260	1,179.31		124.51
250,000	1,318.50		286,575	1,474.14		155.64
300,000	1,582.20		343,890	1,768.97		186.77
350,000	1,845.90		401,205	2,063.80		217.90
400,000	2,109.60		458,520	2,358.63		249.03
Required Local Effort	3.310		Required Local Effort	3.177		(0.133)
Prior Period Adjustment	0.002		Prior Period Adjustment	0.005		0.003
Dscretionary Operating	0.748		Dscretionary Operating	0.748		-
Capital Outlay	1.214		Capital Outlay	1.214		-
Total Mills	5.274		Total Mills	5.144		(0.130)

\*To equal current tax roll increase

**ESCAMBIA COUNTY PUBLIC SCHOOLS  
DISTRICT SUMMARY BUDGET  
FISCAL YEAR ENDING JUNE 30, 2024**

**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		
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		0.250	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

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, 2024**

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

Fiscal Year	Date	Amount	Percent Change
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	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%

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## **ADVERTISEMENTS**

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# 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 .....	\$	145,153,860
B. Less tax reductions due to Value Adjustment Board and other assessment changes .....	\$	264,924
C. Actual property tax levy .....	\$	144,888,936

**This year's proposed tax levy .....** \$ 162,282,691

A portion of the tax levy is required under state law in order for the school board to receive **\$222,136,980** in state education grants.

The required portion has **increased** by **7.96** 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 **August 1, 2023** 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 1.214 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 3.930 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 \$36,767,251 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

One (1) new 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

Purchase software application for district-wide administration of personnel

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

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

Debt service on certificates of participation for one (1) existing elementary school and one (1) new elementary school under construction

### **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, 2023, 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 1.4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**  
**FISCAL YEAR 2023 - 2024**

<b><u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u></b>				<b><u>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:</u></b>	
Required Local Effort	3.1820	Discretionary Critical Needs Operating	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.2140	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480			<b>Total Millage</b>	<b>5.1440</b>
Discretionary Capital Outlay	0.0000				

<b><u>ESTIMATED REVENUES:</u></b>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	2,750,313	139,960,232	0	0	142,710,545
State sources	204,653,675	284,104	222,100	1,778,573	206,938,452
Local sources	122,305,852	1,847,100	0	74,267,251	198,420,203
<b>TOTAL SOURCES</b>	<b>329,709,840</b>	<b>142,091,436</b>	<b>222,100</b>	<b>76,045,824</b>	<b>548,069,199</b>
Other Financing Sources	0	0	0	0	0
Transfers In	12,833,340	0	16,620,030	0	29,453,370
Fund Balances/Reserves/Net Assets	37,892,828	14,260,649	6,819,761	103,480,420	162,453,658
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>380,436,008</b>	<b>156,352,084</b>	<b>23,661,892</b>	<b>179,526,243</b>	<b>739,976,227</b>
<b><u>EXPENDITURES</u></b>					
Instruction	196,680,166	48,430,361	0	0	245,110,528
Pupil Personnel Services	18,217,271	2,617,287	0	0	20,834,558
Instructional Media Services	4,490,052	232,760	0	0	4,722,812
Instructional and Curriculum Development Services	7,839,910	13,268,277	0	0	21,108,187
Instructional Staff Training Services	3,643,815	7,322,537	0	0	10,966,353
Instruction Related Technology	5,407,899	250,613	0	0	5,658,512
School Board	1,544,808	0	0	0	1,544,808
General Administration	1,490,146	3,425,001	0	0	4,915,147
School Administration	21,396,826	210,005	0	0	21,606,831
Facilities Acquisition and Construction	962,812	35,989,094	0	128,509,885	165,461,790
Fiscal Services	2,603,532	0	0	0	2,603,532
Food Services	116,000	24,248,213	0	0	24,364,213
Central Services	6,759,590	365,607	0	0	7,125,197
Pupil Transportation Services	17,875,904	4,136,499	0	0	22,012,403
Operation of Plant	40,678,959	101,872	0	0	40,780,831
Maintenance of Plant	11,929,107	465,754	0	0	12,394,861
Administrative Technology Services	4,001,474	92,623	0	0	4,094,097
Community Services	567,500	929,932	0	0	1,497,432
Debt Services	0	0	16,897,733	0	16,897,733
<b>TOTAL EXPENDITURES</b>	<b>346,205,770</b>	<b>142,086,435</b>	<b>16,897,733</b>	<b>128,509,885</b>	<b>633,699,823</b>
Transfers Out	0	0	0	29,453,370	29,453,370
Fund Balances/Reserves/Net Assets	34,230,237	14,265,649	6,764,159	21,562,988	76,823,034
<b>TOTAL APPROPRIATED EXPENDITURES</b>					
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>380,436,008</b>	<b>156,352,084</b>	<b>23,661,892</b>	<b>179,526,243</b>	<b>739,976,227</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 2024-01**

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2023-2024.

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, 2023 to June 30, 2024; 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 2023-2024 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	3.177	\$ 96,218,745
Prior Period Funding Adjustment	0.005	151,430
Discretionary – Operating	0.748	22,653,957
Capital Outlay	1.214	36,767,251

**The total millage rate to be levied exceeds the roll-back rate by 9.60 percent.**

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2023 to June 30, 2024 on August 1, 2023 by separate vote prior to adopting the tentative budget.

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Paul H. Fetsko, Chair

## **Resolution Number 2024-02**

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2023-2024.

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, 2023 to June 30, 2024; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2023-2024.

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 \$801,793,738 for the fiscal year 2023-2024.

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, 2023 to June 30, 2024.

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Paul H. Fetsko, Chair