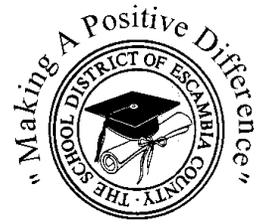

SCHOOL DISTRICT OF ESCAMBIA COUNTY



FISCAL YEAR 2024-2025

TENTATIVE BUDGET

August 1, 2024

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District Summary Budget 2024-25 1-29

SUPPLEMENTAL INFORMATION

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

Analysis by Fund Prior Year Comparison

	Unaudited 2023-24	Tentative 2024-25	Variance
General Fund	\$ 394,260,637	\$ 393,837,323	\$ (423,314)
Special Revenue - Food Services	38,795,006	36,864,006	(1,931,000)
Special Revenue - Other Federal Programs	46,030,783	50,918,385	4,887,602
Special Revenue - ESSER I		-	-
Special Revenue - Other Cares Act/GEER I		-	-
Special Revenue - ESSER II	4,558,723	-	(4,558,723)
Special Revenue - Other CRRSA/GEER II	330,447	213,669	(116,778)
Special Revenue - ESSER III	47,436,298	1,941,491	(45,494,807)
Special Revenue - Other ARP	820,001	124,576	(695,425)
Debt Service Funds	63,682,859	22,789,604	(40,893,255)
Capital Projects Funds	219,874,363	190,473,483	(29,400,880)
Total Governmental Funds	815,789,117	697,162,537	(118,626,580)
Internal Service Funds (1)	62,451,102	63,662,599	1,211,497
Total All Funds	<u>\$ 878,240,219</u>	<u>\$ 760,825,136</u>	<u>\$ (117,415,083)</u>

(1) Includes:

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

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

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

General Fund Revenue

	Tentative 2024-25	% of Total
Federal Direct	\$ 900,000	0.26%
Federal Through State and Local	1,994,879	0.57%
State	202,370,605	57.89%
Local	131,567,771	37.64%
Total Revenue	336,833,255	96.35%
Other Financing Sources	12,749,248	3.65%
Total Revenue and Financing Sources	349,582,503	100.00%
Fund Balance - July 1 (Beginning)	44,254,820	
Total Revenue, Financing Sources, and Fund Balance	\$ 393,837,323	

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

General Fund Revenue Prior Year Comparison

	Unaudited 2023-24	Tentative 2024-25	Variance
Federal Direct	\$ 1,281,458	\$ 900,000	\$ (381,458)
Federal Through State and Local	2,705,115	1,994,879	(710,236)
State	202,585,919	202,370,605	(215,314)
Local	130,991,285	131,567,771	576,486
Total Revenue	337,563,777	336,833,255	(730,522)
			-
Other Financing Sources	14,508,103	12,749,248	(1,758,855)
Total Revenue and Financing Sources	352,071,880	349,582,503	(2,489,377)
			-
Fund Balance - July 1 (Beginning)	42,188,757	44,254,820	2,066,063
			-
Total Revenue, Financing Sources, and Fund Balance	\$ 394,260,637	\$ 393,837,323	\$ (423,314)

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

General Fund Revenue - FEFP

	Fourth Calc 2023-24	Second Calc 2024-25	Variance
Adjusted FEFP Funds*	\$ 310,612,954	\$ 319,857,704	\$ 9,244,750
Funds Include:			
Teacher Salary Allocation	\$ 13,279,806	\$ 15,532,266	\$ 2,252,460
Safe Schools	3,971,826	4,587,656	615,830
Mental Health	2,050,969	2,282,924	231,955
Education Enhancement Allocation	10,552,701	10,873,173	320,472

*Net of FES and other adjustments

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

General Fund Appropriations by Object

	Tentative 2024-25	% of Total
Salaries	\$ 201,747,557	56.42%
Benefits	67,821,644	18.97%
Purchased Services	48,686,805	13.62%
Energy Services	13,326,473	3.73%
Materials and Supplies	13,224,612	3.70%
Capital Outlay	2,802,295	0.78%
Other Misc.	9,962,555	2.79%
Total Appropriations	357,571,941	100.00%
 Fund Balance - June 30 (Ending)	 36,265,382	
 Total Appropriations and Fund Balance	 \$ 393,837,323	

