SCHOOL DISTRICT OF ESCAMBIA COUNTY

FISCAL YEAR 2025-2026

SUPPLEMENTAL BUDGET INFORMATION

September 16, 2025

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ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Analysis by Fund

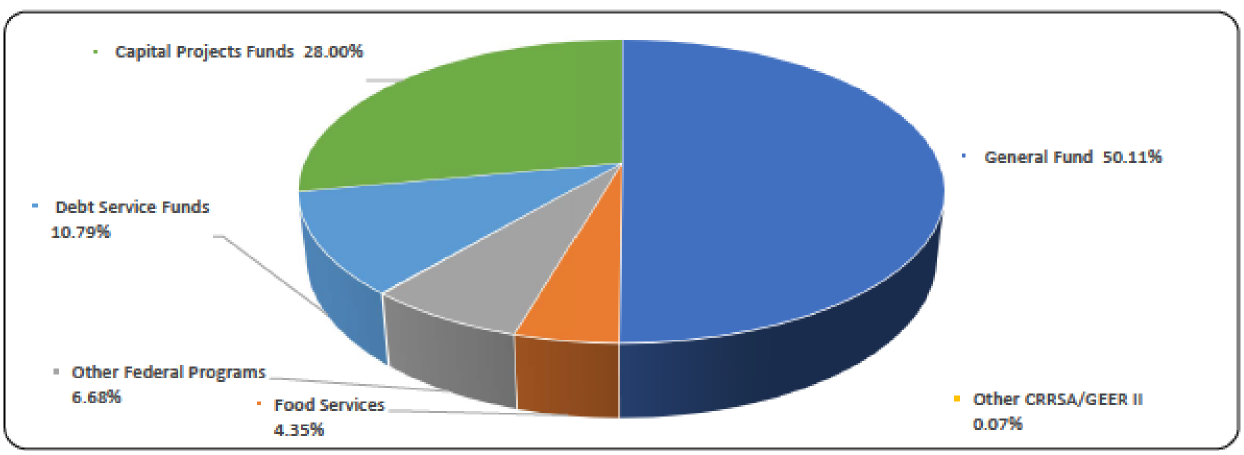
	Proposed 2025-26	% of Total
General Fund	$ 400,486,661	50.11%
Special Revenue - Food Services	34,778,401	4.35%
Special Revenue - Other Federal Programs	53,391,138	6.68%
Special Revenue - Other CRRSA/GEER II	558,968	0.07%
Debt Service Funds	86,216,315	10.79%
Capital Projects Funds	223,823,462	28.00%
Total Governmental Funds	799,254,945	100.00%
Internal Service Funds (1)	57,909,831	
Total All Funds	$ 857,164,776	

(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, 2026

Analysis by Fund Prior Year Comparison

	Unaudited Actual 2024-25 (2)	Proposed 2025-26 (2)	Variance
General Fund	$ 415,668,437	$ 400,486,661	$ (15,181,776)
Special Revenue - Food Services	36,344,958	34,778,401	(1,566,557)
Special Revenue - Other Federal Programs	43,964,553	53,391,138	9,426,585
Special Revenue - Other CRRSA/GEER II	2,151,218	558,968	(1,592,250)
Debt Service Funds	16,688,639	86,216,315	69,527,676
Capital Projects Funds	198,704,631	223,823,462	25,118,831
Total Governmental Funds	713,522,436	799,254,945	85,732,509
Internal Service Funds (1)	55,590,680	57,909,831	2,319,151
Total All Funds	$ 769,113,116	$ 857,164,776	$ 88,051,660

(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.

