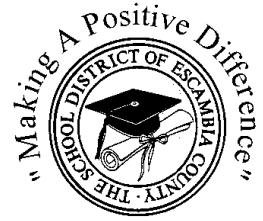

SCHOOL DISTRICT OF ESCAMBIA COUNTY



FISCAL YEAR 2026-2027

SUPPLEMENTAL BUDGET INFORMATION

September 15, 2026

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FINANCIAL INFORMATION

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

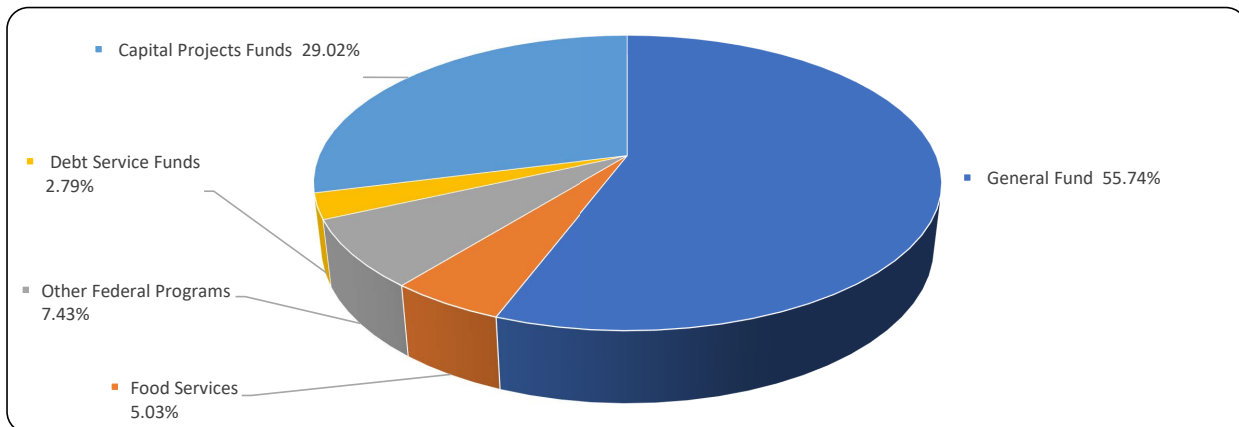
Analysis by Fund

	Proposed Budget 2026-27	% of Total
General Fund	\$ 387,486,207	55.74%
Special Revenue - Food Services	34,955,394	5.03%
Special Revenue - Other Federal Programs	51,632,619	7.43%
Debt Service Funds	19,406,306	2.79%
Capital Projects Funds	201,744,843	29.02%
Total Governmental Funds	<u>695,225,369</u>	<u>100.00%</u>
Internal Service Funds (1)	<u>60,721,190</u>	
Total All Funds	<u><u>\$ 755,946,559</u></u>	

(1) Includes:

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

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



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

Analysis by Fund Prior Year Comparison

	Original Budget 2025-26	Proposed Budget 2026-27	Variance
General Fund	\$ 400,486,661	\$ 387,486,207	\$ (13,000,454)
Special Revenue - Food Services	34,778,401	34,955,394	176,993
Special Revenue - Other Federal Programs	53,950,106	51,632,619	(2,317,487)
Debt Service Funds	86,216,315	19,406,306	(66,810,009)
Capital Projects Funds	223,823,462	201,744,843	(22,078,619)
Total Governmental Funds	799,254,945	695,225,369	(104,029,576)
Internal Service Funds (1)	57,909,831	60,721,190	2,811,359
Total All Funds	\$ 857,164,776	\$ 755,946,559	\$ (101,218,217)

(1) Includes:

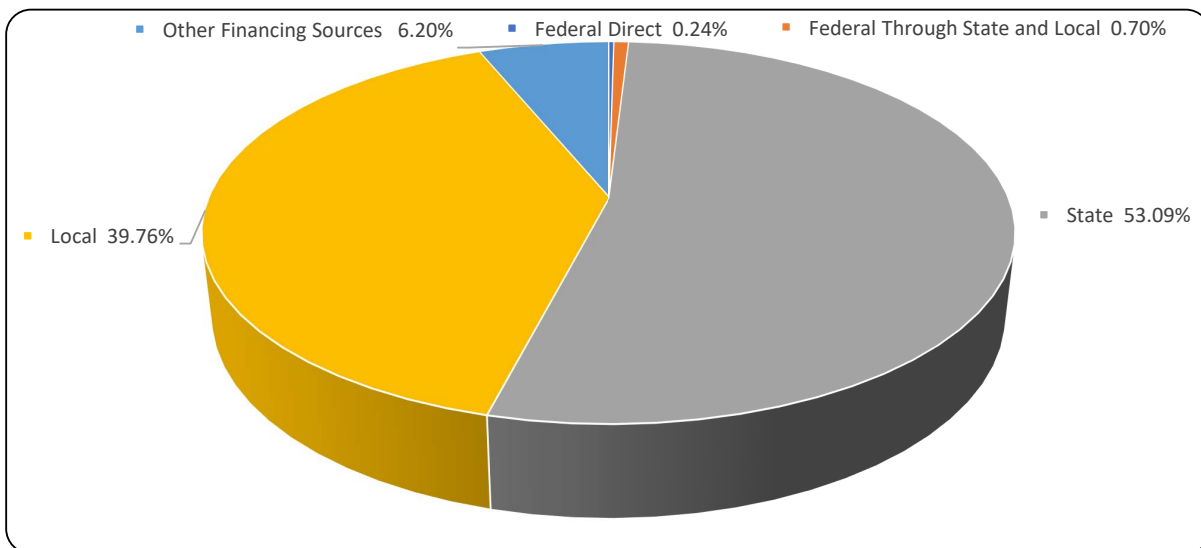
- Employee Benefits Trust Fund - Employee Self Funded Health Insurance
- Risk Management Fund - Self Funded Workers Compensation, Auto/General Liability

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, 2027

General Fund Revenue

	Proposed Budget 2026-27	% of Total
Federal Direct	\$ 875,000	0.24%
Federal Through State and Local	2,524,174	0.70%
State	191,799,918	53.09%
Local	143,644,767	39.76%
Total Revenue	338,843,859	93.80%
Other Financing Sources	22,411,453	6.20%
Total Revenue and Financing Sources	361,255,312	100.00%
Fund Balance - July 1 (Beginning)	26,230,894	
Total Revenue, Financing Sources, and Fund Balance	\$ 387,486,207	



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

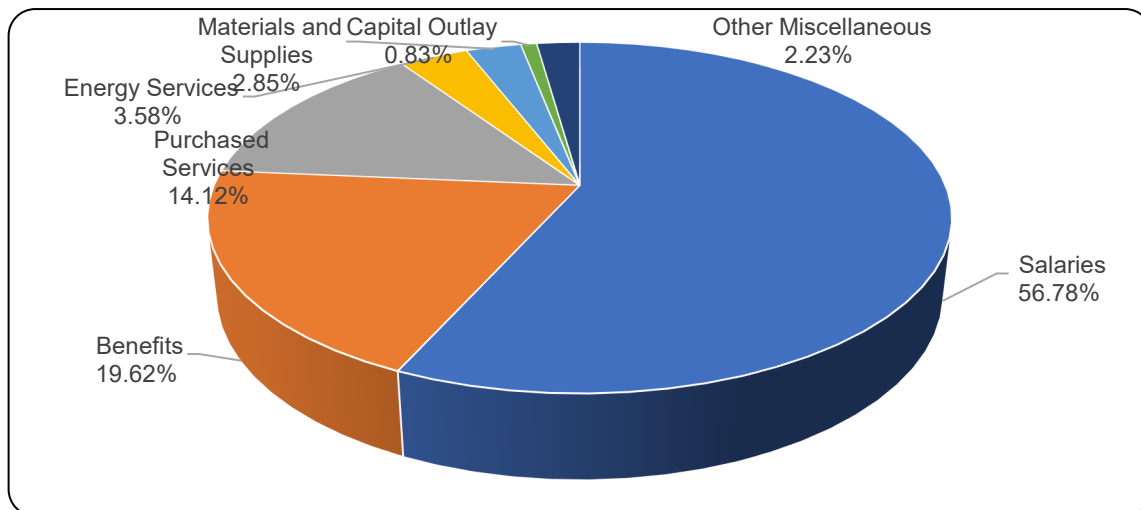
General Fund Revenue Prior Year Comparison

	Actual 2024-25	Unaudited 2025-26	Proposed Budget 2026-27	Variance
Federal Direct	\$ 917,340	\$ 848,188	\$ 875,000	\$ 26,812
Federal Through State and Local	2,803,734	3,326,636	2,524,174	(802,462)
State	203,615,581	196,110,951	191,799,918	(4,311,033)
Local	135,683,983	141,650,042	143,644,767	1,994,725
Total Revenue	343,020,638	341,935,817	338,843,859	(3,091,958)
Other Financing Sources:				
Transfers from Capital Millage Fund	22,298,209	21,448,834	21,850,000	401,166
Transfers from Sales Tax Fund	507,777	4,046,146	561,453	(3,484,693)
Loss Recoveries	3,905,468	390,193	-	(390,193)
Total Financing Sources	26,711,454	25,885,173	22,411,453	(3,473,720)
Total Revenue and Financing Sources	369,732,092	367,820,990	361,255,312	(6,565,678)

