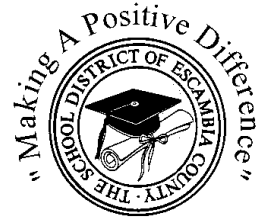

SCHOOL DISTRICT OF ESCAMBIA COUNTY



FISCAL YEAR 2026-2027

TENTATIVE BUDGET SUPPLEMENTAL INFORMATION

August 3, 2026

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SUPPLEMENTAL INFORMATION

ESCAMBIA COUNTY PUBLIC SCHOOLS
DISTRICT SUMMARY BUDGET
FISCAL YEAR ENDING JUNE 30, 2027

Analysis by Fund Prior Year Comparison

	Advertised Budget 2025-26	Advertised Proposed Budget 2026-27	Variance
General Fund	\$ 400,849,570	\$ 383,663,012	\$ (17,186,558)
Special Revenue (1)	80,306,593	84,512,511	4,205,918
Debt Service Funds	87,520,272	19,383,998	(68,136,274)
Capital Projects Funds	228,760,928	198,988,998	(29,771,930)
Total Governmental Funds	<u>\$ 797,437,363</u>	<u>\$ 686,548,519</u>	<u>\$ (110,888,844)</u>

(1) Includes:

- Special Revenue - Food Service
- Special Revenue - Other Federal Programs, CRRSA/GEER II

ESCAMBIA COUNTY PUBLIC SCHOOLS
DISTRICT SUMMARY BUDGET
FISCAL YEAR ENDING JUNE 30, 2027

General Fund Revenue Prior Year Comparison

	Actual 2024-25	Unaudited 2025-26	Proposed Budget 2026-27	Variance
Federal Direct	\$ 917,340	\$ 858,643	\$ 875,000	\$ 16,357
Federal Through State and Local	2,803,734	3,326,636	2,524,524	(802,112)
State	203,615,581	195,659,657	190,802,789	(4,856,868)
Local	135,683,983	141,644,875	143,634,767	1,989,892
Total Revenue	343,020,638	341,489,811	337,837,080	(3,652,731)
Other Financing Sources:				
Transfers from Capital Millage Fund	22,298,209	24,704,494	21,850,000	(2,854,494)
Transfers from Sales Tax Fund	507,777	546,146	545,921	(225)
Loss Recoveries	3,905,468	390,193	-	(390,193)
Total Financing Sources	26,711,454	25,640,833	22,395,921	(3,244,912)
Total Revenue and Financing Sources	369,732,092	367,130,644	360,233,001	(6,897,643)

ESCAMBIA COUNTY PUBLIC SCHOOLS
DISTRICT SUMMARY BUDGET
FISCAL YEAR ENDING JUNE 30, 2027

General Fund Revenue - FEFP

	Final Calc 2024-25	Fourth Calc 2025-26	Second Calc 2026-27	Variance
Adjusted State FEFP*	\$ 158,866,643	\$ 149,917,989	\$ 146,899,741	\$ (3,018,248)
Class Size Reduction Allocation	34,808,944	33,932,942	33,477,083	(455,859)
Total State (Adjusted)	193,675,587	183,850,931	180,376,824	(3,474,107)
Total Local	125,643,971	133,557,955	137,768,295	4,210,340
Total FEFP Formula Funds - Adjusted	<u>\$ 319,319,558</u>	<u>\$ 317,408,886</u>	<u>\$ 318,145,119</u>	<u>\$ 736,233</u>

