



Escambia County

**Adopted Budget
Fiscal Year
2025-2026**





Adopted Budget Fiscal Year 2025 / 2026

Escambia County, Florida



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Escambia County
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director



BUDGET MESSAGE

October 14, 2025

Escambia County Board of County Commissioners
221 Palafox Place
Pensacola, Florida 32502

Re: Fiscal Year 2025/2026 Adopted Budget

Honorable Members:

I am presenting the Fiscal Year 2025/2026 Adopted Budget in accordance with my responsibility, as outlined in Florida Statutes Chapter 129.03(3).

VISION, MISSION STATEMENT, AND VALUES, POLICIES AND GOALS

Vision Statement: Escambia County - Exceeding expectations and leading the way through excellence in service and quality of life.

Mission Statement: To provide efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Values: Character, Commitment, Communication, Consensus, and Competency.

Current and Future Initiatives: The Adopted Budget was developed around the framework set by the County's strategic planning initiative. The primary themes of the strategic initiative are to Improve Customer Service, Restore Public Trust and Confidence, foster Economic Development, Maintain Infrastructure, and practice Fiscal Responsibility.

Customer Service:

We continuously strive to be more functional, effective, and organizationally efficient, as well as responsible stewards of taxpayer dollars. In the last few years, we have made significant technological improvements to provide new and innovative ways to continue uninterrupted customer service to our citizens. This coming year we pledge to continue our focus on providing high-quality customer service to the citizens of our county at the lowest possible cost.

Long-Term Goal: Adopt Process Improvement Methodology to assess our Public Service

Process improvement is the key. We strive to review, promote, and adopt process improvements in all that we do as a local government. If problems arise in the processes themselves, we will undertake a thorough review of the process to determine ways to change and improve them; that is our goal. To that end the County is utilizing a centralized system called PowerDMS, where the County's policies, processes and training are easier to find and cross-reference in one location for employees. CivicClerk software is used in the production of the County's agendas. OpenGov software is being used in two departments, Management and Budget Services and Purchasing. For budgeting, it provides financial reporting and transparency as well as creates an online interactive budget document for the County and its citizens. For purchasing, it gives prospective vendors and suppliers one location for questions, guided processes, and the ability to receive bid notifications of future opportunities and ask questions. The County Engineering Department continues to use Procore, a subscription-based project management software, to help manage their projects. Additionally, several departments began using the new eCivis

software to track and find grant opportunities for the County. This software should help the departments manage their grants more easily. With these software systems, the County will be able to maintain its commitment to transparency, process improvement, and performance excellence.

County management and employees are committed to customer service and quality for its citizens. All County vehicles are equipped with vehicle tracking systems for monitoring their whereabouts in real-time. Communication efforts will continue to emphasize the fraud-waste-abuse hotline to maintain accountability with the community and our employees. These initiatives allow continuous tracking and reporting, which increases transparency and process efficiencies, as well as provide a way for employees and citizens to be more involved in their government. These transparency initiatives are a part of our plan to improve our service levels to go above and beyond what is expected.

The County currently uses Brightly, a work order system, with a citizen portal that allows residents to submit work orders by cell phone or the internet. Many departments, such as Facilities, Natural Resources, Parks and Recreation, Public Works and Waste Services use this system. It is a centralized medium for assigning and tracking the progress of work orders, creating greater efficiency. MyGovernmentOnline software allows county citizens to conveniently submit permits, track applications, and access public records online, saving time and reducing the need for in-person visits. It also increases transparency and efficiency by streamlining communication between residents and county departments. Anything a citizen can do in-person can be completed online through this software for convenience. Human Resources uses Kronos/UKG software to provide a better solution for employee time keeping with all electronic time sheets, position tracking, and workflows. We strive to find ways to incorporate services between other County government agencies to reduce costs and increase functionality.

The County continues to provide neighborhood code enforcement services to address nuisance conditions, such as overgrowth and unsafe structures and supports strategic goals. During Fiscal Year 2024/2025, the Neighborhood and Human Services Department coordinated thirty Neighborhood Cleanup events throughout the County that focused on individual neighborhoods. These events allow area residents to bring yard debris and other household waste to the right-of-way to be picked up and properly disposed of free-of-charge. During these events, Waste Services handles the hazardous household waste collection, and the Road Department provides the manpower, equipment and logistics to conduct the cleanup. Escambia County has an agreement with City of Pensacola Sanitation for them to assist with ten of our cleanups a year.

Public Trust & Confidence:

It is the on-going goal and objective of Escambia County to change the common perception of government red tape and bureaucracy. To that end, the County staff continues the education and implementation of the County's ethics policy, conducting annual ethics and workplace harassment training, conducting community and employee surveys, giving greater citizen information access, and educating the public and media on our County processes.

Long-Term Goal: Enhance the relationship between Escambia County government, its citizens and the media through positive public and media relations

During Fiscal Year 2023, the County added a Strategic Communications Director who continues to enhance Escambia County's communications with citizens through proactively sharing information about the County. This position is responsible for implementing strategies to promote county initiatives, projects, and plans for citizens. The Strategic Communications Director also develops community engagement plans, assists with short and long-range planning initiatives, and implements campaigns to increase community engagement and awareness.

The Office of Community and Media Relations is responsible for proactively coordinating Escambia County communications and releasing accurate and timely information to county residents, the media, and Board of County Commissioners' employees. The department assists with heightening awareness of the county's mission, programs, policies, initiatives, and services to foster good relationships with our citizens and media partners. They act as a full-service communication office for county departments, the services include:

- Developing educational and outreach campaigns for county departments to better inform residents of county services
- Serving as the liaison between the media and county departments, answering questions from media on county news, programs, and services
- Answering questions for our residents about county services
- Writing, designing, and distributing the county's informational products including press releases, mailers, reports, guides, fact sheets, newsletters, and service brochures
- Curating county brand standards and ensuring consistency in all print and digital collateral
- Broadcasting meetings for the Escambia County Board of County Commissioners and other county boards and committees
- Providing photo, video and social media coverage for county events and commissioner activities, including town hall meetings, neighborhood outreach, ribbon cuttings, and more
- Scripting and producing original programming for ECTV
- Managing website content and design
- Developing content for county social media pages, including Facebook, Instagram, LinkedIn, and X (Twitter)
- Organizing and assisting with special events
- Working in the field during emergencies

Long-Term Goal: Restore Public Trust

The County has twenty-three (23) departments/equivalents for Fiscal Year 2025/2026 that provide access, assistance, and services to the public. While each County department has specific goals and measurements, which are necessary, the County's mission is uniform and central to all that we do.

County Mission: To provide efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

The County's website is located at www.myescambia.com. As mentioned previously, this allows the community to ask questions and submit service requests on a variety of subjects for the public to obtain quick responses from the County. The County continues to have a strong social media presence on multiple platforms to help answer questions quickly as well. We will continue to respond to and address any deficiencies in an ongoing capacity into the future.

Economic Development:

The County has promoted activities and programs designed to improve the quality of life in Escambia County. By implementing the goals and objectives contained in the Escambia County Comprehensive Plan, we are building a sustainable, livable community. Specific activities and programs, related to future land use planning, transportation planning, affordable housing, infrastructure monitoring, coastal management, conservation, recreation, improving intergovernmental and community relations, capital improvement monitoring, community redevelopment and economic development are highlighted in the 2022/2023 Comprehensive Plan Implementation Annual Report and can be accessed at the following link: <https://myescambia.com/our-services/development-services/planning-zoning>

Long-Term Goal: Promote Activities and Programs that Improve the Quality of Life and Build a Sustainable, Livable Community

In an effort to keep pace with growth and changes in the law, the County continues the process of reviewing its Land Development Code (LDC) with the intent of eliminating inconsistencies and streamlining multiple processes. This, in turn, is intended to make the development review process more efficient while boosting the standards demanded by the local community and the State of Florida. Changes to the Florida Statutes have returned much of the Comprehensive Planning Process to local government. Changes made to the County's LDC are done by local ordinance moving forward.

Centrally located in Escambia County is the Central Office Complex, a one-stop facility, located at 3363 West Park Place. This facility handles all the various engineering, permitting, and zoning issues under one roof, providing a greater level of convenience and service to the citizens of Escambia County. At the current pace of construction, permitting commercial projects where a development order is necessary is approximately thirty days. Residential projects needing land use approval take

approximately five days.

The Pensacola Bay Center located in downtown Pensacola adjacent to the I-110 Interchange has approximately 10,000 seats for concerts and other forms of entertainment that includes the Pensacola's Ice Flyers hockey team and the 2021-2025 Sun Belt Basketball Conference. During Fiscal Year 2024, the Bay Center performed a facility assessment to modernize the facility. Some of the identified improvements range from \$50 million to \$100 million to bring the Pensacola Bay Center into the future, modernizing the facility and increasing the Bay Center's marketability for future events and activities. The Bay Center Management Company, ASM Global, agreed to contribute up to \$10 million towards the total cost of identified capital improvements to the Bay Center facility. On April 16, 2024, the Tourist Development Council (TDC) approved the use of Tourist Development Tax (TDT) reserve funds and the following month the Escambia County Commissioners approved a multi-year capital improvement plan to be funded with Fifth Cent Tourist Development (TDT) funds in the amount of \$9.9 million over 4 years. Funds will be used to replace the ice plant, arena ice floor, lighting, sound system and many other capital projects that are needed. If additional capital improvements are approved by the Board, the County would bond a portion of TDT revenues to provide a funding mechanism to fund the capital project.

The County Parks and Recreation Department procured a study on sports arenas and artificial turf. Staff presented the artificial turf project at the John R. Jones Park to the TDC, and they opted to fund the project for \$25 million. The Board of County Commissioners accepted TDC's recommendation, and this project is currently in the implementation and design phase. In November 2025, Escambia County will be hosting the Women's SEC soccer tournament for the 5th year at Ashton Brosnham Athletic Park. Each game of the event will be covered live and aired on the SEC Network which could be seen nationwide.

The West Florida Public Libraries (WFPL) operates eight full-service locations. In August 2024, Pensacola was ranked fourth among the Best U.S. Cities for Book Lovers, with WFPL recognized as a key contributor to this national honor. Operated under county governance, WFPL benefits from a dedicated funding source through a countywide millage, which generates approximately \$12 million in funding.

The County has expanded services and emphasized the importance of social programs in our communities, specifically targeting youth. These include after school programs utilizing local teachers and volunteers; youth sports, such as basketball, tennis, and soccer in community centers like Brownsville, Ebonwood/Oakcrest, and Wedgewood. Our centers have internet service and some with computer labs. The summer camp program is an all-day program while students are out of school. Another county success is the Summer Employment Program. In 2025, approximately 250 participants aged 16-24, were employed part time in County departments learning job skills, time management, job readiness, resumes, and interviewing skills. As of this year, the County has hired 18 youth in full-time positions.

Long-Term Goal: Foster Economic Growth and Development

One of the primary focuses of the Board of County Commissioners during the budget process is to continue the enhancement of neighborhood services throughout the County. The Tax Increment Financing Districts fund a variety of Community Redevelopment Areas (CRA) and projects in the county. These funds are used to pay for infrastructure improvements in these districts, commercial façade grants, neighborhood programs, safety initiatives, streetlighting, and are intended to alleviate the blight felt in these communities, as well as increasing property values in the affected areas.

Escambia County's recovery from prior hurricane damage led to newer and more up-to-date hotel/motel facilities being built. Construction of additional facilities continues in the downtown and surrounding areas. These activities contribute to a current revenue stream of over \$21 million annually in bed tax collections. The County also undertook various bond defeasements, and bond refinancing that were partially funded with the "bed tax". The bonds paid for by the bed tax were satisfied during Fiscal Year 2019/2020, the \$1.3 million former bond payment was set aside as an additional reserve at that time. Since the Deepwater Horizon Oil Spill in 2010, approximately \$200 million in restoration funds have been committed to projects within the County, benefiting residents, visitors, and natural resources alike. Funding sources include the RESTORE Act, Natural Resources

Damage Assessment (NRDA), National Fish and Wildlife Foundation (NFWF), and Triumph Gulf Coast. Visit Pensacola (VP) and Pensacola Sports are both designated as Tourist Bureaus with VP also designated as the destination marketing organization (DMO) for Escambia County.

The Board approved the issuance of a \$25.1 million bank loan during fiscal year 2024-25 using Tourist Development Tax as the dedicated funding source. Capital project funds will be used for improvements and artificial turf at the John R. Jones Sports arena.

The County continues to maintain its relationship with Visit Pensacola to do consolidated marketing and tourism efforts for the greater Pensacola Area. In 2024, the economic impact of tourism was roughly \$2 billion with more than 2.5 million visitors to the County. These activities enhance the County's ability to protect and expand one of its major industries and compete with areas like Destin, Florida and Gulf Shores, Alabama, as well as aiding local job creation. Increased tourism activities grow local option sales and gas tax revenues which benefit the County with non-County citizens paying a substantial portion of these taxes. For FY 2025/2026, the unified tourism budgets will include Visit Pensacola, and Art, Culture and Entertainment (ACE) operationally combined, and Pensacola Sports Association (PSA) totaling \$14.6 million.

Marcus Point Commerce Park has one parcel left available. The other parcel remaining consists of stormwater and greenbelt areas. Any sales would contribute to revenues for the County and spur economic development by luring new businesses to the area. Central Commerce Park only has retention ponds and conservation areas remaining.

The County worked with the United States Navy on a land-swap deal for the design of an additional commerce park to grow the local economy. The OLF-8 Navy property is located in District 1 off 9 Mile Road; geographically close to Navy Federal Credit Union, it is a prime location for economic growth and close access to Interstate 10. The Board worked with DPZ to develop a master plan which was approved on October 14, 2021. The proposed activity includes a new master plan that contains mixed-use development. The plan includes retail, multi-family (over retail), multi-family (standalone), commerce area, offices, and townhomes in the master plan. The County is currently marketing for sale the undeveloped parcels that includes aspects of the master plan. The County has received several offers ranging from \$36-\$40 million for 540 acres, \$1.2 million for 12 acres and \$2.479 million for 24.79 acres for the OLF-8 property. The County continues its discussion on the sale of the OLF-8 property to enhance quality of life for Escambia's citizens and increase economic activity.

The County agreed to cooperate in the joint funding for the development of a Regional Medical Examiner Facility for the District 1 Medical Examiner's office, which is located in Santa Rosa County. Four counties are participating in the shared construction costs of this facility with a revised estimated cost of \$22.5 million: Escambia County, Santa Rosa County, Okaloosa County and Walton County. This facility will be centralized and accessible to all stakeholders.

On October 4, 2007, the County adopted Economic Development Incentive Ordinances and have renewed the ordinances several times since. The first of their kind in Escambia County, they provide rebates/grants of local taxes/funding to companies in targeted industries that create a minimum of 10 new jobs in the County with an average salary greater than the area average. The County will also donate business lots in the Technical Park for qualified industries as well as EDATES. Economic incentives for various businesses meeting this criterion totaled \$3,588,173 for 2025.

Maintain Infrastructure:

It is of vital importance that the County maintains its infrastructure, such as roads, bridges and stormwater holding ponds. Well-maintained infrastructure adds to public safety initiatives undertaken by the County. The County leverages our dedicated funding source of the Local Option Sales Tax (LOST) to support local infrastructure needs; LOST must be approved by voter referendum for this purpose. As part of these initiatives County Code Enforcement is more involved in making sure our neighborhoods are clean and meet County codes. MyGovernmentOnline software enables our citizens and County Commissioners to be informed of code, roads and building permit activities in real time. Maintenance of County infrastructure comes from various revenue sources including gas taxes, LOST for park maintenance on parks built with LOST, holding pond MSBU's, and the general fund. The Community Redevelopment Agency (CRA) also funds certain infrastructure projects within the various Tax

Increment Financing (TIF) Districts. Revenues that are generated within these TIF Districts are used to maintain any capital projects paid with this funding source.

Long-Term Goal: Capital Improvement Elements & Projects

During November of 2014, the citizens of Escambia County voted to extend the one-cent local option sales tax (LOST) for infrastructure; these funds are included in the Fiscal Year 2025/2026 budget. This is the fourth time the citizens have approved levying this tax. The County has invested more than \$729 million with LOST III and LOST IV in the County's infrastructure with the third and fourth allocation of LOST. The proceeds of this tax have made large investments in the construction of new libraries, including a new "main" branch, road reconstruction and dirt road paving, fire facilities, drainage improvements and vehicle replacements for EMS, the Fire Department and the Sheriff's Office. Approximately \$50.4 million of LOST IV was used to build the new Escambia County Jail Facility. Of this amount non-residents of the County will pay one-third of the tax; thus, reducing the amount paid by the citizens of the County. The construction cost for the new Jail facility was \$135 million and the acquisition cost of the land including demolition of the McDonald Shopping Center was \$4,976,123.

The fifth allocation of LOST is anticipated to be placed on the 2026 election ballot for the Escambia County voters' consideration. The County is currently evaluating the size and scope of the 2nd addition of the new jail. While the cost has not been determined, it is anticipated that the fifth allocation of LOST will be a pledged revenue source for bonding the cost to construct the new jail facility. Additionally, a study was completed to determine the cost ranging from \$25-\$30 million for a new animal shelter facility which is currently in the design phase for future construction.

The Pensacola Bay Bridge Project had a major impact on the Greater Pensacola Area. The bridge replacement cost an estimated \$399 million connecting downtown Pensacola with the City of Gulf Breeze. The Florida Department of Transportation allocated funds to cover the cost of the bay bridge to replace the old and aging infrastructure. The new bridge opened in March 2023 and has three lanes per bridge span and includes a bike and walking path. The old bridge spans were removed and used for artificial reefing activities. Hurricane Sally did major damage to the new bridge in September 2020 that caused the Pensacola-Gulf Breeze connector to close for several months. The newly named Chappie James Pensacola Bay Bridge is a great addition and asset to the Pensacola area.

The Pensacola Bay Fishing Bridge sustained major damage during Hurricane Sally. During the storm, multiple construction barges from the adjacent Pensacola Bay Bridge construction project broke loose and impacted the fishing bridge causing extensive damage. FEMA and the State of Florida have obligated 95% of the entire cost with Escambia County responsible for the remaining 5%. Construction is anticipated to begin November 2025 with an estimated completion date of July 2027.

On June 22, 2018, Pensacola Bay Ferry began offering ferry service from Downtown Pensacola to Ft. Pickens and Pensacola Beach. Day passes are: \$30 for 16 and older, \$24 for seniors 62 and above, military, college students, and persons with disabilities, \$20 for children ages 3 to 15, and free for children 2 and under. The goal is to reduce traffic congestion and lower the number of vehicles on Pensacola Beach.

The all-electronic toll system on the Bob Sikes Bridge to Pensacola Beach was implemented on March 20, 2020. The toll remains \$1, and cash and change are no longer accepted at the location. Motorists can use either SunPass®, another interoperable transponder or be billed utilizing the toll-by-plate system. Toll-by-plate customers will be charged a \$1 toll, plus a monthly \$2.50 administrative fee and will receive a bill by mail.

The State of Florida awarded Escambia County several grants related to Hurricane Sally totaling \$83 million. The Board authorized a revolving, interest free, interfund loan from LOST IV funds to create the CDBG-DR Rebuild Florida Fund to provide cash to support these projects until grant reimbursements are received from the federal government. The projects consist of drainage and road improvements in the Town of Century, evacuation shelter/multi-purpose facility in the Town of Century, a new transit center, regional drainage improvements, bus shelters, voluntary home buyout projects and housing repair, replacement and mitigation projects in Escambia County.

Fiscal Accountability:

It is our goal to provide the most efficient and effective budget strategies for the citizens of Escambia County. On September 23, 2025, the county-wide millage was reduced from 6.6165 to 6.600. This rate hasn't increased or decreased since fiscal year 2014 when it was approved at 6.6165. The County will continue to capitalize on alternative revenue sources whenever possible to cover increasing expenses. Historically, the County millage rates were 8.756 in 2007, 8.0170 in 2008, 6.9755 in 2009, and 6.6165 in 2014.

Long-Term Goal: Promote Fiscal Responsibility & Cost Effectiveness

The Florida Amendment One called for reductions in local government millage rates and caps on ad-valorem growth. As a result, in FY 08/09 the Escambia County BCC reduced the millage rate from 8.017 to 6.9755 mills for a thirteen percent reduction in ad-valorem tax revenue and later reduced to 6.6165. For twelve years, the County maintained this rate up until Fiscal Year 2025/26 when the county-wide millage rate was reduced to 6.600. The County has maintained the Library MSTU at .3590, and .6850 for the Sheriff's MSTU. Consequently, the County continues to create prudent financial strategies to maintain basic and targeted increases to service levels to the residents of Escambia County. These include funding a consolidated Library System, County Jail, Santa Rosa Island Authority (SRIA) Public Safety and Public Works, and Mass Transit services under the BCC. The County incorporated and consolidated the two SRIA Divisions during Fiscal Year 2015/16 and conversely decreased the SRIA budget by an estimated \$4 million. The County eliminated the contract for public transit services and brought mass transit in-house for FY 2017/18 at an estimated savings of \$700,000 primarily from differences in health and dental insurance premiums. We continue discussions with the other constitutional officers and other governmental organizations to gain efficiencies through consolidation efforts and promote cost effectiveness on a range of issues including employee benefits, healthcare, financial and software systems, and GIS systems.

In February 2025, Governor Ron DeSantis issued Executive Order 25-44 establishing Florida Department of Governmental Efficiency (DOGE), a statewide initiative to review spending and identify inefficiencies within state and local governments. In response, Escambia County continues to evaluate its own operations to reinforce accountability, reduce redundancy, and ensure that public funds are managed responsibly and efficiently.

It is anticipated that the State of Florida legislature will approve a new Property Tax amendment and referendum to be placed on the ballot for the 2026 election cycle. While local governments have great uncertainty related to the financial impacts of property tax revenue reductions, the county stands ready to move forward in a fiscally responsible manner.

The Human Resources Department began implementing a new pay plan during Fiscal Year 2022/2023. Lapse salaries and vacancies were used to fund the implementation of the County's new pay plan, increasing the County's ability to compete in the local market, with adjacent counties, and the City of Pensacola. In addition, funds were used to raise salaries of current employees to competitive wages. The County will continue to build on this initiative into Fiscal Year 2025/2026, as well as continue, to raise wages per the minimum wage requirements approved by Florida voters increasing wages up to \$15/hour by 2026.

Santa Rosa Island (SRI), a gulf-front community within the County, is comprised of governmental properties and privately held leasehold properties. The term on these land leases is ninety-nine (99) years with automatic options to renew. In October of 2004, the improvements on the leasehold properties were placed on the tax roll for the first time; the ensuing residential lawsuit was won in the County's favor and held to be taxable by the trial court allowing the taxation of improvements on Pensacola Beach. The Property Appraiser placed the land associated with the leasehold properties on the tax roll, generating an estimated \$3.5 million in additional recurring property tax revenue, also resulting in litigation. During Fiscal Year 13/14, the cases involving improvements on Pensacola Beach were resolved in the County's favor. During Fiscal Year 2015/2016, certain cases involving land taxes associated with condominiums were not ruled in the County's favor by the Florida Supreme Court. However, other land taxes are anticipated to remain on the tax roll. The County has refunded a total to date of approximately \$10.4 million for certain condominium beach property owners based on a reduction in taxable values on those properties involved in this litigation. Conversely, it is estimated

that the Santa Rosa Island 2025 property taxes will generate \$13.4 million in annual recurring property tax revenue.

Future Budgets will be scrutinized and reviewed in all areas for efficiencies and services that can be combined to provide savings to Escambia citizens. The County has had consistent growth in property valuation to maintain levels of service historically ranging from \$7-\$9 million annually in additional revenue. Property valuation for Fiscal Year 2025/2026 increased by roughly \$16 million over Fiscal Year 2024/2025. Even with this growth, there are continued challenges to fund law enforcement, public safety, targeted increases in services, capital replacement, and competitive wages.

OVERVIEW OF COUNTY GOVERNMENT

Growth and Service Requirements: Most of the growth in the County over the last 12 years continues to be in the unincorporated area of the County. Escambia County has a current population estimated at more than 336,000 citizens, which means County government provides services to the largest “city” in the County, with an urban population of more than 279,000. These urban-type services provided by the Board include parks and recreation, public works, growth management, engineering, code enforcement, social and veteran’s services, fire protection services and a host of internal services, such as information resources and facilities management. In addition, the Board provides emergency operations, emergency medical services, building inspections, environmental protection programs, mass transit, the bay (civic) center and solid waste disposal facilities.

The Board is also responsible for funding the Medical Examiner, Baker Act Services, County portion of State mandated Medicaid, Department of Juvenile Justice reimbursements and a wide array of county-wide services that are provided by other Constitutional Officers, such as the Clerk of the Circuit Court, Tax Collector, Property Appraiser, Supervisor of Elections, Sheriff’s Law Enforcement, Jail Facilities and certain court functions.

OVERVIEW OF ADOPTED BUDGET

The Government Finance Officers’ Association of the U.S. and Canada presented, for the 29th year, an award for the Distinguished Budget Presentation to Escambia County for its Fiscal Year 2024/2025 Annual Budget. The County has also earned the Certificate of Achievement for Excellence in Financial Reporting for the 41st time for the Annual Comprehensive Financial Report.

Balanced Budget: State law requires that the Board adopt a balanced budget; that is, projected expenses must be funded by available revenue sources. The Fiscal Year 2025/2026 Budget was balanced at the following levies: 6.600 county-wide millage rate, .3590 Library MSTU millage rate, and .6850 for the Law Enforcement MSTU. Escambia County’s Adopted Fiscal Year 2025/2026 Budget totals \$867,962,562 and includes a 3% pay increase for County employees. The County maintains its commitment to responsible levels of taxation.

Future Operating Impact: There continues to be pressure from a variety of sources on County governmental revenue streams, some of these pressures have been mitigated by funding various functions from other legally allowable sources instead of the General Fund. There is no change in the Library MSTU levy for Fiscal Year 2025/2026, which fully funds the County Library System, Library Facilities, and Library Information Technology needs with no need for additional tax increases.

The County anticipates conservative growth in its major revenues. The following summary of major County revenues are projected and forecast for the next three fiscal years.

3 Year Projection of Major County Revenues

Revenue	Adopted FY 24/25	Adopted FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29
Ad Valorem Tax (county-wide)	203,436,760	218,590,044	222,961,845	225,191,463	227,443,378
State Revenue Sharing Proceeds	12,154,747	12,200,000	12,322,000	12,445,220	12,569,672
State Half Cent Sales Tax	35,345,253	35,100,000	35,802,000	36,518,040	37,248,401
Electric Franchise Fees	12,500,000	12,500,000	12,625,000	12,751,250	12,878,763
Local Option Gas Tax 4 Cents	5,100,000	5,100,000	5,151,000	5,202,510	5,254,535
Local Provider Participation Funds	80,280,981	127,308,292	129,854,458	132,451,547	135,100,578
Tourist Development Tax	20,500,000	21,000,000	21,210,000	21,422,100	21,636,321
Library MSTU	11,038,132	11,889,974	12,127,773	12,249,051	12,371,542
Fire Protection MSBU Assessment	18,840,000	33,127,572	33,458,848	33,626,142	33,794,273
Bob Sikes Toll Bridge	2,700,000	3,090,000	3,120,900	3,152,109	3,183,630
Local Option Gas Tax 6 Cents	7,875,000	7,815,000	7,893,150	7,972,082	8,051,802
Ninth Cent Gas Tax	1,600,000	1,610,000	1,626,100	1,642,361	1,658,785
Seventh Cent Gas Tax	1,350,000	1,400,000	1,414,000	1,428,140	1,442,421
Constitutional Gas Tax	3,250,000	3,350,000	3,383,500	3,417,335	3,451,508
Local Option Sales Tax	63,000,000	63,000,000	63,630,000	64,266,300	64,908,963
Commercial Hauler Tipping Fees	13,500,000	11,550,000	11,665,500	11,782,155	11,899,977
	492,470,873	568,630,882	578,246,074	585,517,805	592,894,548

STATEMENT OF CHANGES BETWEEN THE PROPOSED AND THE ADOPTED BUDGET

The Fiscal Year 2025/2026 Proposed Budget totaling \$824,440,150 with one budget adjustment of \$43,522,412 for a final revised Fiscal Year 2025/2026 Adopted Budget totaling \$867,962,562 was approved by the Board of County Commissioners. The largest adjustment to the budget totaling \$47 million was for the Local Provider Participation Fund (Hospital MSBU), these funds are used as a match to draw down additional Medicaid funding for our participating local hospitals. The next largest adjustment to the budget was the increase in the Fire MSBU Fund due to the approved increase in the Fire MSBU rates, with a decrease of \$10.7 million to the General Fund transfer which subsidized the Fire MSBU Fund. The budget also recognizes the contributions from Santa Rosa Island Authority totaling \$2.5 million to fund Fire Services out on Pensacola Beach. There was also an adjustment for the difference in the June 1st and July 1st property valuation totaling \$1.3 million for the General Fund and \$102,278 for the Library MSTU.

