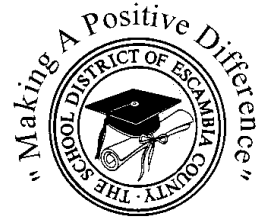

SCHOOL DISTRICT OF ESCAMBIA COUNTY



FISCAL YEAR 2022-2023

PROPOSED TENTATIVE BUDGET

July 28, 2022

Table of Contents

District Summary Budget 2022-2023	1-29
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Supplemental Information

District Summary Budget 2022-2023 Analysis by Fund	30
General Operating Fund 2022-2023 Estimated Revenue	31
General Operating Fund 2022-2023 Proposed Appropriations by Object.....	32
Certification of School Taxable Value	33-34
Proposed Millage and Ad Valorem Tax Levies by Fund	35
Proposed District Millage Levies.....	36
Analysis of Property Taxes Generated	37
Millage Levied by School Board 1993-1994 to 2022-2023	38
Analysis of Tax Roll 1998-1999 to 2022-2023	39

Advertisements

Notice of Proposed Tax Increase	40
Notice of Tax for School Capital Outlay	41
Budget Summary Notice.....	42

Resolutions

Resolution Number 2023-01	43
Resolution Number 2023-02.....	44

**DISTRICT SUMMARY BUDGET
2022-23**

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2022-23

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certified Taxable Value of Property in County by Property Appraiser			27,522,536,974.00
B. Millage Levies on Nonexempt Property:			
		DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	3.3100		3.3100
2. Prior-Period Funding Adjustment Millage	0.0020		0.0020
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			
TOTAL MILLS	5.2740		5.2740

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<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	1,000,000 00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,109,041 51
Total Federal Through State and Local	3200	2,109,041 51
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	151,202,382 00
Workforce Development	3315	3,705,845 00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	100,000 00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,217 00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s 212 20(6)(d)6 a , F S)	3341	446,500 00
State Forest Funds	3342	
State License Tax	3343	55,000 00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	37,657,781 00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,427,128 52
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	349,170 16
Total State	3300	194,968,023 68
<i>LOCAL:</i>		
District School Taxes	3411	107,218,996 00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	240,000 00
Investment Income	3430	300,000 00
Gifts, Grants and Bequests	3440	34,150 00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	12,000 00
Postsecondary Career Certificate and Applied Technology Diploma	3462	800,000 00
Continuing Workforce Education Course Fees	3463	20,000 00
Capital Improvement Fees	3464	30,000 00
Postsecondary Lab Fees	3465	139,500 00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	10,000 00
Financial Aid Fees	3468	65,000 00
Other Student Fees	3469	38,000 00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,928,144 00
Total Local	3400	111,835,790 00
TOTAL ESTIMATED REVENUES		309,812,855 19
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,983,911 00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,983,911 00
TOTAL OTHER FINANCING SOURCES		8,983,911 00
Fund Balance, July 1, 2022	2800	36,412,637 00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		355,209,403 19

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

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	191,997,650 69	125,455,285 46	42,248,603 83	13,333,268 57	3,000 00	6,313,813 80	689,453 56	3,954,225 47
Student Support Services	6100	18,350,026 00	10,724,667 40	3,927,663 43	3,438,134 12	2,850 00		1,141 05	255,570 00
Instructional Media Services	6200	4,690,611 03	3,341,777 90	1,109,317 00	46,937 00			134,154 13	58,425 00
Instruction and Curriculum Development Services	6300	8,293,412 11	6,407,452 47	1,855,879 64				1,085 00	28,995 00
Instructional Staff Training Services	6400	3,844,942 81	2,298,885 12	900,163 93	465,294 99		36,667 40	2,000 00	141,931 37
Instruction-Related Technology	6500	4,234,867 74	2,730,625 74	906,669 00	556,725 00			27,000 00	13,848 00
Board	7100	1,351,829 98	738,337 98	327,744 00	282,376 00	600 00	2,772 00		
General Administration	7200	955,770 56	635,610 98	173,168 00	57,125 00		15,000 00		74,866 58
School Administration	7300	18,378,385 73	13,710,598 63	4,619,258 10			7,644 00		40,885 00
Facilities Acquisition and Construction	7400	773,575 80	222,359 99	50,909 00	329,331 81	20,750 00	17,674 00	122,401 00	10,150 00
Fiscal Services	7500	2,675,989 00	1,911,344 53	471,190 00	253,612 47		19,217 00		20,625 00
Food Service	7600	103,000 00	100,000 00	3,000 00					
Central Services	7700	6,702,646 20	4,907,903 23	605,596 33	220,643 48	28,233 00	694,265 16	3,064 00	242,941 00
Student Transportation Services	7800	17,536,639 23	8,862,999 00	3,235,627 00		3,414,000 00	1,025,569 23	273,000 00	725,444 00
Operation of Plant	7900	31,481,023 25	7,836,285 97	2,668,256 00	10,688,401 71	9,625,405 00	407,924 57		254,750 00
Maintenance of Plant	8100	12,284,414 62	4,782,239 99	1,330,753 00	3,822,204 49	623,989 14	1,615,368 00	69,660 00	40,200 00
Administrative Technology Services	8200	3,804,435 82	2,938,107 82	839,128 00	1,800 00	3,000 00	20,000 00		2,400 00
Community Services	9100	945,738 88	99,000 00	19,569 00	8,800 00		238,595 19	600 00	579,174 69
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		328,404,959 45	197,703,482 21	65,292,495 26	33,504,654 64	13,721,827 14	10,406,866 35	1,331,202 74	6,444,431 11
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710	1,217,217 17							
Restricted Fund Balance, June 30, 2023	2720	8,122,376 22							
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740	12,981,478 13							
Unassigned Fund Balance, June 30, 2023	2750	4,483,371 54							
TOTAL ENDING FUND BALANCE	2700	26,804,443 06							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		355,209,402 51							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	19,909,322.00
USDA-Donated Commodities	3265	2,000,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	21,909,322.00
<i>STATE:</i>		
School Breakfast Supplement	3337	131,268.00
School Lunch Supplement	3338	147,910.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	279,178.00
<i>LOCAL:</i>		
Investment Income	3430	1,800.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,509,200.00
Other Miscellaneous Local Sources	3495	600.00
Total Local	3400	1,511,600.00
TOTAL ESTIMATED REVENUES		23,700,100.00
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	11,498,445.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		35,198,545.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 5