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

General Fund Appropriations by Object

	Proposed Budget 2026-27	% of Total
Salaries	\$ 210,934,778	56.78%
Benefits	72,843,318	19.62%
Purchased Services	52,451,952	14.12%
Energy Services	13,291,556	3.58%
Materials and Supplies	10,605,923	2.85%
Capital Outlay	3,085,902	0.83%
Other Miscellaneous	8,288,576	2.23%
Total Appropriations	<u>371,502,006</u>	<u>100.00%</u>
 Fund Balance - June 30 (Ending)	 <u>15,984,201</u>	
 Total Appropriations and Fund Balance	 <u><u>\$ 387,486,207</u></u>	



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

General Fund Appropriations by Object Prior Year Comparison

	Unaudited Actual 2025-26	Proposed Budget 2026-27	Variance
Salaries	\$ 213,491,694	\$ 210,934,778	\$ (2,556,916)
Benefits	74,868,613	72,843,318	(2,025,295)
Purchased Services	49,525,398	52,451,952	2,926,554
Energy Services	13,398,009	13,291,556	(106,453)
Materials and Supplies	11,594,334	10,605,923	(988,411)
Capital Outlay	4,521,893	3,085,902	(1,435,991)
Other Miscellaneous	9,945,363	8,288,576	(1,656,787)
Total Appropriations	377,345,304	371,502,006	(5,843,298)
 Fund Balance - June 30 (Ending)	 26,230,894	 15,984,201	 (10,246,693)
 Total Appropriations and Fund Balance	 \$ 403,576,198	 \$ 387,486,207	 \$ (16,089,991)

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

General Fund Appropriations by Function

	Proposed 2026-27	% of Total
Instruction	\$ 209,571,481	56.42%
Student Support Services	20,732,037	5.58%
Instructional Media Services	4,823,837	1.30%
Instruction and Curriculum Dev	8,109,163	2.18%
Instructional Staff Training	4,070,863	1.10%
Instruction Related Technology	3,739,176	1.01%
Board	1,417,979	0.38%
General Administration	1,130,980	0.30%
School Administration	20,014,005	5.39%
Facilities Acquisition and Const	2,072,360	0.56%
Fiscal Services	3,056,774	0.82%
Food Services	189,000	0.05%
Central Services	6,333,588	1.70%
Student Transportation	24,530,027	6.60%
Operation of Plant	40,855,200	11.00%
Maintenance of Plant	15,450,931	4.16%
Administrative Technology Srvs	4,370,545	1.18%
Community Services	1,034,060	0.28%
Total Appropriations	371,502,006	100.00%
 Fund Balance - June 30 (Ending)	 15,984,201	
 Total Appropriations and Fund Balance	 \$ 387,486,207	

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

General Fund Appropriations by Function Prior Year Comparison

	Unaudited Actual 2025-26	Proposed 2026-27	Variance
Instruction	\$ 216,467,489	\$ 209,571,481	\$ (6,896,009)
Student Support Services	21,019,803	20,732,037	(287,766)
Instructional Media Services	5,034,431	4,823,837	(210,594)
Instruction and Curriculum Dev	8,162,031	8,109,163	(52,869)
Instructional Staff Training	4,048,815	4,070,863	22,048
Instruction Related Technology	3,786,524	3,739,176	(47,348)
Board	1,378,216	1,417,979	39,763
General Administration	1,112,096	1,130,980	18,884
School Administration	20,233,812	20,014,005	(219,807)
Facilities Acquisition and Const	1,435,702	2,072,360	636,658
Fiscal Services	3,118,833	3,056,774	(62,059)
Food Services	318,403	189,000	(129,403)
Central Services	5,828,451	6,333,588	505,137
Student Transportation	24,078,362	24,530,027	451,665
Operation of Plant	41,111,666	40,855,200	(256,466)
Maintenance of Plant	14,115,604	15,450,931	1,335,327
Administrative Technology Srvs	4,390,412	4,370,545	(19,867)
Community Services	1,335,480	1,034,060	(301,420)
Debt Service	369,175		
Total Appropriations	<u>377,345,304</u>	<u>371,502,006</u>	<u>(5,474,124)</u>
 Fund Balance - June 30 (Ending)	 <u>26,230,894</u>	 <u>15,984,201</u>	 <u>(10,246,693)</u>
 Total Appropriations and Fund Balance	 <u><u>\$ 403,576,198</u></u>	 <u><u>\$ 387,486,207</u></u>	 <u><u>\$ (16,089,992)</u></u>