(2) Includes Fund Balance

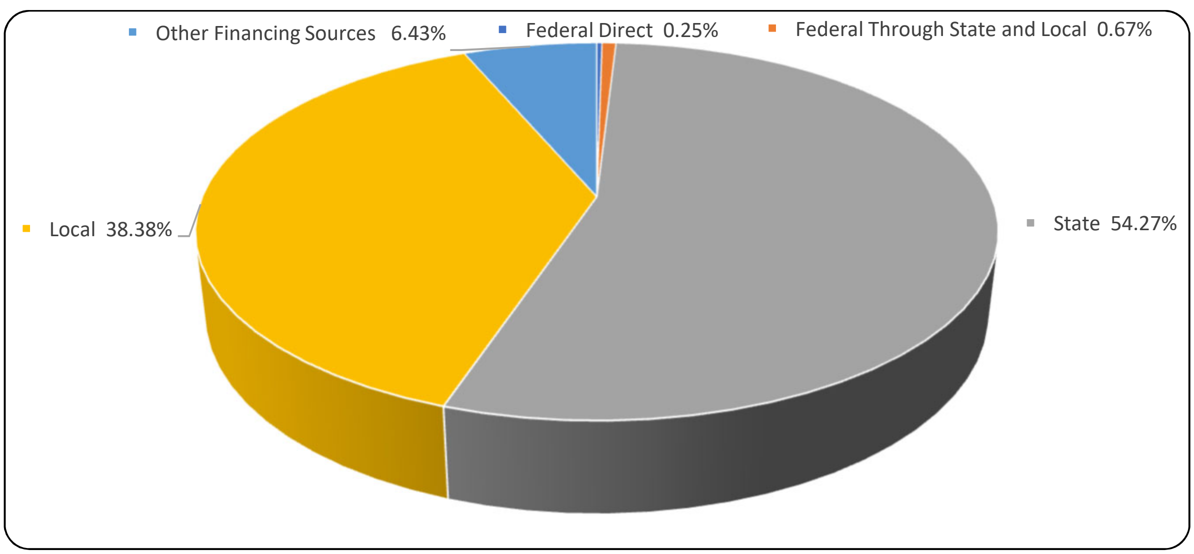
ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

General Fund Revenue

	Proposed 2025-26	% of Total
Federal Direct	$ 900,000	0.25%
Federal Through State and Local	2,460,190	0.67%
State	197,928,924	54.27%
Local	139,984,562	38.38%
Total Revenue	341,273,676	93.57%
Other Financing Sources	23,457,777	6.43%
Total Revenue and Financing Sources	364,731,453	100.00%
Fund Balance - July 1 (Beginning)	35,755,208	
Total Revenue, Financing Sources, and Fund Balance	$ 400,486,661	



ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

General Fund Revenue Prior Year Comparison

	Unaudited Actual 2024-25	Proposed 2025-26	Variance
Federal Direct	$ 917,340	$ 900,000	$ (17,340)
Federal Through State and Local	2,803,734	2,460,190	(343,544)
State	203,615,581	197,928,924	(5,686,657)
Local	135,683,983	139,984,562	4,300,579
Total Revenue	343,020,638	341,273,676	(1,746,962)
Other Financing Sources:			
Transfers from Capital Millage Fund	22,298,209	23,457,777	1,159,568
Transfers from Sales Tax Fund	507,777	-	(507,777)
Loss Recoveries	3,905,468	-	(3,905,468)
Total Financing Sources	26,711,454	23,457,777	(3,253,677)
Total Revenue and Financing Sources	369,732,092	364,731,453	(5,000,639)
Fund Balance - July 1 (Beginning)	45,974,392	35,755,208	(10,219,184)
Adjustment to Fund Balance	(38,047)		
Total Revenue, Financing Sources, and Fund Balance	$ 415,668,437	$ 400,486,661	$ (15,181,776)