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	6,509,500.00
Employee Benefits	200	3,028,425.00
Purchased Services	300	700,100.00
Energy Services	400	234,075.00
Materials and Supplies	500	12,182,168.00
Capital Outlay	600	294,800.00
Other	700	983,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		23,932,568.00
OTHER FINANCING USES:		
<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	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2023	2710	2,128,236.00
Restricted Fund Balance, June 30, 2023	2720	9,137,741.00
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	11,265,977.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		35,198,545.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 6

	Account Number	
ESTIMATED REVENUES		
<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	3,837,818.28
Total Federal Direct	3100	3,837,818.28
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	666,782.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	435,574.00
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	14,035,547.83
Elementary and Secondary Education Act, Title I	3240	19,619,242.95
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	4,350,137.22
Total Federal Through State And Local	3200	39,107,284.00
<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	
TOTAL ESTIMATED REVENUES		42,945,102.28
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		42,945,102.28

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 7

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	18,753,991 71	7,366,413 92	3,127,290 15	3,444,001 61		2,800,167 83	622,895 27	1,393,222 93
Student Support Services	6100	1,468,651 02	713,355 40	235,134 07	114,867 93		331,097 62	27,116 00	47,080 00
Instructional Media Services	6200	209,933 48						209,933 48	
Instruction and Curriculum Development Services	6300	9,429,884 35	6,862,858 73	2,290,401 92	60,521 11		135,048 59	38,389 00	42,665 00
Instructional Staff Training Services	6400	6,204,156 20	3,358,834 79	927,691 36	1,167,277 88		383,670 89	11,700 70	354,980 58
Instruction-Related Technology	6500	253,998 49	180,499 99	68,799 50	3,000 00			1,699 00	
Board	7100								
General Administration	7200	2,128,047 28							2,128,047 28
School Administration	7300	104,510 51	97,157 46	7,353 05					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	98,706 57	33,305 90	8,578 50	54,814 17		408 00		1,600 00
Student Transportation Services	7800	3,150,855 20	1,747,883 00	786,037 00	245,163 01				371,772 19
Operation of Plant	7900	3,302 48			2,719 00		583 48		
Maintenance of Plant	8100								
Administrative Technology Services	8200	89,864 99	69,418 99	20,446 00					
Community Services	9100	1,049,200 00		705 00	8,800 00		4,800 00		1,034,895 00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		42,945,102 28	20,429,728 18	7,472,436 55	5,101,164 71		3,655,776 41	911,733 45	5,374,262 98
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		42,945,102 28							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 8

ESTIMATED REVENUES	Account Number	
<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	328,070.20
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	328,070.20
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		328,070.20
OTHER FINANCING SOURCES:		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		328,070.20

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 9

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	103,661 49			55,281 33		42,285 16	6,095 00	
Student Support Services	6100	4,850 90			4,150 90		700 00		
Instructional Media Services	6200	350 00					350 00		
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	9,337 11	624 00	116 40	691 09		7,905 62		
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	27,485 24							27,485 24
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	800 00					800 00		
Student Transportation Services	7800	8,000 00					8,000 00		
Operation of Plant	7900	173,585 46					173,585 46		
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		328,070 20	624 00	116 40	60,123 32		233,626 24	6,095 00	27,485 24
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		328,070 20							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 10

	Account Number	
ESTIMATED REVENUES		
<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	48,572.34
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	48,572.34
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		48,572.34
OTHER FINANCING SOURCES:		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		48,572.34

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 11

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	41,264 25					41,264 25		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	3,299 59	2,819 51	480 08					
Instructional Staff Training Services	6400	4,008 50	2,565 00	494 27			949 23		
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								
TOTAL APPROPRIATIONS		48,572 34	5,384 51	974 35			42,213 48		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		48,572 34							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 12

ESTIMATED REVENUES	Account Number	
<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	19,505,480.27
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	19,505,480.27
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		19,505,480.27
OTHER FINANCING SOURCES:		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		19,505,480.27