*Net of FES and other adjustments

ESCAMBIA COUNTY PUBLIC SCHOOLS
DISTRICT SUMMARY BUDGET
FISCAL YEAR ENDING JUNE 30, 2027

General Fund Appropriations by Object Prior Year Comparison

	Actual 2024-25	Unaudited 2025-26	Proposed Budget 2026-27	Variance
Salaries	\$ 216,520,474	\$ 214,295,708	\$ 210,734,742	\$ (3,560,966)
Benefits	74,403,822	74,860,398	72,825,607	(2,034,791)
Purchased Services	51,749,191	49,508,406	51,573,128	2,064,722
Energy Services	12,078,121	13,398,009	13,291,556	(106,453)
Materials and Supplies	11,799,108	11,594,334	10,589,607	(1,004,727)
Capital Outlay	3,836,216	4,521,893	2,660,148	(1,861,745)
Other Miscellaneous	9,526,297	9,484,337	7,919,313	(1,565,024)
Total Appropriations	379,913,229	377,663,085	369,594,101	(8,068,984)



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2026			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	\$	33,136,278,932		(1)
2.	Current year taxable value of personal property for operating purposes	\$	4,183,365,203		(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	32,943,356		(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	37,352,587,491		(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.)	\$	441,106,425		(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	36,911,481,066		(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	35,976,903,194		(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	☐ Yes ☒ No			(8)
SIGN HERE		Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
		Signature of Property Appraiser :		Date :	
		Electronically Certified by Property Appraiser		6/30/2026 5:57:45 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>		3.1110 per \$1,000		(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>		2.2480 per \$1,000		(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>		\$	111,924,146	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>		\$	80,876,078	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>		\$	192,800,224	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		3.0322 per \$1,000		(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		2.1911 per \$1,000		(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		3.1060 per \$1,000		(16)
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
	1.5000	0.7480	0.0000		0.0000
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000	

Continued on page 2

Name of School District : Escambia County Public Schools			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>	\$	116,017,137	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	83,968,617	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	199,985,754	(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>		2.43 %	(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>		2.50 %	(22)
Final public budget hearing		Date : 9/15/2026	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 :			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, 2027

Ad Valorem Tax Levies

2027 Millage Rates:	Millage Rate	Proceeds @ 96%
General Fund:		
Required Local Effort (RLE)	3.094	\$ 110,946,149
Prior Period Funding Adjustment	0.012	430,302
Total RLE	3.106	111,376,451
Discretionary Operating	0.748	26,822,146
Local Capital Improvement	1.500	53,787,726
Total Recommended Rate	5.354	\$ 191,986,323

Certified Tax Roll \$ 37,352,587,491

2026 Millage Rates:	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 Tax Levy	5.359	\$ 185,809,212

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, 2027

Ad Valorem Tax Levies Prior Year Comparison

	2025-26 Millage Rate	2026-27 Millage Rate	Change From Prior Year
General Fund:			
Required Local Effort (RLE)	3.104	3.094	(0.010)
Prior Period Funding Adjustment	0.007	0.012	0.005
Total RLE	3.111	3.106	(0.005)
Discretionary Operating	0.748	0.748	-
Local Capital Improvement	1.500	1.500	-
Total	5.359	5.354	(0.005)

ESCAMBIA COUNTY PUBLIC SCHOOLS

DISTRICT SUMMARY BUDGET

FISCAL YEAR ENDING JUNE 30, 2027

Comparison of Sample School District Property Taxes

Taxable Value (less Homestead Exemption)	Taxes Generated 2025-26	3.0% Increase* Taxable Value (less Homestead Exemption)	Taxes Generated 2026-27	Change From Prior Year
\$ 100,000	\$ 535.90	\$ 103,000	\$ 551.46	\$ 15.56
150,000	803.85	154,500	827.19	23.34
200,000	1,071.80	206,000	1,102.92	31.12
250,000	1,339.75	257,500	1,378.66	38.91
300,000	1,607.70	309,000	1,654.39	46.69
350,000	1,875.65	360,500	1,930.12	54.47
400,000	2,143.60	412,000	2,205.85	62.25
Required Local Effort	3.104	Required Local Effort	3.094	(0.010)
Prior Period Adjustment	0.007	Prior Period Adjustment	0.012	0.005
Dcretionary Operating	0.748	Dcretionary Operating	0.748	-
Capital Outlay	1.500	Capital Outlay	1.500	-
Total Mills	5.359	Total Mills	5.354	(0.005)