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

Fund Balance - General Fund

	Unaudited Actual 2025-26	Proposed 2026-27	Variance
Nonspendable	\$ 2,632,834	\$ 1,604,358	\$ (1,028,476)
Restricted	13,253,792	8,076,403	(5,177,389)
Assigned	4,869,805	2,967,491	(1,902,314)
Unassigned	5,474,463	3,335,949	(2,138,514)
Total Fund Balance (Ending)	<u>\$ 26,230,894</u>	<u>\$ 15,984,201</u>	<u>\$ (10,246,693)</u>
Revenue - General Fund	\$ 341,935,817	\$ 338,843,859	(3,091,958)
Financial Condition Ratio	3.03%	1.86%	-1.16%

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

Total Fund Balance - Current and Previous 10 Years

	Total	Change From Prior Year
2026-27 (Projected)	\$ 15,984,201	(10,246,693)
2025-26 (Unaudited)	26,230,894	(9,524,314)
2024-25	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	

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

Ad Valorem Tax Levies

Recommended Millage Rates 2026-27:	Proposed 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
Actual Millage Rates 2025-26:	Actual 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
Actual Total Millage Rate	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 Actual Millage Rate	2026-27 Proposed Millage Rate	Change From Prior Year
General Fund:			
Required Local Effort (RLE)	3.104	3.094	(0.010)
Prior Period Funding Adjustment	<u>0.007</u>	<u>0.012</u>	<u>0.005</u>
Total RLE	3.111	3.106	(0.005)
Discretionary Operating	0.748	0.748	-
Local Capital Improvement	<u>1.500</u>	<u>1.500</u>	<u>-</u>
Total	<u><u>5.359</u></u>	<u><u>5.354</u></u>	<u><u>(0.005)</u></u>
 Rollover Rate		 <u><u>5.223</u></u>	

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

UFTE - Current and Previous 10 Years

	<u>Total</u>	<u>Change</u>
2025-26*	41,102	146
2024-25**	40,956	1,909
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	

* Preliminary Survey 4 Recalibrated

** Survey 4 Recalibrated

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

MILLAGE AND TAX ROLL INFORMATION



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 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	(17)
	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	

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 :
	Electronically Certified by Principal Taxing Authority		8/4/2026 9:59:35 AM
	Title :	Contact Name And Contact Title :	
	Keith Leonard - Superintendent of Schools	Terry St. Cyr - Assistant Superintendent/CFO	
	Mailing Address :	Physical Address :	
	75 North Pace Boulevard,	75 North Pace Boulevard, Pensacola Florida 32505	
	City, State, Zip :	Phone Number :	Fax Number :
	Pensacola Florida 32505	(850) 469-6122	

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
Discretionary Operating	0.748	Discretionary 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	21,790,989,852	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	14.68%
2026-27	2026	37,352,587,491	9.82%

LONG-TERM DEBT AND CAPITAL OUTLAY REVENUE

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

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	<u>\$ 60,551,751</u>	<u>\$ 44,992,949</u>	<u>\$ 41,459,135</u>	<u>\$ 66,653,316</u>	<u>\$ 213,657,151</u>
Beginning Balance (7/1/2026)	\$ 12,335,292	\$ 9,330,421	\$ 40,860,765	\$ 66,455,650	\$ 128,982,128
Annual Debt Service Payments	\$ 5,726,875	\$ 8,492,125	\$ 1,815,250	\$ 3,184,975	\$ 19,219,225
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
	<u>\$ 189,755,000</u>

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

Capital Outlay Revenue - Millage and Sales Tax

Fiscal Year	Millage	Sales Tax	Total
2026-27 (Budgeted)	53,787,726	41,450,000	95,237,726
2025-26	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	\$ 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)

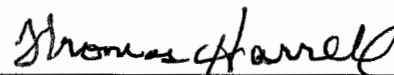
5.223 Mills

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

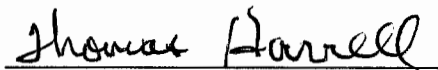
WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2026-2027.

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

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. 2027-04

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, 2026, AND ENDING JUNE 30, 2027.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>37,352,587,491</u>	Required Local Effort	\$ <u>110,946,149</u>	<u>3.0940</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>430,302</u>	<u>0.0120</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>111,376,451</u>	<u>3.1060</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>37,352,587,491</u>	Discretionary Operating	\$ <u>26,822,146</u>	<u>0.7480</u> 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
\$ <u>37,352,587,491</u>	Local Capital Improvement	\$ <u>53,787,726</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> 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 2.50 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 15, 2026.

Signature of District School Superintendent

September 15, 2026

Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFERSubmissions@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 2027-05

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

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, 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 final millage rates and the final budget in the amount of \$755,946,557.97 for the fiscal year 2026-2027.

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, 2026 to June 30, 2027.

Thomas Harrell, Board Chair

Date