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

General Fund Appropriations by Object Prior Year Comparison

	Unaudited 2023-24	Tentative 2024-25	Variance
Salaries	\$ 197,053,562	\$ 201,747,557	\$ 4,693,995
Benefits	66,085,769	67,821,644	1,735,875
Purchased Services	48,262,122	48,686,805	424,683
Energy Services	13,231,592	13,326,473	94,881
Materials and Supplies	12,478,650	13,224,612	745,962
Capital Outlay	3,239,721	2,802,295	(437,426)
Other Misc.	9,654,402	9,962,555	308,153
Total Appropriations	350,005,818	357,571,941	7,566,123
Fund Balance - June 30 (Ending)	44,254,820	36,265,382	(7,989,438)
Total Appropriations and Fund Balance	\$ 394,260,638	\$ 393,837,323	\$ (423,315)

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

General Fund Appropriations by Function

	Tentative 2024-25	% of Total
Instruction	\$ 202,765,556	56.71%
Student Support Services	19,442,314	5.44%
Instructional Media Services	5,163,508	1.44%
Instruction and Curriculum Dev	8,106,301	2.27%
Instructional Staff Training	3,615,163	1.01%
Instruction Related Technology	3,871,391	1.08%
Board	1,375,112	0.38%
General Administration	1,154,360	0.32%
School Administration	19,459,152	5.44%
Facilities Acquisition and Const	2,676,843	0.75%
Fiscal Services	3,044,954	0.85%
Food Services	-	0.00%
Central Services	7,411,481	2.07%
Student Transportation	20,482,868	5.73%
Operation of Plant	41,435,238	11.59%
Maintenance of Plant	12,775,926	3.57%
Administrative Technology Srvs	4,059,434	1.14%
Community Services	732,340	0.20%
Total Appropriations	<u>357,571,941</u>	<u>100.00%</u>
Fund Balance - June 30 (Ending)	<u>36,265,382</u>	
Total Appropriations and Fund Balance	<u><u>\$ 393,837,323</u></u>	

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

General Fund Appropriations by Function Prior Year Comparison

	Unaudited 2023-24	Tentative 2024-25	Variance
Instruction	\$ 200,345,588	\$ 202,765,556	\$ 2,419,968
Student Support Services	18,965,770	19,442,314	476,544
Instructional Media Services	4,818,712	5,163,508	344,796
Instruction and Curriculum Dev	7,925,260	8,106,301	181,041
Instructional Staff Training	3,676,534	3,615,163	(61,371)
Instruction Related Technology	3,991,751	3,871,391	(120,360)
Board	1,329,900	1,375,112	45,212
General Administration	1,122,003	1,154,360	32,357
School Administration	18,937,733	19,459,152	521,419
Facilities Acquisition and Const	1,156,039	2,676,843	1,520,804
Fiscal Services	2,803,528	3,044,954	241,426
Food Services	167,157	-	(167,157)
Central Services	7,027,657	7,411,481	383,824
Student Transportation	18,901,964	20,482,868	1,580,904
Operation of Plant	41,050,739	41,435,238	384,499
Maintenance of Plant	12,754,685	12,775,926	21,241
Administrative Technology Svcs	4,270,548	4,059,434	(211,114)
Community Services	760,250	732,340	(27,910)
Total Appropriations	350,005,818	357,571,941	7,566,123
Fund Balance - June 30 (Ending)	44,254,820	36,265,382	(7,989,438)
Total Appropriations and Fund Balance	\$ 394,260,638	\$ 393,837,323	\$ (423,315)



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2024	County : Escambia			
Name of School District : Escambia County Public Schools				
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT				
1. Current year taxable value of real property for operating purposes	\$ 30,165,568,201 (1)			
2. Current year taxable value of personal property for operating purposes	\$ 3,902,937,606 (2)			
3. Current year taxable value of centrally assessed property for operating purposes	\$ 32,363,531 (3)			
4. Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 34,100,869,338 (4)			
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 675,834,837 (5)			
6. Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 33,425,034,501 (6)			
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 31,494,262,515 (7)			
8. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (8)			
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.			
	Signature of Property Appraiser : Electronically Certified by Property Appraiser			
Date : 7/18/2024 6:12:39 PM				
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER				
Local board millage includes discretionary and capital outlay.				
9. Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.1820 per \$1,000 (9)			
10. Prior year local board millage levy <i>(All discretionary millages)</i>	1.9620 per \$1,000 (10)			
11. Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 100,214,743 (11)			
12. Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 61,791,743 (12)			
13. Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 162,006,486 (13)			
14. Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.9982 per \$1,000 (14)			
15. Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.8487 per \$1,000 (15)			
16. Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.0950 per \$1,000 (16)			
17.	(17)			
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
1.0040	0.7480	0.0000	0.0000	(17)
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				1.7520 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>	\$	105,542,191	(18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	59,744,723	(19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	165,286,914	(20)	
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		3.23 %	(21)	
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1, multiplied by 100}</i>		0.00 %	(22)	
Final public budget hearing		Date :	Time :	Place :	
		8/1/2024	5:01 PM CST	30 East Texar Drive Pensacola 32503	
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 :	
	Mailing Address :			Physical Address :	
	City, State, Zip :			Phone Number :	Fax Number :