*Save Our Homes Maximum

ESCAMBIA COUNTY PUBLIC SCHOOLS
DISTRICT SUMMARY BUDGET
FISCAL YEAR ENDING JUNE 30, 2027

Ad Valorem Tax Levies - Current Proposed 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		
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
2026-27	3.094	0.012	0.748			1.500	5.354

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, 2027

Certified Tax Roll - Current Proposed and Previous 25 Years

Fiscal Year	Date of Certification	Amount	Percent Change
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%
2025-26	2025	36,117,048,335	5.91%
2026-27	2026	37,352,587,491	3.42%

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	\$ 193,551,262
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 751,038
C. Actual property tax levy	\$ 192,800,224

This year's proposed tax levy \$ 199,985,754

A portion of the tax levy is required under state law in order for the school board to receive **\$180,376,824** in state education grants.

The required portion has **increased** by 2.43 percent and represents approximately **six tenths** of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on **August 3, 2026** at **5.01 p.m.** at the **J.E. Hall Center, 30 East Texar Drive, Pensacola, FL 32503.**

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the School Board's proposed tax of 3.854 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 \$53,787,726 to be used for the following projects:

CONSTRUCTION AND REMODELING

Remodel and renovation projects at various school and ancillary 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 (COPs) for two (2) existing schools (Pleasant Grove Elementary School, Myrtle Grove Elementary School), two (2) high school performing arts centers (Tate High School, Escambia High School), a new gymnasium and renovation of auditorium (Pine Forest High School), expansion of one (1) elementary school (Beulah Elementary School) to increase grade levels and capacity, 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 operators

Salaries and benefits for facilities maintenance, information technology maintenance, and other positions supporting 1.5 mill capital assets as defined in Section 1011.71, F.S.

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 3, 2026, 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 2026 - 2027

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	3.0940
Prior Period Funding Adjustment	0.0120
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Operating	0.7480
Discretionary Capital Outlay	0.0000

Discretionary Critical Needs Operating	0.0000
Additional Millage Not to Exceed 4 Years (Operating)	0.0000

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000
Total Millage	5.3540

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	3,399,524	73,559,834	0	0	76,959,358
State sources	190,802,789	284,104	129,395	1,980,921	193,197,209
Local sources	143,634,767	2,013,800	0	95,237,726	240,886,293
TOTAL SOURCES	337,837,080	75,857,738	129,395	97,218,647	511,042,860
Other Financing Sources	0	0	0	0	0
Transfers In	22,395,921	0	19,134,674	0	41,530,595
Fund Balances/Reserves/Net Assets	23,430,011	8,654,773	119,929	101,770,351	133,975,064
TOTAL REVENUES, TRANSFERS & BALANCES	383,663,012	84,512,511	19,383,998	198,988,998	686,548,519
<u>EXPENDITURES</u>					
Instruction	208,302,686	25,285,847	0	0	233,588,533
Pupil Personnel Services	20,704,531	2,347,217	0	0	23,051,748
Instructional Media Services	4,824,714	98,340	0	0	4,923,054
Instructional and Curriculum Development Services	8,022,922	12,085,810	0	0	20,108,732
Instructional Staff Training Services	4,064,390	5,112,533	0	0	9,176,923
Instruction Related Technology	3,739,176	186,597	0	0	3,925,773
School Board	1,416,598	0	0	0	1,416,598
General Administration	1,106,763	1,839,689	0	0	2,946,452
School Administration	20,011,174	107,216	0	0	20,118,390
Facilities Acquisition and Construction	2,068,718	349	0	142,530,986	144,600,053
Fiscal Services	3,056,774	0	0	0	3,056,774
Food Services	189,000	26,822,522	0	0	27,011,522
Central Services	6,333,988	372,294	0	0	6,706,282
Pupil Transportation Services	24,530,027	479,292	0	0	25,009,319
Operation of Plant	40,721,132	24,128	0	0	40,745,260
Maintenance of Plant	15,450,931	0	0	0	15,450,931
Administrative Technology Services	4,370,545	99,652	0	0	4,470,197
Community Services	680,032	1,533,454	0	0	2,213,486
Debt Services	0	0	19,359,878	0	19,359,878
TOTAL EXPENDITURES	369,594,101	76,394,940	19,359,878	142,530,986	607,879,905
Transfers Out	0	0	0	41,530,595	41,530,595
Fund Balances/Reserves/Net Assets	14,068,911	8,117,571	24,120	14,927,417	37,138,019
TOTAL APPROPRIATED EXPENDITURES	383,663,012	84,512,511	19,383,998	198,988,998	686,548,519