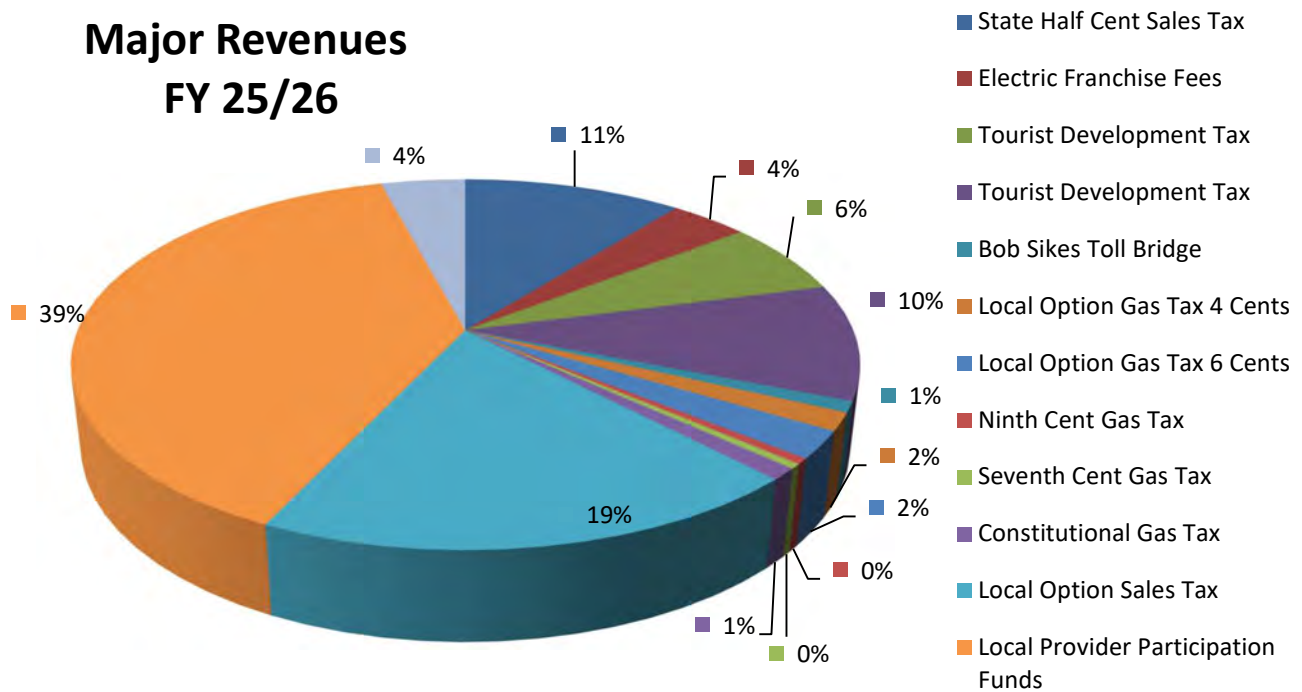
Major Revenues: The Office of Management and Budget prepares analytical financial reports for the Board. The Half Cent Sales Tax, Local Option Sales Tax, and Bob Sikes Toll Bridge Revenues are pledged to fund debt service on outstanding bonds and other debt issues detailed in the Bonds and Construction portion of this document. The Tourist Development Tax is currently pledged to fund capital improvements and artificial turf at the John R. Jones Sports Arena located off 9 Mile Road. The Ninth Cent Gas Tax is dedicated to enhancing transportation functions.

Seventh Cent Gas Tax and the balance of the Constitutional Gas Tax are used to fund the operations, maintenance and capital equipment needs of the Road Department and the Engineering Department.

Revenues and the balance of the available Sales Tax Revenue are used to fund General Fund operations. The following is a summary of the Major Revenues estimated in the Adopted Budget as compared to the Fiscal Year 2024/2025 Adopted Budget:

Fire Protection (MSBU) Revenue: For Fiscal Year 2025/2026, the Board of County Commissioners approved an increase to the Fire Protection Municipal Services Benefit Unit (MSBU) assessment rates for Mainland properties to fully eliminate the General Fund subsidy for fire-rescue services. The residential rate increased from \$125.33 to \$226.78 per dwelling unit, while commercial and vacant land rates were adjusted proportionally. As a **non-ad valorem** assessment, this revenue is based on the special benefit to each property rather than taxable value and is projected to generate an additional **\$10.7 million** in dedicated funding for fire operations, equipment, and personnel.

Major Revenues FY 25/26



Revenue	Adopted FY 22/23	Adopted FY 23/24	Adopted FY 24/25	Adopted FY 25/26	% Change
State Half Cent Sales Tax	28,940,000	34,500,000	35,345,253	35,100,000	-0.69%
Electric Franchise Fees	12,500,000	12,500,000	12,500,000	12,500,000	0.00%
Tourist Development Tax	18,750,000	20,000,000	20,500,000	21,000,000	2.44%
Fire Protection MSBU	18,800,000	18,685,000	18,840,000	33,127,572	75.84%
Bob Sikes Toll Bridge	2,239,500	2,362,500	2,700,000	3,090,000	14.44%
Local Option Gas Tax 4 Cents	4,600,000	4,900,000	5,100,000	5,100,000	0.00%
Local Option Gas Tax 6 Cents	7,600,000	7,675,000	7,875,000	7,815,000	-0.76%
Ninth Cent Gas Tax	1,500,000	1,500,000	1,600,000	1,610,000	0.63%
Seventh Cent Gas Tax	1,425,000	1,400,000	1,350,000	1,400,000	3.70%
Constitutional Gas Tax	3,250,000	3,250,000	3,250,000	3,350,000	3.08%
Local Option Sales Tax	55,000,000	62,000,000	63,000,000	63,000,000	0.00%
Local Provider Participation Funds	27,086,411	34,877,018	80,280,981	127,308,292	58.58%
Commercial Hauler Tipping Fees	13,300,000	13,500,000	13,750,000	13,550,000	-1.45%
Total	194,990,911	217,149,518	266,091,234	327,950,864	23.25%

OVERVIEW OF GENERAL FUND

Constitutional Officers, Court Programs and Court Related 1st Funding Issues: The Constitutional Officers, Courts and State required appropriations are vying for \$131,367,238 (37.7%) of the \$348,478,662 General Fund Budget. The following is a summary of the Constitutional Officers and other mandated expenses in the General Fund:

The Property Appraiser's FY 2025/2026 Adopted General Fund Budget is \$7,990,942, which is an increase of 2.47% from the previous year. The Property Appraiser is funded primarily by the General Fund and a reimbursement from Northwest Florida Water Management District for work performed.

The General Fund's portion of the Tax Collector's FY 2025/2026 Adopted Budget is estimated at \$7,648,229, which is an increase of 6.12% from the previous year. This amount is based on a formula of the prior year's collection of taxes for all taxing jurisdictions, including the School Board and municipalities, and is set by Florida Statute.

The Sheriff's General Fund FY 2025/2026 Adopted Budget is \$96,001,840, which increased by \$5,370,984 from the FY 2024/2025 amount of \$90,630,856 for the Law Enforcement and Court Security Functions. The County has also entered into a 3-year funding agreement for Fiscal Years 26, 27, and 28 with the Sheriff. The negotiated budget each year is as follows: FY26 - \$96 million, FY27 - \$102 million, and FY28 - \$108.6 million. Each year under this agreement the County shall also establish a Sheriff's Reserve for authorized contingency costs allocating \$1.2 million in the 2nd year and \$1.5 million in the 3rd year. County Jail operations and associated funding is in the Detention and Inmate Medical Budgets under the BCC. The Sheriff receives a portion of the Local Option Sales Tax every year for capital purchases. This fiscal year the Sheriff will receive an allocation of \$4,888,167, which will be used to purchase law enforcement vehicles and equipment.

The Supervisor of Election's FY 2025/2026 Budget is \$4,402,951, which is an increase of 15.88% from FY 2024/2025. For the current year, there are personnel expense increases, and operating expense increases in preparation of a general election in FY26. Funding for poll workers is included in FY 2025/2026.

The Clerk of the Circuit Court's General Fund Budget increased 4.74% to a total of \$5,717,563 up from \$5,458,815 the prior year. After July 1, 2004, most of the expenses of the Clerk's budget related to court functions are funded from court filing fees and are no longer the responsibility of the Board of County Commissioners. The portions of the Clerk's budget that remain the Board's responsibility deal with the functions as Clerk to the Board and Finance.

Outside Agencies: The Allocation of Community Partners page in this budget book details the allocations to outside agencies for Fiscal Year 2025/2026. The General Fund Budget includes a total of \$1,039,515 for outside agencies. The Tourist Development Tax will also contribute \$15,963,421 to outside agencies performing tourism-related activities, such as Art, Culture and Entertainment (ACE) and the Pensacola Sports Association (PSA).

Property Tax Revenues: For Fiscal Year 2025/2026, the Property Appraiser certified the County taxable value resulting in an estimated additional \$16.4 million (7.49%) increase in ad valorem tax revenues over the prior fiscal year. This includes the millage reduction that was approved by the Board of County Commissioners on September 23, 2025, that resulted in a \$519k reduction.

ADOPTED IMPROVEMENTS

Control Expenditures - The County will continue to review the economy and efficiency of all programs and those presented to the Board. Costs will be controlled utilizing several approaches that have been effective in prior years. For example, the purchase of heavy equipment will be based on life cycle costing to include the annual maintenance cost of a vehicle. When the annual maintenance cost approaches the annual depreciable cost of a vehicle, the vehicle is replaced. The County will also use one-time revenues to pay off recurring debt service payments or one-time expenditures for specific types of equipment. The Board approved a new County lease policy during FY 2024/2025. The policy requires a lease analysis to evaluate leasing versus purchasing of equipment and County assets.

Develop and Maintain Infrastructure - The County recognizes the importance of infrastructure and its long-term maintenance. Maintenance of the existing infrastructure consisting of transportation systems, County buildings, drainage and parks are high priorities. In addition to maintenance, construction of future infrastructure must accommodate growth in population and is detailed in the County's Capital Improvement Program. Construction and maintenance are substantial costs and are

funded through different methods. Maintenance of facilities and other infrastructure are paid with general revenues and, therefore, may impact future ad valorem millage rates.

A brief history, in Fiscal Year 2001/2002 the County embarked on the fulfillment of a multi-year plan to increase the amount of office space available for County functions. The County refinanced outstanding debt and borrowed additional funds to build an office campus in downtown Pensacola. This project is comprised of two new building facilities as well as a parking garage. These buildings house the Supervisor of Elections, the Property Appraiser, the Clerk of the Circuit Court-Board functions, County Administration, County Commissioners, and staff as well as several BCC departments. These buildings were completed in October 2007. Additional funds were used to construct the Central Office Complex on Fairfield Drive, housing all of the County's permitting/development agencies under one roof. The Central Office Complex was completed in September 2010 to better serve the citizens of Escambia County. In June of 2014, Escambia County experienced an unprecedented flood event, with an estimated 24 inches of rain in a 24-hour period with substantial damage to infrastructure and equipment, the largest of which was the destruction of the County Jail. The new County Jail was completed in March 2021 and is located on the McDonald Property site located in same general area as the older facility. The new County Jail was funded with LOST, FEMA, and Bond Proceeds to build a 1,048-bed replacement facility and associated office space.

Maintain a Cohesive Service Driven Organizational Structure - The importance of a service-driven organization will be emphasized and continually examined so that changes can be made to continue operating in an effective and efficient manner. Employee incentives, an effective administrative code, and enhanced employee training and education programs will allow the accomplishment of the Board's Policies and Goals.

Identify Alternative Revenue Sources - The entire organization is now mobilized to aggressively pursue, under Board and administrative direction, strategies capitalizing on and maximizing the use of all available revenue sources, particularly in identifying and implementing alternative funding sources including grants. In all cases where user fees can and should cover the cost of the services provided, they will be used. In addition, it will be necessary to perpetually monitor funds that are not totally self-supporting so that the subsidies do not get out of control and reduce the net effect on ad valorem proceeds.

IN CLOSING

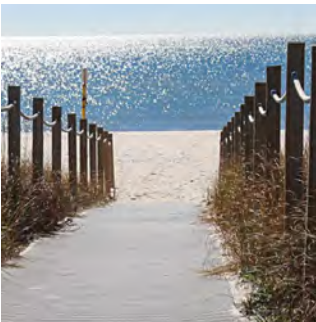
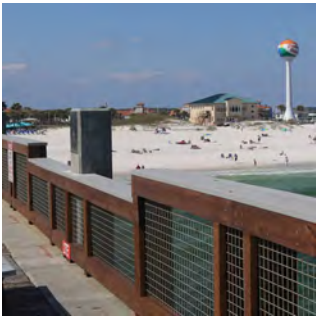
This is a complex budget. Addressing County needs with expanding responsibilities and services where funds are limited is difficult; however, County Government will be responsive and respectful to our citizens. The Adopted Budget is Administration's best effort to complete this process in a timely and legal manner, while laying out a plan for restoring the integrity of the organization and achieving the essential objectives of providing effective and efficient services at the lowest possible cost.

This Adopted Budget has been a group effort, and I would like to thank all the employees for their tireless efforts. Special thanks to the Office of Management and Budget, the Board Departments, and the Elected Officials. Truly, their long hours and dedicated performance make this budget presentation possible.

I appreciate the opportunity to serve as the Escambia County Administrator and want to again pledge to continue the successful progress that has been made over the last few years. As one of the most important aspects of that pledge, and as indicated above, my staff and I stand ready to work with you in implementing the Fiscal Year 2025/2026 Budget.

Sincerely,

Wesley J. Moreno
County Administrator



Citizen's Guide to the Adopted Fiscal Year 2026 Budget

TOP 9 THINGS TO KNOW

- 1 Escambia County Governance
- 2 Our Goals
- 3 Total Budget History
- 4 Where Do Your Property Taxes Go?
- 5 Millage Rate
- 6 Major Revenues
- 7 Adopted Constitutional Officers' Budgets
- 8 Adopted Total Budget
- 9 Adopted Budgetary Cost Summary

1 | Escambia County Governance

ESCAMBIA COUNTY COMMISSION DISTRICTS

Current Board of County Commissioners

Steve Stroberger
District 1 Commissioner

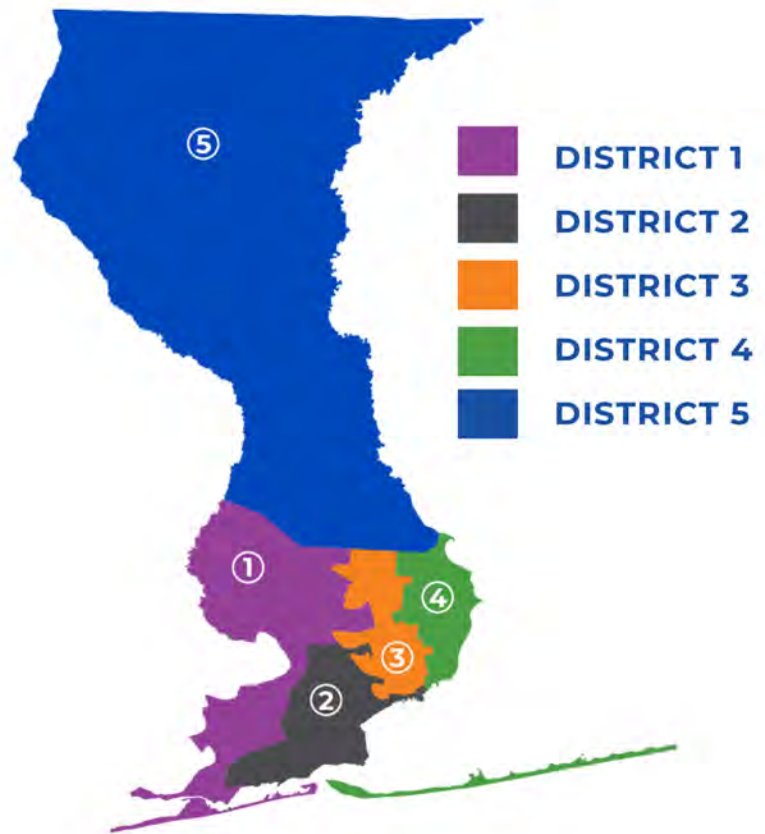
Mike Kohler
District 2 Commissioner

Lumon May
District 3 Commissioner

Ashlee Hofberger
District 4 Commissioner

Steven Barry
District 5 Commissioner

Wes Moreno
County Administrator



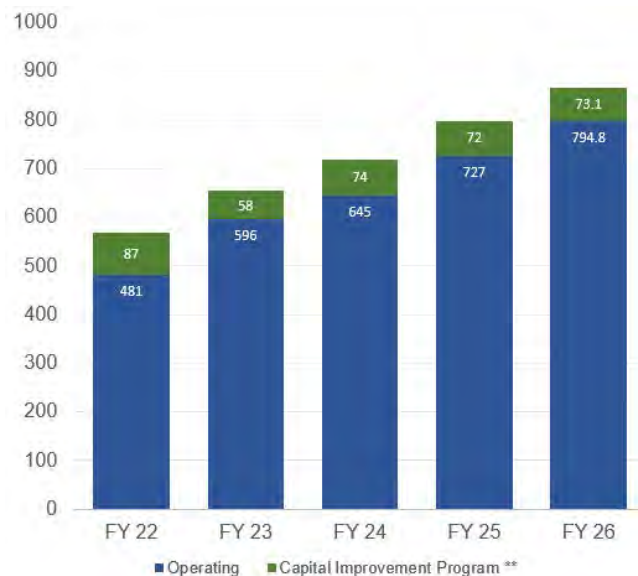
2 | Our Goals

- ✓ Improve Customer Service
- ✓ Restore Public Trust, Confidence
- ✓ Improve Economic Development
- ✓ Maintain Infrastructure
- ✓ Fiscal Accountability

VISION

Exceeding expectations and leading the way through excellence in service and quality of life.

3 | Total Budget History



** Capital Improvement program includes capital and debt service FY22-26 budgets are approved.

4 Where Do Your Property Taxes Go?

FY26 Escambia County Property Tax (Unincorporated)



Escambia County
School Board
\$0.44
School (State) **\$0.26**
School (Local) **\$0.18**

Water
Management
\$0.002

Escambia County
\$0.56
\$0.49 Escambia County
\$0.04 Sheriff MSTU
\$0.03 Library MSTU

5 Millage Rate*

Escambia County's adopted FY26 county-wide millage rate is 6.6000. Other Florida counties' 2024 millage rates range from 2.6929 in Monroe County to 10.0000 in Bradford, Hamilton, Lafayette, and Union Counties; and Duval at 11.3169.

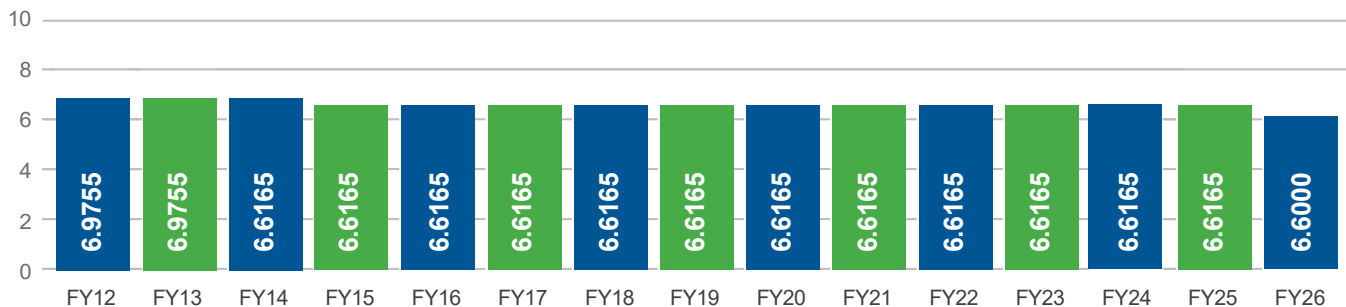
FY25 Millage Rates for Municipalities and Districts in Escambia County

City of Pensacola.....	4.2895
Downtown Improvement Board	2.0000
Town of Century	0.9204
NWFL Water Management	0.0207
Children's Trust.....	0.3798

Escambia School District

By Local Board	2.2480
By State Law	3.1110

Total School District Levies4.6439



*Millage Rate - the tax rate that is applied to the assessed value of real estate. One mill is equivalent to \$1 in taxes per \$1,000 in taxable value. For example, if your property has a taxable value of \$100,000, and your assessed a 1 mill tax rate, you'll pay \$100 in taxes. To calculate your actual tax bill based on the millage rate, take that rate, multiply it by the taxable value of your property, then divide by 1,000.

6 Major Revenues

	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted
Property Taxes (Ad-valorem)	\$185,423,177	\$203,436,760	\$218,590,044
Local Option Sales Tax (LOST)	\$62,000,000	\$63,000,000	\$63,000,000
Half-Cent Sales Tax	\$34,500,000	\$35,345,253	\$35,100,000
State Revenue Sharing	\$12,000,000	\$12,154,747	\$12,200,000
Local Option Gas Tax (LOGT)	\$7,675,000	\$7,875,000	\$7,815,000
Commercial Hauler Tipping Fees	\$13,750,000	\$13,750,000	\$13,550,000
Electric Franchise Fees	\$12,500,000	\$12,500,000	\$12,500,000
Tourist Development Tax	\$20,000,000	\$20,500,000	\$21,000,000
Fire MSBU	\$18,685,000	\$18,840,000	\$33,127,572
Library MSTU	\$10,060,746	\$11,038,132	\$11,889,974
Local Provider Participation Fund (LPPF)	\$34,877,018	\$80,280,981	\$127,308,292
TOTAL:	\$425,419,022	\$494,056,344	\$572,643,061

7 Adopted Constitutional Officers' Total Budgets

Sheriff	\$96,039,840
Property Appraiser	\$7,990,942
Tax Collector	\$7,648,229
Clerk of Courts	\$5,717,563
Supervisor of Elections	\$4,402,951

8 Adopted Total Budget

Operating:	\$570,559,898
Debt:	\$12,872,274
Transfers/Reserves:	\$213,569,452
Capital:	\$70,960,938

Total: \$867,962,562

Definitions

Debt - Funds used to account separately for the principal and interest payments on bonds, commercial paper and other debt.

Capital - Purchase of land, construction of buildings, major improvements, and construction of basic infrastructure.

Reserves - Funds that cannot be appropriated and spent or that are legally limited to use for a particular purpose.

Transfers - Funds transferred from one fund to another to assist in financing the services of the recipient fund.

Operating - Expenses that are ongoing costs of providing government services as well as the maintenance and operations of facilities and infrastructure.

9

Adopted Budgetary Cost Summary

	FY2026 Adopted Budget	% of Total Budget	FTEs
Constitutional Officers & Other Boards/Agencies			
Clerk of the Circuit Court and Comptroller	5,717,563.00	0.66%	47.5
Court Administration/Judicial Services	4,376,585.00	0.50%	18
Medical Examiner	3,163,769.00	0.36%	0
Merit System Protection Board	52,800.00	0.01%	0
Property Appraiser	7,990,942.00	0.92%	71
Public Defender	561,783.00	0.06%	0
Public Health Department	337,649.00	0.04%	0
Sheriff	96,039,840.00	11.06%	732
State Attorney	1,212,979.00	0.14%	0
Supervisor of Elections	4,402,951.00	0.51%	19
Tax Collector	7,648,229.00	0.88%	108
Tourist Development	25,300,921.00	2.91%	0
SUB-TOTAL	156,806,011.00	18.07%	996

Departments

Animal Welfare	3,336,212.00	0.38%	37
Bay Center	11,465,000.00	1.32%	0
Board of County Commissioners	2,023,648.00	0.23%	11
Bob Sikes Toll	2,935,500.00	0.34%	0
Building Services	5,967,856.00	0.69%	49
Communication & Public Information	519,331.00	0.06%	4
Corrections	75,963,877.00	8.75%	640
County Administration	1,859,184.00	0.21%	14
County Attorney	2,299,420.00	0.26%	12
Development Services	3,131,498.00	0.36%	30
Economic Development	50,000.00	0.01%	0
Engineering	6,249,641.00	0.72%	51
Extension Services & 4H	968,673.00	0.11%	15
Facilities Management	18,406,534.00	2.12%	75
Human Resources/Risk Management	47,781,116.00	5.50%	21
Information Technology	6,941,985.00	0.80%	23
Library Services	12,324,340.00	1.42%	85
Local Option Sales Tax	61,341,250.00	7.07%	0
Management & Budget Services	130,209,261.00	15.00%	6
Mass Transit	16,009,801.00	1.84%	97
Natural Resources Management	7,473,364.00	0.86%	62
Neighborhood & Human Services	47,844,600.00	5.51%	29
Non-Departmental	106,111,598.00	12.23%	0
Parks & Recreation	2,255,782.00	0.26%	31
Public Safety	78,054,652.00	8.99%	558
Public Works	29,183,862.00	3.36%	190
Purchasing	1,019,112.00	0.12%	9
Waste Services	29,429,454.00	3.39%	57
SUB-TOTAL	711,156,551.00	81.93%	2,106

TOTAL COUNTY BUDGET

867,962,562.00



*my*escambia

The Escambia County Office of Management and Budget Services is responsible for all aspects of the budgetary accounting system, including budget preparation, expenditure and revenue forecasting, monitoring, and reporting. The office supports the policy and program initiatives of the Escambia County Board of County Commissioners and County Administrator by providing professional municipal finance and budget analysis assistance to functions under the board.

A Reader's Guide and Overview to the Annual Budget

This section is intended to assist those readers not familiar with the Escambia County budget documents or local government organizations gain an understanding of how the budget document is organized and what information is presented.

County Administrator's Budget Message:

This section provides an overview of the entire budget and highlights how the County is responding to the needs of our community and the Board of County Commissioners' policy direction.

General Budget Information:

This section provides general information about the County and its budget philosophy and process. It highlights the County's approved financial policies which form the foundation of the County's budget development and financial management processes.

Summary Schedules:

This section provides a quick reference to basic budget information in a capsulized format. Tables, charts, and graphs show an overall picture of the County's budget from several perspectives; budget assumptions; a description of how various factors affecting the budget are projected; and information relating to the County's major revenue source - the property tax.

Budget by Department:

This section provides a breakdown of the County's budget by department and contains a description of each department's function, goals, workload measures, and expenditure analysis.

County Debt and Capital Improvement Program:

This section highlights the County's Capital Improvement Program and outstanding and anticipated bond issues.