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 13

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	5,253,889.47	317,756.75	57,906.16	1,469,112.45		2,500,766.09	900,791.02	7,557.00
Student Support Services	6100	381,601.94	109,061.94	37,311.00	231,229.00		4,000.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	395,400.88	302,026.88	93,374.00					
Instructional Staff Training Services	6400	289,401.35	136,105.99	30,496.00	94,000.00		4,799.36		24,000.00
Instruction-Related Technology	6500	874.00	672.00	202.00					
Board	7100								
General Administration	7200	209,000.00							209,000.00
School Administration	7300	37,222.19	35,375.18	1,847.01					
Facilities Acquisition and Construction	7400	10,732,229.33						10,732,229.33	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	9,876.00	5,000.00	443.00	3,800.00		200.00		433.00
Student Transportation Services	7800								
Operation of Plant	7900	173,493.09			2,807.00		110,826.00	59,860.09	
Maintenance of Plant	8100	1,511,935.80			1,383,390.80		128,545.00		
Administrative Technology Services	8200	510,556.22			85,083.16			425,473.06	
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		19,505,480.27	905,998.74	221,579.17	3,269,422.41		2,749,136.45	12,118,353.50	240,990.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		19,505,480.27							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 14

ESTIMATED REVENUES	Account Number	
<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	267,967.10
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	267,967.10
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		267,967.10
OTHER FINANCING SOURCES:		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		267,967.10

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 15

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	267,967 10					267,967 10		
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								
TOTAL APPROPRIATIONS		267,967 10					267,967 10		
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		267,967 10							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 16

ESTIMATED REVENUES	Account Number	
<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	102,326,346.32
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	102,326,346.32
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		102,326,346.32
OTHER FINANCING SOURCES:		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		102,326,346.32

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 17

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	30,990,675 10	12,666,269 78	3,248,500 00	4,816,332 00		10,160,573 32	74,000 00	25,000 00
Student Support Services	6100	6,754,834 00	1,546,913 00	472,921 00	4,735,000 00				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,787,473 00	2,109,236 00	678,237 00					
Instructional Staff Training Services	6400	1,819,696 39	748,610 00	241,784 00	809,602 39		16,200 00		3,500 00
Instruction-Related Technology	6500	6,000 00	5,000 00	1,000 00					
Board	7100								
General Administration	7200	2,308,343 16							2,308,343 16
School Administration	7300	1,114,957 00	879,954 00	235,003 00					
Facilities Acquisition and Construction	7400	53,264,857 67						53,264,857 67	
Fiscal Services	7500	87,700 00	66,000 00	21,700 00					
Food Services	7600								
Central Services	7700	2,972,379 00			6,000 00				2,966,379 00
Student Transportation Services	7800	140,431 00			23,500 00				116,931 00
Operation of Plant	7900	29,000 00	10,000 00	2,000 00	7,000 00		10,000 00		
Maintenance of Plant	8100	50,000 00			50,000 00				
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		102,326,346 32	18,031,982 78	4,901,145 00	10,447,434 39		10,186,773 32	53,338,857 67	5,420,153 16
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		102,326,346 32							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 18

ESTIMATED REVENUES	Account Number	
<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	3,074,527.29
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	5,351.85
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,079,879.14
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,079,879.14
OTHER FINANCING SOURCES:		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,079,879.14

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 19

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	986,754 50	3,430 00	685 00	161,880 00		491,383 18	328,376 32	1,000 00
Student Support Services	6100	205,904 00			205,904 00				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	199,673 00	138,803 00	37,770 00				23,100 00	
Instructional Staff Training Services	6400	1,155,642 00	947,067 00	89,566 00	104,500 00		14,359 00	150 00	
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	153,710 63							153,710 63
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	172,342 01	157,182 00	13,160 01	2,000 00				
Student Transportation Services	7800	185,853 00			185,853 00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	20,000 00			20,000 00				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,079,879 14	1,246,482 00	141,181 01	680,137 00		505,742 18	351,626 32	154,710 63
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,079,879 14							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 20

ESTIMATED REVENUES	Account Number	
<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	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

Page 21

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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XII. DEBT SERVICE FUNDS

Page 22

ESTIMATED REVENUES	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>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								
TOTAL ESTIMATED REVENUES		222,100 00	222,100 00						
OTHER FINANCING SOURCES:									
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	15,199,285 00						15,199,285 00	
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	15,199,285 00						15,199,285 00	
TOTAL OTHER FINANCING SOURCES		15,199,285 00						15,199,285 00	
Fund Balance, July 1, 2022	2800	6,819,761 62	21,755 33					6,798,006 29	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		22,241,146 62	243,855 33					21,997,291 29	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XII. DEBT SERVICE FUNDS (Continued)

Page 23

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	11,255,000 00						11,255,000 00	
Interest	720	3,027,875 00						3,027,875 00	
Dues and Fees	730	56,352 85						56,352 85	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	14,339,227 85						14,339,227 85	
OTHER FINANCING USES:									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740	7,901,918 73	243,855 33					7,658,063 40	
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCES	2700	7,901,918 73	243,855 33					7,658,063 40	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		22,241,146 58	243,855 33					21,997,291 25	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS

Page 24

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	1 432 448.00						1 432 448.00				
Interest on Undistributed CO&DS	3325											
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	423 390.00									423 390.00	
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,855,838.00						1,432,448.00			423,390.00	
<i>LOCAL SOURCES</i>												
District Local Capital Improvement Tax	3413	32 075 865.00							32 075 865.00			
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	69,575,865.00							32,075,865.00		37,500,000.00	
TOTAL ESTIMATED REVENUES		71,431,703.00						1,432,448.00	32,075,865.00		37,923,390.00	
OTHER FINANCING SOURCES												
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											
TOTAL OTHER FINANCING SOURCES												
Fund Balance July 1 2022	2800	100 161 648.00						3 512 871.45	12 756 670.53		83 892 106.02	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		171 593 351.00						4 945 319.45	44 832 535.53		121 815 496.02	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