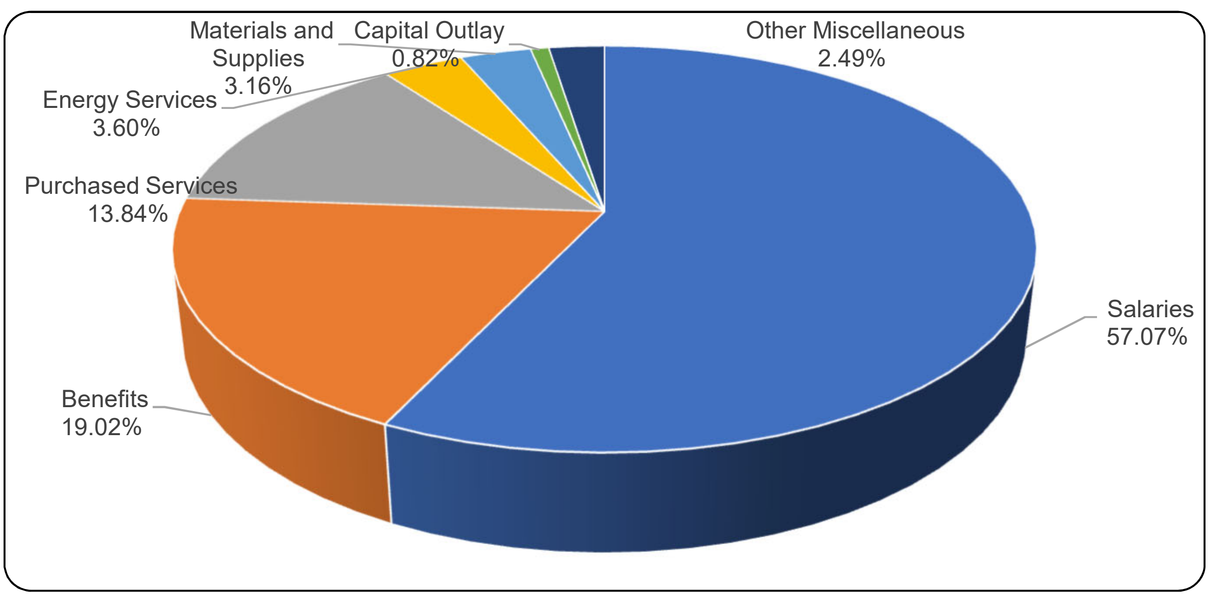
ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

General Fund Appropriations by Object

	Proposed 2025-26	% of Total
Salaries	$ 213,181,689	57.07%
Benefits	71,028,848	19.02%
Purchased Services	51,705,317	13.84%
Energy Services	13,464,518	3.60%
Materials and Supplies	11,816,509	3.16%
Capital Outlay	3,057,977	0.82%
Other Miscellaneous	9,288,553	2.49%
Total Appropriations	373,543,412	100.00%
Fund Balance - June 30 (Ending)	26,943,249	
Total Appropriations and Fund Balance	$ 400,486,661	



ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

General Fund Appropriations by Object Prior Year Comparison

	Unaudited Actual 2024-25	Proposed 2025-26	Variance
Salaries	$ 216,520,474	$ 213,181,689	$ (3,338,785)
Benefits	74,403,822	71,028,848	(3,374,974)
Purchased Services	51,749,191	51,705,317	(43,874)
Energy Services	12,078,121	13,464,518	1,386,397
Materials and Supplies	11,799,108	11,816,509	17,401
Capital Outlay	3,836,216	3,057,977	(778,239)
Other Miscellaneous	9,526,297	9,288,553	(237,744)
Total Appropriations	379,913,229	373,543,412	(6,369,817)
Fund Balance - June 30 (Ending)	35,755,208	26,943,249	(8,811,959)
Total Appropriations and Fund Balance	$ 415,668,437	$ 400,486,661	$ (15,181,776)