Appendix:

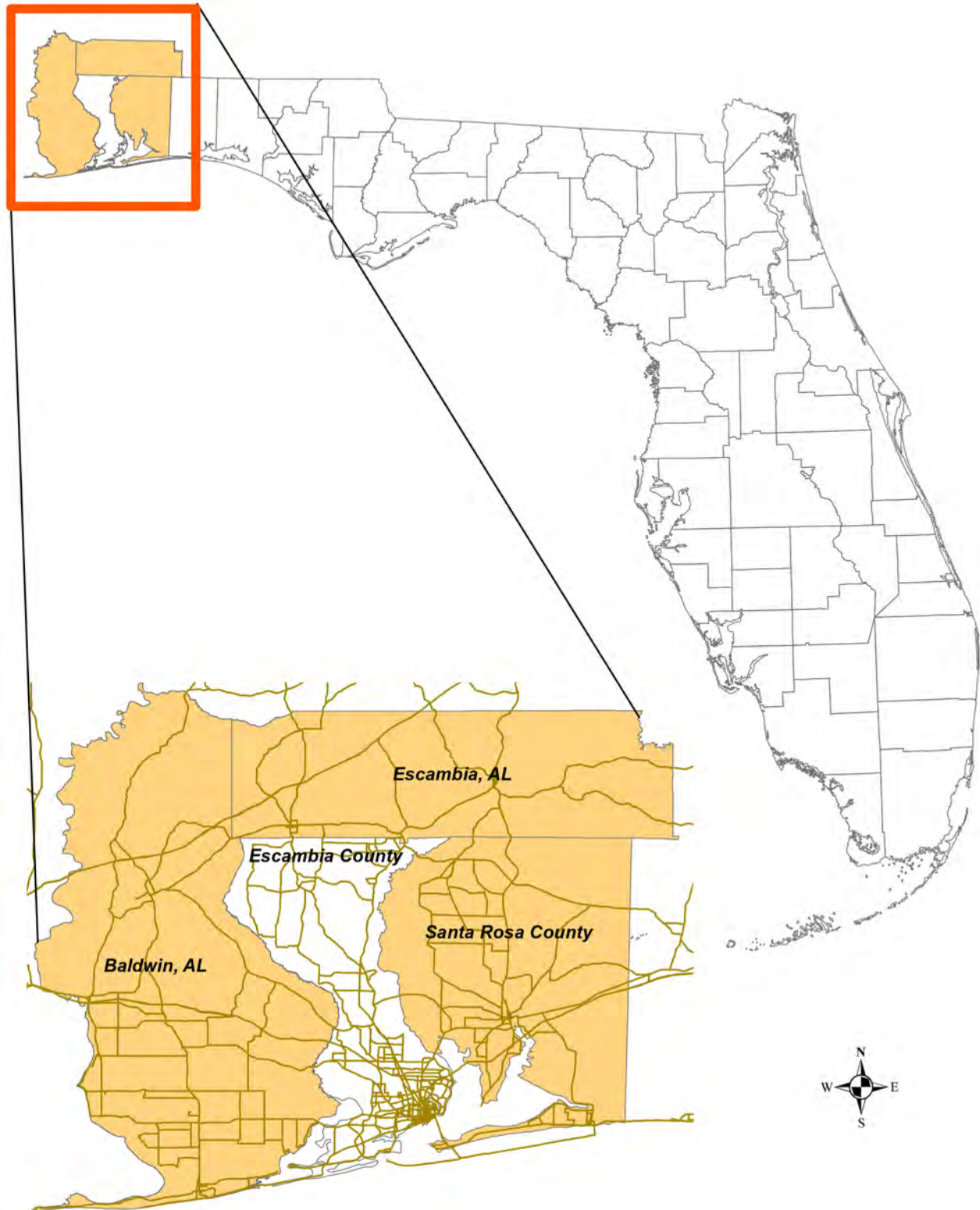
This section contains general reference material. It includes a glossary with definitions, general information on accounting policies, fund structure, assessed and actual value of taxable property, and a listing of acronyms.

Online Document Links:

Throughout this document you will find links to online interactive reports and our budget document where you can drill down for more details.

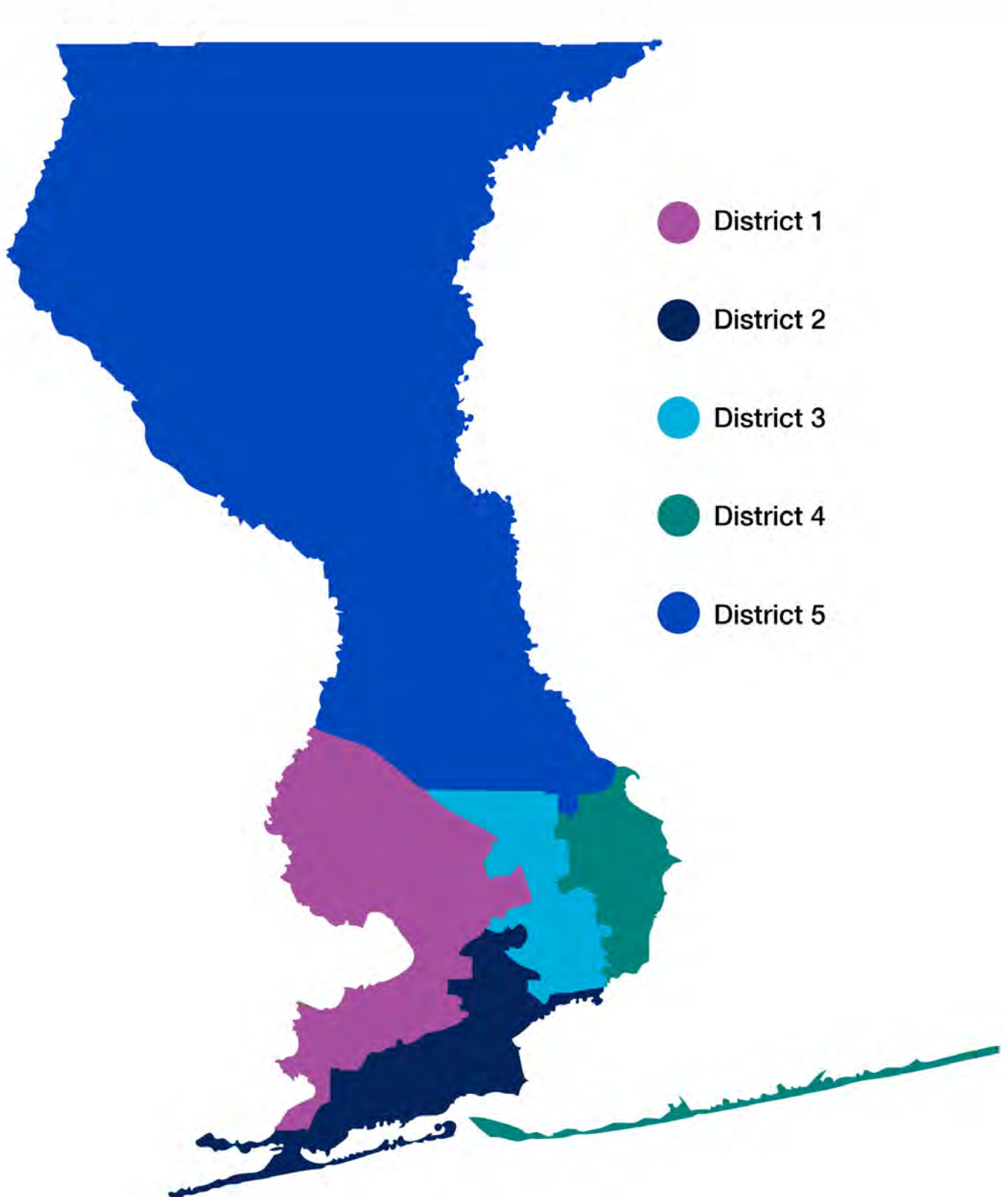
Map of Escambia County

[For additional information please see our interactive reports here](#)



ESCAMBIA COUNTY

COMMISSION DISTRICTS



INFORMATION ABOUT ESCAMBIA COUNTY

Location and Area

According to the United States Census, Escambia County is home to 331,275 residents in Northwest Florida. Escambia County is the 21st most populated county in Florida and is one of the oldest counties in the state. The mission of Escambia County government is to provide efficient, responsive services that enhances our quality of life, meet common needs and promote a safe and healthy community. With over 2,000 employees, we pride ourselves on being the perfect climate for everything - building a business, raising a family and enjoying the many recreational amenities in the area. Picture perfect white sand beaches and clear, emerald Gulf waters draw millions of vacationers to Escambia each year, especially to [Pensacola Beach](#), named the #4 Top U.S. Beach in 2020 by Tripadvisor and the [Perdido Key](#) area.

Escambia County is bordered on the west and north by Alabama, on the east by Santa Rosa County and on the south by the Gulf of America. The county encompasses approximately 661 square miles, or 420,480 acres, with an additional 64,000 acres of water area. From the Gulf of America, north to Alabama is a distance of approximately 50 miles. According to the National Weather Service, the annual average temperature in the region is 63 degrees; average January temperature is 45 degrees; average July temperature is 89 degrees; average annual rainfall of 68.3 inches; and the average annual sunshine percentage is 60%. There are two municipalities within the county, the largest of which is the City of Pensacola, where the county seat is located.

Although Northwest Florida has not experienced the rapid growth that Southern and Central Florida evidenced after World War II, the area has grown significantly during the past two decades. The military, industry, shipping, tourism and recreation, agriculture, and retail sales trade are all part of the county's economic structure. Because of this diversified base, the economy of the area has historically been stable. Learn more about [Escambia County](#).

Workforce

Approximately 91.29% of the population in Escambia County holds a high school degree. The University of West Florida boasted a graduation rate of 53.7% and Pensacola State College had an estimated graduation rate of 42% for the Class of 2024. The county's labor force, as percent of population, was 45% in 2024 and boasts a low unemployment rate of 3.6%. The Pensacola area is characterized by a younger workforce due to a higher rate of youth employment, influenced primarily by our military population. The percentage of millennial workers is an estimated 24.6% of 176,389 total workers in the Greater Pensacola area.

The largest employers include Navy Federal Credit Union, Baptist Health Care and Sacred Heart Health Systems. Ascend Performance Materials, GE Verona, and Innisfree Hotels. Escambia County has a myriad of industries such as aviation manufacturing; maintenance, repair and overhaul (MRO), and cybersecurity, are represented in a variety of career academies. Escambia County is also home to the University of West Florida, Pensacola Christian College and Pensacola State College.

Greater Escambia County is also home to more than 35,000 military retirees—the second largest concentration in the nation—many of whom are looking to apply their skills in civilian jobs. These professionals are educated, disciplined, technically proficient self-starters; the type of employees that all leaders want in their companies. Learn more about the county workforce at the [Florida West Economic Alliance](#).

Housing

Escambia County residents can choose from a variety of lifestyles offered by the area: rural setting, beaches, bayfront or one of many lovely subdivisions at a range of prices. Most of the developments are close to shopping, churches, schools and parks. Total dwelling units in the County as of 2023 number 151,224, with 64% owner occupied and 36% offered as rental units. According to Realtor.com in September 2025, the median listing home price in Escambia County, FL was \$339,000, with home prices varying depending on location, square footage and style. The median listing home price per square foot was \$177. The median home sale price was \$280,000 in June 2025.

Utilities

Escambia County utility service providers offer a variety of services to the citizens of the County. The service providers include Florida Power and Light (FPL) providing energy services to both residential and industrial customers and Escambia River Electric Cooperative (EREC) providing services to citizens of Northern Escambia County. Emerald Coast Utilities Authority (ECUA) providing services to residential and industrial customers including water and wastewater services and Peoples Water Services Company provides water services to West Pensacola residents. Natural gas services are provided by Pensacola Energy. Escambia County has a host of internet service providers including Cox, AT&T, and Spectrum; as well as EREC and Mediacom providing internet in rural regions of Escambia County and wireless internet service providers like T-Mobile. The county is also served by six cable/satellite companies.

Education

Escambia County has an estimated 70 schools providing educational services to 35,646 students as of the fall of 2025. The School District operates 31 elementary, 8 middle, and 7 high schools. There are also a variety of exceptional student education centers, private schools, charter academies, alternative education centers, as well as George Stone Technical College. The ECSD Workforce Education Department oversees 59 career and technical education academies at the middle and high school level.

The University of West Florida offers many four-year degree programs and is one of the 12 public universities of the State of Florida University System providing higher education facilities to students. Pensacola State College offers two and select four-year college degree programs with three campuses in the City of Pensacola and one in Town of Century. Troy University-Florida Region operates a four-year university located near Pensacola International Airport. Escambia County also has one private four-year college, Pensacola Christian College (PCC). Learn more about [educational opportunities](#) in Escambia County.

Media Services

Escambia County is served by one daily newspaper, the Pensacola News Journal. Pensacola is also home to WEAR-TV, the ABC affiliate for the Pensacola – Mobile Markets, while the local PBS member station which is operated by Pensacola State College. Pensacola Magazine and Bella Magazine focus on community and lifestyle issues, while the Northwest Florida's Business Climate is the only business magazine devoted to the region. There are also 2 weekly newspapers: The Independent News and the Escambia Sun Press. The area is also served by 18 AM and 33 FM radio stations, there are also 19 television stations serving the local market, including public broadcasting.

Social Media

Escambia County Board of County Commissioners provides updates on community happenings, weather alerts, and local government updates through several social media outlets. Please feel free to connect with Escambia County via [Facebook](#), [X](#), and [Instagram](#).

Transportation

The county area is served by a full array of transportation systems. Commercial air service to all parts of the United States is provided through the Pensacola International Airport by Southwest, American, Delta, United Airlines, Frontier, Spirit and Silver Airways.

The county also has excellent bus, rail, and trucking transportation services. Local bus service is provided by the Escambia County Area Transit System (ECAT). Intercity service is provided by Greyhound-Trailways. Rail service is provided by Burlington Northern and CSX Transportation for freight.

Medical Facilities

Medical services are provided by five (5) main hospitals located in Escambia County, all of which have surgical centers. Baptist Hospital, a part of Baptist Health Care, located at the intersection of Brent Lane and Interstate 110, features a 10 story, 336-bed facility. Also located on the Baptist campus is the Bear Family Foundation Health Center, a six-floor medical office building with 162 exam rooms. Baptist Health Care operates the area's only 24-hour a day air ambulance service, emergency room, and trauma center. HCA Florida West Hospital is a 515-bed facility that offers a comprehensive range of medical and surgical services. Mental health services are provided by Baptist Hospital and HCA Florida West Hospital as well as, Lakeview Center and Community Health Northwest Florida. Navy Hospital provides a variety of services to service members and their families including primary care, internal medicine, and women's health. Sacred Heart Hospital is a 566-bed acute care facility, specializing in heart and vascular care and pediatric care. Sacred Heart is the only hospital to offer a Children's Hospital and Neonatal Intensive Care Nursery for children from across Northwest Florida. Select Specialty Hospital is a 52-bed, critical illness recovery hospital. The Department of Veteran Affairs Joint Ambulatory Care Center offers a multitude of medical services to the areas Veteran population. Additionally, Community Health of Northwest Florida is a Federally recognized health center that provides free, reduced cost, or accepts insurance for medical services for the community. Nemours Children's Clinic offers a wide range of pediatric specialties.

Services Provided

Escambia County provides a wide range of services and resources including law enforcement, fire protection, emergency management, beach safety, conservation and resource management, employment opportunities and career development, parks and recreation facilities, planning and zoning, transportation and general administrative services. To promote quality of life and enhance our community amenities, the County operates eight full-service library facilities, the Pensacola Bay Center with host seating for 10,000 attendees for concerts, sporting and community events. In the area neighborhood revitalization, the County has programs dedicated to building and maintaining community centers, new and replacement sidewalks, playgrounds, after-school programming and safe neighborhood initiatives. Transportation services are also augmented by a county-wide bus and trolley system to expand accessibility and reduce reliance on personal vehicular travel. The Board of County Commissioners (BCC), has invested millions in growing the economy to promote job growth, maintain county tax rates at the lowest possible levels, and provide community services that meet the needs of residents and businesses. Learn more about Escambia County government at MyEscambia.com.

Form of Government

The 1868 Florida Constitution established the structure of county government. One hundred years later the 1968 Revision of the Florida Constitution made virtually no change to that structure. The Constitution provided for a Board of County Commissioners whose primary responsibility was to provide roads and levy the necessary taxes to fund county government.

Although most county governments in Florida today have the same structure described in the 1868 Constitution, the mission of county government has changed dramatically in the ensuing century. Where once the primary responsibility of county government was to provide roads and

fund law enforcement, the scope has expanded to include items such as comprehensive planning, environmental protection, impact fees, water and sewer utilities, bond issues, solid waste management, computerization and management information systems.

The county has a non-charter government structure established by the State of Florida Constitution. Pursuant to Florida Statutes, the legislative powers are vested with the five-member Board of County Commissioners. Separate powers for operation of specific functions of county government are vested with the five Constitutional Officers - Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Board of County Commissioners of Escambia County is the principal legislative and governing body of the county, as provided by the Florida Constitution and Chapter 125, Florida Statutes. The County Administrator, the chief administrative official of the county, is appointed by and serves at the discretion of the Board. The County Administrator is directly responsible to the Board for administration and operation of all departments of the county. The Office of the County Attorney, who is appointed by the Commission, provides legal services to the county government.

Annually, the Board elects one of their members as Chairman. The Chairman presides over all meetings, signs all legal documents, and appoints commissioners to various committees. The Chairman is the official representative of the Board. The Board meets at the Escambia County Courthouse Building, on the first and third Thursday of each month. Minutes are recorded of all Commission meetings, committee meetings and public hearings and made a part of the record in the Clerk to the Board's Office. County Board meetings are also streamed on [County's YouTube site](#) and include an archive of past board meetings, interviews and special events.

The Economy

The military remains a large factor in the area's economy. Navy and Air Force expenditures, including construction, have historically accounted for nearly half of the total payroll in the Pensacola Naval Air Station. Navy installations include Pensacola NAS, Saufley Field and Corry Station. Whiting Field is located in Milton, Florida, about 30 miles northeast of Pensacola. As a whole, Escambia County has transitioned to other market segments including financial services, health care, technology, housing and education. Interested in learning more about starting, expanding or relocating your business, contact [Florida West Economic Development Alliance](#). In 2024, the U.S. Bureau of Labor Statistics found that the top three industries in Escambia County were Office and Administrative Support (12.6%); Food Preparation and Serving (11.9%); and Sales and Retail (10.4%).

Escambia County has several commercial/industrial parks, including Central Oaks, Heritage Oaks, and the newest is the Downtown Technology Park. The average annual wage for all industries in the county area is \$60,384, with a per capita income level of \$55,416 (2024) as compared to the statewide per capita income level of \$70,390. Learn more about the [local and statewide economy](#).

Whether you are resident, a visitor to our scenic land and beautiful shores, or an entrepreneur looking for a new business opportunity, Escambia County welcomes you!

Largest Employers (Non-Governmental)

1. Navy Federal Credit Union

Industry: Financial Institution
Number of Employees*: 9,188

6. Ascend Performance Materials

Industry: Manufacturing
Number of Employees*: 1,288

2. Baptist Health Care

Industry: Healthcare
Number of Employees*: 5,434

7. West Florida Healthcare

Industry: Healthcare
Number of Employees*: 1,200

3. Sacred Heart Health Systems

Industry: Healthcare
Number of Employees*: 4,820

8. LifeView Group

Industry: Health and Human Services
Number of Employees*: 1,199

4. University of West Florida

Industry: Education
Number of Employees*: 2,447

9. Innisfree Hotels

Industry: Hospitality
Number of Employees*: 750

5. Pensacola Christian College

Industry: Education
Number of Employees*: 1,584

10. GE Vernova

Industry: Manufacturing
Number of Employees*: 700

Source: Florida West Economic Development Alliance, "Top 50 Employers," accessed July 2025, <https://www.floridawesteda.com/top-50-employers/>

Top Taxpayers

1. Florida Power & Light*

Industry: Electric Provider
Taxes Paid**: 26,311

6. West Florida Regional/Medical*

Industry: Healthcare
Taxes Paid**: 2,067

2. Navy Federal Credit Union*

Industry: Financial Institution
Taxes Paid**: 3,912

7. Westdale Parkside*

Industry: Hospitality
Taxes Paid*: 1,885

3. International Paper*

Industry: Manufacturer
Taxes Paid**: 3,603

8. Wal-Mart*

Industry: Retail
Taxes Paid**: 1,307

4. Ascend Performance Materials*

Industry: Manufacturer
Taxes Paid**: 2,393

9. Lurin Real Estate Holding*

Industry: Real Estate
Taxes Paid**: 1,283

5. City of Pensacola*

Industry: Local Government Service
Taxes Paid**: 2,358

10. Spidev/Spigov/Spicliff/Spitown†

Industry: Real Estate
Taxes Paid**: 1,244

Source:

*Escambia County Tax Collector

**Taxes paid in thousands

Demographic and Personal Income Statistics

Year	Population (1)	Median Age (2)	Per Capita Personal Income (3)	Personal Income (thousands of dollars (4)	School Enrollment (5)	Unemployment Rate (1)
2012	303,556	37.5	36,148	10,973,822	39,870	8.7%
2013	306,879	37.4	35,599	10,925,574	40,082	7.6%
2014	308,200	37.2	36,760	11,330,938	43,010	6.7%
2015	309,630	37.2	38,444	11,905,344	42,082	5.6%
2016	311,975	37.1	39,532	12,335,258	39,284	4.9%
2017	313,882	37.0	41,346	12,980,425	39,859	4.2%
2018	315,857	37.2	42,363	13,383,957	39,078	3.7%
2019	317,890	37.2	44,287	14,148,212	38,698	3.3%
2020	322,612	37.3	47,629	15,363,474	39,643	7.1%
2021	323,468	37.5	51,712	16,726,585	38,181	4.7%
2022	324,227	38.1	52,909	17,135,152	38,955	3.2%
2023	328,034	38.1	55,416	18,117,197	37,203	3.1%
2024	331,275	38.1	55,416	18,117,197	36,768	3.6%

(1) U.S. Census Bureau, *Resident Population in Escambia County, FL* [FLESCA0POP], retrieved from Federal Reserve Bank of St. Louis;

<https://fred.stlouisfed.org/series/FLESCA0POP>

(2) Florida Department of Health, *Florida Health CHARTS – Median Age by County*, retrieved from <https://www.flhealthcharts.gov/ChartsReports/rdPage.aspx?rdReport=NonVitalIndRateOnlyTenYrsRpt>

(3) U.S. Bureau of Economic Analysis, *Per Capita Personal Income in Escambia County, FL* [PCPI12033], retrieved from Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/PCPI12033>

(4) U.S. Bureau of Economic Analysis, *Personal Income in Escambia County, FL* [PI12033], retrieved from Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/PI12033>

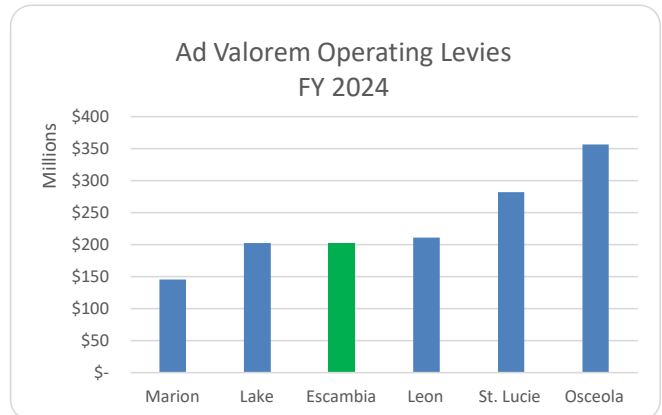
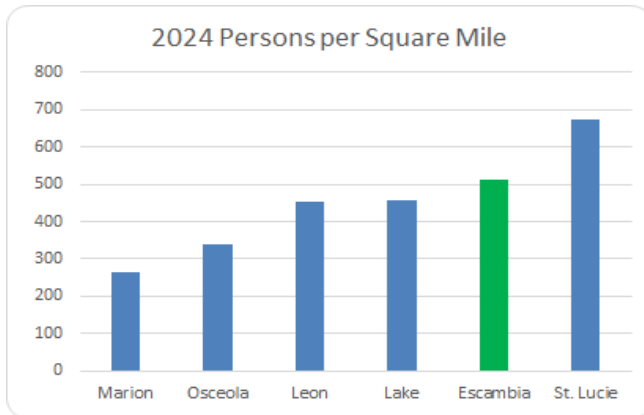
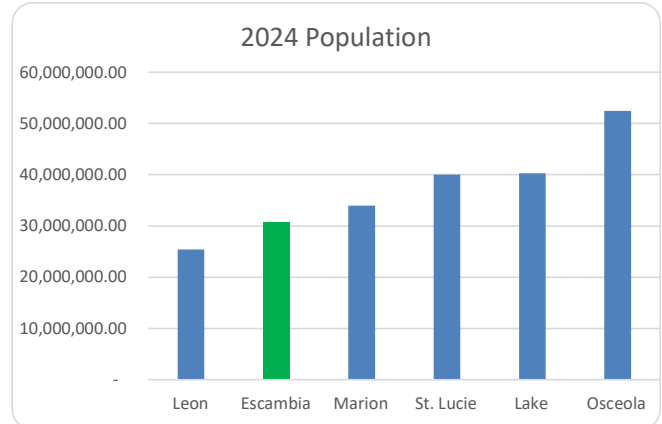
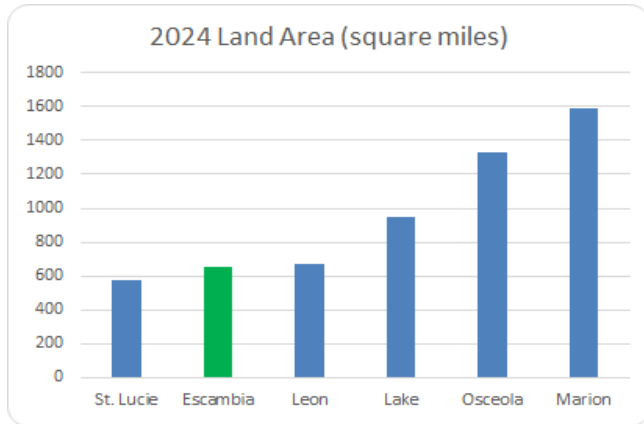
(5) Florida Department of Education, 2023-24 Escambia School District Report Card, [2024-25 Fall Student Enrollment](#)

(6) U.S. Bureau of Labor Statistics, *Unemployment Rate in Escambia County, FL* [FLESCA0URN], retrieved from Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/FLESCA0URN>

*Table Note: All data has been updated using the most recent statistics available from cited government sources at time of publication.

