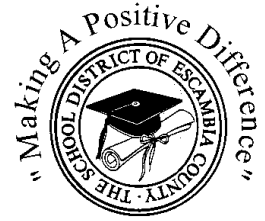

SCHOOL DISTRICT OF ESCAMBIA COUNTY



FISCAL YEAR 2023-2024

SUPPLEMENTAL BUDGET INFORMATION

September 14, 2023

Table of Contents

Financial Information

District Summary Budget 2023-2024 Analysis by Fund.....	1
General Operating Fund 2023-2024 Revenue	2
General Operating Fund 2023-2024 Revenue - FEFP	3
General Operating Fund 2023-2024 Appropriations by Object	4
General Operating Fund 2023-2024 Appropriations by Function.....	5
Beginning Fund Balance – General Fund.....	6
Total Fund Balance – Previous 10 Years.....	7
Ad Valorem Tax Levies.....	8
Ad Valorem Tax Levies Prior Year Comparison	9
UFTE 2013-2014 to 2023-2024.....	10

Millage and Tax Roll Information

Certification of School Taxable Value	11 – 12
Comparison of Sample Property Taxes	13
Ad Valorem Tax Levies 1998-1999 to 2023-2024	14
Certified Tax Roll 1998-1999 to 2023-2024	15
Debt Service Requirements – Six Year Outlook	16
Capital Outlay Revenue – Millage and Sales Tax	17
Tentative Budget to Final Budget Changes	18

Advertisements

Notice of Proposed Tax Increase	19
Notice of Tax for School Capital Outlay	20
Budget Summary Notice.....	21

Resolutions

Resolution Number 2024-0122

Resolution Number 2024-0223

Resolution Number 2024-03 24 - 25

Resolution Number 2024-0426

FINANCIAL INFORMATION

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

Analysis by Fund

	<u>2022-23</u>	<u>2023-24</u>	<u>Variance</u>
General Fund	\$ 371,628,701	\$ 388,267,792	\$ 16,639,091
Special Revenue - Food Services	39,939,526	38,562,190	(1,377,335)
Special Revenue - Other Fed Programs	35,751,773	51,975,225	16,223,452
Special Revenue - ESSER I/GEER I	289,420	-	(289,420)
Special Revenue - ESSER II/GEER II	18,462,535	7,674,757	(10,787,779)
Special Revenue - ESSER III/ARP	58,934,156	50,317,734	(8,616,422)
Debt Service Funds	21,358,810	23,693,895	2,335,085
Capital Projects Funds	174,423,331	174,882,407	459,076
Total Governmental Funds	720,788,251	735,374,000	14,585,748
Internal Service Funds	61,469,158	62,156,365	687,207
Total All Funds	<u>\$ 782,257,410</u>	<u>\$ 797,530,365</u>	<u>\$ 15,272,955</u>

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

General Fund Revenue

	<u>2022-23</u>	<u>2023-24</u>	<u>Variance</u>
Federal Direct	\$ 1,000,546	\$ 900,000	\$ (100,546)
Federal Through State and Local	2,867,563	2,250,000	(617,563)
State	199,943,511	205,277,483	5,333,971
Local	118,056,939	125,340,852	7,283,913
Total Revenue	<u>321,868,561</u>	<u>333,768,335</u>	11,899,774
			-
Other Financing Sources	<u>13,591,174</u>	<u>12,833,340</u>	<u>(757,834)</u>
Total Revenue and Fin Sources	335,459,735	346,601,675	11,141,940
			-
Fund Balance - July 1 (Beg)	<u>36,168,966</u>	<u>41,666,117</u>	<u>5,497,151</u>
			-
Total Revenue, Fin Sources, and FB	<u><u>\$ 371,628,701</u></u>	<u><u>\$ 388,267,792</u></u>	<u><u>\$ 16,639,091</u></u>