ESCAMBIA COUNTY PUBLIC SCHOOLS
DISTRICT SUMMARY BUDGET
FISCAL YEAR ENDING JUNE 30, 2026

General Fund Appropriations by Function

	Proposed 2025-26	% of Total
Instruction	$ 209,249,661	56.03%
Student Support Services	22,675,161	6.07%
Instructional Media Services	4,882,685	1.31%
Instruction and Curriculum Dev	7,439,433	1.99%
Instructional Staff Training	3,288,583	0.88%
Instruction Related Technology	3,904,058	1.05%
Board	1,495,380	0.40%
General Administration	1,126,759	0.30%
School Administration	20,129,794	5.39%
Facilities Acquisition and Const	834,222	0.22%
Fiscal Services	3,084,947	0.83%
Food Services	166,000	0.04%
Central Services	8,086,461	2.16%
Student Transportation	24,397,457	6.53%
Operation of Plant	43,049,475	11.52%
Maintenance of Plant	14,117,437	3.78%
Administrative Technology Srvs	4,312,277	1.15%
Community Services	1,303,622	0.35%
Total Appropriations	373,543,412	100.00%
Fund Balance - June 30 (Ending)	26,943,249	
Total Appropriations and Fund Balance	$ 400,486,661	

ESCAMBIA COUNTY PUBLIC SCHOOLS
DISTRICT SUMMARY BUDGET
FISCAL YEAR ENDING JUNE 30, 2026

General Fund Appropriations by Function Prior Year Comparison

	Unaudited Actual 2024-25	Proposed 2025-26	Variance
Instruction	$ 217,448,758	$ 209,249,661	$ (8,199,097)
Student Support Services	20,752,964	22,675,161	1,922,197
Instructional Media Services	4,877,709	4,882,685	4,976
Instruction and Curriculum Dev	8,275,063	7,439,433	(835,630)
Instructional Staff Training	3,709,776	3,288,583	(421,193)
Instruction Related Technology	3,835,980	3,904,058	68,078
Board	1,459,470	1,495,380	35,910
General Administration	1,384,272	1,126,759	(257,513)
School Administration	19,829,822	20,129,794	299,972
Facilities Acquisition and Const	3,106,690	834,222	(2,272,468)
Fiscal Services	3,279,918	3,084,947	(194,971)
Food Services	110,167	166,000	55,833
Central Services	7,046,938	8,086,461	1,039,523
Student Transportation	24,003,805	24,397,457	393,652
Operation of Plant	40,674,083	43,049,475	2,375,392
Maintenance of Plant	14,848,450	14,117,437	(731,013)
Administrative Technology Srvs	4,352,198	4,312,277	(39,921)
Community Services	917,166	1,303,622	386,456
Total Appropriations	379,913,229	373,543,412	(6,369,817)
Fund Balance - June 30 (Ending)	35,755,208	26,943,249	(8,811,959)
Total Appropriations and Fund Balance	$ 415,668,437	$ 400,486,661	$ (15,181,776)

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Fund Balance - General Fund

	Unaudited Actual 2024-25	Proposed 2025-26	Variance
Nonspendable	$ 2,143,837	$ 1,615,483	$ (528,354)
Restricted	14,913,157	11,237,773	(3,675,384)
Assigned	12,539,654	9,449,225	(3,090,429)
Unassigned	6,158,560	4,640,768	(1,517,792)
Total Fund Balance (Ending)	$ 35,755,208	$ 26,943,249	$ (8,811,959)
Revenue - General Fund	$ 343,020,638	$ 341,273,676	(1,746,962)
Financial Condition Ratio	5.45%	4.13%	-1.32%

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Total Fund Balance - Current and Previous 10 Years

	Total	Change From Prior Year
2025-26 (Projected)	$ 26,943,249	(8,811,959)
2024-25 (Unaudited)	35,755,208	(10,219,184)
2023-24	45,974,392	3,785,635
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	

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Ad Valorem Tax Levies

Recommended Millage Rates:	Proposed Millage Rate	Proceeds @ 96%
General Fund:		
Required Local Effort (RLE)	3.104	$ 107,623,025
Prior Period Funding Adjustment	0.007	242,707
Total RLE	3.111	107,865,732
Discretionary Operating	0.748	25,934,930
Local Capital Improvement	1.500	52,008,550
Total Recommended Rate	**5.359**	**$ 185,809,212**