COUNTY COMPARISONS

POPULATION & LAND AREA VS. AD VALOREM REVENUE



Sources:

Florida Department of Revenue, *Property Tax Data Portal: County Profiles, Real Property Tax Roll Data, and Ad Valorem Taxes Levied* (Fiscal Year 2024). <https://floridarevenue.com/property/Pages/DataPortal.aspx>

University of Florida, Bureau of Economic and Business Research (BEBR), *Florida Estimates of Population* (2024). <https://bebr.ufl.edu>

U.S. Census Bureau, *2024 Gazetteer Files: County Land Area* (Square Miles). <https://www.census.gov/geographies/reference-files/time-series/geo/gazetteer-files.html>

County Comparison					
Counties by Real Property Tax Values 2024					
Rank	County	2024	2024	2024	2024
		Population Estimates	Real Property Taxable Value	Operating Millage	Per Capita Tax Value
1	Miami-Dade	2,774,841	473,314,979,964	4.5740	170,574
2	Palm Beach	1,545,905	317,779,027,268	4.5000	205,562
3	Broward	1,981,888	296,514,961,286	5.6389	149,612
4	Orange	1,511,568	218,540,319,357	4.4347	144,579
5	Hillsborough	1,560,449	168,430,956,392	5.6026	107,937
6	Collier	408,381	152,053,668,433	3.2203	372,333
7	Lee	827,016	138,138,987,858	3.7623	167,033
8	Pinellas	971,218	135,261,745,767	4.5947	139,270
9	Duval	1,062,593	109,099,751,352	-	102,673
10	Sarasota	479,027	103,795,055,237	3.2288	216,679
11	Manatee	455,356	70,145,542,642	6.0826	154,045
12	Brevard	653,703	67,959,581,292	2.9207	103,961
13	Polk	826,090	66,362,860,616	6.6348	80,334
14	Volusia	594,643	60,946,535,822	3.2007	102,493
15	Pasco	633,029	54,405,582,648	7.4292	85,945
16	St. Johns	331,479	53,868,265,728	5.5141	162,509
17	Seminole	493,282	53,687,602,962	4.8751	108,838
18	Osceola	451,231	52,453,377,545	6.7960	116,245
19	Monroe	84,147	46,153,639,569	2.6929	548,488
20	Walton	87,728	42,478,430,955	3.6000	484,206
21	Lake	433,331	40,275,961,636	5.0364	92,945
22	St. Lucie	385,746	39,970,872,179	7.0516	103,620
23	Martin	164,853	34,833,102,921	6.5776	211,298
24	Marion	419,510	33,996,604,652	4.2900	81,039
25	Charlotte	210,645	31,993,024,986	6.2519	151,881
26	Escambia	336,358	30,708,839,484	6.6165	91,298
27	Bay	196,112	29,635,046,723	5.4362	151,113
28	Indian River	171,029	29,285,468,693	3.5475	171,231
29	Okaloosa	221,806	29,009,508,674	3.8308	130,788
30	Leon	302,197	25,406,588,657	8.3144	84,073
31	Alachua	296,313	23,316,544,231	7.6180	78,689
32	Sumter	156,743	22,271,246,391	4.8900	142,088
33	Clay	236,365	18,552,447,780	5.5471	78,491
34	Santa Rosa	207,983	17,649,194,706	5.9550	84,859
35	Hernando	210,577	16,527,850,858	7.3690	78,488
36	Flagler	136,310	16,522,601,961	7.9945	121,213
37	Nassau	103,990	16,511,165,813	6.8822	158,776
38	Citrus	166,151	14,924,346,682	8.0322	89,824
39	Highlands	106,109	8,029,363,405	7.6000	75,671
40	Putnam	76,138	7,501,890,135	8.8441	98,530
41	Columbia	72,155	4,349,240,556	7.8150	60,276
42	Hendry	45,413	4,307,186,710	6.8022	94,845
43	Okeechobee	40,230	4,221,851,465	7.9000	104,943
44	Gulf	16,947	3,576,571,905	5.9000	211,045
45	Franklin	13,321	3,491,303,699	5.2222	262,090
46	Levy	45,845	3,146,369,826	8.2500	68,631
47	Suwannee	46,519	2,836,553,994	9.0000	60,976
48	Hardee	25,883	2,685,860,923	8.3950	103,769
49	DeSoto	35,487	2,661,767,397	7.6153	75,007
50	Jackson	49,345	2,303,969,973	7.9450	46,691
51	Gadsden	44,853	2,293,330,904	9.0000	51,130
52	Wakulla	37,313	2,267,429,431	7.9000	60,768
53	Taylor	21,802	1,967,248,293	7.2426	90,232
54	Baker	28,899	1,554,639,735	7.2916	53,796
55	Bradford	27,335	1,445,451,637	10.0000	52,879
56	Washington	26,568	1,342,715,544	8.5000	50,539
57	Gilchrist	19,503	1,312,389,118	8.7000	67,292
58	Hamilton	14,228	1,247,113,186	10.0000	87,652
59	Madison	18,649	1,217,509,254	8.8776	65,285
60	Jefferson	15,667	1,114,339,587	7.8266	71,127
61	Glades	12,815	1,074,341,988	8.9967	83,835
62	Dixie	17,555	807,772,835	9.8000	46,014
63	Calhoun	13,700	654,659,136	9.9000	47,785
64	Holmes	20,059	649,614,916	9.4916	32,385
65	Union	16,100	383,707,003	10.0000	23,833
66	Liberty	8,016	368,022,333	9.3247	45,911
67	Lafayette	8,504	367,913,434	10.0000	43,264

Source: Florida Department of Revenue, *Property Tax Data Portal: County Profiles, Real Property Tax Roll Data, and Millage Rates (2022-2024)*; University of Florida, Bureau of Economic and Business Research (BEBR), *Florida Estimates of Population (2022-2024)*.

2024 County Comparison								
Exempt Values as a Percentage of Assessed Property Values (APV)								
Rank	County	2024 Just Property Values	2024 Taxable Property Values	2024 Population	Percent Exempt Values (APV)	2024 Operating Millage	Operating Ad Valorem Taxes	2024 Ad Valorem Per Capita
1	Glades	6,336,112,745	1,074,341,988	12,815	83.0%	8.9967	9,665,533	754
2	Liberty	1,070,011,780	368,022,333	8,016	65.6%	9.3247	3,431,698	428
3	Lafayette	1,053,695,575	367,913,434	8,504	65.1%	10.0000	3,679,134	433
4	Union	1,096,003,915	383,707,003	16,100	65.0%	10.0000	3,837,070	238
5	Holmes	1,627,145,593	649,614,916	20,059	60.1%	9.4916	6,165,885	307
6	Levy	7,783,559,166	3,146,369,826	45,845	59.6%	8.2500	25,957,563	566
7	Jefferson	2,692,033,818	1,114,339,587	15,667	58.6%	7.8266	8,721,491	557
8	Dixie	1,926,297,735	807,772,835	17,555	58.1%	9.8000	7,916,173	451
9	Hendry	10,190,554,399	4,307,186,710	45,413	57.7%	6.8022	29,298,339	645
10	Okeechobee	9,927,207,386	4,221,851,465	40,230	57.5%	7.9000	33,352,633	829
11	DeSoto	6,224,887,733	2,661,767,397	35,487	57.2%	7.6153	20,270,155	571
12	Gilchrist	3,031,756,425	1,312,389,118	19,503	56.7%	8.7000	11,417,787	585
13	Gadsden	5,167,501,491	2,293,330,904	44,853	55.6%	9.0000	20,639,991	460
14	Calhoun	1,470,193,450	654,659,136	13,700	55.5%	9.9000	6,481,131	473
15	Hardee	5,920,596,899	2,685,860,923	25,883	54.6%	8.3950	22,547,805	871
16	Hamilton	2,683,865,091	1,247,113,186	14,228	53.5%	10.0000	12,471,132	877
17	Baker	3,286,834,050	1,554,639,735	28,899	52.7%	7.2916	11,335,812	392
18	Madison	2,544,631,897	1,217,509,254	18,649	52.2%	8.8776	10,808,559	580
19	Highlands	16,718,270,505	8,029,363,405	106,109	52.0%	7.6000	61,023,266	575
20	Jackson	4,655,009,198	2,303,969,973	49,345	50.5%	7.9450	18,305,036	371
21	Washington	2,710,899,651	1,342,715,544	26,568	50.5%	8.5000	11,413,164	430
22	Wakulla	4,569,578,731	2,267,429,431	37,313	50.4%	7.9000	17,912,694	480
23	Hernando	32,718,558,512	16,527,850,858	210,577	49.5%	7.3690	121,793,733	578
24	Bradford	2,790,857,330	1,445,451,637	27,335	48.2%	10.0000	14,453,787	529
25	Alachua	44,747,311,257	23,316,544,231	296,313	47.9%	7.6180	177,623,855	599
26	Taylor	3,774,915,143	1,967,248,293	21,802	47.9%	7.2426	14,248,550	654
27	Citrus	28,194,508,212	14,924,346,682	166,151	47.1%	8.0322	119,875,383	721
28	Gulf	6,711,751,096	3,576,571,905	16,947	46.7%	5.9000	21,101,778	1,245
29	Columbia	8,093,141,626	4,349,240,556	72,155	46.3%	7.8150	33,989,324	471
30	Brevard	125,092,517,007	67,959,581,292	653,703	45.7%	2.9207	198,486,921	304
31	Putnam	13,654,476,826	7,501,890,135	76,138	45.1%	8.8441	66,346,297	871
32	Marion	61,811,705,304	33,996,604,652	419,510	45.0%	4.2900	145,845,370	348
33	Clay	33,009,829,130	18,552,447,780	236,365	43.8%	5.5471	102,911,582	435
34	St. Lucie	70,767,719,258	39,970,872,179	385,746	43.5%	7.0516	281,858,867	731
35	Suwannee	5,007,675,790	2,836,553,994	46,519	43.4%	9.0000	25,528,999	549
36	Franklin	6,099,773,911	3,491,303,699	13,321	42.8%	5.2222	18,232,368	1,369
37	Santa Rosa	30,355,710,160	17,649,194,706	207,983	41.9%	5.9550	105,078,824	505
38	Volusia	104,554,584,316	60,946,535,822	594,643	41.7%	3.2007	195,071,577	328
39	Leon	43,425,405,609	25,406,588,657	302,197	41.5%	8.3144	211,240,550	699
40	Nassau	28,079,360,141	16,511,165,813	103,990	41.2%	6.8822	113,633,153	1,093
41	Pasco	92,378,967,054	54,405,582,648	633,029	41.1%	7.4292	404,189,944	639
42	Pinellas	228,582,692,704	135,261,745,767	971,218	40.8%	4.5947	621,487,171	640
43	Escambia	51,321,136,709	30,708,839,484	336,358	40.2%	6.6165	203,185,064	604
44	Indian River	48,643,303,866	29,285,468,693	171,029	39.8%	3.5475	103,890,208	607
45	Charlotte	53,026,104,707	31,993,024,986	210,645	39.7%	6.2519	200,071,954	950
46	Martin	56,939,695,653	34,833,102,921	164,853	38.8%	6.5776	229,118,222	1,390
47	Miami-Dade	768,741,796,734	473,314,979,964	2,774,841	38.4%	4.5740	2,164,942,718	780
48	Palm Beach	514,117,157,502	317,779,027,268	1,545,905	38.2%	4.5000	1,430,005,805	925
49	Flagler	26,697,936,451	16,522,601,961	136,310	38.1%	7.9945	132,089,949	969
50	Hillsborough	270,524,493,357	168,430,956,392	1,560,449	37.7%	5.6026	943,645,609	605
51	Lake	64,657,553,476	40,275,961,636	433,331	37.7%	5.0364	202,845,850	468
52	Polk	106,507,061,483	66,362,860,616	826,090	37.7%	6.6348	440,304,308	533
53	Duval	174,627,393,149	109,099,751,352	1,062,593	37.5%	0.0000	-	-
54	Lee	219,486,951,098	138,138,987,858	827,016	37.1%	3.7623	519,720,314	628
55	Broward	470,426,900,034	296,514,961,286	1,981,888	37.0%	5.6389	1,672,011,710	844
56	St. Johns	85,148,555,931	53,868,265,728	331,479	36.7%	5.5141	297,028,300	896
57	Monroe	72,008,721,142	46,153,639,569	84,147	35.9%	2.6929	124,287,144	1,477
58	Seminole	83,596,765,074	53,687,602,962	493,282	35.8%	4.8751	261,731,639	531
59	Osceola	80,133,432,227	52,453,377,545	451,231	34.5%	6.7960	356,487,078	790
60	Manatee	106,929,529,648	70,145,542,642	455,356	34.4%	6.0826	426,698,229	937
61	Orange	331,734,472,132	218,540,319,357	1,511,568	34.1%	4.4347	969,151,970	641
62	Sarasota	154,340,342,474	103,795,055,237	479,027	32.7%	3.2288	335,133,307	700
63	Okaloosa	43,121,579,945	29,009,508,674	221,806	32.7%	3.8308	111,129,625	501
64	Sumter	32,895,891,689	22,271,246,391	156,743	32.3%	4.8900	108,905,682	695
65	Bay	43,755,350,683	29,635,046,723	196,112	32.3%	5.4362	161,094,380	821
66	Collier	222,662,101,089	152,053,668,433	408,381	31.7%	3.2203	489,658,444	1,199
67	Walton	58,068,437,480	42,478,430,955	87,728	26.8%	3.6000	152,922,349	1,743

Sources:

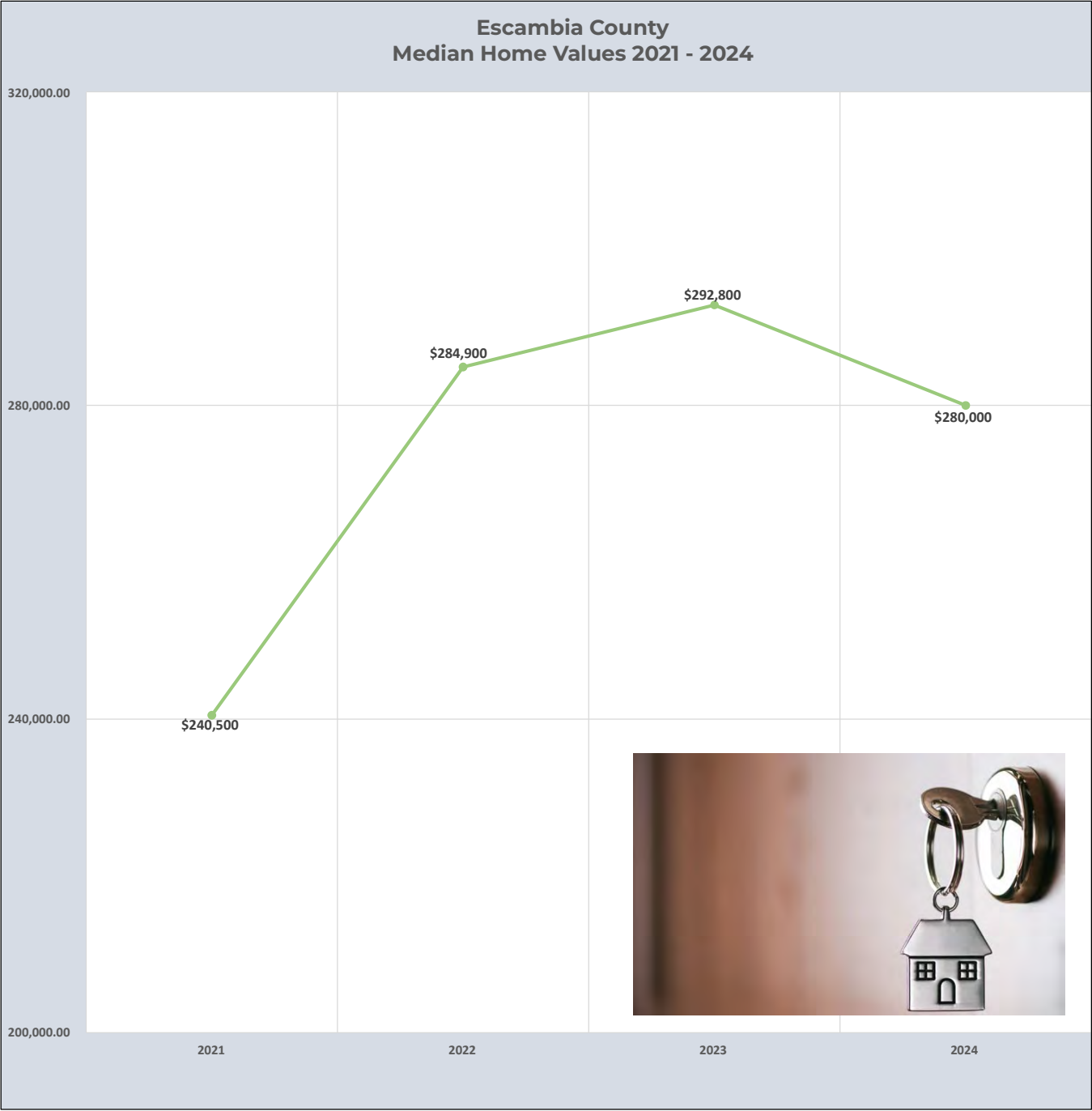
Florida Department of Revenue, *Property Tax Data Portal: County Profiles and Ad Valorem Tax Roll Data*, Fiscal Year 2024. <https://floridarevenue.com/property/Pages/DataPortal.aspx>
University of Florida, Bureau of Economic and Business Research (BEBR), *Florida Estimates of Population*, 2024. <https://bebr.ufl.edu>

2024 Land Area and Persons Per Square Mile				
Rank	County	Land Area (square miles)	2024 Population	Persons per square mile
1	Liberty	836	8,016	9.59
2	Lafayette	543	8,504	15.65
3	Glades	807	12,815	15.88
4	Taylor	1043	21,802	20.90
5	Calhoun	567	13,700	24.15
6	Franklin	545	13,321	24.44
7	Dixie	705	17,555	24.90
8	Jefferson	598	15,667	26.20
9	Madison	697	18,649	26.77
10	Hamilton	514	14,228	27.67
11	Gulf	553	16,947	30.62
12	Hendry	1156	45,413	39.29
13	Hardee	638	25,883	40.60
14	Levy	1118	45,845	41.00
15	Holmes	479	20,059	41.89
16	Washington	585	26,568	45.44
17	Baker	585	28,899	49.38
18	Okeechobee	769	40,230	52.30
19	Jackson	918	49,345	53.74
20	DeSoto	637	35,487	55.74
21	Gilchrist	350	19,503	55.77
22	Wakulla	606	37,313	61.53
23	Union	244	16,100	66.10
24	Suwannee	689	46,519	67.56
25	Walton	1038	87,728	84.49
26	Monroe	983	84,147	85.60
27	Gadsden	516	44,853	86.86
28	Columbia	797	72,155	90.49
29	Bradford	294	27,335	92.99
30	Highlands	1018	106,109	104.27
31	Putnam	728	76,138	104.53
32	Nassau	649	103,990	160.31
33	Collier	1997	408,381	204.50
34	Santa Rosa	1012	207,983	205.44
35	Okaloosa	930	221,806	238.55
36	Bay	759	196,112	258.51
37	Marion	1588	419,510	264.10
38	Flagler	486	136,310	280.36
39	Sumter	557	156,743	281.33
40	Citrus	582	166,151	285.52
41	Martin	544	164,853	303.14
42	Charlotte	681	210,645	309.26
43	Alachua	876	296,313	338.39
44	Osceola	1328	451,231	339.91
45	Indian River	503	171,029	340.32
46	Clay	605	236,365	390.95
47	Hernando	473	210,577	445.23
48	Leon	668	302,197	452.10
49	Lake	952	433,331	455.11
50	Polk	1798	826,090	459.39
51	Escambia	657	336,358	511.96
52	Volusia	1101	594,643	540.04
53	St. Johns	601	331,479	551.87
54	Manatee	743	455,356	613.06
55	Brevard	1015	653,703	644.06
56	St. Lucie	572	385,746	674.53
57	Palm Beach	1964	1,545,905	786.99
58	Pasco	747	633,029	847.88
59	Sarasota	556	479,027	861.52
60	Lee	781	827,016	1058.71
61	Duval	763	1,062,593	1393.34
62	Miami-Dade	1900	2,774,841	1460.48
63	Hillsborough	1023	1,560,449	1526.06
64	Seminole	309	493,282	1594.48
65	Broward	1203	1,981,888	1647.59
66	Orange	903	1,511,568	1673.88
67	Pinellas	274	971,218	3547.32
Totals		53655	23,014,551	

Source: U.S. Census Bureau, 2020 Gazetteer Files: County Land Area (Square Miles); University of Florida, Bureau of Economic and Business Research (BEBR), Florida Estimates of Population (2024).

Median Single Family Home Price (Nominal \$)					
Rank	County	2021	2022	2023	2024
1	Monroe County	800,000.00	1,000,000.00	1,072,500.00	1,200,000.00
2	Walton County	710,000.00	699,000.00	689,900.00	750,000.00
3	Collier County	575,000.00	691,950.00	700,000.00	800,000.00
4	Palm Beach County	505,752.00	625,000.00	660,000.00	670,000.00
5	Miami-Dade County	475,000.00	550,000.00	600,000.00	640,000.00
6	St. Johns County	417,000.00	502,500.00	504,700.00	548,900.00
7	Broward County	435,000.00	515,000.00	545,000.00	570,000.00
8	Martin County	436,100.00	500,000.00	555,000.00	550,000.00
9	Manatee County	392,500.00	484,000.00	489,900.00	500,000.00
10	Franklin County	440,000.00	500,000.00	450,000.00	525,000.00
11	Sarasota County	381,900.00	481,000.00	505,000.00	490,000.00
12	Gulf County	390,000.00	475,000.00	480,550.00	480,000.00
13	Nassau County	364,950.00	429,500.00	432,500.00	485,000.00
14	Pinellas County	348,500.00	412,150.00	440,000.00	460,300.00
15	Lee County	338,298.00	404,000.00	404,537.00	419,000.00
16	Orange County	366,200.00	430,000.00	456,350.00	445,000.00
17	Seminole County	350,000.00	400,000.00	417,850.00	420,000.00
18	Osceola County	330,000.00	404,000.00	412,000.00	396,000.00
19	Hillsborough County	323,000.00	392,200.00	405,000.00	400,000.00
20	Indian River County	317,300.00	374,000.00	389,900.00	417,000.00
21	Sumter County	327,700.00	391,800.00	388,000.00	399,900.00
22	Charlotte County	308,200.00	384,000.00	375,000.00	370,000.00
23	St. Lucie County	305,450.00	383,400.00	400,200.00	393,000.00
24	Flagler County	303,900.00	365,000.00	367,200.00	375,000.00
25	Santa Rosa County	307,000.00	351,450.00	355,000.00	365,000.00
26	Lake County	300,000.00	375,000.00	360,000.00	370,000.00
27	Brevard County	295,000.00	347,000.00	358,900.00	355,000.00
28	Okaloosa County	305,000.00	345,000.00	345,000.00	349,900.00
29	Pasco County	298,600.00	366,450.00	369,000.00	344,950.00
30	Bay County	287,500.00	340,000.00	362,100.00	350,000.00
31	Clay County	290,000.00	346,100.00	350,000.00	339,900.00
32	Volusia County	282,150.00	340,000.00	356,000.00	345,000.00
33	Alachua County	270,000.00	317,000.00	337,000.00	329,000.00
34	Polk County	268,000.00	330,100.00	332,800.00	316,000.00
35	Hernando County	249,900.00	306,650.00	319,000.00	312,750.00
36	Wakulla County	250,000.00	307,000.00	289,900.00	275,000.00
37	Duval County	261,700.00	305,000.00	309,000.00	305,000.00
38	Leon County	249,300.00	274,600.00	305,000.00	305,000.00
39	Hendry County	215,000.00	249,950.00	293,550.00	305,000.00
40	Baker County	268,450.00	302,500.00	289,500.00	274,950.00
41	Gilchrist County	239,900.00	295,900.00	285,000.00	282,000.00
42	Escambia County	240,500.00	284,900.00	292,800.00	280,000.00
43	Jefferson County	268,950.00	280,000.00	292,500.00	250,000.00
44	Citrus County	222,500.00	270,000.00	276,650.00	287,400.00
45	Glades County	180,400.00	245,000.00	299,000.00	280,000.00
46	Marion County	224,900.00	277,000.00	291,000.00	278,000.00
47	Levy County	219,900.00	251,000.00	280,000.00	289,950.00
48	Okeechobee County	201,000.00	255,000.00	270,000.00	285,000.00
49	Union County	215,000.00	235,000.00	247,450.00	335,000.00
50	Bradford County	190,000.00	222,250.00	250,000.00	239,500.00
51	DeSoto County	225,000.00	256,000.00	270,000.00	272,500.00
52	Highlands County	189,900.00	235,000.00	248,000.00	255,000.00
53	Columbia County	230,000.00	255,000.00	265,000.00	269,950.00
54	Suwannee County	180,000.00	222,500.00	244,000.00	251,200.00
55	Hardee County	165,000.00	205,000.00	248,000.00	240,000.00
56	Putnam County	174,950.00	219,450.00	225,000.00	225,000.00
57	Gadsden County	194,300.00	215,000.00	235,000.00	230,000.00
58	Washington County	185,000.00	194,400.00	220,000.00	244,900.00
59	Taylor County	160,000.00	175,000.00	183,000.00	188,000.00
60	Liberty County	135,750.00	159,000.00	160,000.00	243,000.00
61	Calhoun County	149,900.00	189,000.00	191,500.00	205,000.00
62	Dixie County	170,000.00	195,000.00	169,000.00	202,500.00
63	Lafayette County	162,000.00	174,000.00	185,000.00	266,250.00
64	Jackson County	156,250.00	175,000.00	174,900.00	179,950.00
65	Holmes County	140,000.00	155,000.00	160,000.00	158,000.00
66	Hamilton County	149,900.00	175,000.00	158,500.00	210,000.00
67	Madison County	148,000.00	162,750.00	175,000.00	215,000.00

Source: University of Florida, Shimberg Center for Housing Studies, Florida Housing Data Clearinghouse: Parcels and Sales Database. Accessed July 2025. <http://flhousingdata.shimberg.ufl.edu/parcels-and-sales>



Source: University of Florida, Shimberg Center for Housing Studies, Florida Housing Data Clearinghouse: Parcels and Sales Database. Accessed July 2025. <http://flhousingdata.shimberg.ufl.edu/parcels-and-sales/results?nid=100000>

Unemployment Data By County Annual Averages					
Rank	County	2021	2022	2023	2024
1	Taylor	6.80	4.40	4.40	6.00
2	Sumter	6.30	5.00	5.20	5.90
3	Citrus	5.60	4.10	4.40	5.00
4	Glades	5.30	3.80	4.50	4.90
5	Highlands	6.00	4.30	4.30	4.90
6	Hamilton	6.40	4.30	4.50	4.70
7	Union	4.80	3.50	3.70	4.40
8	Hardee	4.40	3.50	3.60	4.30
9	Madison	5.80	3.70	3.70	4.30
10	Dixie	4.70	3.40	3.70	4.20
11	Gadsden	6.10	4.30	4.10	4.20
12	Lafayette	4.80	3.50	3.60	4.20
13	Marion	5.00	3.60	3.70	4.20
14	Polk	5.30	3.60	3.70	4.20
15	Putnam	6.00	4.10	3.90	4.20
16	Charlotte	4.80	3.80	3.70	4.10
17	Desoto	4.20	3.50	3.50	4.10
18	Indian River	5.00	3.70	3.60	4.10
19	Columbia	4.90	3.50	3.60	4.00
20	Flagler	4.70	3.40	3.60	4.00
21	Hernando	4.70	3.30	3.50	4.00
22	Levy	4.50	3.50	3.50	4.00
23	Washington	4.80	3.50	3.50	4.00
24	Hendry	4.90	3.70	3.60	3.90
25	Jackson	4.70	3.30	3.40	3.90
26	Liberty	4.30	3.20	3.10	3.90
27	Okeechobee	4.80	3.50	3.60	3.90
28	St. Lucie	5.00	3.50	3.50	3.90
29	Suwannee	4.70	3.50	3.50	3.90
30	Alachua	4.00	3.10	3.30	3.80
31	Franklin	4.40	3.30	3.20	3.80
32	Volusia	4.90	3.40	3.40	3.80
33	Bradford	4.70	3.30	3.20	3.70
34	Calhoun	4.60	3.30	3.20	3.70
35	Pasco	4.30	3.00	3.20	3.70
36	Escambia	4.70	3.20	3.10	3.60
37	Holmes	3.80	2.90	2.90	3.60
38	Manatee	4.10	3.00	3.10	3.60
39	Sarasota	4.10	3.10	3.10	3.60
40	Brevard	4.20	3.00	3.10	3.50
41	Duval	4.60	3.20	3.20	3.50
42	Gilchrist	3.70	2.90	3.00	3.50
43	Lake	4.60	3.00	3.10	3.50
44	Lee	4.40	3.40	3.30	3.50
45	Leon	4.30	3.10	3.10	3.50
46	Martin	3.90	3.00	3.10	3.50
47	Osceola	5.80	3.20	3.10	3.50
48	Clay	3.70	2.80	2.90	3.40
49	Collier	4.00	3.10	3.00	3.40
50	Hillsborough	4.50	3.00	3.00	3.40
51	Santa Rosa	3.60	2.80	2.90	3.40
52	Bay	4.00	2.90	2.90	3.30
53	Jefferson	3.80	2.90	2.80	3.30
54	Orange	5.20	3.00	2.90	3.30
55	Palm Beach	4.50	3.00	3.00	3.30
56	Pinellas	4.10	2.70	2.80	3.30
57	St. Johns	3.30	2.60	2.80	3.30
58	Baker	3.90	2.80	2.90	3.20
59	Broward	5.00	2.90	2.90	3.20
60	Gulf	3.50	2.90	2.80	3.20
61	Nassau	3.60	2.70	2.90	3.20
62	Okaloosa	3.50	2.60	2.70	3.10
63	Seminole	4.10	2.70	2.80	3.10
64	Walton	3.40	2.50	2.60	3.00
65	Wakulla	3.20	2.50	2.50	2.80
66	Miami-Dade	5.50	2.70	1.90	2.40
67	Monroe	3.30	2.10	2.10	2.30

Florida Department of Commerce. (2025). Local Area Unemployment Statistics: Annual averages for counties, 2021-2024. FloridaJobs.org. <https://floridajobs.org/workforce-statistics/data-center/statistical-programs/local-area-unemployment-statistics>