Page 25

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	35 967 927.00									35 967 927.00	
Furniture, Fixtures and Equipment	640	7,797,411.00						100,000.00	5,302,062.00		2,395,349.00	
Motor Vehicles (Including Buses)	650	5 714 000.00							5 714 000.00			
Land	660											
Improvements Other Than Buildings	670	7,314,651.00							1,047,683.00		6,266,968.00	
Remodeling and Renovations	680	32 695 684.00						4 240 488.00	5 281 348.00		23 173 848.00	
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		89,489,673.00						4,340,488.00	17,345,093.00		67,804,092.00	
OTHER FINANCING USES:												
<i>Transfers Out (Function 9700)</i>												
To General Fund	910	9 483 911.00							9 060 521.00		423 390.00	
To Debt Service Funds	920	14,699,285.00							4,949,285.00		9,750,000.00	
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	24,183,196.00							14,009,806.00		10,173,390.00	
TOTAL OTHER FINANCING USES		24 183 196.00							14 009 806.00		10 173 390.00	
Nonspendable Fund Balance, June 30, 2023	2710											
Restricted Fund Balance, June 30, 2023	2720	57,920,482.00						604,831.45	13,477,636.53		43,838,014.02	
Committed Fund Balance June 30 2023	2730											
Assigned Fund Balance, June 30, 2023	2740											
Unassigned Fund Balance, June 30, 2023	2750											
TOTAL ENDING FUND BALANCES	2700	57 920 482.00						604 831.45	13 477 636.53		43 838 014.02	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		171,593,351.00						4,945,319.45	44,832,535.53		121,815,496.02	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIV. PERMANENT FUNDS - FUND 000

Page 26

	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

Page 27

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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XV. ENTERPRISE FUNDS

Page 28

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, 2022	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	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, 2023	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