Continued on page 3

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

Ad Valorem Tax Levies

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

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

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

Ad Valorem Tax Levies Prior Year Comparison

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

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

Total Fund Balance - Current and Previous 10 Years

	Total	Change From Prior Year
2024-25 (Projected)	\$ 36,265,382	(7,989,438)
2023-24 (Unaudited)	44,254,820	2,066,063
2022-23	42,188,757	6,019,791
2021-22	36,168,966	(11,743,671)
2020-21	47,912,637	2,082,751
2019-20	45,829,886	1,714,608
2018-19	44,115,278	(1,050,962)
2017-18	45,166,240	(4,022,070)
2016-17	49,188,310	644,471
2015-16	48,543,839	(2,722,223)
2014-15	51,266,062	

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

UFTE - Current and Previous 10 Years

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

* Projections

** Fourth FEFP Calculation

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

Comparison of Sample Property Taxes

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

*Save Our Homes Maximum

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

Ad Valorem Tax Levies - Current and Previous 25 Years

Fiscal Year	Operating Millage					Local Capital Improvement	Total Millage Levy
	Required Local Effort	Prior Period Funding Adjustment	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Needs		
1999-00	6.251		0.510	0.250		2.000	9.011
2000-01	6.489		0.510	0.250		2.000	9.249
2001-02	6.226		0.510	0.250		2.000	8.986
2002-03	6.127		0.510	0.250		2.000	8.887
2003-04	6.049		0.510	0.229		2.000	8.788
2004-05	5.694		0.510	0.206		2.000	8.410
2005-06	5.273		0.510	0.250		2.000	8.033
2006-07	5.134		0.510	0.250		2.000	7.894
2007-08	4.960		0.510	0.250		2.000	7.720
2008-09	5.286		0.498	0.250		1.686	7.720
2009-10	5.612		0.748		0.250	1.250	7.860
2010-11	5.585	0.046	0.748		0.250	1.231	7.860
2011-12	5.573		0.748			1.500	7.821
2012-13	5.510		0.748			1.500	7.758
2013-14	5.309		0.748			1.500	7.557
2014-15	5.237		0.748			1.337	7.322
2015-16	4.994	0.005	0.748			1.366	7.113
2016-17	4.663	0.003	0.748			1.462	6.876
2017-18	4.373	0.010	0.748			1.500	6.631
2018-19	4.200		0.748			1.377	6.325
2019-20	3.944		0.748			1.351	6.043
2020-21	3.825	0.004	0.748			1.351	5.928
2021-22	3.695		0.748			1.214	5.657
2022-23	3.310	0.002	0.748			1.214	5.274
2023-24	3.177	0.005	0.748			1.214	5.144
2024-25	3.090	0.005	0.748			1.004	4.847

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

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

Certified Tax Roll - Current and Previous 25 Years

Fiscal Year	Date of Certification	Amount	Percent Change
1999-00	1999	7,351,078,109	4.52%
2000-01	2000	8,045,257,509	9.44%
2001-02	2001	8,642,058,347	7.42%
2002-03	2002	9,100,507,039	5.30%
2003-04	2003	9,775,652,130	7.42%
2004-05	2004	11,622,765,421	18.90%
2005-06	2005	11,613,884,200	-0.08%
2006-07	2006	14,825,927,718	27.66%
2007-08	2007	15,951,031,059	7.59%
2008-09	2008	16,435,045,831	3.03%
2009-10	2009	15,932,352,281	-3.06%
2010-11	2010	15,248,094,138	-4.29%
2011-12	2011	15,328,183,064	0.53%
2012-13	2012	14,995,805,026	-2.17%
2013-14	2013	15,185,937,304	1.27%
2014-15	2014	15,845,710,220	4.34%
2015-16	2015	16,413,934,013	3.59%
2016-17	2016	17,066,661,790	3.98%
2017-18	2017	17,937,051,307	5.10%
2018-19	2018	19,291,249,673	7.55%
2019-20	2019	20,439,336,895	5.95%
2020-21	2020	21,771,565,790	6.52%
2021-22	2021	23,238,782,742	6.74%
2022-23	2022	27,522,536,974	18.43%
2023-24	2023	31,547,956,943	14.63%
2024-25	2024	34,100,869,338	8.09%