County Inmate Population Per Capita Rates As of April 1, 2024									
Percent Change								2024 Population	2024 Inmates Per Capita
Rank	County	2020	2021	2022	2023	4/1/2024	22 to 23	23 to 24	
1	Union	4,792	4,234	3,866	4,354	4,218	12.6%	-3.12%	16,137
2	Liberty	1,749	1,144	1,410	1,468	1,549	4.1%	5.52%	7,977
3	Jackson	5,570	4,974	5,804	5,871	6,173	1.2%	5.14%	48,982
4	Hamilton	2,295	1,381	1,392	1,586	2,151	13.9%	35.62%	13,671
5	Lafayette	1,397	987	793	882	1,293	11.2%	46.60%	8,074
6	Gulf	1,088	1,179	1,669	1,717	1,754	2.9%	2.15%	16,323
7	Calhoun	1,569	1,422	1,296	1,333	1,133	2.9%	-15.00%	13,816
8	Dixie	1,678	1,518	1,430	1,458	1,628	2.0%	11.66%	17,271
9	Glades	958	982	981	975	970	-0.6%	-0.51%	12,591
10	Bradford	3,827	3,295	2,161	2,099	2,087	-2.9%	-0.57%	27,389
11	Franklin	1,252	841	957	959	1,106	0.2%	15.33%	12,971
12	Jefferson	830	753	1,044	1,114	1,279	6.7%	14.81%	15,402
13	Gadsden	3,033	2,638	2,740	3,118	3,091	13.8%	-0.87%	44,421
14	Hardee	1,676	1,579	1,691	1,775	1,728	5.0%	-2.65%	25,645
15	Madison	1,334	1,100	1,148	1,289	1,314	12.3%	1.94%	18,698
16	DeSoto	2,326	2,259	2,357	2,408	2,421	2.2%	0.54%	34,974
17	Taylor	2,283	1,245	1,397	1,478	1,470	5.8%	-0.54%	21,686
18	Wakulla	2,971	2,503	2,442	2,430	2,382	-0.5%	-1.98%	36,168
19	Holmes	1,489	1,006	1,246	1,308	1,427	5.0%	9.10%	19,910
20	Washington	1,969	1,424	1,646	1,564	2,334	-5.0%	49.23%	25,497
21	Columbia	3,518	2,903	4,014	4,050	3,472	0.9%	-14.27%	72,191
22	Sumter	7,650	6,569	7,460	7,920	7,776	6.2%	-1.82%	155,318
23	Okeechobee	2,417	1,971	1,837	1,846	1,887	0.5%	2.22%	39,591
24	Gilchrist	777	715	800	818	812	2.3%	-0.73%	19,123
25	Suwannee	1,986	1,582	1,979	1,942	2,477	-1.9%	27.55%	45,448
26	Baker	2,421	2,333	873	1,016	1,231	16.4%	21.16%	28,339
27	Santa Rosa	4,968	4,390	4,216	4,278	4,466	1.5%	4.39%	202,772
28	Walton	1,478	1,264	1,250	1,377	1,355	10.2%	-1.60%	83,342
29	Marion	5,323	4,180	4,751	5,414	5,559	14.0%	2.68%	403,966
30	Martin	2,060	2,066	2,040	2,062	2,113	1.1%	2.47%	162,847
31	Okaloosa	1,295	1,243	1,416	1,378	1,203	-2.7%	-12.70%	219,260
32	Putnam	464	354	468	477	481	1.9%	0.84%	75,906
33	Bay	1,110	1,120	1,139	1,128	1,115	-1.0%	-1.15%	187,545
34	Escambia	2,353	2,028	1,871	1,967	2,239	5.1%	13.83%	333,452
35	Charlotte	1,242	966	1,094	1,164	1,311	6.4%	12.63%	204,126
36	Polk	3,159	2,926	3,284	3,423	3,321	4.2%	-2.98%	797,616
37	Leon	1,210	1,095	1,159	1,136	1,391	-2.0%	22.45%	301,724
38	Miami-Dade	9,491	8,772	8,844	8,648	8,680	-2.2%	0.37%	2,768,954
39	Alachua	1,132	1,069	863	894	910	3.6%	1.79%	293,040
40	Orange	3,265	3,003	3,694	4,153	3,689	12.4%	-11.17%	1,492,951
41	Volusia	1,802	1,733	1,350	1,531	1,791	13.4%	16.98%	583,505
42	Hernando	502	387	447	474	441	6.0%	-6.96%	204,265
43	Palm Beach	2,772	2,787	2,587	2,603	2,702	0.6%	3.80%	1,532,718
44	Lake	1,034	800	575	576	535	0.2%	-7.12%	414,749
45	Pasco	680	617	668	666	657	-0.3%	-1.35%	610,743
46	Pinellas	868	787	808	829	863	2.6%	4.10%	974,689
47	Citrus	118	84	115	119	115	3.5%	-3.36%	162,240
48	Nassau	70	20	68	72	71	5.9%	-1.39%	100,763
49	Osceola	313	289	282	302	242	7.1%	-19.87%	439,225
50	Hillsborough	655	524	584	668	771	14.4%	15.42%	1,541,531
51	Duval	590	406	443	431	448	-2.7%	3.94%	1,051,278
52	Broward	887	430	718	778	848	8.4%	9.00%	1,973,579
53	Saint Johns	138	127	152	108	152	-28.9%	40.74%	315,317
54	Saint Lucie	108	112	127	123	141	-3.1%	14.63%	368,628
55	Brevard	185	165	148	191	155	29.1%	-18.85%	640,773
56	Manatee	136	125	113	120	161	6.2%	34.17%	439,566
57	Highlands	24	23	24	24	22	0.0%	-8.33%	104,385
58	Seminole	131	73	142	89	99	-37.3%	11.24%	486,839
59	Lee	221	144	114	125	166	9.6%	32.80%	800,989
60	Collier	14	14	9	16	18	77.8%	12.50%	399,480
61	Monroe	#N/A	1	-	2	2	#DIV/0!	0.00%	84,511
62	Sarasota	6	6	5	5	6	0.0%	20.00%	464,223
63	Clay	-	-	-	-	-	0.0%	0.00%	231,042
64	Flagler	-	-	-	-	-	0.0%	0.00%	130,756
65	Hendry	-	-	-	-	-	0.0%	0.00%	40,895
66	Indian River	-	-	-	-	-	0.0%	0.00%	167,781
67	Levy	-	-	-	-	-	0.0%	0.00%	45,283

Source: Florida Legislature, Office of Economic and Demographic Research. Adjusted 2024 Population Estimates for Florida's Counties and Municipalities.
Published June 16, 2025. <https://edr.state.fl.us/content/local-government/data/county-municipal/2024adjpops.pdf>

BUDGET PHILOSOPHY AND PROCESS

PHILOSOPHY:

Escambia County is committed to providing high levels of service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. By law, the County's Budget must be in balance, both on an overall basis and within each of the funds.

PROCESS:

Fiscal Year

Escambia County's budget is based on a fiscal, rather than calendar year. The fiscal year begins on October 1 and ends on September 30. Fiscal year 2025/2026 runs from October 1, 2025 through September 30, 2026.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget", specifically directs (among other requirements) that a budget be prepared annually and that it be balanced, and that in no case shall total appropriations of any budget be exceeded (Florida Statutes 129.07).

Funds Included

The County's Budget is consolidated and presents planned disposition of all available resources in all funds. The County Commissioners' adopted budget serves as the County's financial plan for the ensuing fiscal year.

Basis of Budgeting/Accounting

The budget is prepared by fund, function, and department, and is adopted on a basis consistent with GAAP as required by F.S. 129. The budget is also reported in the county-wide financial statements in a manner consistent with GAAP in the audited financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The modified accrual basis of accounting and budgeting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects). Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred. Depreciation expense is completed using full accrual accounting and encumbrances are not recognized except for note disclosure in modified accrual and full accrual accounting.

Revenue is considered available when it is collectable during the current period, and the actual collection will occur either during the current period, or after the end of the period but in time to pay current year-end liabilities. Generally, property taxes, grants, and inter-fund transfers are accounted and budgeted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures,

for the most part, are recorded on an accrual basis because they are measurable when they are incurred.

In Proprietary Funds (Enterprise and Internal Service), the accrual basis of accounting and budgeting is used. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

Adoption Process

The annual budget process is based on Florida statutory requirements in F.S. Chapter 129, entitled "County Annual Budget". The Chapter establishes a system for controlling finances of county boards of commissioners throughout the state and sets the framework for the budgetary process. In addition, Generally Accepted Accounting Principles (GAAP) for state and local governments as set forth by the Governmental Accounting Standards Board (GASB) provide professional standards that guide public financial management and reporting.

During March, the Office of Management and Budget, in conjunction with input received from the Departments/Divisions, prepares revenue forecasts and updates revenue projections for the budget year. Departments, State and Outside Agencies, and Constitutional Officers then complete their budget proposals. After review by the Office of Management and Budget, these are presented to the Budget Review Committee. The Office of Management and Budget prepares the County Administrator's Proposed Budget for presentation to the Board of County Commissioners in June-July.

The Board holds budget Work Sessions during July to review the County Administrator's Proposed Budget and provides direction in developing the Proposed Budget which is made available to the public and forms the basis for the First Public Hearing in September. The First Public Hearing is an opportunity for the public to comment and make recommendations, and any changes directed by the Board are incorporated into the Tentative Final budget which forms the basis for the Second Public Hearing in September.

The Second Public Hearing is another opportunity for the public to participate and comment. During the Second Public Hearing, the board adopts a resolution stating the millage rates to be levied and adopts the final Budget. The Adopted Budget becomes effective October 1.

Amendments to the Adopted Budget

If during the fiscal year the Adopted Budget requires amending, this is accomplished with either an Administrative Budget Amendment or Supplemental Budget Amendment.

Supplemental Budget Amendment (SBA) – an amendment to the Adopted Budget requiring Board approval. Board approval is obtained by writing a recommendation to the board to adopt the SBA. The Board Chairman is authorized to sign the SBA. This type of amendment is necessary, regardless of dollar amount, when the change:

- Changes total appropriations of a fund;
- Authorizes the use of Reserves for Contingency in the General Fund or Transportation Trust Fund; or
- Increases total personnel services appropriated within a department.

Administrative Budget Amendment (ABA) – an amendment to the Adopted Budget which moves expense budgets among object codes within a department, regardless of dollar amount. Generally, this amendment does not require Board approval and is signed/approved by the Department Director, Budget Officer and County Administrator. The exception to not requiring

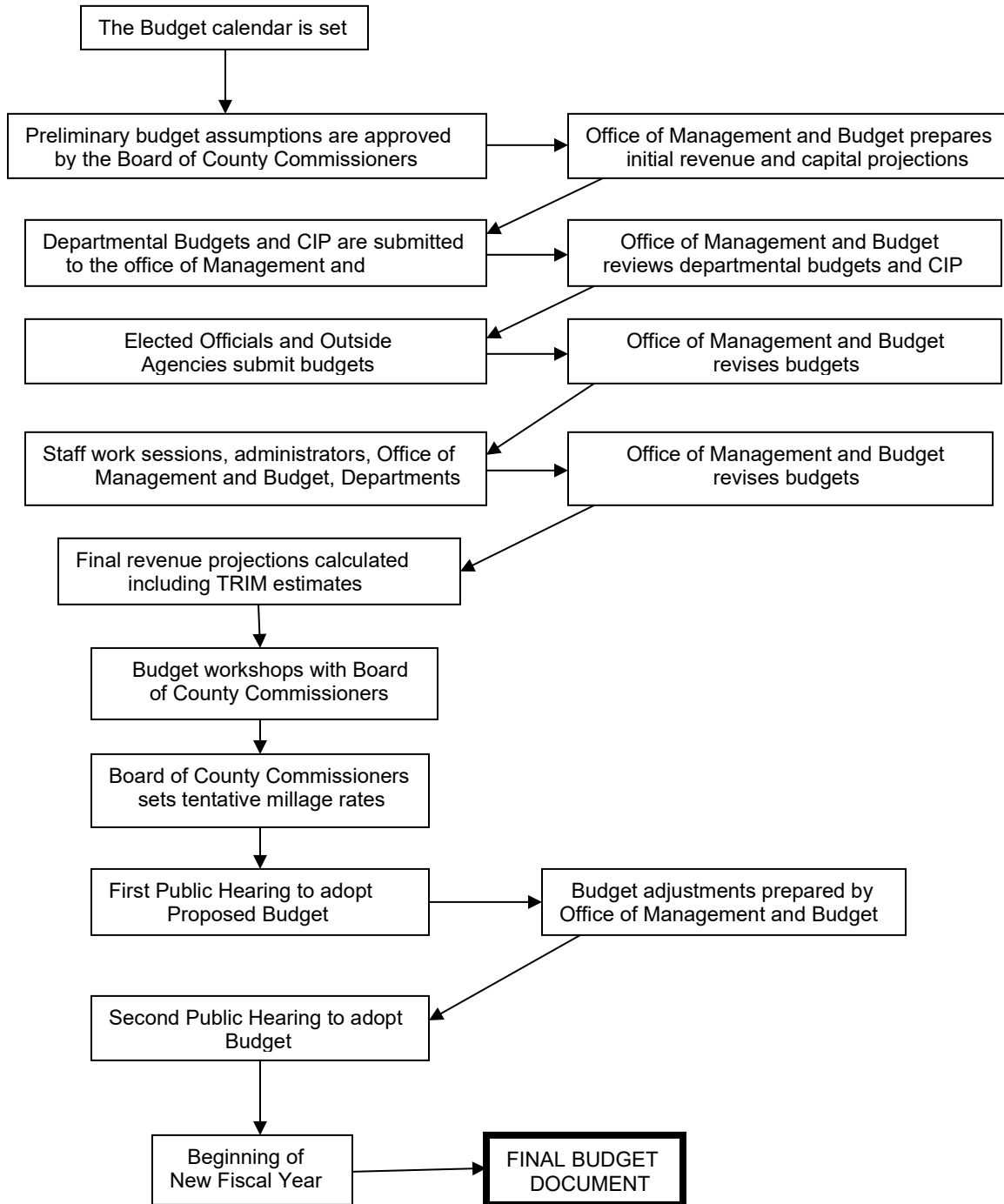
board approval is when the amendment increases total personnel services appropriated within a department.

Key Dates in the Adoption Process

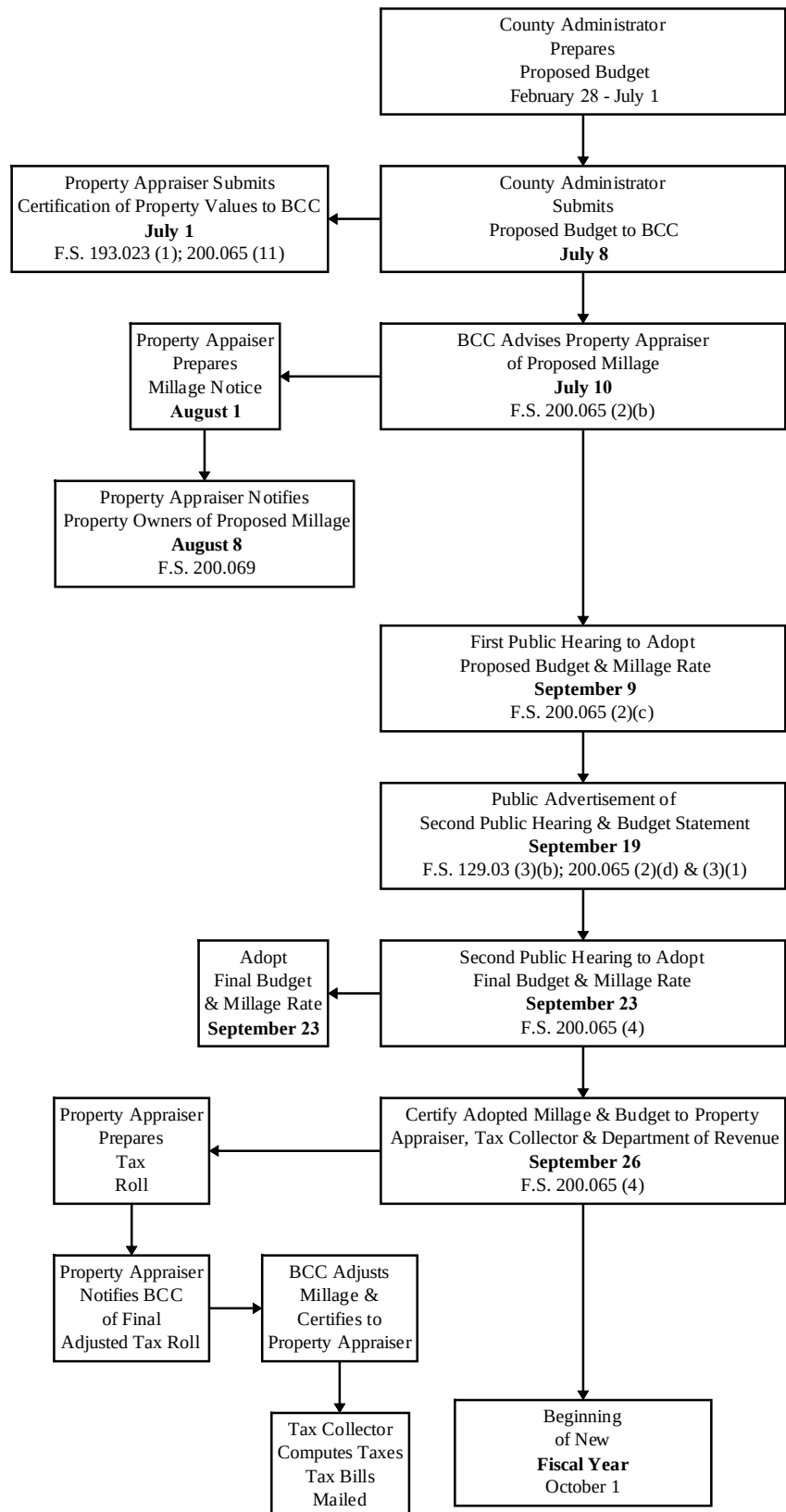
Budget Calendar:

- County Administrator prepares the Proposed Budget, February 28 - July 1.
- Property Appraiser submits the Certification of Property Values to the Board of County Commissioners, July 1. (F.S. 193.023 (1); 200.065 (11))
- County Administrator submits the Proposed Budget to the Board of County Commissioners, July 8.
- Board of County Commissioners notifies the Property Appraiser of the Proposed Millage rates, July 10. (F.S. 200.065 (2)(b))
- Property Appraiser prepares the annual millage notice to the public, August 1.
- Property Appraiser notifies/mails property owners the proposed millage rates, August 8. (F.S. 200.069)
- First Public Hearing to adopt the Proposed/Tentative Budget and associated millage rates, September 9 (F.S. 200.065(2)(c))
- Public advertisement of the Second Public Hearing Notice and Budget Summary, September 19. (F.S. 129.03 (3)(b), 200.065 (2)(d) & (3)(1))
- Second Public Hearing to adopt the Final Budget and millage rates, September 23. (F.S. 200.065 (4))
- Adoption of the Final Budget and millage rates, September 23.
- Certify the Adopted millage and budget to the Property Appraiser, Tax Collector, and Department of Revenue, September 26. (F.S. 200.065 (4))
- Beginning of the new fiscal year, October 1.
- Property Appraiser prepares the tax roll for billing, notifies the Board of final adjusted tax roll (DR-422).
- Board adjusts and/or certifies rates back to the Property Appraiser, October.
- Tax Collector prepares and mails the annual property tax bills, October/November.

BUDGET PROCESS



BUDGET CALENDAR



FINANCIAL POLICIES

RELATING TO FY 2025/26 BUDGET

Escambia County's FY 2025/26 Budget has been developed using the financial policies adopted by the Board of County Commissioners and further described in this segment of the budget document and is intended to facilitate management actions on financial decisions, as well as to assist other readers of this document in understanding County finances.

The establishment of consolidated financial policies will also have the following beneficial results:

- provide a concise reference guide for consideration of County financial matters
- direct attention to overall financial condition rather than a narrow focus on single issues
- exhibit a commitment to sound financial management and fiscal integrity, establishing credibility and confidence for citizens, investors, and rating agencies
- demonstrate a compliance with applicable Florida Statutory requirements

The financial policies on the following pages are grouped into the following categories:

- I. Budget Policies
- II. Revenue Policies
- III. Expenditure Policies
- IV. Reserve Policies
- V. Debt Policies
- VI. Capital Improvement Policies

I. BUDGET POLICIES:

Balanced Budget

The County's Annual Budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves (Florida Statutes, 129.01(2)(c)).

Budget Adoption

The County's Annual Budget shall be adopted by the Board of County Commissioners at a fund level.

Estimates of Receipts

The estimated receipts shall include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, and 100% of balance to be brought forward at the beginning of the fiscal year (Florida Statutes, 129.01(2)(b) and 200.065(2)(a).)

Cost Allocation and Indirect Costs

The Board charges a local cost allocation and indirect charge of 5% to most of the County's special revenue and enterprise funds. Exclusions include certain grant funds, state-aid county allocations, fund charges set by agreement, or a fund that operates annually at a net loss. The cost allocation and indirect charges are remitted back to the county's General Fund from all affected funds.

The Tourist Development Fund is charged the cost of administration of the tourist development tax (TDT) of up to 3%. This is provided for in Section 125.0104 Florida Statutes. This charge is intended and established to cover the Clerk and Comptroller's annual cost of administration and collection of the TDT.

Budget Transfers

Section 129.06, Florida Statutes provides that the Board of County Commissioners may establish procedures by which the designated Budget Officer may authorize certain intradepartmental budget amendments with certain exceptions, provided that the total appropriation of the departments is not changed. Pursuant to this authority and pursuant to the Home Rule authority of the Board of County Commissioners, the following procedures have been adopted.

- All requests for the approval of intradepartmental budget amendments shall be signed by the County Administrator who is the designated Budget Officer.
- All requests shall identify the funds to be transferred, the Account Title, the affected Cost Center, the appropriate Object Code, and the justification for the transfer. Each request that must be approved by the Board of County Commissioners shall include a certification by the County Administrator that the requested transfer is consistent with the functions and duties of the department involved and that need for the appropriation to be increased exceeds or outweighs the importance of the appropriation to be decreased.
- All requests for intradepartmental budget transfers shall be consistent with the provisions of Chapter 129, Florida Statutes. To that end, no budget amendment shall transfer funds encumbered by prior obligations of the department.
- Upon receipt of a request for approval of an intradepartmental budget amendment, the Office of Management and Budget shall consult the department director to determine that there are sufficient unencumbered funds to fully fund the amount to be transferred.
- Upon determination that all of the requirements of the policy have been met, the County Administrator/Budget Officer may execute his approval of the proposed intradepartmental budget amendment transfer. The approved budget amendment is then filed with the Clerk of the Circuit Court and becomes a part of the County Budget.
- Notwithstanding the policy as detailed above, no budget amendment relating to the following matters shall be approved by the County Administrator/Budget Officer without prior approval of the Board of County Commissioners.
- Budget amendment requests increasing total personal services appropriated with each Department/Elected Official.
- Budget amendment requests affecting the General Fund and Transportation Trust Fund reserve for contingencies.

Budget amendment requests that involve capital items must specifically identify all such requested capital items being purchased and must indicate whether or not those items were appropriated within the annual budget process.

New Positions

Partial year funding requests for new permanent full-time positions subsequent to approval of FY 2025/26 Budget must be specifically authorized by the Board of County Commissioners as a special or emergency need.

II. REVENUE POLICIES:

1. General Revenue Policy

Estimated revenue and fee schedules are reviewed as part of the budget process. Estimated revenue is conservatively projected (at 95% of estimate) and is updated annually.

Proposed fee increases are based upon the following:

- Fee policies applicable to each fund or activity
- The related cost of the service provided
- The impact of inflation in the provision of services
- Equity of comparable fees

2. Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents.

3. Ad Valorem Taxes

The use of ad valorem tax revenues will be generally limited to the General Fund.

4. Gas Taxes

The use of gas tax revenues will be generally limited to the following funds:

- Mass Transit
- Transportation
- FTA Capital
- Road Assessment Program

5. Sales Taxes

The use of sales tax revenues will be generally limited to the following funds:

- General
- Local Option Sales Tax
- Debt Service

6. Tourist Development Tax

The use of tourist development tax revenues will be generally limited to the Tourist Development Fund, Debt Service Fund and Bay Center operations, renewal and replacement in compliance with Section 125.0104, Florida Statutes.

7. Grants

Only such grants as can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its budget to reflect additional grants received during the budget year.

8. Restricted Revenues - Bonds

Revenues which have been pledged to bondholders will be restricted and shall conform in every respect to bond covenants.

9. County-wide Revenues

Revenues collected on a County-wide basis will be generally allocated only to funds which provide County-wide services.

10. User Fees

User fees, where appropriate, should be established to offset the cost of providing specific services, and will be reviewed annually.

11. Fund Balance

The amount of cash (or working capital) within a fund remaining at the close of one fiscal year, after deducting encumbrances and established reserves, which then becomes available to help finance the budget in the ensuing year. The Fund Balance Policy was established on September 27, 2011, amended on July 22, 2021, and subsequently amended on March 24, 2022.

Fund Balance – As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association, “The difference between assets and liabilities reported in a governmental fund.” Categories of Fund Balance are described below:

A. Non-spendable Fund Balance – The portion of fund balance that cannot be spent because of form or because it must be maintained intact. The County’s non-spendable fund balance currently consists of the inventory and prepaid items held by the General Fund.

B. Restricted Fund Balance – The portion of fund balance with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.

C. Unrestricted Fund Balance – The total of committed fund balance, assigned fund balance, and unassigned fund balance.

1. Committed Fund Balance – The portion of fund balance that can be used only for the specific purposes determined by a formal action (Resolution) of the Board of County Commissioners, the County’s highest decision making authority. Commitments may be changed or lifted only by the Board of County Commissioners taking the same formal action (Resolution) that imposed the original constraint. These commitments must be in place prior to September 30.

2. Assigned Fund Balance – The portion of fund balance that includes spendable amounts established by management of the County that are intended to be used for specific purposes that are neither considered restricted nor committed.

3. Unassigned Fund Balance – The residual portion of fund balance for the General Fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of the fund balance which is not obligated or specifically designated and is available for any purpose.

III. EXPENDITURE POLICIES:

1. Community Service/Outside Agencies

As part of its annual budget process, the County identifies amounts to be granted to various community service/outside agencies which provide valuable services to the County residents.

2. Grant Supported County Programs

The County conducts a variety of programs which depend on outside grants to the County for partial funding.

3. Performance Measures

The County will develop "Performance Measures" for each of its departments in order to provide criteria to use in evaluating departmental operations and requests for increased funding levels.

4. Categorization of Services

The County will segregate its budget into two distinct categories, in order to set priorities for allocating available revenues. The categories can be generally defined as follows:

- Basic Services - These are services which are best performed at the County level and are most closely linked to protecting the health and safety of citizens. Legally mandated services or commitments are also included in this category.
- Program Enhancements - An improvement and/or enhancement to the programmatic service level.

IV. RESERVE POLICIES:

A formally adopted reserve policy is an important factor in maintaining the fiscal health of Escambia County. There are three primary types of reserves:

1. Operating Reserves
2. Capital Reserves
3. Debt Reserves

The degree of need for these reserves differs based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds.

1. Operating Reserve

It is the goal of the County to maintain an adequate undesignated reserve of ten percent (10%) to provide a buffer against revenue shortfalls and cash flow.

2. Capital Reserves

Capital reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the annual budget is adopted.

3. Debt Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of bonds. The

amount of debt reserves is established by bond indenture in association with each bond issuance.

These policy statements are intended to apply to various funds of the County. It is recognized that various federal, state, and local laws and regulations and specific financial policies, may supersede these policies.

GENERAL FUND:

The Board of County Commissioners establishes the following committed fund balance for the General Fund:

Reserve for Contingency – This reservation of fund balance is committed by the Board of County Commissioners due to the County’s coastal location, hurricanes, and other natural disasters; as well as economic changes that severely impact the County’s ability to continue operations and provide services. The level of reserve for contingencies will be determined through the budget appropriation process and in accordance with Florida Statutes.