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

General Fund Revenue - FEFP

	Fourth Calc 2022-23	Second Calc 2023-24	Variance
Base FEFP	\$ 190,059,212	\$ 223,942,765	\$ 33,883,553
0.748 Mills Discretionary Compression	8,367,487	9,190,669	823,182
Teacher Salary Increase Allocation	10,122,493	-	(10,122,493)
Safe Schools	3,372,200	3,988,306	616,106
Mental Health Allocation	1,838,089	2,069,335	231,246
Turnaround Supplemental Allocation	1,008,870	-	(1,008,870)
Funding Compression/Hold Harmless	1,687,152	-	(1,687,152)
ESE Guaranteed Allocation	13,818,841	15,157,290	1,338,449
SAI / Educational Enhancement Allocation	10,140,553	11,431,772	1,291,219
Reading Allocation	2,156,470	-	(2,156,470)
DJJ Supplement	121,694	119,586	(2,108)
Instructional Materials	2,997,077	-	(2,997,077)
Student Transportation	9,594,441	9,995,146	400,705
Teachers Lead Program	729,268	-	(729,268)
Federally Connected Student Supplement	1,539,736	1,579,298	39,562
Less: Required Local Effort	(87,455,613)	(96,218,745)	(8,763,132)
Proration	-	(316,068)	(316,068)
Net State FEFP	170,097,970	180,939,354	10,841,384
Class Size Reduction	37,266,740	35,888,362	(1,378,378)
State Funded Discretionary Supplement	-	5,309,264	5,309,264
Prior Year Adjustment	580,132	-	(580,132)
Family Empowerment Scholarship Adjust.	(18,804,311)	(25,111,826)	(6,307,515)
Prior Year Scholarship Adjustment	536,022	-	(536,022)
Total State Funding (with adjustments)	189,676,553	197,025,154	7,348,601
Required Local Effort	87,455,613	96,218,745	8,763,132
Discretionary 0.748 Mills	19,763,383	22,653,957	2,890,574
Total Local	107,218,996	118,872,702	11,653,706
Total FEFP (with adjustments)	\$ 296,895,549	\$ 315,897,856	\$ 19,002,307

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

General Fund Appropriations - Object

	<u>2022-23</u>	<u>2023-24</u>	<u>Variance</u>
Salaries	\$ 194,496,798	\$ 198,650,705	\$ 4,153,907
Benefits	63,267,519	66,272,467	3,004,949
Purchased Services	36,280,757	46,020,033	9,739,275
Energy Services	14,252,913	14,647,475	394,562
Materials and Supplies	10,555,889	10,294,169	(261,720)
Capital Outlay	2,491,689	1,758,691	(732,998)
Other Misc.	8,617,019	8,562,231	(54,788)
Total Appropriations	<u>329,962,583</u>	<u>346,205,770</u>	<u>16,243,187</u>
Fund Balance - June 30 (Ending)	<u>41,666,117</u>	<u>42,062,022</u>	<u>395,904</u>
Total Appropriations and FB	<u><u>\$ 371,628,701</u></u>	<u><u>\$ 388,267,792</u></u>	<u><u>\$ 16,639,091</u></u>

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

General Fund Appropriations - Function

	2022-23	2023-24	Variance
Instruction	\$ 186,625,355	\$ 196,680,166	\$ 10,054,811
Student Support Services	17,508,969	18,217,271	708,302
Instructional Media Services	4,723,227	4,490,052	(233,175)
Instruction and Curriculum Dev	7,981,164	7,839,910	(141,254)
Instructional Staff Training	3,945,823	3,643,815	(302,008)
Instruction Related Technology	4,032,889	5,407,899	1,375,010
Board	1,458,172	1,544,808	86,636
General Administration	1,459,962	1,490,146	30,184
School Administration	19,966,400	21,396,826	1,430,426
Facilities Acquisition and Const	921,809	962,812	41,003
Fiscal Services	2,667,182	2,603,532	(63,650)
Food Services	137,737	116,000	(21,737)
Central Services	7,111,264	6,759,590	(351,674)
Student Transportation	17,194,926	17,875,904	680,978
Operation of Plant	36,518,430	40,678,959	4,160,529
Maintenance of Plant	12,854,400	11,929,107	(925,293)
Administrative Technology Srvs	4,046,888	4,001,474	(45,414)
Community Services	807,989	567,500	(240,489)
Total Appropriations	<u>329,962,583</u>	<u>346,205,770</u>	<u>16,243,187</u>
Fund Balance - June 30 (Ending)	<u>41,666,117</u>	<u>42,062,022</u>	<u>395,904</u>
Total Appropriations and FB	<u><u>\$ 371,628,701</u></u>	<u><u>\$ 388,267,792</u></u>	<u><u>\$ 16,639,091</u></u>