ADVERTISEMENTS

NOTICE OF BUDGET HEARING

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

August 1, 2024

5:01 p.m.

at

The Escambia County School Board

J. E. Hall Center, Room 160

30 East Texar Drive

Pensacola, FL 32503

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Escambia County School Board will soon consider a measure to impose a 1.004 mill property tax for the capital outlay projects listed herein.

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

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

CONSTRUCTION AND REMODELING

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

MAINTENANCE, RENOVATION, AND REPAIR

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

Roof repairs and replacement

Renovation and repair from hurricane damage

HVAC projects including retrofit at various district locations

MOTOR VEHICLE PURCHASES

Purchase of 30 school buses

Purchase of maintenance and facility vehicles

Lease or purchase of driver's education vehicles

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

Purchase of school furniture and equipment

Purchase of new computers and technology equipment

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

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

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

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

Removal of hazardous waste

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

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

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

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY

INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT
COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE
PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on August 1, 2024, at 5:01 p.m. at the Escambia County School Board, J. E. Hall Center, 30 East Texar Drive, Pensacola, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ESCAMBIA COUNTY
FISCAL YEAR 2024 - 2025

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

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

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 2025-01

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

WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2024 to June 30, 2025; and

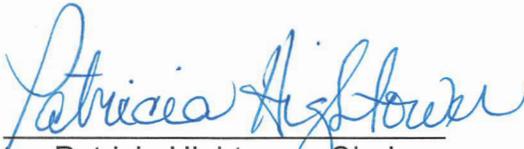
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates for fiscal year 2024-2025 in the amounts of:

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

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

NOW THEREFORE, BE IT RESOLVED;

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


Patricia Hightower, Chair

Resolution Number 2025-02

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

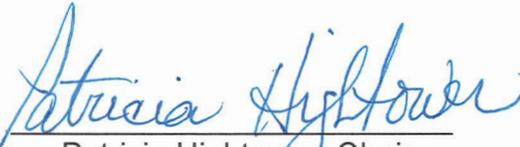
WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2024 to June 30, 2025; and

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

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates and the budget in the amount of \$760,825,136 for the fiscal year 2024-2025.

NOW THEREFORE, BE IT RESOLVED;

That the attached budget of Escambia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Escambia County as a tentative budget for the categories indicated for the fiscal year July 1, 2024 to June 30, 2025.


Patricia Hightower, Chair

**APPENDIX -
DISTRICT SUMMARY BUDGET
2024-25**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		34,100,869,338.00	
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	3.0900		3.0900
2. Prior-Period Funding Adjustment Millage	0.0050		0.0050
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.0040		1.0040
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	4.8470		4.8470

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION II. GENERAL FUND - FUND 100

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	500,000.00
Reserve Officers Training Corps (ROTC)	3191	400,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	900,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,500,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	494,879.28
Total Federal Through State and Local	3200	1,994,879.28
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	159,221,641.00
Workforce Development	3315	5,435,952.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	51,267.00
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	70,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	34,992,092.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,568,229.60
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	560,706.05
Total State	3300	202,370,604.65
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	125,643,971.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	250,000.00
Investment Income	3430	1,500,000.00
Gifts, Grants and Bequests	3440	25,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	12,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	500,000.00
Continuing Workforce Education Course Fees	3463	10,000.00
Capital Improvement Fees	3464	35,000.00
Postsecondary Lab Fees	3465	130,000.00
Lifelong Learning Fees	3466	
GED [®] Testing Fees	3467	10,000.00
Financial Aid Fees	3468	70,000.00
Other Student Fees	3469	31,800.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	400,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,950,000.00
Total Local	3400	131,567,771.00
TOTAL ESTIMATED REVENUES		336,833,254.93
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	12,749,248.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	12,749,248.00
TOTAL OTHER FINANCING SOURCES		12,749,248.00
Fund Balance, July 1, 2024	2800	44,254,820.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		393,837,322.93