In the beginning in Fiscal Year 2023, the level of reserve for contingencies were established at twelve and one-half percent (12.5%) of the County’s General Fund annual appropriations (expenditure budget). An appropriate level of reserve ranges from twelve and one-half to twenty percent (12.5-20%) of the General Fund annual appropriations (expenditure budget). In no instance may the Reserve for Contingency exceed the amount allowed per Florida Statute 129.01 at 10% of total appropriations of the County.

Use of Reserve for Contingency - Once established, funds can only be removed with a supermajority vote of the Board and the following four (4) findings of facts:

1. That the expenditure cannot be delayed,
2. That there is no other source of funds,
3. The expenditure was unanticipated, and
4. For any event that is not a natural disaster, use of reserves may only be initiated when current fiscal year revenues decrease by five (5) percent or more of the total adopted beginning estimated revenues, including transfers.

In addition, a maximum of fifty percent of the shortfall or fifty percent of the prior fiscal year ending Reserve for Contingency balance may be drawn, whichever is less. At no time may the reserve be less than seven and one-half percent (7.5%) of the adopted annual General Fund appropriations or half of the prior fiscal year ending Reserve for Contingency balance, whichever is greater. The Reserve for Contingency may not be used for more than two consecutive years.

Replenishment of Reserve for Contingency – Once the reserve reaches the 12.5% minimum required level and thereafter, if the reserves are drawn below the minimum required level of twelve and one-half percent (12.5%), then a budgetary plan shall be implemented to return the reserve to a minimum twelve and one-half (12.5%) level in no more than a 5-year period. The progress of replenishment should be reported in the annual budget.

V. DEBT POLICIES:

A formal debt policy is an important factor to insure the most efficient methods of financing are utilized by the County resulting in the lowest total cost of borrowing. It is the County's policy to use competitive bidding, whenever possible, for all debt issued by the County. The complexity of the debt issuance process varies depending on the type of financing requiring the County to employ qualified consultants (bond counsel, financial advisor, independent accountants, etc.) to assist the County in obtaining the most cost-effective financing.

County staff and consultants should follow the following guidelines in structuring each debt issuance.

1. Method of Financing

The County will use a "pay as you go" policy unless internal funding is not sufficient to meet capital needs or a significant portion of the benefit of a project will be realized by future citizens.

2. Financing Parameters (Guidelines)

1. Projects will not be financed for greater than the useful life of the improvement.
2. The County will utilize the competitive method of sale unless one or more of the following conditions exists:
 - Unstable market conditions which require flexibility in pricing or precise timing which would not be expected through a competitive sale.
 - Concerns regarding credit quality and availability of credit enhancements.
 - Security for repayment is new, unproven, or may be perceived as unreliable by the market.
 - Innovative, complex, or unusual structuring techniques are required.
 - Changes or anticipated changes in laws or regulations would make the prompt sale of the bonds desirable.
3. Credit enhancement will be utilized when necessary to lower total borrowing costs.
4. The County will competitively bid investment of escrow funds for advance refunding if it is expected that bids will result in lower costs and the required securities are available in the market, except when obligations are purchased directly from the Federal Government.
5. The County will include debt issuance plans in its long-term capital plan.

VI. CAPITAL IMPROVEMENT POLICIES:

1. Five-Year Program

The County will develop a five-year Capital Improvements Program (CIP) as part of each year's annual budget process and will make all capital improvements in accordance with the adopted annual County budget. The County will identify the estimated costs and potential funding sources for each project before it is submitted to the Board of County Commissioners as a component of the five-year program.

2. Operating Costs

The costs of operating and maintaining all proposed projects will be identified and incorporated into five-year financial projections for operations.

3. Capital Financing

The County Administrator will determine, and recommend to the Board, the least costly financing method for all capital projects.

4. Renewal and Replacement

The County shall develop and implement a program for identifying, scheduling, and budgeting the renewal and replacement requirements of capital facilities.



Financial Summaries

COUNTY OF ESCAMBIA
BUDGET APPROPRIATIONS BY FUND



Fund	Fund #	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26 - Adopted	
		Actual	Actual	Actual	Adopted	Appropriations	Revenues
General Fund	001	224,500,401	253,782,421	272,751,479	344,139,816	348,478,662	348,478,662
Escambia County Restricted	101	929,914	614,448	614,527	694,186	606,679	606,679
Economic Development	102	1,975	7,050	0	50,000	50,000	50,000
Code Enforcement	103	2,680,659	3,002,129	3,498,043	2,506,934	2,827,200	2,827,200
Mass Transit	104	13,288,396	14,452,985	14,356,581	13,851,430	16,009,801	16,009,801
Mosquito and Arthropod	106	9,797	12,082	17,976	38,829	149,587	149,587
Local Provider Participant Fund	107	26,766,822	25,977,248	39,601,781	80,280,981	127,308,292	127,308,292
Tourist Promotion	108	14,930,370	16,242,255	21,295,150	24,407,750	25,300,921	25,300,921
Other Grants Projects	110	6,318,088	6,185,561	2,450,152	475,405	466,304	466,304
Jail Inmate Commissary	111	1,262,257	2,130,176	3,088,718	4,403,888	5,210,000	5,210,000
Disaster Recovery Fund	112	7,056,142	17,780,821	10,575,900	0	0	0
Library Fund	113	9,190,003	6,764,451	8,087,267	11,660,945	12,324,340	12,324,340
Misdemeanor Probation	114	1,392,725	1,439,245	1,624,964	1,737,183	1,815,070	1,815,070
Article V Fine & Forfeiture Fund	115	5,203,383	5,652,482	5,599,742	5,689,103	6,178,514	6,178,514
Development Review Fee	116	911,112	1,184,392	1,085,067	1,079,937	1,024,861	1,024,861
Perdido Key Beach Mouse In Lieu Fee	117	115,810	132,866	158,110	231,800	231,800	231,800
Gulf Coast Restoration Fund	118	3,443,158	10,990,638	10,129,891	121,015	120,720	120,720
COVID Escambia Fund	119	4,297,138	4,103,585	17,763,010	0	0	0
SHIP	120	734,803	2,030,490	3,379,629	9,596,290	11,395,887	11,395,887
Law Enforcement Trust	121	438,566	354,250	359,444	0	0	0
Opioid Abatement Fund	122	0	419,199	1,259,631	521,148	518,326	518,326
Escambia Affordable Housing	124	16,574	103,479	148,127	2,904,748	3,010,794	3,010,794
CDBG-DR Rebuild Florida Fund	128	0	0	311			
CDBG Entitlement	129	1,306,000	1,687,313	1,602,824	7,092,434	8,196,162	8,196,162
Handicapped Parking	130	7,185	7,713	8,637	39,500	39,500	39,500
Family Mediation	131	0	350	756	50,000	50,000	50,000
Fire Protection	143	22,399,586	24,819,909	26,432,538	29,849,006	34,649,152	34,649,152
E-911 Operations	145	1,356,993	1,439,276	1,477,823	1,660,722	1,753,672	1,753,672
HUD CDBG Housing Rehab Loan	146	13,359	0	0	26,458	27,804	27,804
HUD HOME	147	217,958	443,898	872,111	13,872,158	13,687,368	13,687,368
Community Redevelopment	151	2,688,656	3,990,135	4,074,837	8,972,492	9,422,749	9,422,749
Southwest Sector CRA	152	0	0	0	0	0	0
Bob Sikes Toll	167	2,505,703	2,327,066	2,350,808	2,621,049	2,935,500	2,935,500
Transportation Trust	175	29,794,945	32,185,498	23,562,146	23,465,526	24,004,573	24,004,573
MSBU Program Fund	177	1,355,086	1,340,198	1,637,095	1,609,298	1,781,698	1,781,698
Drainage Basin	181	134,122	278,335	521,367	177,845	162,360	162,360
Debt Service Fund	203	11,945,210	11,825,174	11,808,723	11,799,999	11,792,274	11,792,274
Non-LOST Capital Projects Fund	310	127,922	969,466	81,930	0	0	0
Series 2017 Capital Project Fund	311	75,131	3,543,474	0	0	0	0
FTA Capital Projects fund	320	2,299,693	856,591	498,068	0	0	0
Local Option Sales Tax III	352	4,514,139	19,771,137	10,992,953	1,483,000	1,277,500	1,277,500
Local Option Sales Tax IV	353	37,534,776	61,854,023	84,486,769	60,054,250	60,063,750	60,063,750
Solid Waste	401	14,339,661	22,921,406	17,317,542	33,865,438	29,429,454	29,429,454
Inspection	406	3,572,104	3,940,294	4,585,023	5,579,057	5,967,856	5,967,856
Emergency Medical Services	408	19,499,586	23,792,230	24,450,746	26,791,000	33,985,633	33,985,633
Bay Center	409	7,437,900	9,020,721	9,364,342	11,961,000	11,465,000	11,465,000
Internal Service Fund	501	42,002,636	43,311,395	46,138,847	53,310,859	54,242,799	54,242,799
Total All Funds		\$528,616,443	\$643,687,855	\$690,111,385	\$798,672,479	\$867,962,562	\$867,962,562

Green shaded funds are considered "major" funds because they typically make up at least 10% of appropriations:

General Fund (001) is categorized as a *Governmental Fund* , type *General*

Local Provider Participant Fund (107) is categorized as a *Governmental Fund* , type *Special Revenue*

*** The Following Pages describe the TYPE and PURPOSE of all funds above.**

FUND STRUCTURE AND GOVERNMENT ACCOUNTING

In governmental accounting ("Fund Accounting"), the revenue received by the County is put into a variety of "funds" depending on the source of that revenue. There are two major categories of funds that the County uses: Governmental Funds and Proprietary Funds.

I. GOVERNMENTAL FUNDS - primarily activities supported by taxes, grants, or similar sources

General Fund - This fund is for the general operations of the Board of County Commissioners. The "County" portion of the ad valorem taxes and numerous miscellaneous types of revenues (fines, fees, licenses, etc.) are accounted for in this fund. The majority of the County's administrative costs are paid from this fund.

Special Revenue Funds - These funds are used to account for specific types of revenue that are legally restricted to specific expenditures. County road taxes and fire taxes are in this category and are examples of special revenues that have legally restricted expenditures. Escambia County has thirty (30) Special Revenue Funds.

Debt Service Funds - These funds are used to account for the accumulation of financial resources with which to pay the principal, interest and other costs related to the County's long-term debt. Long-term debt is in the form of revenue bonds because Escambia County has no voter approved General Obligation Debt. Enterprise Fund Debt is recorded within the respective Enterprise Fund and not in the Debt Service Funds. Escambia County has one Debt Service Fund.

Capital Projects Funds - These funds are used to account for the financial resources to be used for the acquisition or construction of major capital projects. Projects may include roads, drainage, parks, buildings, or major equipment purchases. Escambia County has Five Capital Project Funds: Non-Local Option Sales Tax Capital Projects Fund, Capital Projects, FTA Capital Projects Fund, Series 2017 Capital Project Fund, and the Local Option Sales Tax Funds III and IV.

II. PROPRIETARY FUNDS - activities supported by fees and charges

Enterprise Funds - These funds account for operations that are financed and operated in the manner of a private business. The intent is that the costs of providing goods or services to the general public should be recovered and financed through user charges. Escambia County has four Enterprise Funds: Solid Waste, Inspection, Emergency Medical Services and the Bay Center.

Internal Service Funds - These funds account for the financing of goods or services provided by one governmental department to other departments or agencies on a cost reimbursement basis. Escambia County uses one Internal Service Fund: Internal Self Insurance Fund. This fund records all financial information for the County's self-insurance program and Fuel.

MAJOR FUNDS (not a fund "category") - constitute at least 10% of revenues or expenditures

The County's General Fund accounts for roughly 40% and the Local Provider Participation Fund accounts for roughly 15% of revenues and expenditures annually. All other funds are less than the 10% requirement to be considered a major fund.

DEPARTMENTS/FUNDS RELATIONSHIP

The table below is intended to be an aggregate view of the relationship between functional units (depts/programs), major and non-major funds, and which funds are the revenue sources for each department

DEPARTMENT/PROGRAM	FUND NAME	FUND
Board of County Commissioners, County Attorney, County Administrator, Assistant County Administrator, Animal Welfare Department, Public Works Department, Development Services Department, Public Safety Department, Natural Resources Management Department, Management and Budget Services, Parks Department, Neighborhood and Human Services Department, IT Department, Facilities Department, Extension Services Department.	General Fund	001
Corrections Department, Management and Budget Services, Natural Resources Management Department, Parks Department, Neighborhood and Human Services Department	Escambia County Restricted Fund	101
Board of County Commissioners, Management and Budget Services	Economic Development Fund	102
Natural Resources Management Department	Code Enforcement Fund	103
Mass Transit Department	Mass Transit Fund	104
Natural Resources Management Department	Mosquito and Arthropod State I Fund	106
Management and Budget Services	Local Provider Participation Fund	107
Board of County Commissioners, Management and Budget Services, Marine Resources	Tourist Promotion	108
All Departments	Other Grants and Projects	110
Corrections Department	Detention/Jail Commissary Fund	111
Management and Budget Services, County Administration	Disaster Recovery	112
Library Services	Library Fund	113
Corrections Department	Misdemeanor Probation	114
Management and Budget Services, Court Administration	Article V Fund	115
Development Services Department	Development Review Fees	116
Natural Resources Management Department	Perdido Key Beach Mouse Fund	117
Natural Resources Management Department	Gulf Coast Restoration Fund	118
Management and Budget Services	COVID Escambia Fund	119
Neighborhood and Human Services Department	SHIP Fund	120
Management and Budget Services, Sheriff	Law Enforcement Trust Fund	121
Board of County Commissioners, Public Safety	Opioid Abatement Fund	122
Neighborhood and Human Services Department	Escambia Affordable Housing	124
County Administration, Engineering, Facilities, Mass Transit, Neighborhood and Human Services Department	CDBG-DR Rebuild Florida Fund	128
Neighborhood and Human Services Department	CDBG HUD Entitlement Fund	129
Management and Budget Services, Sheriff	Handicapped Parking Fines	130
Court Administration	Family Mediation Fund	131
Public Safety Department, Fire Services	Fire Protection Fund	143
Public Safety Department	E911 Operations Fund	145
Neighborhood and Human Services Department	HUD CDBG Housing Rehab Loan	146
Neighborhood and Human Services Department	HUD Home Fund	147
Neighborhood and Human Services Department, Management and Budget Services	Community Redevelopment Fund	151
Management and Budget Services, Public Works Department, Engineering Department	Bob Sikes Toll Fund	167
Corrections Department, Public Works Department, Engineering Department	Transportation Trust Fund	175
Management and Budget Services	MSBU Assessment Program	177
Public Works Department, Engineering	Drainage Basin Fund	181
Management and Budget Services	Debt Service	203
Management and Budget Services, Public Works Department	Non-LOST Capital Projects Fund	310
Management and Budget Services, Corrections Department, Facilities Department	Jail Series 2017 Project Fund	311
Public Works Department	FTA Capital Project Fund	320
Management and Budget Services, Public Works Department, Parks Department	Local Option Sales Tax III Fund	352
Management and Budget Services, Public Works Department, Parks Department	Local Option Sales Tax IV Fund	353
Waste Services Department	Solid Waste Fund	401
Building Services Department	Building Inspection Fund	406
Public Safety Department, EMS	Emergency Services	408
Management and Budget Services/SMG Contract	Bay Center Fund	409
Management and Budget Services, Human Resources Department, Facilities Department, County Attorney	Internal Service Fund	501

Escambia County Funds By Type and Purpose

GENERAL FUND

(001) General Fund - To account for resources and expenditures traditionally associated with governments that are not required to be accounted for in other funds.

SPECIAL REVENUE FUNDS

(101) Escambia County Restricted Fund – to account for minor revenues restricted by law or Board direction for specific programs. These revenues include Choose Life License Plate, Perdido Key Public Improvements, Tree Restoration, Animal License Fees, Fishing Bridge revenues, Safe Neighborhoods, certain Wetland Fees, Tree Removal permits and Employee Morale Concessions.

(102) Economic Development Fund – to account for revenues associated with land sales at the various County commerce parks and other economic development related revenues. These funds will be used to promote economic development initiatives throughout the County.

(103) Code Enforcement Fund – to fund the County’s various code enforcement programs. The primary revenue sources for this fund include solid waste tipping fees, nuisance abatement fines and a subsidy from the General Fund.

(104) Mass Transit Fund - to account for the operations and maintenance of the Escambia County Transit System. Financing is provided from user fees, operating transfers from the Restricted Revenue Fund, reimbursement from the City of Pensacola and Federal Transit Administration operating grants.

(106) M and A State I Fund - to account for State contributions used for Mosquito Control programs.

(107) Local Provider Participation Fund - to support the local hospitals that participate in a Municipal Services Benefit Unit (MSBU) within our jurisdiction to access available Medicaid funding through an Intergovernmental Transfer (IGT) with the state of Florida.

(108) Tourist Promotion Fund - to account for revenues and expenditures restricted for promotion, development, and advertisement of Escambia County tourism. Financing is provided by a tourist development tax levied under Chapter 125.0104 Florida Statutes.

(110) Other Grant Projects Fund - to account for various State and Federal grants. Financing is provided by State and federal grants and required operating transfers from other funds.

(111) Detention/Jail Inmate Commissary – to account for revenues and expenses associated with vending sales and inmate phone calls, funds are used for inmate welfare programs at the County Jail.

(112) Disaster Recovery Fund - to account for the various revenues and expenditures associated with disaster response and recovery. These disasters currently include Hurricanes Ivan, Dennis and Katrina.

(113) Library Fund - to account for revenue and expenditures associated with the County Library System. Funding is generated by the levy of a County-wide Library MSTU.

(114) Misdemeanor Probation Fund - to account for the cost of supervision of the misdemeanor program. Financing is provided by a fee charged to a person on parole pursuant to Section 945.30, Florida Statutes.

(115) Article V Fund - to account for the revenues and expenses associated with Revision 7 to Article V of the State Constitution for certain court related programs.

(116) Development Review Fee Fund – to fund the County's Development Review processes. These funds are used in support of the review of all development within the County, support the Development Review Committee, Planning Board, Board of Adjustments, Rezoning Hearing examiner, and the BCC.

(117) Perdido Key Mouse Fund – to account for funds associated with an in-lieu fee utilized for impacts to the Perdido key beach mouse and habitat through development and encroachment.

(118) RESTORE Fund– to account for revenues and expenditures for programs, projects and activities that restore and protect the environment and economy of the Gulf Coast Region. The Gulf Coast Restoration Fund (RESTORE) was Created in accordance with the Resources and Ecosystem Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act; Subtitle F of Public Law 112-141);

(119) Covid Escambia Fund - to account for the revenues and expenditures of the Covid Cares Act.

(120) S.H.I.P. Fund - to account for the revenues and expenditures of the SHIP program, authorized pursuant to Section 420.907-420.9079, Florida Statutes. State revenue sharing proceeds received by the County for the SHIP program are used to create partnerships that produce and preserve affordable homeownership and multifamily housing. The source of funds is a documentary stamp surcharge.

(121) Law Enforcement Trust Fund - to account for revenues and expenditures thereof. Revenue is generated from forfeiture proceedings. These monies are deposited into a special Law Enforcement Trust Fund pursuant to Section 932.704, Florida Statutes.

(122) Opioid Abatement Fund - to account for revenues and expenditures thereof. The Opioid Abatement Funds, provided by the State of Florida, will be used to pilot a program that includes on-demand mobile treatment teams offering medication-assisted treatment.

(124) Escambia County Affordable Housing Fund - to account for the revenues and expenditures thereof. This fund provides funding to assist with delivery of affordable housing assistance and support for low-income families in Escambia County and the City of Pensacola, primarily in conjunction with the Escambia Consortium Home Program. This program provides a revolving housing trust fund reserve in order to advance recurring home-related project costs as required for individual home unit approval. Expenses from the fund are reimbursed with HUD-Home funds upon completion of each housing unit.

(128) CDBG-DR Rebuild Florida Fund - to account for Federal Community Development Block Grant - Disaster Recovery (CDBG-DR) grant funds awarded by the U.S. Department of Housing and Urban Development (HUD) to support long-term disaster recovery efforts. Rebuild Florida is the State's program that manages and allocates these CDBG-DR funds. The funds are intended to address unmet recovery needs, including infrastructure repair, affordable housing development, economic revitalization, hazard mitigation, and public facilities repairs.

(129) HUD Block Grant Entitlement Fund - to account for Federal HUD Block Grant revenues and the expenditures thereof. The HUD-funded Community Development Block Grant program provides financial support primarily for low and moderate-income families/areas of the County.

(130) Handicapped Parking Fines Fund - to account for monies collected under Chapter 316.008(4)(a)(b), Florida Statutes, also known as the State Uniform Traffic Control, which authorizes counties to regulate the parking of vehicles and to enforce regulations relating to disabled persons parking.

(131) Family Mediation Fund - to account for monies provided through a private grant and authorized under Chapters 44.102 and 44.108, Florida Statutes. These funds are used to assure each minor child frequent and continuing contact with both parents after separation or dissolved marriages and to encourage parents to share the rights and responsibilities of child rearing.

(143) Fire Protection Fund - to account for monies assessed by the Board of County Commissioners to property owners in unincorporated areas of Escambia County to provide for fire protection.

(145) Emergency 911 Operations Fund - to account for monies restricted for the operation of the E911 operations.

(146) HUD/CDBG Housing Rehab Loan Fund - to track repayments under the CDBG Housing Rehabilitation program. These funds are used to complete additional rehabilitation work on eligible housing units.

(147) Home Fund - to account for HUD Housing Assistance revenues and the expenditures thereof. This grant provides for the rehabilitation of severely substandard homes.

(151) Community Redevelopment Agency Fund – to account for all of the County's Community Redevelopment Agencies. The primary revenue source for this fund is tax increment financing (TIF) for each district.

(167) Bob Sikes Toll Facilities Fund - to account for monies received from tolls, rates, fees, permits and passes for the operation, maintenance, and debt service of the Bob Sikes Toll Bridge.

(175) Transportation Trust Fund - to account for monies collected from the unincorporated area of the County and expended on transportation projects that benefit those citizens of the unincorporated areas of the County.

(177) MSBU Assessment Program Fund - to account for monies collected pursuant to County Ordinance No. 80-10. The ordinance levies special assessments on property owners affected by the approved assessment for road improvements.

(181) Drainage Basin Fund - to account for monies generated by each of the County's eighteen (18) drainage basin districts to provide drainage within that district.

DEBT SERVICE FUND

(203) Debt Service Fund – Created to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt Service funds are also used to report resources of legally mandated and financial resources that are being accumulated for principal and interest maturing in the future. These funds may also include a reserve as specified by certain bond covenants.

CAPITAL PROJECT FUNDS

(310) Non-Local Option Sales Tax Capital Projects Fund - to account for capital expenditures associated with capital projects not accounted for in any other Capital Projects Fund.

(311) Series 2017 Capital Project Fund – to account for all capital expenditures associated with the construction of the new County jail facility. This fund also accounts for the revenues associated with the Series 2017 Bond issue as well as FEMA and State Project Funds.

(320) Federal Transit Administration Fund - to account for federal grants provided to Escambia County. These are capital transit grants used to support Mass Transit operations provided by a Federal Transit Administration Grant (80%), State matching funds (10%), and Escambia County matching funds (10%).

(352) Local Option Sales Tax Fund III - to account for monies collected pursuant to Florida Statutes 212.055, which authorizes counties to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Escambia County, as provided in chapter 212.054, Florida Statutes. This fund accounts for the revenues received from the levy for the time period June 1, 2007 through December 31, 2017.

(353) Local Option Sales Tax Fund IV - to account for monies collected pursuant to Florida Statutes 212.055, which authorizes counties to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Escambia County, as provided in chapter 212.054, Florida Statutes. This fund accounts for the revenues received from the levy for the time period January 1, 2018 through December 31, 2028.

ENTERPRISE FUNDS

(401) Solid Waste Fund - to account for the provision of solid waste services to the residents of Escambia County, Florida. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, and billing and collection.

(406) Inspection Fund - to account for the provision of building inspection services to the residents of Escambia County. All activities necessary to provide such services are accounted for in this fund.

(408) Emergency Medical Services Fund - to account for the cost of ambulance and advanced life support units of Escambia County. All activities necessary to provide such services are accounted for in this fund.

(409) Bay Center Fund - to account for the construction and operation of the Civic Center of Escambia County. All activities necessary to provide such services are accounted for in this fund.

INTERNAL SERVICE AND TRUST FUNDS

(501) Internal Service Fund - to account for all of the financial information for the County's self-insurance program relating to workers' compensation, property and casualty, and health and life as well as the County's consolidated fuel distribution program.