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

Fund Balance - General Fund

	<u>2022-23</u>	<u>2023-24</u>	<u>Change</u>
Nonspendable	\$ 1,989,310	\$ 2,000,000	\$ 10,690
Restricted	13,438,497	13,438,497	-
Assigned	13,837,158	13,837,158	-
Unassigned	<u>12,401,152</u>	<u>12,786,367</u>	<u>385,215</u>
Total Fund Balance (Ending)	<u>\$ 41,666,117</u>	<u>\$ 42,062,022</u>	<u>\$ 395,905</u>
Revenue - General Fund	\$ 321,868,561	\$ 333,768,335	
Financial Condition Ratio	8.15%	7.98%	

ESCAMBIA COUNTY PUBLIC SCHOOLS DISTRICT SUMMARY BUDGET FISCAL YEAR ENDING JUNE 30, 2024
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Total Fund Balance - Previous 10 Years

	Total	Change From	Prior Year
2023-24 (Projected)	\$ 42,062,022	\$	395,905
2022-23 (Unaudited)	41,666,117		5,497,151
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		2,872,761

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

Ad Valorem Tax Levies

	Mills	Proceeds @ 96%
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
	<u> </u>	<u> </u>	<u> </u>
General Fund:			
Required Local Effort (RLE)	3.310	3.177	(0.133)
Prior Period Funding Adjustment	0.002	0.005	0.003
Total RLE	<u>3.312</u>	<u>3.182</u>	<u>(0.130)</u>
Discretionary Operating	0.748	0.748	-
Local Capital Improvement	<u>1.214</u>	<u>1.214</u>	<u>-</u>
Total	<u><u>5.274</u></u>	<u><u>5.144</u></u>	<u><u>(0.130)</u></u>

ESCAMBIA COUNTY PUBLIC SCHOOLS DISTRICT SUMMARY BUDGET FISCAL YEAR ENDING JUNE 30, 2024
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UFTE - Current and Previous 10 Years

	Total	Change
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

**MILLAGE AND TAX ROLL
INFORMATION**



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2023	County : ESCAMBIA
-------------	-------------------

Name of School District :
ESCAMBIA CO SCHOOL DIST

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

1.	Current year taxable value of real property for operating purposes	\$	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)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/29/2023 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 0.0000 per \$1,000
	1.2140	0.7480	0.0000	
D. Use only with instructions from the Department of Revenue				
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		1.9620	per \$1,000	(17)

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
-----------------------------	---------------------	-------------------	--

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 :	
	Electronically Certified by Taxing Authority		7/25/2023 12:13 PM	
	Title : KEITH LEONARD, SUPERINTENDENT		Contact Name And Contact Title : TERRY ST. CYR, ASST SUPT	
	Mailing Address : 75 N. PACE BLVD		Physical Address : 75 N. PACE BLVD	
City, State, Zip : PENSACOLA, FL 32505		Phone Number : 8504696122	Fax Number : 8504696266	

Continued on page 3

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		14.63% Increase* 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%

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

Debt Service Requirements - Six Year Outlook

Fiscal Year	ST Revenue Bond - Series 2016	COPs Series 2020A	COPs Series 2023A*
2023-24	\$ 5,742,375	\$ 8,523,750	\$ 1,911,055
2024-25	5,738,750	8,511,875	1,815,250
2025-26	5,770,625	8,506,625	1,815,250
2026-27	5,726,875	8,492,125	1,815,250
2027-28	5,719,500	-	3,365,500
2028-29	-	-	3,364,000

* Ends FY 6/30/2043

Series 2016 - Beulah Middle School (Funded 100% Sales Tax)

Series 2020A - Pleasant Grove Elementary (Funded 42% Sales Tax, 58% Millage)

Series 2023A - Myrtle Grove Elementary (Funded 100% Millage)

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

Capital Outlay Revenue - Millage and Sales Tax

Fiscal Year	Millage	Sales Tax	Total
2023-24 (Projected)	\$ 36,767,251	\$ 40,500,000	\$ 77,267,251
2022-23	32,322,922	40,327,587	72,650,509
2021-22	27,315,572	38,644,476	65,960,048
2020-21	28,510,061	32,008,937	60,518,998
2019-20	26,259,025	28,259,025	54,518,050