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	202,765,555.38	122,459,087.86	39,798,683.74	23,502,689.00	2,000.00	8,197,908.78	1,725,654.00	7,079,532.00
Student Support Services	6100	19,442,314.48	12,110,876.00	4,374,998.00	2,792,369.48	2,850.00	158,151.00	350.00	2,720.00
Instructional Media Services	6200	5,163,508.00	3,610,763.00	1,291,324.00	41,583.00		17,008.00	154,933.00	47,897.00
Instruction and Curriculum Development Services	6300	8,106,300.50	6,068,153.00	1,941,765.00	71,761.00		19,191.50	2,200.00	3,230.00
Instructional Staff Training Services	6400	3,615,162.66	2,373,211.00	751,441.16	373,962.00		24,069.00	7,968.00	84,511.50
Instruction-Related Technology	6500	3,871,391.00	2,624,573.00	1,058,011.00	157,017.00			27,000.00	4,790.00
Board	7100	1,375,112.00	712,306.00	336,258.00	283,257.00	600.00	2,772.00		39,919.00
General Administration	7200	1,154,360.00	673,498.00	297,309.00	98,553.00		20,000.00		65,000.00
School Administration	7300	19,459,152.00	14,531,954.00	4,816,117.00	10,515.00		48,620.00	15,712.00	36,234.00
Facilities Acquisition and Construction	7400	2,676,843.00	1,859,358.00	614,768.00	88,610.00	20,750.00	17,874.00	67,833.00	7,650.00
Fiscal Services	7500	3,044,954.00	2,117,497.00	710,421.00	184,492.00		17,344.00		15,200.00
Food Service	7600								
Central Services	7700	7,411,481.47	4,534,226.00	1,154,285.47	1,324,655.00	40,770.00	173,071.00	1,000.00	183,474.00
Student Transportation Services	7800	20,482,868.00	9,925,521.00	4,108,913.00	880,232.00	1,950,403.00	1,378,100.00	709,000.00	1,530,699.00
Operation of Plant	7900	41,435,238.00	10,162,974.00	3,769,955.00	14,943,254.00	11,109,500.00	930,312.00	17,645.00	501,598.00
Maintenance of Plant	8100	12,775,926.00	4,688,730.00	1,706,589.00	3,928,956.00	196,600.00	2,175,751.00	73,000.00	6,300.00
Administrative Technology Services	8200	4,059,434.00	3,064,227.00	970,607.00	1,600.00	3,000.00	20,000.00		
Community Services	9100	732,340.00	230,601.00	120,199.00	3,300.00		24,440.00		353,800.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		357,571,940.49	201,747,555.86	67,821,644.37	48,686,805.48	13,326,473.00	13,224,612.28	2,802,295.00	9,962,554.50
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710	1,710,007.43							
Restricted Fund Balance, June 30, 2025	2720	11,551,708.74							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740	11,894,397.05							
Unassigned Fund Balance, June 30, 2025	2750	11,109,269.22							
TOTAL ENDING FUND BALANCE	2700	36,265,382.44							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		393,837,322.93							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

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	21,490,190.44
USDA-Donated Commodities	3265	1,881,975.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	23,372,165.44
<i>STATE:</i>		
School Breakfast Supplement	3337	131,287.00
School Lunch Supplement	3338	152,817.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	284,104.00
<i>LOCAL:</i>		
Investment Income	3430	3,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,870,500.00
Other Miscellaneous Local Sources	3495	600.00
Total Local	3400	1,874,600.00
TOTAL ESTIMATED REVENUES		25,530,869.44
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, 2024	2800	11,333,136.42
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		36,864,005.86

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	7,458,035.00
Employee Benefits	200	3,174,348.00
Purchased Services	300	811,000.00
Energy Services	400	289,175.00
Materials and Supplies	500	12,277,521.00
Capital Outlay	600	359,000.00
Other	700	970,500.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		25,339,579.00
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, 2025	2710	2,683,800.32
Restricted Fund Balance, June 30, 2025	2720	8,840,626.54
Committed Fund Balance, June 30, 2025	2730	
Assigned Fund Balance, June 30, 2025	2740	
Unassigned Fund Balance, June 30, 2025	2750	
TOTAL ENDING FUND BALANCE	2700	11,524,426.86
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		36,864,005.86