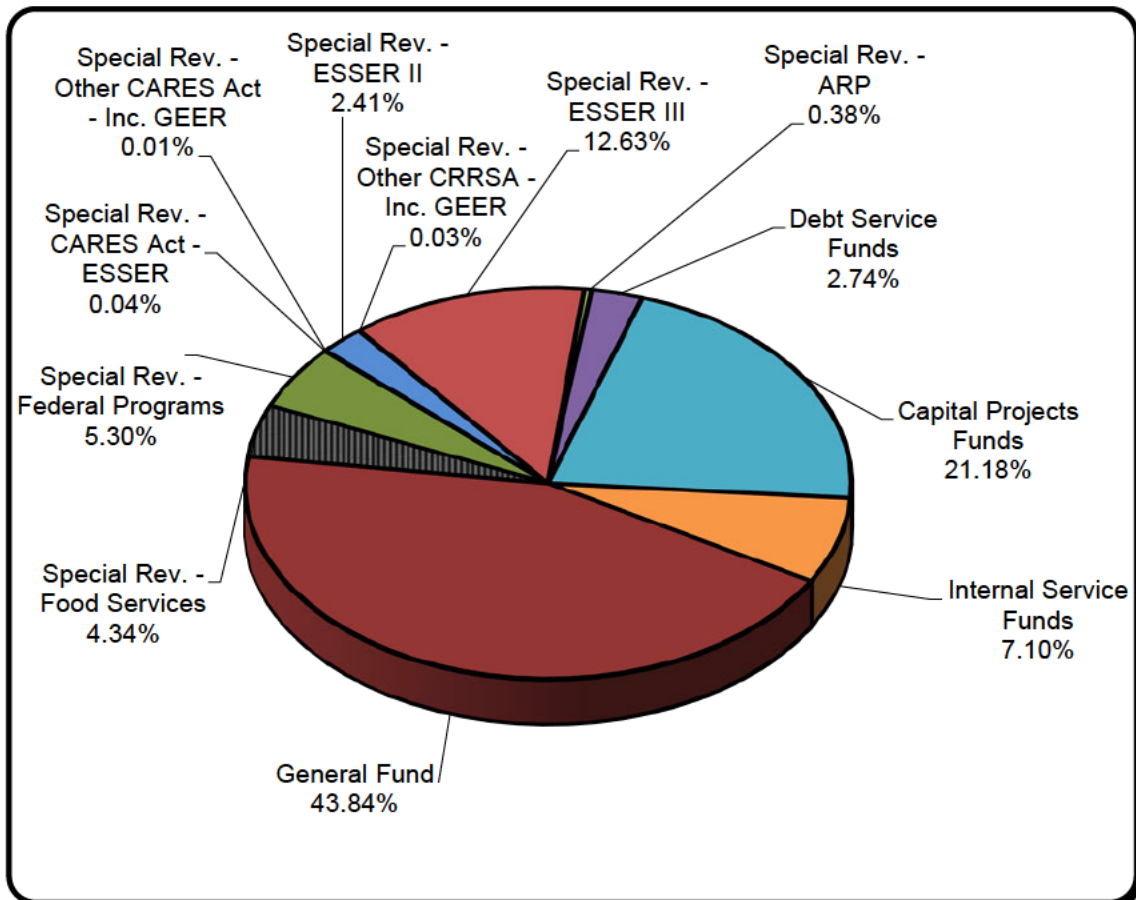
SECTION XVI. INTERNAL SERVICE FUNDS

Page 29

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	39,050,000 00	4,540,000 00	34,510,000 00					
Other Operating Revenues	3489	3,400,000 00		3,400,000 00					
Total Operating Revenues		42,450,000 00	4,540,000 00	37,910,000 00					
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	35,000 00		35,000 00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	72,000 00	72,000 00						
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		107,000 00	72,000 00	35,000 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, 2022	2880	15,000,000 00		15,000,000 00					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		57,557,000 00	4,612,000 00	52,945,000 00					
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	216,702 00	216,702 00						
Employee Benefits	200	3,693,476 00	3,693,476 00						
Purchased Services	300	5,760,197 00	692,122 00	5,068,075 00					
Energy Services	400	15,430 00	5,630 00	9,800 00					
Materials and Supplies	500	14,400 00	3,400 00	11,000 00					
Capital Outlay	600	2,000 00		2,000 00					
Other (including Depreciation)	700	31,744,795 00	670 00	31,744,125 00					
Total Operating Expenses		41,447,000 00	4,612,000 00	36,835,000 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, 2023	2780	16,110,000 00		16,110,000 00					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		57,557,000 00	4,612,000 00	52,945,000 00					

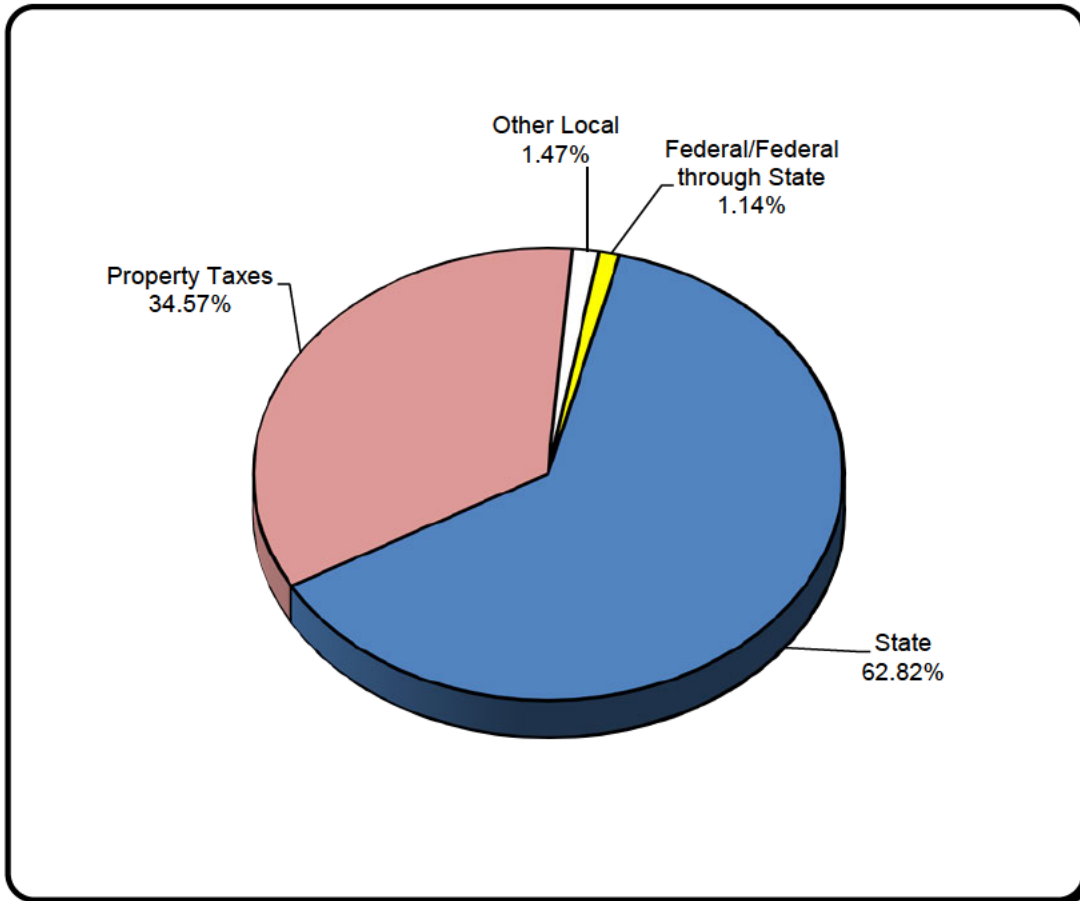
SUPPLEMENTAL INFORMATION

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
2022-2023 ANALYSIS BY FUND**