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 2027-01

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2026-2027.

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, 2026 to June 30, 2027; 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 2026-2027 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised @ 96%</u>
Required Local Effort	3.094	\$ 110,946,149
Prior Period Funding Adjustment	0.012	430,302
Discretionary – Operating	0.748	26,822,146
Capital Outlay	<u>1.500</u>	<u>53,787,726</u>
	5.354	\$ 191,986,323

Rolled-back rate (RBR)	5.223 Mills
Current year total proposed rate as a percentage change of RBR	2.50%

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2026 to June 30, 2027 on August 3, 2026 by separate vote prior to adopting the tentative budget.



Thomas Harrell, Board Chair

Resolution Number 2027-02

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027.

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, 2026 to June 30, 2027; and

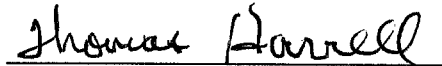
WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2026-2027.

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 for fiscal year 2026-2027 in the amount of \$738,948,519.

Governmental Funds	\$ 686,548,519
Internal Service Funds	<u>52,400,000</u>
Total Budget	<u>\$ 738,948,519</u>

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, 2026 to June 30, 2027.


Thomas Harrell, Board Chair

**APPENDIX –
DISTRICT SUMMARY BUDGET
2026-27**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser

37,352,587,491.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	3.0940		3.0940
2. Prior-Period Funding Adjustment Millage	0.0120		0.0120
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3540		5.3540

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	375,000.00
Reserve Officers Training Corps (ROTC)	3191	500,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	875,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	2,000,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	524,524.26
Total Federal Through State and Local	3200	2,524,524.26
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	146,899,741.00
Workforce Development	3315	5,772,080.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	407,192.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	74,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	33,477,083.00
Florida School Recognition Funds	3361	1,700,000.00
Voluntary Prekindergarten Program (VPK)	3371	1,505,347.20
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	520,845.65
Total State	3300	190,802,788.85
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	137,768,295.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	383,389.00
Investment Income	3430	1,000,000.00
Gifts, Grants and Bequests	3440	31,025.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	15,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	921,958.00
Continuing Workforce Education Course Fees	3463	38,900.00
Capital Improvement Fees	3464	45,000.00
Postsecondary Lab Fees	3465	175,000.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	15,000.00
Financial Aid Fees	3468	65,000.00
Other Student Fees	3469	42,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	580,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,554,200.00
Total Local	3400	143,634,767.00
TOTAL ESTIMATED REVENUES		337,837,080.11
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	22,395,921.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	22,395,921.00
TOTAL OTHER FINANCING SOURCES		22,395,921.00
Fund Balance, July 1, 2026	2800	23,430,010.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		383,663,011.87