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

	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	4,829,954.49
Total Federal Direct	3100	4,829,954.49
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	800,836.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	439,856.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	3,258,191.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	12,819,616.21
Elementary and Secondary Education Act, Title I	3240	26,726,120.77
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	2,043,810.21
Total Federal Through State And Local	3200	46,088,430.19
<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		50,918,384.68
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		50,918,384.68

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	22,102,747.24	9,470,824.24	3,447,799.01	4,389,630.45		2,731,746.60	897,729.44	1,165,017.50
Student Support Services	6100	2,193,882.95	1,190,372.48	426,669.98	141,173.53		397,331.96	8,145.00	30,190.00
Instructional Media Services	6200	150,774.00	75,430.00	27,553.00				47,791.00	
Instruction and Curriculum Development Services	6300	12,781,652.35	7,583,692.39	2,787,915.43	316,114.76		1,969,138.64	54,718.33	70,072.80
Instructional Staff Training Services	6400	7,913,557.96	4,095,752.99	1,075,961.07	1,339,692.99		1,046,469.08	11,286.44	344,395.39
Instruction-Related Technology	6500	311,417.00	194,187.00	103,049.00	5,581.00		8,600.00		
Board	7100								
General Administration	7200	2,178,513.41							2,178,513.41
School Administration	7300								
Facilities Acquisition and Construction	7400	9,400.00						9,400.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	81,520.04	26,074.41	10,070.23	38,896.21		5,379.19		1,100.00
Student Transportation Services	7800	2,183,983.08		9,867.00	988,570.08				1,185,546.00
Operation of Plant	7900	5,043.65			4,943.65				100.00
Maintenance of Plant	8100								
Administrative Technology Services	8200	99,437.00	74,438.00	24,999.00					
Community Services	9100	906,456.00		2,974.00	4,500.00		3,500.00		895,482.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		50,918,384.68	22,710,771.51	7,916,857.72	7,229,102.67		6,162,165.47	1,029,070.21	5,870,417.10
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		50,918,384.68							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

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	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT
RELIEF (INCLUDING GEER) - FUND 442

	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	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF II (ESSER II) - FUND 443

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	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT
RELIEF (INCLUDING GEER II) - FUND 444

	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	
Education Stabilization Funds - Workforce	3272	213,669.34
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	213,669.34
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		213,669.34
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		213,669.34

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	213,669.34							213,669.34
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		213,669.34							213,669.34
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		213,669.34							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF III (ESSER III) - FUND 445

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	1,941,490.94
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,941,490.94
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,941,490.94
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,941,490.94

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	686,202.23	34,248.82	20,000.00	553,006.68		77,826.73		1,120.00
Student Support Services	6100	447,135.27	20,959.08	4,381.03	421,795.16				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	40,780.19	33,173.60	7,606.59					
Instructional Staff Training Services	6400	37,856.42	10,141.15	2,152.77	22,562.50				3,000.00
Instruction-Related Technology	6500	60,403.88	49,276.03	11,127.85					
Board	7100								
General Administration	7200	105,066.68							105,066.68
School Administration	7300	13,637.27	11,140.77	2,496.50					
Facilities Acquisition and Construction	7400	468,377.21						468,377.21	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	475.90	388.74	87.16					
Student Transportation Services	7800	69,013.80	63,270.97	5,742.83					
Operation of Plant	7900	12,542.09	10,071.69	2,470.40					
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,941,490.94	232,670.85	56,065.13	997,364.34		77,826.73	468,377.21	109,186.68
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,941,490.94							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

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	124,576.56
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	124,576.56
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		124,576.56
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		124,576.56

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	73,582.65	6,491.85	1,365.32			65,725.48		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	16,195.99	13,305.99	2,890.00					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	14,969.55							14,969.55
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	19,828.37			19,828.37				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		124,576.56	19,797.84	4,255.32	19,828.37		65,725.48		14,969.55
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		124,576.56							