RBR Scenario:	Proposed Millage Rate	Proceeds @ 96%
General Fund:		
Required Local Effort (RLE)	3.104	$ 107,623,025
Prior Period Funding Adjustment	0.007	242,707
Total RLE	3.111	107,865,732
Discretionary Operating	0.748	25,934,930
Local Capital Improvement	0.785	27,217,808
Total Rolled-Back Rate	**4.644**	**$ 161,018,470**

Certified Tax Roll $ 36,117,048,335

Note: Department of Education sets RLE and Discretionary Operating millage rates (statute)

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Ad Valorem Tax Levies Prior Year Comparison

	2024-25 Actual Millage Rate	2025-26 Proposed Millage Rate	Change From Prior Year
General Fund:			
Required Local Effort (RLE)	3.090	3.104	0.014
Prior Period Funding Adjustment	0.005	0.007	0.002
Total RLE	3.095	3.111	0.016
Discretionary Operating	0.748	0.748	-
Local Capital Improvement	1.004	1.500	0.496
Total	4.847	5.359	0.512

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

UFTE - Current and Previous 10 Years

	Total	Change
2025-26*	41,499	505
2024-25**	40,994	1,947
2023-24	39,047	16
2022-23	39,031	152
2021-22	38,879	698
2020-21	38,181	(1,462)
2019-20	39,643	23
2018-19	39,620	(187)
2017-18	39,807	(52)
2016-17	39,859	(252)
2015-16	40,111	

* Second FEFP Calculation

** Third FEFP Calculation

Note: Includes Family Empowerment scholarship, Charter Schools, DJJ, and Virtual Schools

MILLAGE AND TAX ROLL INFORMATION

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2025	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	$ 31,964,925,691	(1)
2.	Current year taxable value of personal property for operating purposes	$ 4,119,217,822	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 32,904,822	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 36,117,048,335	(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.)	$ 615,312,994	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 35,501,735,341	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$ 34,013,879,916	(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? *(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ 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 : Electronically Certified by Property Appraiser	Date : 6/26/2025 2:34:35 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) *(Sum of previous year's RLE and prior period funding adjustment)*	3.0950 per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*	1.7520 per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by Line 7, divided by 1,000)*	$ 105,272,958	(11)
12.	Prior year local board proceeds *(Line 10 multiplied by Line 7, divided by 1,000)*	$ 59,592,318	(12)
13.	Prior year total state law and local board proceeds *(Line 11 plus Line 12)*	$ 164,865,276	(13)
14.	Current year state law rolled-back rate *(Line 11 divided by Line 6, multiplied by 1,000)*	2.9653 per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 1,000)*	1.6786 per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	3.1110 per $1,000	(16)

	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	
17.	1.5000	0.7480	0.0000		0.0000	(17)
	Current year proposed local board millage rate *(17A plus 17B, plus 17C, plus 17D, plus 17E)*				2.2480 per $1,000	

Name of School District : Escambia County Public Schools			DR-420S R. 5/13 Page 2
18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 112,360,137	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 81,191,125	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 193,551,262	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	4.91 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	15.40 %	(22)

Final public budget hearing	Date : 9/16/2025	Time : 5:01 PM CST	Place : JE Hall Center, 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 : Electronically Certified by Principal Taxing Authority		Date : 8/1/2025 8:43:25 AM
Title : Keith Leonard - Superintendent of Schools	Contact Name And Contact Title : Terry St. Cyr - Assistant Superintendent/CFO	
Mailing Address : 75 North Pace Boulevard,	Physical Address : 75 North Pace Boulevard, Pensacola Florida 32505	
City, State, Zip : Pensacola Florida 32505	Phone Number : (850) 469-6122	Fax Number :

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Comparison of Sample School District Property Taxes