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	208,302,686.24	127,867,547.46	43,389,150.74	23,672,061.57	8,000.00	6,002,179.68	1,894,453.00	5,469,293.79
Student Support Services	6100	20,704,531.43	13,397,851.00	4,760,887.00	2,386,050.92	2,850.00	133,728.51	21,364.00	1,800.00
Instructional Media Services	6200	4,824,714.00	3,394,367.00	1,183,649.00	48,793.00		14,108.00	139,372.00	44,425.00
Instruction and Curriculum Development Services	6300	8,022,921.80	5,995,026.41	1,849,485.59	107,903.80		37,481.00	6,450.00	26,575.00
Instructional Staff Training Services	6400	4,064,389.69	2,326,985.00	777,589.39	862,856.45		21,732.00		75,226.85
Instruction-Related Technology	6500	3,739,176.44	2,684,168.00	996,938.00	36,570.44			17,000.00	4,500.00
Board	7100	1,416,598.00	738,136.00	375,542.00	257,970.00	600.00	2,692.00		41,658.00
General Administration	7200	1,106,763.00	694,952.00	266,165.00	65,840.00	606.00	3,200.00		76,000.00
School Administration	7300	20,011,174.00	14,958,191.00	4,968,417.00	14,175.00		41,771.00	22,460.00	6,160.00
Facilities Acquisition and Construction	7400	2,068,717.52	1,204,679.00	399,080.00	96,433.79	30,200.00	23,155.00	312,369.73	2,800.00
Fiscal Services	7500	3,056,774.25	2,065,387.00	708,110.00	266,301.25		9,936.00		7,040.00
Food Service	7600	189,000.00	180,000.00	9,000.00					
Central Services	7700	6,333,987.57	4,153,237.00	785,918.76	1,202,352.81	32,000.00	1,141.00	11,249.00	148,089.00
Student Transportation Services	7800	24,530,026.64	13,057,052.00	5,594,514.00	1,070,750.64	2,273,450.00	1,275,050.00	10,000.00	1,249,210.00
Operation of Plant	7900	40,721,132.32	10,237,202.00	3,890,331.00	14,476,137.37	10,711,500.00	961,348.95	21,310.00	423,303.00
Maintenance of Plant	8100	15,450,930.89	4,344,854.00	1,638,682.00	7,001,030.72	228,400.00	2,031,644.17	204,120.00	2,200.00
Administrative Technology Services	8200	4,370,545.00	3,223,907.00	1,123,388.00	3,300.00	3,950.00	6,000.00		10,000.00
Community Services	9100	680,032.00	211,200.00	108,760.00	4,600.00		24,440.00		331,032.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		369,594,100.79	210,734,741.87	72,825,607.48	51,573,127.76	13,291,556.00	10,589,607.31	2,660,147.73	7,919,312.64
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710	2,632,694.67							
Restricted Fund Balance, June 30, 2027	2720	3,836,232.16							
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740	4,424,089.40							
Unassigned Fund Balance, June 30, 2027	2750	3,175,894.85							
TOTAL ENDING FUND BALANCE	2700	14,068,911.08							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		383,663,011.87							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	22,273,900.00
USDA-Donated Commodities	3265	1,713,516.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	23,987,416.00
<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	1,300.00
Gifts, Grants and Bequests	3440	
Food Service	3450	2,011,500.00
Other Miscellaneous Local Sources	3495	1,000.00
Total Local	3400	2,013,800.00
TOTAL ESTIMATED REVENUES		26,285,320.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	8,654,773.17
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		34,940,093.17

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	7,549,585.00
Employee Benefits	200	3,150,599.00
Purchased Services	300	824,170.88
Energy Services	400	286,725.00
Materials and Supplies	500	13,706,176.00
Capital Outlay	600	296,766.18
Other	700	1,008,500.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		26,822,522.06
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, 2027	2710	1,004,433.15
Restricted Fund Balance, June 30, 2027	2720	7,113,137.96
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	8,117,571.11
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		34,940,093.17

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

ESTIMATED REVENUES	Account Number	
<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	6,239,929.37
Total Federal Direct	3100	6,239,929.37
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	795,007.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	742,301.78
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,594,179.85
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	13,958,988.84
Elementary and Secondary Education Act, Title I	3240	23,173,511.43
Language Instruction - Title III	3241	460,767.90
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,510,843.08
Total Federal Through State And Local	3200	43,235,599.88
<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		49,475,529.25
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		49,475,529.25