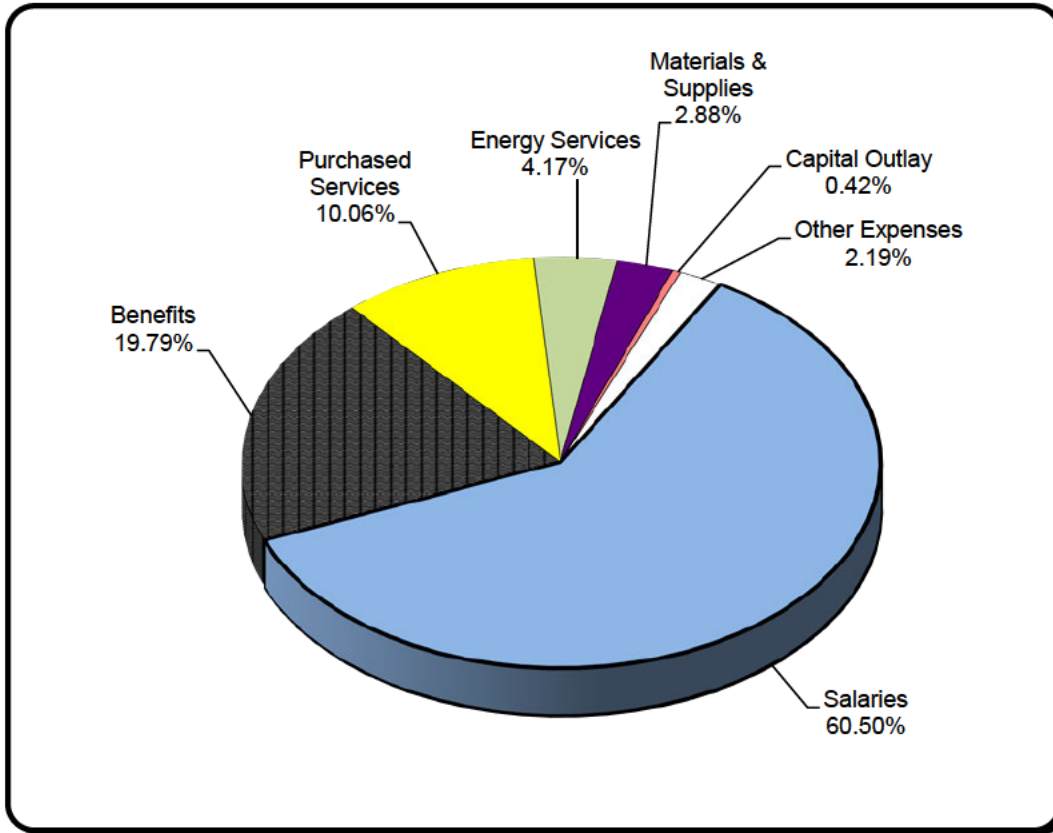
General Fund	\$ 355,209,403
Special Rev. - Food Services	35,198,546
Special Rev. - Federal Programs	42,945,102
Special Rev. - CARES Act - ESSER	328,070
Special Rev. - Other CARES Act - Inc. GEER	48,572
Special Rev. - ESSER II	19,505,480
Special Rev. - Other CRRSA - Inc. GEER	267,968
Special Rev. - ESSER III	102,326,346
Special Rev. - ARP	3,079,879
Debt Service Funds	22,241,147
Capital Projects Funds	171,593,351
Total Governmental Funds	752,743,864
Internal Service Funds	57,557,000
Grand Total	\$ 810,300,864

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2022-2023 ESTIMATED REVENUE**



Federal/Federal through State	\$ 3,009,042
State	194,968,024
Property Taxes	107,271,840
Other Local	4,563,949
Total Revenue	<u>309,812,855</u>
Transfers In	8,983,911
Beginning Fund Balance 7/1/22	<u>36,412,637</u>
Total Available	<u>\$ 355,209,403</u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2022-2023 PROPOSED APPROPRIATIONS BY OBJECT**



Salaries	\$	199,117,315
Benefits		65,145,953
Purchased Services		33,096,870
Energy Services		13,721,827
Materials & Supplies		9,473,763
Capital Outlay		1,386,502
Other Expenses		6,462,730
Total Appropriations		<u>328,404,960</u>
Ending Fund Balance		<u>26,804,443</u>
Grand Total	\$	<u><u>355,209,403</u></u>



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2022	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	\$ 24,551,000,222	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 2,941,635,415	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 29,901,337	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 27,522,536,974	(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.)	\$ 783,447,213	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 26,739,089,761	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 23,226,321,506	(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>	☐ Yes ☒ 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		7/5/2022 1:36 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>	3.6950	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>	\$ 85,821,258		(11)										
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 45,570,043		(12)										
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 131,391,301		(13)										
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.2096	per \$1,000	(14)										
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.7042	per \$1,000	(15)										
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.3120	per \$1,000	(16)										
17.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">A. Capital Outlay</td> <td style="width: 20%;">B. Discretionary Operating</td> <td style="width: 20%;">C. Discretionary Capital Improvement</td> <td style="width: 20%;">D. Use only with instructions from the Department of Revenue</td> <td style="width: 20%;">E. Additional Voted Millage</td> </tr> <tr> <td style="text-align: center;">1.2140</td> <td style="text-align: center;">0.7480</td> <td style="text-align: center;">0.0000</td> <td></td> <td style="text-align: center;">0.0000</td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	1.2140	0.7480	0.0000		0.0000			(17)
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage										
1.2140	0.7480	0.0000		0.0000										
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		1.9620	per \$1,000										

Continued on page 2

Name of School District :			DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	91,154,642	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	53,999,218	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	145,153,860	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		3.19 %	(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>		7.33 %	(22)
Final public budget hearing		Date :	Time :	Place :
		7/28/2022	5:01 PM	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 :
	Title :		Contact Name And Contact Title :	
	DR. TIMOTHY SMITH, SUPERINTENDENT		TERRY ST. CYR, ASST SUPT	
	Mailing Address :		Physical Address :	
75 N. PACE BLVD		75 N. PACE BLVD		
City, State, Zip :		Phone Number :	Fax Number :	
PENSACOLA, FL 32505		8504696122	8504696266	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**PROPOSED MILLAGE AND AD VALOREM TAX LEVIES BY FUND
2022-2023 FISCAL YEAR**