Taxable Value (less Homestead Exemption)	Taxes Generated 2024-25	3.0% Increase* Taxable Value (less Homestead Exemption)	Taxes Generated 2025-26	Change From Prior Year
$ 100,000	$ 484.70	$ 103,000	$ 551.98	$ 67.28
150,000	727.05	154,500	827.97	100.92
200,000	969.40	206,000	1,103.95	134.55
250,000	1,211.75	257,500	1,379.94	168.19
300,000	1,454.10	309,000	1,655.93	201.83
350,000	1,696.45	360,500	1,931.92	235.47
400,000	1,938.80	412,000	2,207.91	269.11
Required Local Effort	3.090	Required Local Effort	3.104	0.014
Prior Period Adjustment	0.005	Prior Period Adjustment	0.007	0.002
Dscretionary Operating	0.748	Dscretionary Operating	0.748	-
Capital Outlay	1.004	Capital Outlay	1.500	0.496
Total Mills	4.847	Total Mills	5.359	0.512

*Save Our Homes Maximum

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Ad Valorem Tax Levies - Current Proposed and Previous 25 Years

	Operating Millage						
Fiscal Year	Required Local Effort	Prior Period Funding Adjustment	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Needs	Local Capital Improvement	Total Millage Levy
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
2025-26	3.104	0.007	0.748			1.500	5.359

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, 2026

Certified Tax Roll - Current Proposed and Previous 25 Years

Fiscal Year	Date of Certification	Amount	Percent Change
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	21,790,989,852	6.61%
2021-22	2021	23,226,321,506	6.59%
2022-23	2022	27,472,304,868	18.28%
2023-24	2023	31,494,262,515	14.64%
2024-25	2024	34,013,879,916	8.00%
2025-26	2025	36,117,048,335	6.18%

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

1.5 Mill Capital Outlay Budget Requests

	Proposed Amount
Buses - 77-Passenger & 65-Passenger With Wheelchair Lift	$ 3,884,905
Computer Replacement Cycle	3,815,000
Remodeling & Renovations - Fire Alarm Upgrades	2,000,000
White Fleet Vehicles	1,000,000
Renovations - Network/Retrofit	840,000
Furniture & Equipment for Departments and Schools	657,106
Processor, Storage & Recovery Device Replacement (IT)	350,000
Technology-Related Equipment for Departmens and Schools	169,975
Technology-Related Rentals (IT)	83,000
Total Departments, Projects, and Schools Budget Requests	12,799,986
Transfers from Capital Outlay to General Fund	22,950,000
Transfers from Capital Outlay to Debt Service	9,872,099
Total Transfers from Capital Outlay	32,822,099
Total ERP Systems	1,434,232
Total Charter Schools @ 60%	469,814
Contingency Expenditures	982,022
Total Expenditures and Contingency Reserves	2,886,068
Total Transfers, Expenditures, and Contingency Reserves	**48,508,153**
Total Millage Revenue @ 96%	**52,008,550**
Excess Revenue Over Expenditures	3,500,397
Beginning Fund Balance (7/1/2025)	5,861
Less: Encumbrance Roll From FY 2024-2025	(3,506,258)
Ending Fund Balance (6/30/2026)	**$ -**

LONG-TERM DEBT AND CAPITAL OUTLAY REVENUE

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Long-Term Debt Obligations

Components at Issuance	ST Revenue Bond Series 2016	Series 2020A COPs	Series 2023A COPs	Series 2025A COPs	Total
Par Value	$ 51,910,000	$ 37,675,000	$ 37,470,000	$ 62,700,000	$ 189,755,000
Premium	8,641,751	7,317,949	3,989,135	3,953,316	23,902,151
Total Proceeds	$ 60,551,751	$ 44,992,949	$ 41,459,135	$ 66,653,316	$ 213,657,151
Beginning Balance (7/1/2025)	$ 18,190,438	$ 18,270,842	$ 41,060,221	$ 66,653,316	$ 144,174,817
Annual Debt Service Payments	$ 5,770,625	$ 8,506,625	$ 1,815,250	$ 3,202,669	$ 19,295,169
Last Maturity	9/1/2027	2/1/2027	2/1/2043	2/1/2045	