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	25,285,846.88	12,197,722.34	4,849,425.40	4,470,681.09		2,144,141.07	454,868.88	1,169,008.10
Student Support Services	6100	2,347,217.28	1,276,337.12	463,965.21	179,496.64		388,154.81	500.00	38,763.50
Instructional Media Services	6200	98,339.95	45,820.00	17,163.95				35,356.00	
Instruction and Curriculum Development Services	6300	12,085,809.81	8,633,396.35	2,903,731.49	112,037.70		303,429.27	82,237.00	50,978.00
Instructional Staff Training Services	6400	5,112,532.75	2,304,666.91	731,385.30	1,690,735.36		127,881.43	9,200.00	248,663.75
Instruction-Related Technology	6500	186,597.18	128,899.00	47,139.00	2,471.00		8,088.18		
Board	7100								
General Administration	7200	1,839,688.61							1,839,688.61
School Administration	7300	107,216.16			946.00		3,824.00	102,446.16	
Facilities Acquisition and Construction	7400	349.00						349.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	372,294.13	52,942.39	13,239.63	295,452.45		8,659.66		2,000.00
Student Transportation Services	7800	479,292.05			290,500.00				188,792.05
Operation of Plant	7900	24,127.82			8,914.82		4,622.00	10,591.00	
Maintenance of Plant	8100								
Administrative Technology Services	8200	99,652.00	75,000.00	24,652.00					
Community Services	9100	1,436,565.63		4,516.00	6,500.00		3,153.63		1,422,396.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		49,475,529.25	24,714,784.11	9,055,217.98	7,057,735.06		2,991,954.05	695,548.04	4,960,290.01
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		49,475,529.25							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

Page 8

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	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, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued) Page 9

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
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	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	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, 2027

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued) Page 11

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	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, 2027

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)Page 13

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	96,888.91
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	96,888.91
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		96,888.91
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		96,888.91

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued) Page 15

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
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	96,888.91							96,888.91
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		96,888.91							96,888.91
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		96,888.91							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	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, 2027

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) Page 17

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
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	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	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, 2027

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

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
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, 2026	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, 2027