Ad Valorem Tax Levies	Mills	Amount ⁽¹⁾
General Fund - Required Local Effort	3.310	\$ 87,455,613
Prior Period Funding Adjustment	0.002	52,843
Discretionary - Operating	0.748	19,763,383
	4.060	\$ 107,271,839
Capital Outlay	1.214	32,075,865
Total	5.274	\$ 139,347,704
Rolled-Back Rate (RBR)	4.914	
Proposed Millage Levy as % Change of RBR	7.33%	
2022 Certified Tax Roll	\$27,522,536,974	

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

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**PROPOSED DISTRICT MILLAGE LEVIES
2022-2023 FEFP 2ND CALCULATION**

	2021-2022	2022-2023	Change
Required Local Effort	3.695	3.310	(0.385)
Prior Period Funding Adjustment	0.00	0.002	0.002
Discretionary - Operating	<u>0.748</u>	<u>0.748</u>	<u>0.000</u>
Total	4.443	4.060	(0.383)
Capital Outlay	<u>1.214</u>	<u>1.214</u>	<u>0.000</u>
Grand Total	<u><u>5.657</u></u>	<u><u>5.274</u></u>	<u><u>(0.383)</u></u>
	2021-2022	2022-2023	Change
Certified Tax Roll	\$23,226,321,506 ⁽¹⁾	\$27,522,536,974 ⁽²⁾	\$4,296,215,468

⁽¹⁾ Final Taxable Value - 2021.

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

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

ANALYSIS OF PROPERTY TAXES GENERATED 2021-2022 VS 2022-2023

Appraised Value	Exempt Value	Non-Exempt Value	2021-2022	2022-2023	Difference
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 148.20	\$ 131.85	\$ (16.35)
70,000.00	(25,000.00)	45,000.00	266.76	237.33	(29.43)
90,000.00	(25,000.00)	65,000.00	385.32	342.81	(42.51)
110,000.00	(25,000.00)	85,000.00	503.88	448.29	(55.59)
130,000.00	(25,000.00)	105,000.00	622.44	553.77	(68.67)
150,000.00	(25,000.00)	125,000.00	741.00	659.25	(81.75)
			Required Local Effort	Discretionary	Total
Note: Mills Levied 2021-2022			3.695	1.962	5.657
Mills Levied 2022-2023			3.312	1.962	5.274
Difference			<u>(0.383)</u>	<u>0.000</u>	<u>(0.383)</u>
Mills Based on 2021-2022 Certified Tax Roll of \$0					

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

MILLAGE LEVIED BY SCHOOL BOARD 1993-1994 TO 2022-2023

Fiscal Year	O p e r a t i n g				Discretionary Local Capital Improvement	Total Millage
	Required Local Effort (Mandated by State)	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Operating Needs		
1993-94	6.937	0.510			2.000	9.447
1994-95	7.054	0.510	0.250		2.000	9.814
1995-96	7.159	0.510	0.250		2.000	9.919
1996-97	6.856	0.510	0.250		2.000	9.616
1997-98	6.805	0.510	0.250		2.000	9.565
1998-99	6.796	0.510	0.250		2.000	9.556
1999-00	6.251	0.510	0.250		2.000	9.011
2000-01	6.489	0.510	0.250		2.000	9.249
2001-02	6.226	0.510	0.250		2.000	8.986
2002-03	6.127	0.510	0.250		2.000	8.887
2003-04	6.049	0.510	0.229		2.000	8.788
2004-05	5.694	0.510	0.206		2.000	8.410
2005-06	5.273	0.510	0.250		2.000	8.033
2006-07	5.134	0.510	0.250		2.000	7.894
2007-08	4.960	0.510	0.250		2.000	7.720
2008-09	5.286	0.498	0.250		1.686	7.720
2009-10	5.612	0.748	-0- ¹	0.250	1.250	7.860
2010-11	5.631 ²	0.748	-0-	0.250	1.231	7.860
2011-12	5.573	0.748	-0-	-0-	1.500	7.821
2012-13	5.510	0.748	-0-	-0-	1.500	7.758
2013-14	5.309	0.748	-0-	-0-	1.500	7.557
2014-15	5.237	0.748	-0-	-0-	1.337	7.322
2015-16	4.999 ²	0.748	-0-	-0-	1.366	7.113
2016-17	4.666 ²	0.748	-0-	-0-	1.462	6.876
2017-18	4.383 ²	0.748	-0-	-0-	1.500	6.631
2018-19	4.200	0.748	-0-	-0-	1.377	6.325
2019-20	3.944	0.748	-0-	-0-	1.351	6.043
2020-21	3.829 ²	0.748	-0-	-0-	1.351	5.928
2021-22	3.695	0.748	-0-	-0-	1.214	5.657
2022-23	3.312 ²	0.748	-0-	-0-	1.214	5.274

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

² Includes Prior Period Funding Adjustment Millage.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

ANALYSIS OF TAX ROLL

Fiscal Year	Date of Roll	Amount	Percentage Increase
1998-99	1998	7,033,279,212	8.56%
1999-00	1999	7,351,078,109	4.52%
2000-01	2000	8,045,257,509	9.44%
2001-02	2001	8,642,058,347	7.42%
2002-03	2002	9,100,507,039	5.30%
2003-04	2003	9,775,652,130	7.42%
2004-05 ⁽¹⁾	2004	11,622,765,421	18.90%
2005-06 ⁽²⁾	2005	11,613,884,200	-0.08%
2006-07	2006	14,825,927,718	27.66%
2007-08	2007	15,951,031,059	7.59%
2008-09	2008	16,435,045,831	3.03%
2009-10	2009	15,932,352,281	-3.06%
2010-11	2010	15,248,094,138	-4.29%
2011-12	2011	15,328,183,064	0.53%
2012-13	2012	14,995,805,026	-2.17%
2013-14	2013	15,185,937,304	1.27%
2014-15	2014	15,845,710,220	4.34%
2015-16	2015	16,413,934,013	3.59%
2016-17	2016	17,066,661,790	3.98%
2017-18	2017	17,937,051,307	5.10%
2018-19	2018	19,291,249,673	7.55%
2019-20	2019	20,439,336,895	5.95%
2020-21	2020	21,790,989,852	6.61%
2021-22	2021	23,226,321,506	6.59%
2022-23 ⁽³⁾	2022	27,522,536,974	18.50%

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

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

⁽³⁾ July 1, 2021 Taxable Value.