COUNTY OF ESCAMBIA
FY 2025/26 BUDGET SUMMARY



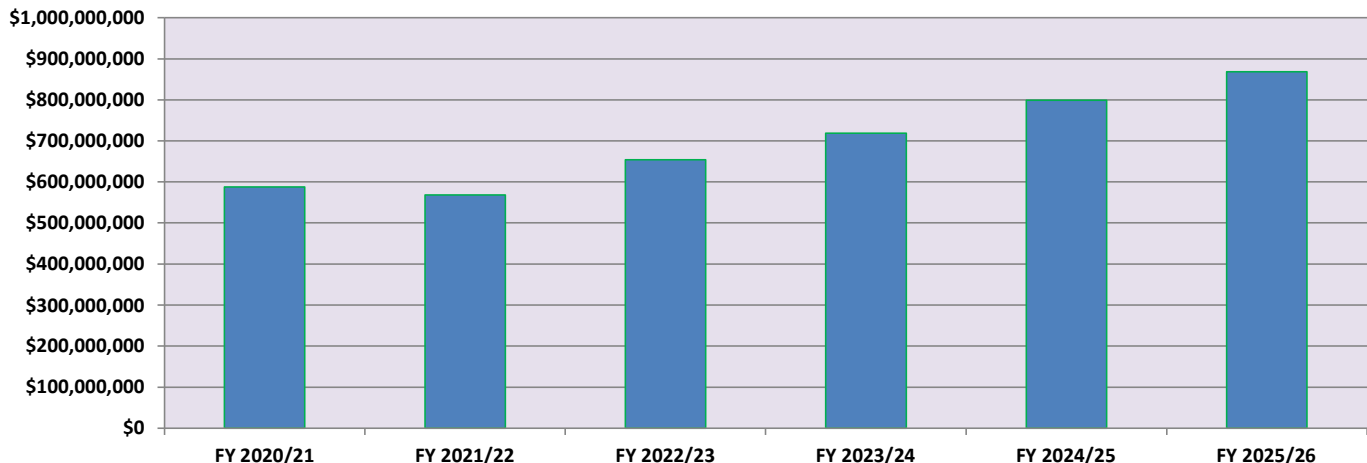
	Adopted FY 2020/21	Adopted FY 2021/22	Adopted FY 2022/23	Adopted FY 2023/24	Adopted FY 2024/25	Adopted FY 2025/26
PROPERTY TAX RATES (In Mills)						
Countywide Operating	6.617	6.617	6.617	6.617	6.617	6.600
Law Enforcement MSTU	0.685	0.685	0.685	0.685	0.685	0.685
Library MSTU	0.359	0.359	0.359	0.359	0.359	0.359
Community Service MSTU	0	0	0	0	0	0
General MSTU	0	0	0	0	0	0
Total	7.661	7.661	7.661	7.661	7.661	7.644
VALUE OF ONE MILL (In Thousands)						
Countywide	\$19,820,697	\$20,923,188	\$24,376,793	\$28,024,360	\$30,746,884	\$33,119,703,478
Unincorporated	\$14,121,366	\$14,771,721	\$17,524,505	\$20,362,162	\$22,387,548	\$24,178,363,708
BUDGET SUMMARY						
Personal Services	131,184,671	144,366,111	164,357,452	181,889,837	187,834,873	197,655,137
Operating	150,538,676	160,203,051	167,659,246	179,842,251	179,001,323	191,191,206
Capital	98,653,824	74,657,325	46,533,844	61,927,937	71,648,550	70,960,938
Debt Service	15,800,861	11,995,028	11,973,519	11,859,253	12,834,493	12,872,274
Grants and Aids	43,630,592	39,470,962	87,245,108	86,516,775	133,191,019	181,713,555
Non-Operating	148,124,660	137,569,688	176,689,186	196,645,192	214,162,221	213,569,452
Totals	\$587,933,284	\$568,262,165	\$654,458,355	\$718,681,245	\$798,672,479	\$867,962,562
BUDGET BY FUNCTION						
General Government	171,117,872	144,106,409	203,625,204	247,043,815	297,042,468	350,176,160
Public Safety	143,502,718	118,966,449	136,744,431	151,730,767	156,184,655	169,289,099
Physical Environment	28,582,181	51,216,530	28,305,115	32,940,676	37,058,396	32,522,184
Transportation	65,946,324	45,645,189	56,440,868	52,632,084	56,558,204	57,443,534
Economic Environment	23,801,855	37,025,306	62,131,099	54,300,357	55,248,838	59,668,936
Human Services	19,024,219	17,006,791	5,634,995	7,246,799	6,271,765	11,013,299
Culture/Recreation	24,746,694	21,938,106	22,612,231	23,801,647	28,956,761	29,193,163
Criminal Court Costs	5,808,340	5,384,597	6,604,121	8,797,086	8,503,485	9,386,205
Non-Departmental	105,403,081	126,972,788	132,360,291	140,188,014	152,847,907	149,269,982
Totals	\$587,933,284	\$568,262,165	\$654,458,355	\$718,681,245	\$798,672,479	\$867,962,562

COUNTY OF ESCAMBIA
FY 2025/26 BUDGET SUMMARY - SOURCES AND USES



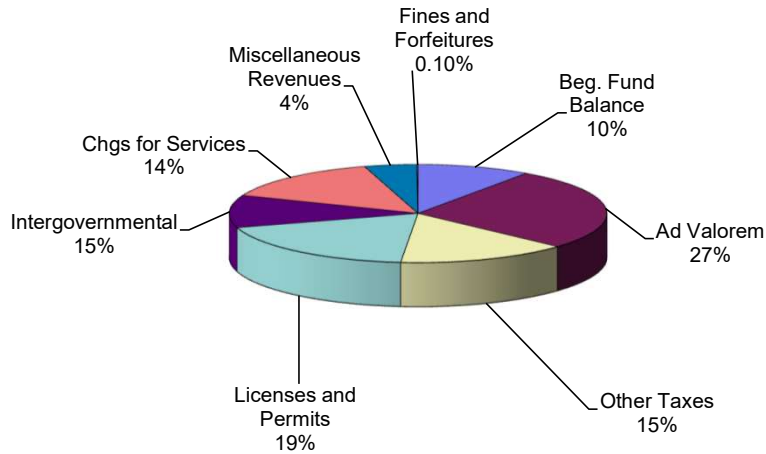
	Adopted FY 2020/21	Adopted FY 2021/22	Adopted FY 2022/23	Adopted FY 2023/24	Adopted FY 2024/25	Adopted FY 2025/26
BUDGET SOURCES						
Beginning Fund Balance	121,180,872	70,244,346	75,042,137	86,612,909	94,637,941	84,447,888
Revenue:						
Ad Valorem	133,775,934	141,129,056	182,044,608	199,371,258	218,772,231	235,152,222
Other Taxes	89,147,201	99,145,384	104,030,200	122,866,246	125,753,132	127,044,974
Licenses and Permits	24,992,395	27,557,349	53,469,183	62,157,060	108,203,284	163,386,923
Intergovernmental	78,154,038	86,999,098	95,731,988	93,506,946	92,104,657	92,955,184
Charges for Services	94,429,583	93,929,516	102,642,006	114,092,471	113,570,442	125,196,053
Fines and Forfeitures	421,100	421,400	511,000	514,076	607,500	864,500
Miscellaneous Revenues	45,832,161	48,836,016	40,987,233	39,560,279	45,023,292	38,914,818
TOTAL SOURCES OF FUNDS	\$587,933,284	\$568,262,165	\$654,458,355	\$718,681,245	\$798,672,479	\$867,962,562
BUDGET USES						
Personal Services	131,184,671	144,366,111	164,357,452	181,889,837	187,834,873	197,655,137
Operating	150,538,676	153,463,611	167,659,246	179,842,251	179,001,323	191,191,206
Capital	98,653,824	74,687,325	46,533,844	61,927,937	71,648,550	70,960,938
Debt Service	15,800,861	11,995,028	11,973,519	11,859,253	12,834,493	12,872,274
Grants and Aids	43,630,592	39,071,537	87,245,108	86,516,775	133,191,019	181,713,555
Non-Operating	148,124,660	144,678,553	176,689,186	196,645,192	214,162,221	213,569,452
TOTAL USES OF FUNDS	\$587,933,284	\$568,262,165	\$654,458,355	\$718,681,245	\$798,672,479	\$867,962,562

BUDGET AND USES OF FUNDS



FY 2026 REVENUE BY SOURCE

** See other schedules for year-over-year
comarison of revenues*



Beginning Fund Balance \$84,447,888

Includes beginning fund balances which are funds remaining at the end of the year after all bills have been paid and are incorporated as part of the subsequent year's budget, loan proceeds, and other non-revenue adjustments.

Ad Valorem \$235,152,222

Taxes levied on the assessed value of real property (also known as "Property Taxes").

Other Taxes \$127,044,974

Includes all sale or use taxes such as the Local Option Sales, Gas, Tourist Development, and Franchise Fees.

Licenses and Permits \$163,386,923

Fees collected from the sale of County licenses and permits.

Intergovernmental \$92,955,184

Includes all revenue received from federal, state, and other local government sources in the form of grants and shared revenues.

Charges for Services \$125,196,053

Charges for services performed by County Government such as landfill tip fees.

Fines and Forfeitures \$864,500

Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations.

Miscellaneous Revenues \$38,914,818

Includes interest on County owned investments, sale of surplus assets, interfund transfers, statutory requirement to reduction of 5% of revenues, depreciation, and debt proceeds.

TOTAL \$867,962,562

Major Revenues

Provided to Enhance the Budget Document's Usefulness as a Communications Device and Financial Plan

- Sources
- Trends
- Forecasts/Method of Estimation

Ad Valorem Taxes

Known as “property taxes”, this is the greatest source of revenue for the County. Taxes are levied per \$1,000 value of assessed real and tangible personal property based on the millage rate adopted annually by the Board of County Commissioners. The millage rate, also known as the property tax rate, is applied to these taxable values to calculate the property tax to be paid. Ad Valorem taxes account for about 31% or \$235,152,233 of the County’s total operating revenues.

By July 1st of every year the Property Appraiser submits the official assessment of taxable value for all property contained in the County. This assessment of taxable value is then multiplied by the current or estimated millage rate to obtain the estimate of the property taxes to be collected.

Escambia County currently levies a countywide millage, or property tax rate that is paid by all property owners in the County as well as a Municipal Services Taxing Unit (MSTU), a separate millage paid by all property owners in the unincorporated areas to offset certain costs associated with Sheriff’s protection. For FY 2025-26 the County sets its countywide millage rate at 6.60 and the Law Enforcement MSTU rate at 0.6850.



Local Option Sales Tax

Local Option Sales Tax (LOST) is a 1% surtax on each \$1 sale on the first \$5,000 per item occurring in Escambia County. The voters of the County originally approved the imposition of the Local Option Sales Tax (LOST) in 1992 for a period of 7 years. The voters subsequently approved an extension to this tax in 1997. Escambia voters passed an extension to this tax for an additional 11 years on March 7, 2006. The fourth extension of LOST was approved by referendum in November 2014 and extends the tax for another 10 years through 2028. LOST accounts for approximately 8% of the County’s total operating revenues.

The proceeds of this tax are limited to funding capital, infrastructure, and economic development projects. The County uses these proceeds to fund roads, drainage, public safety, parks, court facilities, correctional facilities and public amenities, equipment, and economic incentives according to the County's Capital Improvement Plan.

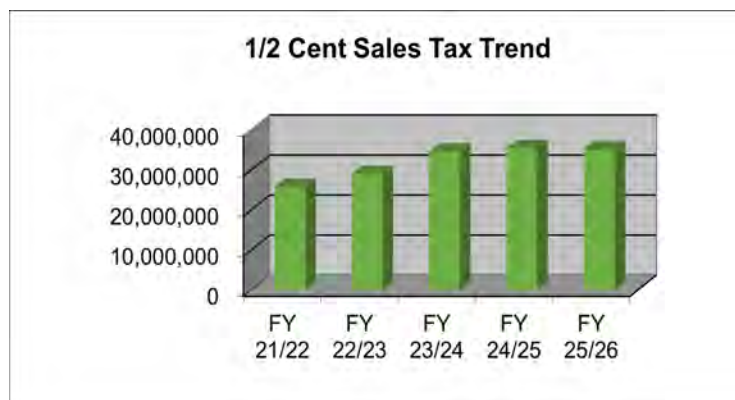


This revenue stream is estimated using historical trends. A 5-year moving average for the percentage increase realized from year to year is used to predict the following year's receipts. Historically, this grows annually with the Country's positive economic outlook. The extraordinary growth from previous hurricanes was not included in the trend analysis for the estimate of this tax. FY 2025-26 projections are based on current revenue and economic trends.

Half-Cent Sales Tax

This tax is a State shared revenue of the general sales and use tax collections remaining after deductions have been made from the State Department of Revenue. The general sales and use tax collected by the State consists of a 6% tax on each \$1 sale occurring in the State of Florida, as specifically provided in the Florida Statutes. Revenues received are used for countywide programs and to repay the outstanding 2018 Capital Improvement Refunding Revenue Bonds. The Half-Cent Sales Tax accounts for roughly 4.63% of the total County operating revenues.

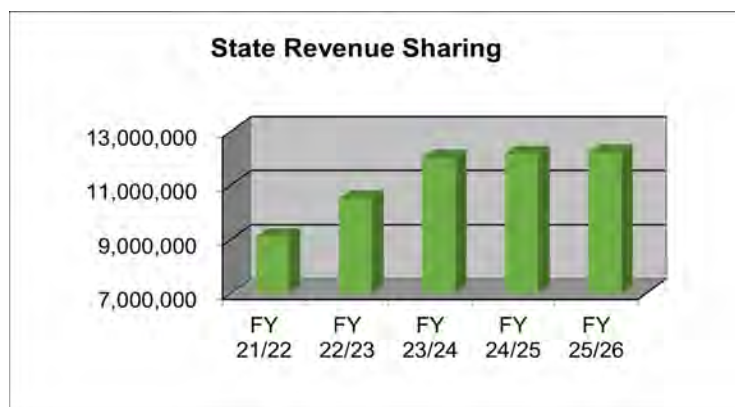
This revenue stream is typically estimated using historical trends. A 5-year moving average for the percentage increase realized from year to year is used to predict the following year's receipts. Historically, this growth factor has been between 3.5% and 4.0%. Any revenue growth from past hurricanes was not included in the trend analysis for the estimate of this tax. FY 2025-26 is a projected decrease of .69% from FY 2024-25.



State Revenue Sharing Proceeds

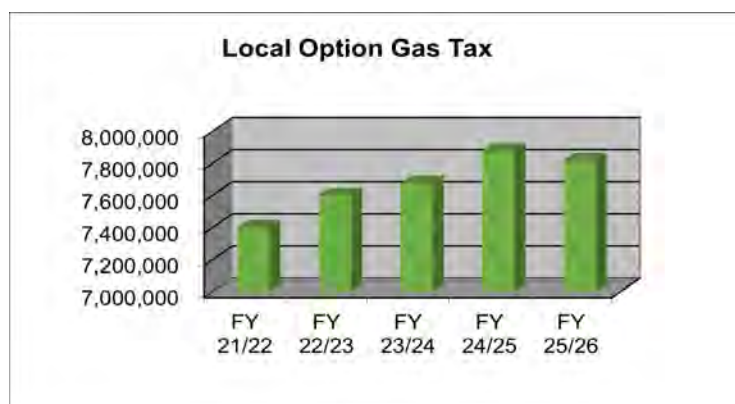
The County revenue sharing program, administered by the State Department of Revenue, shares with the counties 2.9% of net cigarette and 2.044% of sales and use taxes collected by the State. Initial collections are deposited into their respective trust funds from which a service charge is assessed before transferring into the County Revenue Sharing Trust Fund. Available funds are distributed to the Counties based on a formula consisting of countywide population, unincorporated population, and sales tax collections. The distribution is based on three (3) types of monies; two (2) guaranteed entitlements and growth money. The guaranteed entitlements may be used for bonding purposes and no other use restrictions are placed on the remaining revenues.

This revenue is guaranteed every year by the State. Annually the EDR provides the amount to be distributed to each County. This revenue represents 1.61% of total County operating revenues. FY 2025-26 is projected at an increase of .37% or \$45,253.



Local Option Gas Tax

The Local Option Gas Tax (LOGT) is a tax of six (6) cents per gallon. The County currently receives 84.04% of the LOGT collections, the City of Pensacola receives 15.15% and the Town of Century receives .81%. Revenues received are used for transportation expenditures including support of the Engineering Department and road repairs and maintenance. On July 14, 2016, the BCC voted to extend the LOGT for an additional ten years. This tax represents 1.03% of the County's total operating revenues.



This revenue stream is estimated using historical trends. A 5-year moving average for the percentage increase realized from year to year is used to predict the following year's receipts.

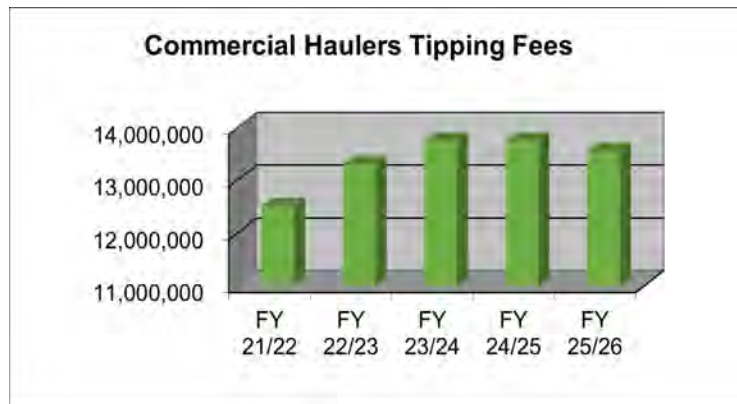
Historically this growth factor has been about 1%. Current economic conditions are improving collections due to increased consumption. FY 2025-26 is projected to decrease .76% or \$60,000 from FY 2024-25.

Commercial Hauler Tipping Fees

The Commercial Hauler Tipping Fees are fees collected from duly franchised commercial haulers for the disposal of waste at County-owned landfills or convenience centers. The funds generated are used to support the operations and maintenance of the Solid Waste Enterprise Fund, including the operations of the landfills and landfill closure costs. The current fee structure is as follows:

- Class I & III Waste – No rate change, \$45.06 per ton effective October 1, 2015
- Yard Waste – No rate change, \$27.62 per ton effective October 1, 2015
- Waste Tires – No rate change, \$196.25 per ton effective October 1, 2015

This revenue stream is estimated using historical trends for waste disposed at the landfill. A 5-year moving average for the percentage change in tons of waste disposed at the landfill from year to year is used to calculate the estimated disposal tonnage in the ensuing fiscal year. The tonnage estimate is then multiplied by the expected charge per ton. This revenue accounts for roughly 1.79% of the County's overall operating revenues. Effective October 1, 2024 the Board approved a rate increase to the Palafox Transfer Station fee schedule with a solid waste fee of \$57.90 per ton and an uncovered load fee of \$31.67.



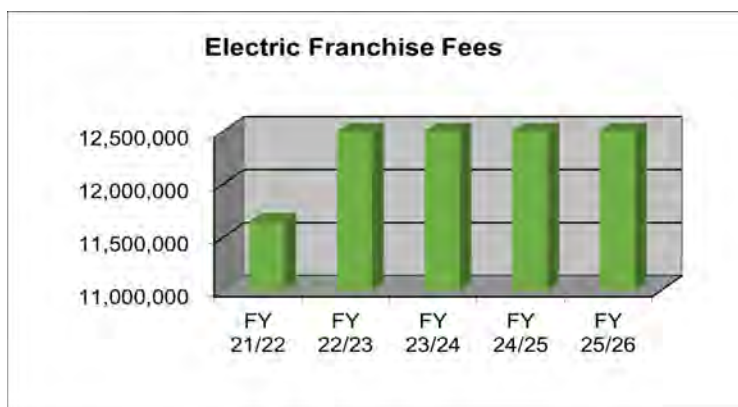
Electric Franchise Fees

The Electric Franchise Fees are used to support the departmental operations and maintenance of the General Fund. It accounts for 1.65% of the County's total operating revenues.

The Electric Franchise Fee is levied at a rate of 5% of revenues collected per month for the sale of electrical power billed to customers within the unincorporated area of Escambia County. The maximum amount of franchise fee paid in any one month will not exceed the following limits: \$10 per month for each customer in the RS Service Category; \$10 per month for each customer in the GS/GST Service Category; \$75 per month for each customer in the GSD/GSDT Service Category; \$300 per month for each customer in the LP/LPT Category; and \$3,000 per month for each customer in the PX/PXT Service Category.

This revenue stream is estimated using historical trends. A 5-year moving average for the percentage increase realized from year to year is used to predict the following year's receipts. Historically this growth factor has been about 6%. Florida Power and Light have raised their rates

anywhere from 5% to 21% over the last few years, thus increasing the franchise fee. FY 2025-26 projects revenues at the same level as FY 2023-24 and FY 2024-25.



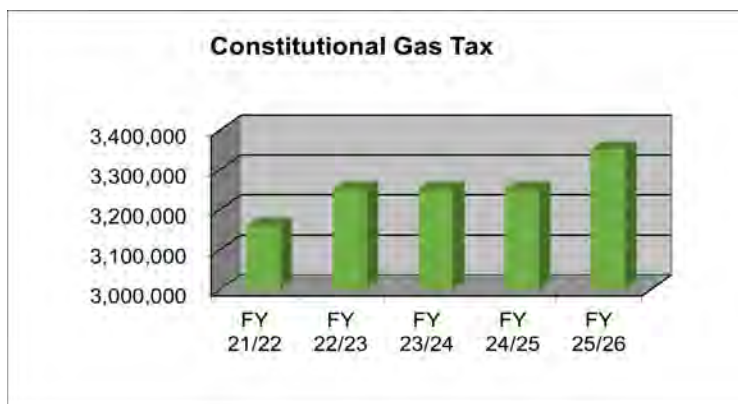
Constitutional Gas Tax

The Constitutional Gas Tax is used to support the operations and maintenance of the Transportation Trust Fund (175). This tax accounts for about .44% of the County's total operating revenues.

The Constitutional Gas Tax is levied at a rate of two cents per gallon on motor fuel. The proceeds are distributed monthly based on the county's distribution factor multiplied by the monthly statewide receipts. The distribution factor is calculated as follows:

$$\left(\frac{1}{4} \times \text{County Area} / \text{State Area}\right) + \left(\frac{1}{4} \times \text{County Population} / \text{State Population}\right) + \left(\frac{1}{2} \times \text{Motor Fuel Gallons Sold in County} / \text{Motor Fuel Gallons Sold Statewide}\right)$$

This revenue stream is estimated using historical trends. A 5-year moving average for the percentage increase realized from year to year is used to predict the following year's receipts. Historically this growth factor has been between 1% and 1.5%. After Hurricane Ivan, this tax increased 5%; however current fuel tax collections are relatively flat. Growth spikes are not included in the trend analysis for the estimate of this tax.



Tourist Development Tax

The Tourist Development Tax (TDT) is a heads-in-beds tax charged on transient rentals such as hotels and motels. The TDT is used to subsidize the operations and renewal and replacement of the Pensacola Bay (Civic) Center and to provide funding for various tourist promotion activities

recommended by the Tourist Development Council and the Board of County Commissioners. It accounts for 2.77% of the total County operating revenues.

Escambia County imposes three of the five separate tourist development taxes authorized by the State Legislature. The three imposed by the county are the Original Tax at the rate of 2%, the 1% Additional Tax, and the Professional Sports Franchise Facility Tax at the rate of 1%. The revenues less the costs of administration are paid monthly to the county. The increase in tourism marketing for Escambia County has created consistent increases in this revenue through FY 2018-19. In FY 2019-20 the TDT decreased 21% due to the impacts of the COVID-19 pandemic. This revenue stream is estimated using historical trends. A 5-year moving average for the percentage increase realized from year to year is used to predict the following year's receipts. During FY 2021-22 the Board approved the levy of the 5th Cent TDT which increased revenues over the prior fiscal year. For FY 2025-26 there is a projected increase of 2.44% or \$500,000 over FY 2024-25.



Fire Protection MSBU Assessment

Escambia County charges a Municipal Services Benefit Unit (MSBU) assessment to every residential, commercial and vacant property in the unincorporated areas of the County. The proceeds of this assessment are used to fund fire protection services in the 21 County Fire Stations. The MSBU accounts for 4.37% of the total County operating revenues.

The fire protection MSBU rates were increased for FY 2025-26. The residential rate rose from \$125.33 to \$226.78 per dwelling unit. The commercial rate increased from \$0.0526 to \$0.0985 per square foot, with a minimum charge of \$226.78 (formerly \$125.33). The vacant property rate also rose from \$15.03 + \$0.03 per acre to \$39.47 + \$0.03 per acre. Prior to FY 2025-26, these rates had not been adjusted since FY 2016-17.

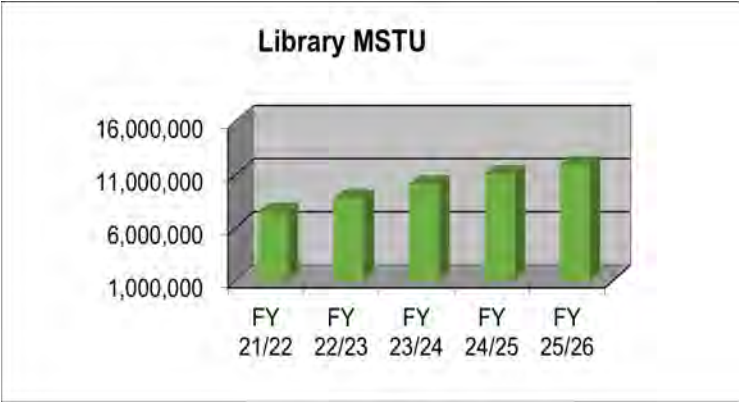
Each year, the County obtains updated counts of residential dwelling units, commercial square footage, and vacant parcels. These figures are multiplied by the corresponding rates to project Fire MSBU revenue for the upcoming fiscal year. On July 10, 2025, the Board of County Commissioners approved the rate increases, resulting in a projected revenue increase of \$14,287,572 (75.84%) over FY 2024-25 based on actual revenues received in the prior fiscal year.



Library MSTU

The Library Municipal Services Taxing Unit (MSTU) has a countywide millage levy of 0.359 mills. This levy was established in FY 2013-14, when it was separated from the countywide ad valorem tax, thereby reducing the countywide property tax rate from 6.9755 mills to 6.6165 mills. When the Board approved a reduction of the countywide millage rate from 6.6165 mills to 6.60 mills on September 23, 2025, the Library MSTU millage remained at .359 mills. The proceeds from this millage levy are a dedicated funding source for a unified countywide Library System. For FY 2025-26 this revenue generates about 1.57% of the County’s total operating revenues or \$11,889,974 for the County Library System.

By July 1st of every year the Property Appraiser submits the official assessment of taxable value for all property contained in the County. This assessment of taxable value is then multiplied by the current or estimated millage rate to obtain the estimate of the property taxes to be collected for the Library MSTU.

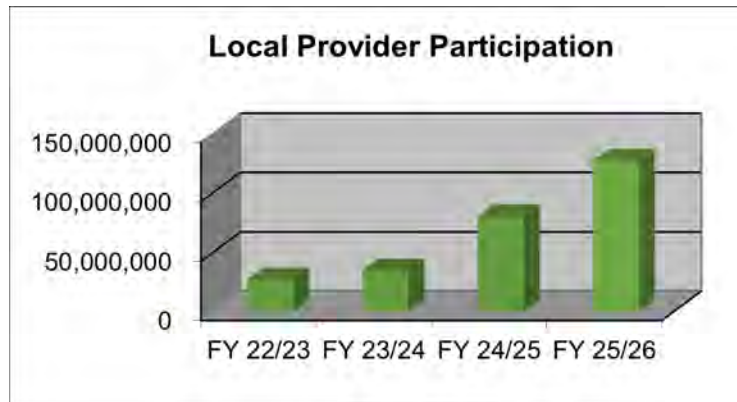


Local Provider Participation

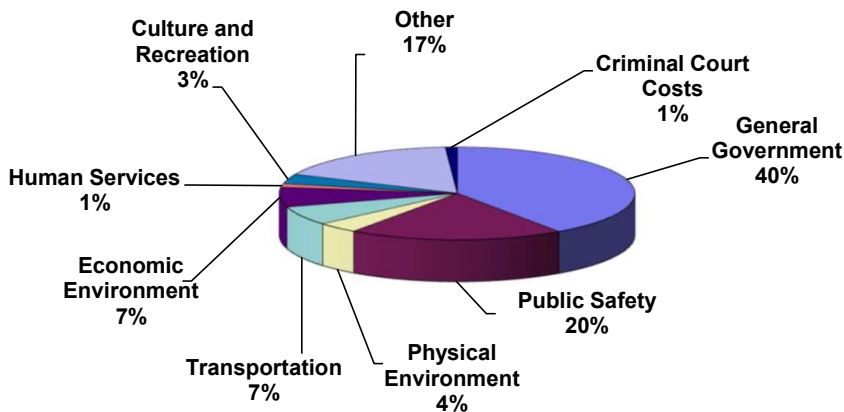
The Local Provider Participation Fund (LPPF) was established by Escambia County to administer the local hospital assessments that support participation in Florida’s Statewide Medicaid Hospital Directed Payment Program (DPP). The fund provides a mechanism for local hospitals to contribute the non-federal share required to access additional federal Medicaid matching funds through the Florida Agency for Health Care Administration (AHCA).

Under this program, Escambia County collects assessments from participating hospitals and remits them to the State for use in drawing down federal matching dollars. The resulting federal funds are then distributed back to the participating hospitals as supplemental Medicaid payments for eligible services provided to Medicaid patients.

All revenues and disbursements are accounted for within the Local Provider Participation Fund, a special revenue fund established for this purpose. These monies are restricted for use solely within the Medicaid reimbursement program and do not involve any ad valorem taxes or general County revenues. The County's role is limited to administrative oversight, ensuring compliance with state and federal requirements.



EXPENDITURES BY FUNCTION



General Government

\$350,176,160

Services provided by the County for the benefit of the public and governmental body as a whole that include: legislative, financial/administrative, legal, comprehensive planning and other general government services. This also includes reserves.

Public Safety

\$169,289,099

Services provided by the County for the safety and security of the public that includes: animal control, fire control, emergency and disaster relief, and other public safety services.

Physical Environment

\$32,522,184

Functions performed by the County to achieve a satisfactory living environment for the community as a whole that includes: solid waste disposal, conservation and resource management, and mosquito and arthropod.

Transportation

\$57,443,534

Expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians which includes road and street facilities.

Economic Environment

\$59,668,936

Expenditures used to develop and improve the economic condition of the community and its citizens that includes: industrial development, housing and urban development and other human services.

Human Services

\$11,013,299

Expenditures with the purpose of promoting the general health and well-being of the community as a whole that includes: health and mental health, welfare and other human services.

Culture and Recreation

\$29,193,163

Expenditures to provide county residents opportunities and facilities for cultural, recreational, and educational programs that include: libraries, parks and recreation, Civic Center and other cultural and recreational services.