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

Tentative Budget to Final Budget Changes

Fund	Final / Tentative	Revenue	Expenditures	Financing Sources / (Uses)	Beginning Fund Balance	Ending Fund Balance
1110	Final	333,768,334.67	346,205,770.46	12,833,340.00	41,666,117.43	42,062,021.64
1110	Tentative	329,709,839.95	346,205,770.46	12,833,340.00	37,892,828.00	34,230,237.49
	Change	4,058,494.72	-	-	3,773,289.43	7,831,784.15
4110	Final	24,248,213.00	24,248,213.00	-	14,313,977.47	14,313,977.47
4110	Tentative	24,248,213.00	24,248,213.00	-	14,260,648.75	14,260,648.75
	Change	-	-	-	53,328.72	53,328.72
4200	Final	51,975,225.11	51,975,225.11	-	-	-
4200	Tentative	51,930,544.07	51,930,544.07	-	-	-
	Change	44,681.04	44,681.04	-	-	-
4430	Final	7,674,756.66	7,674,756.66	-	-	-
4430	Tentative	8,854,743.99	8,854,743.99	-	-	-
	Change	(1,179,987.33)	(1,179,987.33)	-	-	-
4450	Final	49,232,456.61	49,232,456.61	-	-	-
4450	Tentative	55,795,078.20	55,795,078.20	-	-	-
	Change	(6,562,621.59)	(6,562,621.59)	-	-	-
4460	Final	1,085,277.33	1,085,277.33	-	-	-
4460	Tentative	1,262,856.24	1,262,856.24	-	-	-
	Change	(177,578.91)	(177,578.91)	-	-	-
2000	Final	222,100.00	16,897,733.32	16,620,030.47	6,851,764.23	6,796,161.38
2000	Tentative	222,100.00	16,897,733.32	16,620,030.47	6,819,761.39	6,764,158.54
	Change	-	-	-	32,002.84	32,002.84
3000	Final	79,045,823.70	125,998,737.59	(33,004,707.00)	95,836,583.12	15,878,962.23
3000	Tentative	76,045,823.70	125,509,884.92	(29,453,370.00)	103,480,419.52	21,562,988.30
	Change	3,000,000.00	488,852.67	(3,551,337.00)	(7,643,836.40)	(5,684,026.07)
7100	Final	46,137,679.00	45,737,007.00	-	16,018,685.73	16,419,357.73
7100	Tentative	46,137,679.00	45,737,007.00	-	15,679,832.00	16,080,504.00
	Change	-	-	-	338,853.73	338,853.73

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	\$	<u>145,153,860</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$	<u>264,924</u>
C. Actual property tax levy	\$	<u>144,888,936</u>
 This year's proposed tax levy	 \$	 <u>162,282,691</u>

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

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:	
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			Total Millage	5.1440
Discretionary Capital Outlay	0.0000				

ESTIMATED REVENUES:	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
TOTAL SOURCES	329,709,840	142,091,436	222,100	76,045,824	548,069,199
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
TOTAL REVENUES, TRANSFERS & BALANCES	380,436,008	156,352,084	23,661,892	179,526,243	739,976,227
EXPENDITURES					
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
TOTAL EXPENDITURES	346,205,770	142,086,435	16,897,733	128,509,885	633,699,823
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
TOTAL APPROPRIATED EXPENDITURES					
TRANSFERS, RESERVES & BALANCES	380,436,008	156,352,084	23,661,892	179,526,243	739,976,227

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 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.



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.



Paul H. Fetsko, Chair

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

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**
 Resolution No. 2024-03

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.

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>31,547,956,943</u>	Required Local Effort	\$ <u>96,218,745</u>	<u>3.1770</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>151,431</u>	<u>0.0050</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>96,370,176</u>	<u>3.1820</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>31,547,956,943</u>	Discretionary Operating	\$ <u>22,653,957</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>31,547,956,943</u>	Local Capital Improvement	\$ <u>36,767,251</u>	<u>1.2140</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	<u> </u> mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	<u> </u> mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	<u> </u> 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 9.60 PERCENT.

STATE OF FLORIDA

COUNTY OF ESCAMBIA

I, Keith Leonard, superintendent of schools and ex-officio secretary of the District School Board of Escambia County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Escambia County, Florida, on September 14, 2023.

Keith Leonard
Signature of District School Superintendent

9-14-2023
Date of Signature

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

Resolution Number 2024-04

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


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, 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 final millage rates and the final budget in the amount of \$797,530,364.53 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 final budget for the categories indicated for the fiscal year July 1, 2023 to June 30, 2024.



Paul H. Fetsko, Chair

9-18-23

Date