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XII. DEBT SERVICE FUNDS

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	16,065,875.00						16,065,875.00	
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	16,065,875.00						16,065,875.00	
TOTAL OTHER FINANCING SOURCES		16,065,875.00						16,065,875.00	
Fund Balance, July 1, 2024	2800	6,501,629.22	14,998.30					6,486,630.92	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		22,789,604.22	237,098.30					22,552,505.92	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	12,591,000.00	186,000.00					12,405,000.00	
Interest	720	3,696,975.00	36,100.00					3,660,875.00	
Dues and Fees	730	459,884.76	750.00					459,134.76	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	16,747,859.76	222,850.00					16,525,009.76	
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720	6,041,744.46	14,248.30					6,027,496.16	
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCES	2700	6,041,744.46	14,248.30					6,027,496.16	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		22,789,604.22	237,098.30					22,552,505.92	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	1,393,086.95						1,393,086.95				
Interest on Undistributed CO&DS	3325	41,428.15						41,428.15				
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	369,546.00									369,546.00	
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,804,061.10						1,434,515.10			369,546.00	
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	32,867,782.00							32,867,782.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419	39,000,000.00									39,000,000.00	
Tax Redemptions	3421											
Investment Income	3430	1,450,000.00							200,000.00		1,250,000.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	73,317,782.00							33,067,782.00		40,250,000.00	
TOTAL ESTIMATED REVENUES		75,121,843.10						1,434,515.10	33,067,782.00		40,619,546.00	
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, 2024	2800	115,351,639.50						5,251,132.97	12,791,301.18		97,309,205.35	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		190,473,482.60						6,685,648.07	45,859,083.18		137,928,751.35	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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 For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	58,209,594.69									58,209,594.69	
Furniture, Fixtures and Equipment	640	6,607,944.00						250,000.00	4,781,253.85		1,576,690.15	
Motor Vehicles (Including Buses)	650	7,744,724.30							7,744,724.30			
Land	660											
Improvements Other Than Buildings	670	5,857,536.60						1,013,509.06	209,307.05		4,634,720.49	
Remodeling and Renovations	680	67,230,524.20						5,281,876.96	6,309,389.98		55,639,257.26	
Computer Software	690	1,027,947.00							1,027,947.00			
Charter School Local Capital Improvement	793	164,000.00							164,000.00			
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		146,842,270.79						6,545,386.02	20,236,622.18		120,060,262.59	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	12,749,248.00							12,749,248.00			
To Debt Service Funds	920	16,065,875.00							6,752,137.50		9,313,737.50	
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	28,815,123.00							19,501,385.50		9,313,737.50	
TOTAL OTHER FINANCING USES		28,815,123.00							19,501,385.50		9,313,737.50	
Nonspendable Fund Balance, June 30, 2025	2710											
Restricted Fund Balance, June 30, 2025	2720	14,816,088.81						140,262.05	6,121,075.50		8,554,751.26	
Committed Fund Balance, June 30, 2025	2730											
Assigned Fund Balance, June 30, 2025	2740											
Unassigned Fund Balance, June 30, 2025	2750											
TOTAL ENDING FUND BALANCES	2700	14,816,088.81						140,262.05	6,121,075.50		8,554,751.26	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		190,473,482.60						6,685,648.07	45,859,083.18		137,928,751.35	

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 DISTRICT SUMMARY BUDGET
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SECTION XIV. PERMANENT FUNDS - FUND 000

	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, 2024	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, 2025**

SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2024	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, 2025	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, 2025**

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	46,798,239.13	5,358,239.13	41,440,000.00					
Other Operating Revenues	3489								
Total Operating Revenues		46,798,239.13	5,358,239.13	41,440,000.00					
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	500,000.00		500,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	3,300,000.00		3,300,000.00					
Loss Recoveries	3740	76,000.00	76,000.00						
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		3,876,000.00	76,000.00	3,800,000.00					
<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, 2024	2880	12,988,360.00		12,988,360.00					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		63,662,599.13	5,434,239.13	58,228,360.00					
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	534,446.00	534,446.00						
Employee Benefits	200	4,017,000.00	4,017,000.00						
Purchased Services	300	7,845,379.38	868,523.13	6,976,856.25					
Energy Services	400	18,400.00	9,800.00	8,600.00					
Materials and Supplies	500	8,800.00	3,800.00	5,000.00					
Capital Outlay	600								
Other (including Depreciation)	700	39,140,213.75	670.00	39,139,543.75					
Total Operating Expenses		51,564,239.13	5,434,239.13	46,130,000.00					
<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, 2025	2780	12,098,360.00		12,098,360.00					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		63,662,599.13	5,434,239.13	58,228,360.00					