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) Page 21

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	128,998.09	128,998.09						
SBE/COBI Bond Interest	3326	396.89	396.89						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	129,394.98	129,394.98						
<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		129,394.98	129,394.98						
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	19,134,673.79						19,134,673.79	
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	19,134,673.79						19,134,673.79	
TOTAL OTHER FINANCING SOURCES		19,134,673.79						19,134,673.79	
Fund Balance, July 1, 2026	2800	119,929.33	8,264.90					111,664.43	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		19,383,998.10	137,659.88					19,246,338.22	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	13,710,000.00	110,000.00					13,600,000.00	
Interest	720	5,641,555.00	22,330.00					5,619,225.00	
Dues and Fees	730	8,323.38	23.38					8,300.00	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	19,359,878.38	132,353.38					19,227,525.00	
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, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720	24,119.72	5,306.50					18,813.22	
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCES	2700	24,119.72	5,306.50					18,813.22	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		19,383,998.10	137,659.88					19,246,338.22	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	1,385,000.00						1,385,000.00				
Interest on Undistributed CO&DS	3325	50,000.00						50,000.00				
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	545,921.00									545,921.00	
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,980,921.00						1,435,000.00			545,921.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	53,787,726.00							53,787,726.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419	41,450,000.00									41,450,000.00	
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	95,237,726.00							53,787,726.00		41,450,000.00	
TOTAL ESTIMATED REVENUES		97,218,647.00						1,435,000.00	53,787,726.00		41,995,921.00	
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											
Transfers In:												
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, 2026	2800	101,770,351.27						2,187,332.10	2,796,609.86		96,786,409.31	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		198,988,998.27						3,622,332.10	56,584,335.86		138,782,330.31	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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	56,293,832.19							789,805.75		55,504,026.44	
Furniture, Fixtures and Equipment	640	7,297,252.28						92,737.01	5,818,847.70		1,385,667.57	
Motor Vehicles (Including Buses)	650	4,923,251.00							4,923,251.00			
Land	660											
Improvements Other Than Buildings	670	2,646,415.47						202,326.48			2,444,088.99	
Remodeling and Renovations	680	69,425,469.98						2,881,306.48	5,893,409.41		60,650,754.09	
Computer Software	690	1,318,347.00							1,318,347.00			
Charter School Local Capital Improvement	793	626,418.00							626,418.00			
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		142,530,985.92						3,176,369.97	19,370,078.86		119,984,537.09	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	22,395,921.00							21,850,000.00		545,921.00	
To Debt Service Funds	920	19,134,673.79							9,877,890.82		9,256,782.97	
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	41,530,594.79							31,727,890.82		9,802,703.97	
TOTAL OTHER FINANCING USES		41,530,594.79							31,727,890.82		9,802,703.97	
Nonspendable Fund Balance, June 30, 2027	2710											
Restrieted Fund Balance, June 30, 2027	2720	14,927,417.56						445,962.13	5,486,366.18		8,995,089.25	
Committed Fund Balance, June 30, 2027	2730											
Assigned Fund Balance, June 30, 2027	2740											
Unassigned Fund Balance, June 30, 2027	2750											
TOTAL ENDING FUND BALANCES	2700	14,927,417.56						445,962.13	5,486,366.18		8,995,089.25	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		198,988,998.27						3,622,332.10	56,584,335.86		138,782,330.31	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

	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	
Transfers In:		
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) Page 27

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XV. ENTERPRISE FUNDS

	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
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Depreciation and Amortization	780								
Other	700								
Total Operating Expenses									
Operating Income (Loss)									
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Internal Service Funds	3670								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Internal Service Funds	970								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies									
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430								
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)									
CHANGES IN NET POSITION									
Change in Net Position									
Net Position, July 1, 2026	2880								
Net Position, June 30, 2027	2780								

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XVI. INTERNAL SERVICE FUNDS

	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
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	47,400,000.00	5,400,000.00	42,000,000.00					
Other Operating Revenues	3489	5,000,000.00		5,000,000.00					
Total Operating Revenues		52,400,000.00	5,400,000.00	47,000,000.00					
OPERATING EXPENSES: (Function 9900)									
Salaries	100	685,500.00	455,000.00	230,500.00					
Employee Benefits	200	4,099,900.00	4,017,000.00	82,900.00					
Purchased Services	300	11,142,230.00	1,133,730.00	10,008,500.00					
Energy Services	400	18,400.00	9,800.00	8,600.00					
Materials and Supplies	500	13,800.00	3,800.00	10,000.00					
Capital Outlay	600	3,500.00		3,500.00					
Depreciation and Amortization	780								
Other	700	36,157,670.00	670.00	36,157,000.00					
Total Operating Expenses		52,121,000.00	5,620,000.00	46,501,000.00					
Operating Income (Loss)		279,000.00	(220,000.00)	499,000.00					
NONCAPITAL SUBSIDIES:									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Enterprise Funds	3690								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Enterprise Funds	990								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies		279,000.00	(220,000.00)	499,000.00					
OTHER NONOPERATING REVENUES (EXPENSES):									
Investment Income	3430	520,000.00	20,000.00	500,000.00					
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	200,000.00	200,000.00						
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)		720,000.00	220,000.00	500,000.00					
CHANGES IN NET POSITION:									
Change in Net Position		999,000.00		999,000.00					
Net Position, July 1, 2026	2880	8,200,000.00		8,200,000.00					
Net Position, June 30, 2027	2780	9,199,000.00		9,199,000.00					