	Par Value
Series 2016 - Beulah Middle School (Funded 100% Sales Tax)	$ 51,910,000
Series 2020A - Pleasant Grove Elementary (Funded 42% Sales Tax, 58% Millage)	37,675,000
Series 2023A - Myrtle Grove Elementary (Funded 100% Millage)	37,470,000
Series 2025A - Performing Arts Centers, Gym/Auditorium, Classrooms (Funded 100% Millage)	62,700,000
	$ 189,755,000

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2026

Capital Outlay Revenue - Millage and Sales Tax

Fiscal Year	Millage	Sales Tax	Total
2025-26 (Budgeted)	52,008,550	41,000,000	93,008,550
2024-25	33,090,030	41,544,408	74,634,438
2023-24	36,992,769	40,264,666	77,257,434
2022-23	32,322,922	40,327,587	72,650,509
2021-22	27,315,572	38,644,476	65,960,048
2020-21	28,510,061	32,008,937	60,518,998
2019-20	26,259,025	28,259,025	54,518,050

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	$	165,286,914
B.	Less tax reductions due to Value Adjustment Board and other assessment changes	$	421,638
C.	Actual property tax levy	$	164,865,276

This year's proposed tax levy .... $ 193,551,262

A portion of the tax levy is required under state law in order for the school board to receive **$186,485,110** in state education grants.

The required portion has **increased** by 4.91 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 31, 2025** at **5.01 p.m.** at the **J.E. Hall Center, 30 East Texar Drive, Pensacola, FL 32503.**

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Escambia County School Board will soon consider a measure to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 3.859 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 $52,008,550 to be used for the following projects:

CONSTRUCTION AND REMODELING
Construction of one (1) new elementary school – Myrtle Grove Elementary School
Construction of performing arts centers at two (2) high schools
Construction of new gymnasium and renovation of auditorium at one (1) high school
Construction of prototypical classroom additions at various school sites
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 or other natural disasters
HVAC projects including retrofit at various district locations
MOTOR VEHICLE PURCHASES
Purchase of 23 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), one (1) new elementary school under construction (Myrtle Grove Elementary School), two high school performing arts centers (Tate High School and Escambia High School), a new gymnasium and renovation of auditorium (Pine Forest High School), and prototypical classroom additions at various locations.
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 July 31, 2025, 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
FISCAL YEAR 2025 - 2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ESCAMBIA COUNTY ARE 1.8 PERCENT MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				**PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:**	
Required Local Effort	3.1110	Discretionary Critical Needs Operating	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000		
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Outlay	0.0000			**Total Millage**	**5.3590**