ADVERTISEMENTS

NOTICE OF 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	\$	131,461,794
B.	Less tax reductions due to Value Adjustment Board and other assessment changes	\$	70,493
C.	Actual property tax levy	\$	131,391,301

This year's proposed tax levy \$ 145,153,860

A portion of the tax levy is required under state law in order for the school board to receive **\$207,594,590** in state education grants.

The required portion has **increased by 3.2 percent** and represents approximately **six tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on **July 28, 2022 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 continue to impose a 1.214 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.060 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 \$32,075,865 to be used for the following projects:

MAINTENANCE, RENOVATION, AND REPAIR

Repair, maintenance, and renovation of facilities

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

MOTOR VEHICLE PURCHASES

Purchase of up to thirty (30) school buses

Purchase and/or lease of driver's education vehicles

Purchase of maintenance and facility vehicles

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE, AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Computer equipment

Equipment for facilities

Furniture and equipment

Enterprise software technology

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

Transfer for payment of rent under a lease-purchase agreement

Debt service on certificates of participation for construction of two (2) new elementary schools

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Property insurance on physical plants

All concerned citizens are invited to a public hearing to be held on July 28, 2022, 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 11.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2022 - 2023

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:		
Required Local Effort	3.3120	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	5.2740	
Discretionary Capital Outlay	0.0000					
ESTIMATED REVENUES:		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources		3,009,042	190,410,740	0	0	193,419,781
State sources		194,968,024	279,178	222,100	1,855,838	197,325,140
Local sources		111,835,790	1,511,600	0	69,575,865	182,923,255
TOTAL SOURCES		309,812,855	192,201,518	222,100	71,431,703	573,668,176
Other Financing Sources		0	0	0	0	0
Transfers In		8,983,911	0	15,199,285	0	24,183,196
Fund Balances/Reserves/Net Assets		36,412,637	11,498,445	6,819,762	100,161,648	154,892,492
TOTAL REVENUES, TRANSFERS & BALANCES		355,209,403	203,699,963	22,241,147	171,593,351	752,743,863
EXPENDITURES						
Instruction		191,997,651	56,398,204	0	0	248,395,855
Pupil Personnel Services		18,350,026	8,815,842	0	0	27,165,867
Instructional Media Services		4,690,611	210,283	0	0	4,900,895
Instructional and Curriculum Development Services		8,293,412	12,815,731	0	0	21,109,143
Instructional Staff Training Services		3,844,943	9,482,242	0	0	13,327,184
Instruction Related Technology		4,234,868	260,872	0	0	4,495,740
School Board		1,351,830	0	0	0	1,351,830
General Administration		955,771	4,826,586	0	0	5,782,357
School Administration		18,378,386	1,256,690	0	0	19,635,075
Facilities Acquisition and Construction		773,576	63,997,087	0	89,489,673	154,260,336
Fiscal Services		2,675,989	87,700	0	0	2,763,689
Food Services		103,000	23,932,568	0	0	24,035,568
Central Services		6,702,646	3,254,104	0	0	9,956,750
Pupil Transportation Services		17,536,639	3,485,139	0	0	21,021,778
Operation of Plant		31,481,023	379,381	0	0	31,860,404
Maintenance of Plant		12,284,415	1,561,936	0	0	13,846,350
Administrative Technology Services		3,804,436	600,421	0	0	4,404,857
Community Services		945,739	1,069,200	0	0	2,014,939
Debt Services		0	0	14,339,228	0	14,339,228
TOTAL EXPENDITURES		328,404,959	192,433,985	14,339,228	89,489,673	624,667,846
Transfers Out		0	0	0	24,183,196	24,183,196
Fund Balances/Reserves/Net Assets		26,804,443	11,265,977	7,901,919	57,920,482	103,892,822
TOTAL APPROPRIATED EXPENDITURES						
TRANSFERS, RESERVES & BALANCES		355,209,403	203,699,963	22,241,147	171,593,351	752,743,863

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 2023-01

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2022-2023.

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, 2022 to June 30, 2023; 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 2022-2023 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	3.310	\$ 87,455,613
Prior Period Funding Adjustment	0.002	52,843
Discretionary – Operating	0.748	19,763,383
Capital Outlay	1.214	32,075,865

The total millage rate to be levied exceeds the roll-back rate by 7.33 percent.

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2022 to June 30, 2023 on July 28, 2022 by separate vote prior to adopting the tentative budget.

Kevin Adams, Chair

Resolution Number 2023-02

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023.

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, 2022 to June 30, 2023; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2022-2023.

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 \$810,300,864.75 for the fiscal year 2022-2023.

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, 2022 to June 30, 2023.

Kevin Adams, Chair