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	3,407,721	68,708,675	0	0	**72,116,396**
State sources	197,803,472	284,104	222,100	1,892,777	**200,202,453**
Local sources	139,984,562	1,874,600	0	93,008,550	**234,867,712**
TOTAL SOURCES	**341,195,755**	**70,867,379**	**222,100**	**94,901,327**	**507,186,561**
Other Financing Sources	0	0	66,653,316	0	**66,653,316**
Transfers In	23,457,777	0	19,217,006	66,000,000	**108,674,783**
Fund Balances/Reserves/Net Assets	36,196,038	9,439,214	1,427,850	67,859,601	**114,922,703**
TOTAL REVENUES, TRANSFERS & BALANCES	**400,849,570**	**80,306,593**	**87,520,272**	**228,760,928**	**797,437,363**
EXPENDITURES					
Instruction	210,663,688	23,570,669	0	0	**234,234,357**
Pupil Personnel Services	22,617,962	2,065,614	0	0	**24,683,576**
Instructional Media Services	4,871,962	71,304	0	0	**4,943,266**
Instructional and Curriculum Development Services	7,433,262	12,867,343	0	0	**20,300,605**
Instructional Staff Training Services	3,266,588	2,755,642	0	0	**6,022,230**
Instruction Related Technology	3,899,037	310,319	0	0	**4,209,356**
School Board	1,495,380	0	0	0	**1,495,380**
General Administration	1,130,056	1,835,571	0	0	**2,965,627**
School Administration	20,129,443	156,579	0	0	**20,286,022**
Facilities Acquisition and Construction	648,808	0	0	143,828,199	**144,477,007**
Fiscal Services	3,084,946	0	0	0	**3,084,946**
Food Services	166,000	27,202,919	0	0	**27,368,919**
Central Services	8,083,407	237,699	0	0	**8,321,106**
Pupil Transportation Services	24,396,071	225,839	0	0	**24,621,910**
Operation of Plant	43,026,149	51,250	0	0	**43,077,399**
Maintenance of Plant	14,115,437	0	0	0	**14,115,437**
Administrative Technology Services	4,312,277	98,400	0	0	**4,410,677**
Community Services	1,303,436	1,281,571	0	0	**2,585,007**
Debt Services	0	0	19,444,656	0	**19,444,656**
TOTAL EXPENDITURES	**374,643,909**	**72,730,719**	**19,444,656**	**143,828,199**	**610,647,483**
Transfers Out	0	0	66,000,000	42,674,783	**108,674,783**
Fund Balances/Reserves/Net Assets	26,205,661	7,575,874	2,075,616	42,257,946	**78,115,097**
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	**400,849,570**	**80,306,593**	**87,520,272**	**228,760,928**	**797,437,363**

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 2026-01

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2025-2026.

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, 2025 to June 30, 2026; 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 2025-2026 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised @ 96%
Required Local Effort	3.104	$ 107,623,025
Prior Period Funding Adjustment	0.007	242,707
Discretionary – Operating	0.748	25,934,930
Capital Outlay	1.500	52,008,550
	5.359	$ 185,809,212

Rolled-back rate (RBR) **4.644 Mills**
Current year total proposed rate as a percentage change of RBR **15.40%**

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2025 to June 30, 2026 on July 31, 2025 by separate vote prior to adopting the tentative budget.

Dr. David M. Williams, Chair

Resolution Number 2026-02

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026.

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, 2025 to June 30, 2026; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

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 $856,115,363 ($797,437,363 - Governmental Funds, $58,678,000 - Internal Service Funds) for the fiscal year 2025-2026.

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, 2025 to June 30, 2026.

Dr. David M. Williams, Chair

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

Resolution No. 2026-03

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 36,117,048,335	Required Local Effort	$ 107,623,025	3.1040 mills (s. 1011.62(4), F.S.)
	Prior-Period Funding Adjustment Millage	$ 242,707	0.0070 mills (s. 1011.62(4)(e), F.S.)
	Total Required Millage	$ 107,865,732	3.1110 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 36,117,048,335	Discretionary Operating	$ 25,934,930	0.7480 mills (s. 1011.71(1), F.S.)

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

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

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 36,117,048,335	Local Capital Improvement	$ 52,008,550	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$		$	mills s. 1010.40, F.S.
		$	mills s. 1011.74, F.S.
		$	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 15.40 PERCENT.

STATE OF FLORIDA

COUNTY OF ESCAMBIA (School District)

I, Keith Leonard, superintendent of schools and ex-officio secretary of the District School Board of Escambia County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Escambia County, Florida, on September 16, 2025.

______________________________	September 16, 2025
Signature of District School Superintendent	Date of Signature

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

Resolution Number 2026-04

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the final millage rates and the final budget in the amount of $857,164,775.73 for the fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED;

That the attached budget of Escambia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Escambia County as a final budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

____
Dr. David M. Williams, Chair

____
Date