Other

\$149,269,982

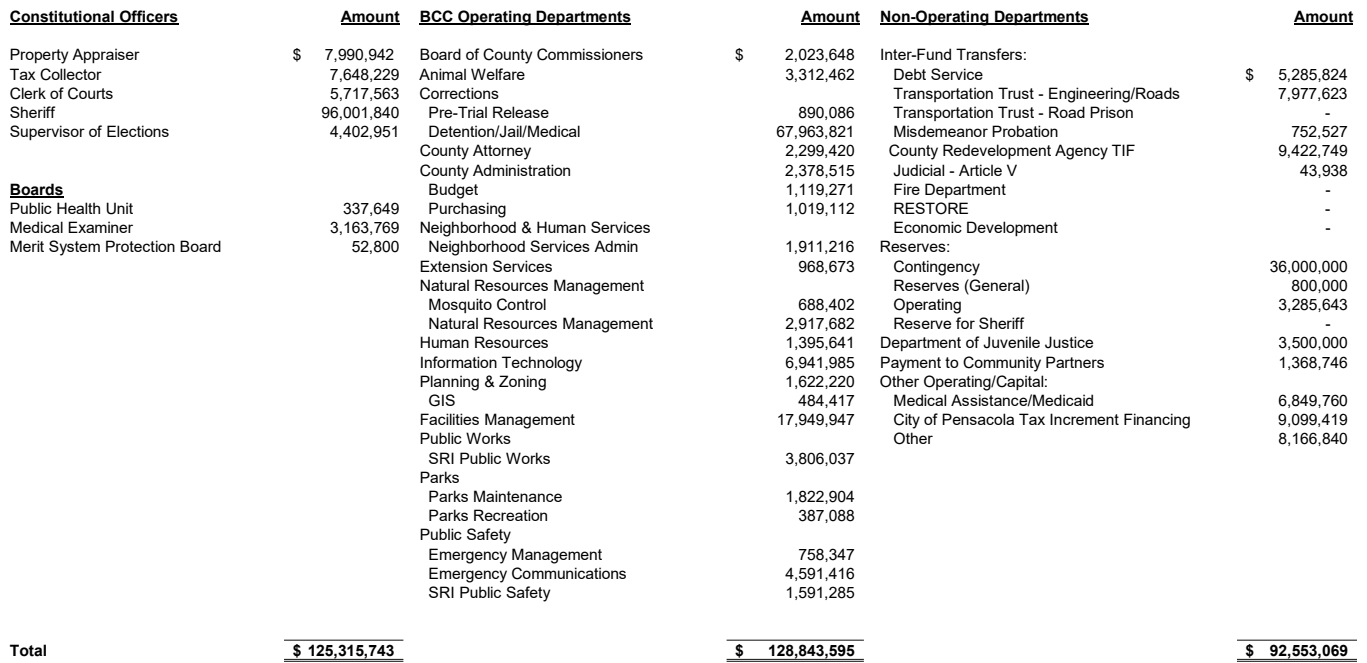
Expenditures to record transfers to Constitutional Officers, Self Insurance and operating funds and reserves.

Criminal Court Costs

\$9,386,205

Expenditures to provide funding of court systems and other criminal court costs.

Budget FY 2025/26



COUNTY OF ESCAMBIA
SCHEDULE OF FUND BALANCES
FISCAL YEAR 2025/2026



Fund	Fund #	10/01/21		10/01/22		10/01/23		10/01/24		10/01/25	
		Fund Balance	Difference	Fund Balance	Difference	Fund Balance	Difference	Fund Balance	Difference	Fund Balance	Difference
General	001	40,438,827	15,169,521	55,608,348	7,405,123	63,013,471	(895,148)	62,118,323	(10,651,243)	51,467,080	
Escambia County Restricted Fund	101	94,716	123,362	218,078	(65,437)	152,641	12,184	164,825	(104,607)	60,218	
Economic Development	102	0	50,000	50,000	0	50,000	0	50,000	0	50,000	
Code Enforcement	103	486,295	(292,381)	193,914	(193,914)	0	12,234	12,234	(12,234)	0	
Mass Transit	104	1,190,826	386,297	1,577,123	(424,060)	1,153,063	186,228	1,339,291	660,709	2,000,000	
Mosquito and Arthropod	106	0	0	0	0	0	0	0	80,000	80,000	
Local Provider Participation	107	0	0	0	0	0	0	0	5,833,303	5,833,303	
Tourist Promotion	108	1,635,452	619,931	2,255,383	360,397	2,615,780	2,316,970	4,932,750	418,171	5,350,921	
Jail Inmate Commissary	111	303,378	248,357	551,735	598,231	1,149,966	1,258,922	2,408,888	1,091,112	3,500,000	
Library Fund	113	2,183,726	(1,763,248)	420,478	(37,167)	383,311	595,233	978,544	(156,110)	822,434	
Misdemeanor Probation	114	0	0	0	364,122	364,122	35,878	400,000	25,948	425,948	
Article V	115	602,337	38,925	641,262	30,371	671,633	109,983	781,616	(77,648)	703,968	
Development Review	116	362,987	(362,987)	0	184,921	184,921	51,416	236,337	(83,576)	152,761	
Perdido Key Beach Mouse	117	7,950	31,866	39,816	18,108	57,924	(57,924)	0	0	0	
RESTORE	118	0	554,635	554,635	(554,635)	0	121,015	121,015	(32,295)	88,720	
Opioid Abatement	122	0	0	0	0	0	0	285,281	131,959	417,240	
Escambia Affordable Housing	124	1,496,000	46,500	1,542,500	809,997	2,352,497	(8,542)	2,343,955	89,271	2,433,226	
Handicapped Parking	130	24,182	6,318	30,500	(500)	30,000	0	30,000	0	30,000	
Family Mediation	131	80,000	(30,000)	50,000	0	50,000	0	50,000	0	50,000	
Fire Protection	143	0	750,000	750,000	(500,000)	250,000	250,000	500,000	(500,000)	0	
E-911 Operations	145	108,152	30,260	138,412	7,810	146,222	137,000	283,222	(63,800)	219,422	
HUD CDBG Housing Rehab Loan	146	16,840	500	17,340	7,779	25,119	1,339	26,458	1,346	27,804	
HUD HOME	147	0	0	0	0	0	0	0	0	0	
Community Redevelopment Agency	151	549,913	432,681	982,594	(32,064)	950,530	(98,945)	851,585	(851,585)	0	
Bob Sikes Toll	167	0	652,487	652,487	(321,588)	330,899	(274,850)	56,049	(56,049)	0	
Transportation Trust	175	0	1,000,000	1,000,000	(500,000)	500,000	0	500,000	250,000	750,000	
MSBU Assessment Program	177	128,149	(128,149)	0	250,000	250,000	66,673	316,673	(316,673)	0	
Master Drainage Basin	181	0	21,000	21,000	0	21,000	0	21,000	0	21,000	
Debt Service	203	0	0	0	0	0	0	0	0	0	
Capital Improvements Program	310	0	0	0	0	0	0	0	0	0	
Series 2017 Project fund	311	0	0	0	0	0	0	0	0	0	
FTA Capital	320	0	0	0	0	0	0	0	0	0	
Local Option Sales Tax III	352	1,500,000	0	1,500,000	(8,000)	1,492,000	(9,000)	1,483,000	(205,500)	1,277,500	
Local Option Sales Tax IV	353	0	0	0	0	0	0	0	0	0	
Solid Waste Fund	401	16,192,410	(13,021,793)	3,170,617	4,199,764	7,370,381	3,831,057	11,201,438	(3,980,984)	7,220,454	
Inspection Fund	406	494,126	(494,126)	0	398,239	398,239	(2,782)	395,457	1,038,799	1,434,256	
Emergency Medical Services	408	2,348,080	727,835	3,075,915	(431,237)	2,644,678	105,322	2,750,000	(2,718,367)	31,633	
Bay Center Fund	409	0	0	0	0	0	0	0	0	0	
Economic Development & Industrial Pa	415	0	0	0	0	0	0	0	0	0	
Internal Service	501	0	0	0	0	0	0	0	0	0	
Total Fund Balances:								94,637,941		84,447,888	

Use of Fund Balances in FY25-26 has Decreased by \$10.2 million from the prior Fiscal Year primarily due to:

Fund 001 - decreased expense budget primarily due to a reduction in the transfer to the Fire Fund because of an MSBU rate increase

Fund 107 - increased in fund balance used to support the local hospitals that participate in an MSBU to access available Medicaid funding through an Intergovernmental transfer with the State of Florida

Fund 108 - increased expense budget due to Bay Center transfer for capital projects totaling approximately \$10M over 4 years

Fund 143 - fund balance not needed due to an increase in revenue due to a Fire MSBU rate increase

Fund 151 - fund balance not needed as there was an estimated increase in the CRA TIF valuation

Fund 401 - decreased expense budget due to project completion at the county landfill

Fund 406 - increased fund balance due to a reduction in inspection recurring revenues

Fund 408 - decreased fund balance due to an increase in revenues in the EMS Fund

COUNTY OF ESCAMBIA
FY 2026 DETAIL OF PROVISIONS FOR RESERVES



Fund	Fund #	Reserve Balance FY 2022/23	Reserve Balance FY 2023/24	Adopted Reserve Balance FY 2024/25	Adopted Reserve Balance FY 2025/26
General	001	26,087,133	36,531,282	41,171,136	41,567,839
Escambia County Restricted ®	101	19,888	113,221	58,520	58,520
Economic Development ®	102	50,000	50,000	50,000	50,000
Code Enforcement ®	103	81,318	96,832	47,428	318,200
Mass Transit ®	104	0	0	0	48,106
Mosquito and Arthropod ®	106	2,500	4,245	3,500	7,614
Tourist Promotion ®	108	5,261,822	4,638,836	4,272,000	5,114,000
Other Grants Projects ®	110	16,377	16,000	8,261	8,261
Jail Inmate Commissary ®	111	500,000	489,976	0	0
Disaster Recovery ®	112	0	0	0	0
Library Fund ®	113	388,334	285,514	827,057	555,355
Misdemeanor Probation ®	114	0	0	0	0
Article V Fine & Forfeiture Fund ®	115	58,875	226,554	0	0
Development Review Fee ®	116	26,113	0	46,975	0
Perdido Key Beach Mouse In-Lieu Fee ®	117	41,115	26,097	64,801	41,615
Restore ®	118	0	24,144	0	0
SHIP ®	120	241,140	0	1,242,313	0
Law Enforcement Trust ®	121	0	0	0	0
Escambia Affordable Housing ®	124	537,320	1,592,097	1,734,171	1,674,892
CDBG-DR Rebuild Florida ®	128	0	0	0	0
CDBG Entitlement ®	129	6,042	396,521	699,802	188,528
Handicapped Parking Fines ®	130	0	0	0	0
Family Mediation ®	131	41,088	41,088	41,088	41,088
Fire Protection ®	143	0	175,980	2,289	2,032,532
E-911 Operations ®	145	0	0	0	0
HUD CDBG Housing Rehab Loan ®	146	1,340	25,119	26,458	27,804
HUD-HOME Fund ®	147	18,962	0	73,010	69,524
Community Redevelopment Agency ®	151	865,705	0	0	144,197
Southwest Sector CRA	152	0	0	0	0
Bob Sikes Toll ®	167	0	0	0	308,869
Transportation Trust ®	175	95,277	200,000	53,646	100,000
MSBU Program Fund ®	177	99,255	171,837	250,000	381,121
Master Drainage Basin Fund ®	181	0	0	0	0
Debt Service ®	203	0	0	0	0
Capital Improvement Program	310	0	0	0	0
Series 2017 Capital Project Fund ®	311	0	0	0	0
FTA Capital ®	320	0	0	0	0
New Road Construction	333	0	0	0	0
Local Option Sales Tax ®	350	0	0	0	0
Local Option Sales Tax II ®	351	0	0	0	0
Local Option Sales Tax III ®	352	0	0	0	0
Local Option Sales Tax IV ®	353	0	0	0	0
Solid Waste ®	401	2,700,000	1,447,157	709,145	1,170,269
Inspections ®	406	110,120	500,144	0	0
Emergency Medical Services	408	0	0	138,605	0
Bay Center ®	409	0	0	0	0
Internal Service Fund ®	501	548,526	2,341,443	1,444,260	1,504,328
® Indicates Restricted Reserves					
Total All Funds		\$37,798,250	\$49,394,087	\$52,964,465	\$55,412,662

**COUNTY OF ESCAMBIA
DETAIL OF INTERFUND TRANSFERS - ADOPTED FY 25/26**



Fund	Description/Analysis			
	To Fund:	Amount	From Fund:	Amount
001 General	108	0		
	114	752,527		
	115	43,938	115	475,000
	118	0		
	143	10,747,706	143	284,306
			145	658,222
	151	9,306,238		
	175	7,977,623		
	203	5,285,824		
			401	1,582,808
			408	279,911
102 Economic Development		0	001	0
103 Code Enforcement		0	001	0
			401	0
104 Mass Transit		0	001	0
108 Tourist Promotion			001	0
	409	3,810,000		
112 Disaster Recovery		0	001	0
114 Misdemeanor Probation Fund			001	752,527
115 Article V Trust Fund	001	475,000	001	43,938
			353	3,234,858
118 Gulf Coast Restoration Fund			001	0
129 CDBG HUD Entitlement Fund	151	0		
143 Fire Protection	001	284,306	001	10,747,706
			408	500,000
145 E-911 Emergency	001	658,222		
151 CRA - Expendable Trust			001	9,306,238
			129	0
167 Bob Sikes Toll Bridge	203	1,313,500		
175 Transportation Trust			001	7,977,623
			401	0
203 Debt Service Fund			001	5,285,824
			167	1,313,500
			352	977,500
			353	4,199,450
352 Local Option Sales Tax III	203	977,500		
353 Local Option Sales Tax IV	115	3,234,858		
	203	4,199,450		
401 Solid Waste	001	1,582,808		
408 Emergency Medical Services	001	279,911		
	143	500,000		
409 Bay Center			108	3,810,000
Totals		\$51,429,411		\$51,429,411

BUDGET SUMMARY

COUNTY OF ESCAMBIA - FISCAL YEAR 2025/26

*THE ADOPTED OPERATING BUDGET EXPENDITURES OF THE ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS ARE 8.7% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.



	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	TOTAL
FUND BALANCES BROUGHT FORWARD	\$51,467,080	\$23,016,965	\$0	\$1,277,500	\$8,686,343	\$0	\$0	84,447,888.00
ESTIMATED REVENUES:								
Taxes:								
Ad Valorem Taxes	218,590,043							218,590,043
Sheriff MSTU	16,562,179							16,562,179
Library MSTU	0	11,889,974						11,889,974
Sales and Use Taxes	2,580,000	35,525,000	0	63,000,000	0	0	0	101,105,000
Franchise Taxes	14,050,000	0	0	0	0	0	0	14,050,000
Licenses and Permits	950,050	158,364,873	0	0	4,072,000	0	0	163,386,923
Intergovernmental Revenue	47,793,000	45,162,184	0	0	0	0	0	92,955,184
Charges for Services	3,364,746	11,717,108	0	225,000	55,726,500	54,162,699	0	125,196,053
Fines and Forfeitures	45,000	819,500	0	0	0	0	0	864,500
Other	(6,923,436)	24,764,030	11,792,274	(3,161,250)	12,363,100	80,100	0	38,914,818
TOTAL REVENUES AND OTHER FINANCING SOURCES	297,011,582	288,242,669	11,792,274	60,063,750	72,161,600	54,242,799	0	783,514,674
TOTAL ESTIMATED REVENUES AND BALANCES	\$348,478,662	\$311,259,634	\$11,792,274	\$61,341,250	\$80,847,943	\$54,242,799	\$0	\$867,962,562
EXPENDITURES/EXPENSES:								
General Government	72,214,560	138,954,632	11,792,274	29,527,843	1,423,147	52,738,471	0	306,650,927
Public Safety	80,162,508	43,577,261	0	5,448,167	37,750,431	0	0	166,938,367
Physical Environment	2,968,195	559,708	0	1,050,000	26,676,377	0	0	31,254,280
Transportation	3,806,037	41,429,205	0	11,679,065	0	0	0	56,914,307
Economic Environment	0	50,734,188	0	1,810,000	0	0	0	52,544,188
Human Services	4,708,296	612,963	0	5,684,426	0	0	0	11,005,685
Culture and Recreation	2,209,992	12,053,425	0	2,906,891	11,465,000	0	0	28,635,308
Other Financing Uses	140,841,235	6,066,028	0	0	2,362,719	0	0	149,269,982
Criminal Court Costs	0	6,101,998	0	3,234,858	0	0	0	9,336,856
TOTAL EXPENDITURES/EXPENSES	306,910,823	300,089,408	11,792,274	61,341,250	79,677,674	52,738,471	0	812,549,900
Reserves	41,567,839	11,170,226	0	0	1,170,269	1,504,328	0	55,412,662
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 348,478,662	\$311,259,634	\$11,792,274	\$61,341,250	\$80,847,943	\$54,242,799	\$0	\$867,962,562

* THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



Fund Level Budgets

Major Funds

General Fund
Local Option Sales Tax Fund
Local Provider Participation Fund (Special
Revenue)

Non-Major Funds

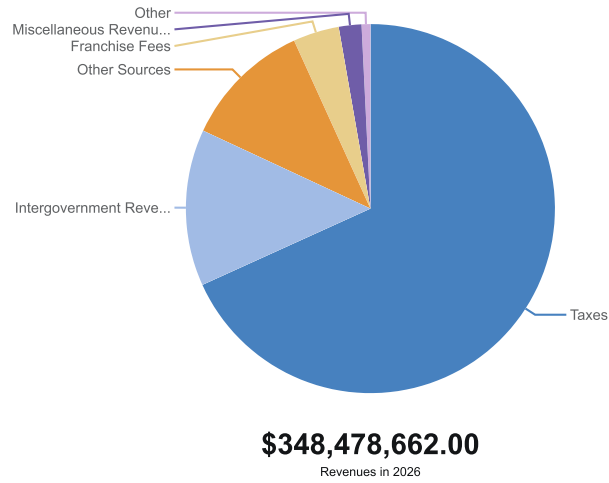
Special Revenue Fund
Debt Service Fund
Enterprise Fund
Internal Service Fund

Per Escambia County Financial Policies, the County's annual budget shall be balanced and adopted at the fund level.

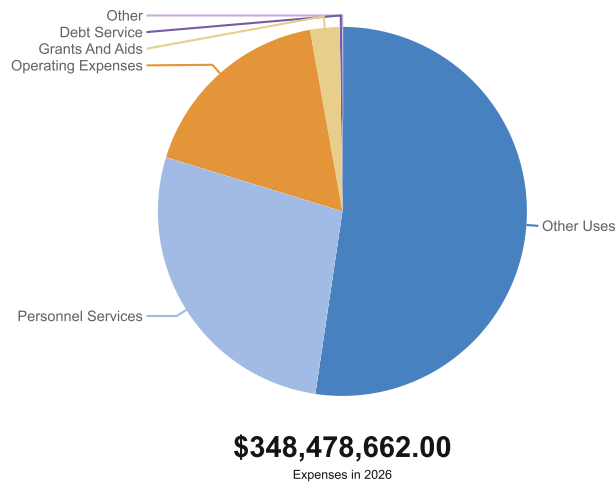
See previous section for fund descriptions and purposes.

General Fund

General Fund by Revenue Type



General Fund by Expense Type



General Fund by Revenue Type

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Taxes	\$201,971,258	\$188,195,117	\$221,352,231	\$237,732,223
Intergovernment Revenue	\$47,113,200	\$49,293,371	\$48,044,700	\$47,793,000
Charges For Services	\$1,822,100	\$1,988,593	\$1,735,850	\$1,691,680
Fines & Forfeitures	\$50,000	\$45,265	\$40,000	\$45,000
Miscellaneous Revenues	\$6,351,481	\$13,018,229	\$6,353,487	\$6,928,350
Other Sources	\$52,391,245	\$6,819,140	\$51,503,348	\$39,288,359
Franchise Fees	\$14,075,200	\$14,169,955	\$14,060,200	\$14,050,050
Special Assessments	\$906,000	\$909,999	\$1,050,000	\$950,000
TOTAL	\$324,680,484	\$274,439,670	\$344,139,816	\$348,478,662

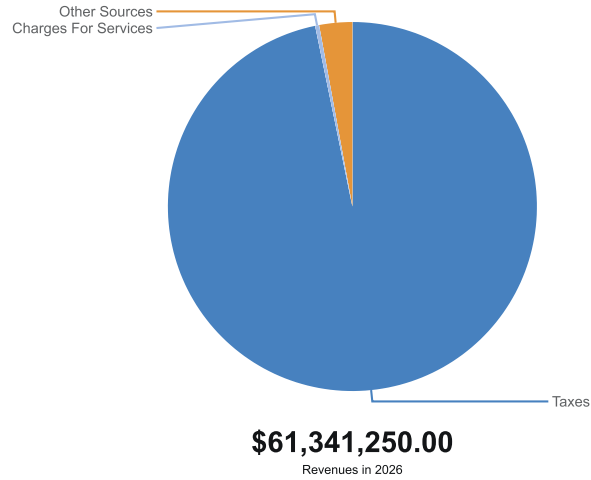
General Fund - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51101) Executive Salaries	\$1,039,588	\$595,466	\$1,085,602	\$1,127,067
(51201) Regular Salaries & Wages	\$51,922,192	\$47,560,455	\$53,443,967	\$55,681,785
(51901) Reimbursed Salaries/Wages	\$0	\$9,085	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$0	\$1,043,699	\$0	\$0
(51301) Other Salaries & Wages	\$2,221,527	\$897,079	\$2,153,288	\$1,785,838
(51401) Overtime	\$3,841,500	\$5,324,832	\$3,866,500	\$3,856,500
(51501) Special Pay	\$651,492	\$345,043	\$628,848	\$614,250
(52101) FICA Taxes	\$4,444,266	\$4,087,473	\$4,677,787	\$4,824,511
(52102) FICA Pretax Savings	\$0	\$149,099	\$0	\$0
(52201) Retirement Contributions	\$13,841,285	\$13,502,058	\$14,276,282	\$15,055,869
(52301) Life & Health Insurance	\$10,535,431	\$10,493,354	\$10,580,044	\$11,002,090
(52401) Worker's Compensation	\$1,327,363	\$1,327,315	\$1,533,207	\$1,416,207
(52501) Unemployment Compensation	\$100,000	\$7,440	\$100,000	\$75,000
PERSONNEL SERVICES TOTAL	\$89,924,644	\$85,342,397	\$92,345,525	\$95,439,117
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$2,784	\$0	\$0
(55403) SBITA Agreements	\$0	\$655,263	\$109,941	\$3,225,937
(53101) Professional Services	\$5,299,968	\$4,524,071	\$5,508,197	\$4,955,609
(53301) Court Reporter Services	\$14,750	\$28,176	\$16,500	\$16,500
(53401) Other Contractual Service	\$4,985,708	\$4,805,721	\$5,339,001	\$5,758,944
(54001) Travel & Per Diem	\$651,724	\$515,954	\$631,957	\$640,110
(54101) Communications	\$977,669	\$848,506	\$1,033,999	\$1,183,197
(54102) Postage-Trim	\$225,000	\$58,675	\$260,000	\$273,500
(54201) Postage & Freight	\$494,496	\$548,484	\$491,519	\$434,978
(54301) Utility Services	\$7,853,219	\$5,636,631	\$7,403,625	\$7,154,525
(54401) Rentals & Leases	\$136,359	\$107,927	\$144,402	\$162,575
(54514) Claims-General Liability	\$1,295,068	\$4,864,314	\$300,000	\$300,000
(54503) Premium-Property/Building	\$7,382,566	\$5,953,633	\$6,238,634	\$5,755,672
(54504) Premium-Vehicle	\$249,127	\$187,528	\$168,201	\$242,989
(54501) Insurance/Surety Bonds	\$5,000	\$4,606	\$5,987	\$8,337
(54608) Vehicle Repair & Maintenance	\$308,311	\$228,347	\$329,731	\$336,590
(54601) Repair & Maintenance	\$6,958,443	\$4,045,023	\$7,871,373	\$6,167,312
(54701) Printing & Binding	\$320,764	\$316,159	\$295,835	\$339,840
(54801) Promotional Activities	\$127,986	\$58,628	\$125,356	\$121,806
(54901) Other Current Chgs & Obl.	\$1,227,576	\$345,157	\$1,278,194	\$993,302
(54903) Medical Assistance For Ne	\$4,906,077	\$5,134,285	\$5,818,910	\$6,849,760
(54905) Legal Advertising	\$24,000	\$11,919	\$20,000	\$15,000
(54908) Municipal Code	\$15,000	\$0	\$10,000	\$6,500
(54909) FI Dor Cse Service	\$45,000	\$44,820	\$45,000	\$45,000
(54910) Tax Increm Fin City Of Pe	\$7,504,422	\$7,504,423	\$8,362,523	\$9,278,265
(54922) Military Discharges	\$500	\$300	\$500	\$0
(54930) Tax Increm Fin Century	\$30,267	\$45,001	\$55,669	\$62,283
(54931) Host Ordinance Items	\$68,909	\$49,817	\$73,062	\$70,952
(55101) Office Supplies	\$306,344	\$186,961	\$298,195	\$280,198
(55206) Capital Under \$5K	\$0	\$58,752	\$0	\$10,000
(55201) Operating Supplies	\$4,582,463	\$3,808,910	\$4,019,745	\$4,648,911
(55203) Computer Equip Under \$5K	\$250,000	\$270,639	\$350,000	\$350,000
(55204) Fuel	\$505,018	\$365,387	\$550,170	\$552,455
(55301) Road Materials & Supplies	\$45,000	\$10,056	\$29,999	\$35,000
(55401) Book/Publ/Subscript/Membership	\$189,158	\$125,405	\$206,051	\$148,765

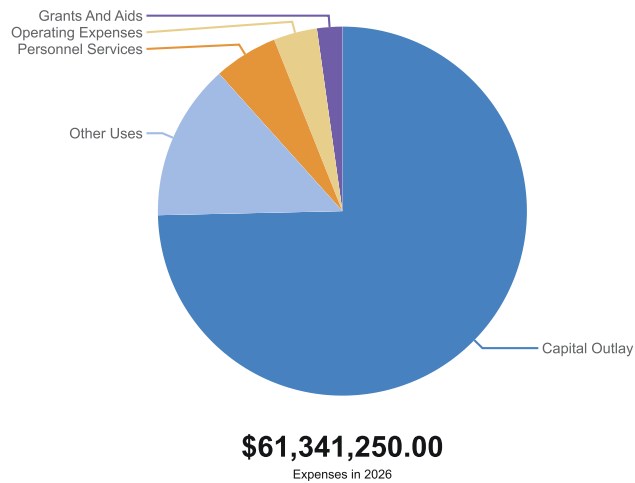
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(55501) Training/Registration	\$315,910	\$197,864	\$363,209	\$380,121
OPERATING EXPENSES TOTAL	\$57,301,802	\$51,550,126	\$57,755,485	\$60,804,933
Capital Outlay				
(56201) Buildings	\$0	\$354,006	\$16,000	\$0
(56301) Improv Other Than Buildgs	\$0	\$460,774	\$0	\$0
(56813) Lease-Equip Right to Use	\$0	\$1,090,739	\$0	\$0
(56401) Machinery & Equipment	\$472,800	\$394,020	\$140,000	\$100,950
(56402) Vehicles	\$0	\$489,368	\$0	\$0
(56501) Construction In Progress	\$0	\$0	\$125,000	\$0
CAPITAL OUTLAY TOTAL	\$472,800	\$2,788,906	\$281,000	\$100,950
Debt Service	\$0	\$75,401	\$700,000	\$700,000
Grants And Aids				
(58101) Aids To Government Agency	\$3,009,543	\$3,013,065	\$3,185,390	\$3,536,534
(58106) Dept Juv Justice Costs	\$2,200,927	\$2,373,911	\$2,892,865	\$3,604,450
(58210) ARPA - Aid	\$0	-\$257,948	\$0	\$0
(58201) Aids To Private Organiz.	\$1,129,242	\$1,410,416	\$1,113,766	\$1,049,858
(58204) Human Relations Commissio	\$125,000	\$125,000	\$125,000	\$31,250
(58205) W FI Regional Planning	\$40,815	\$40,815	\$40,815	\$45,232
(58209) Estuary Program	\$0	\$0	\$126,350	\$126,350
(58226) Escambia Community Clinic	\$447,664	\$447,664	\$447,664	\$447,664
(58231) Wildlife Sanctuary	\$33,250	\$33,250	\$33,250	\$33,250
(58234) Nwfl Comp Svcs For Childr	\$145,700	\$172,800	\$145,700	\$150,000
(58301) Other Grants & Aids	\$0	\$164,131	\$0	\$0
GRANTS AND AIDS TOTAL	\$7,132,141	\$7,523,104	\$8,110,800	\$9,024,588
Other Uses				
(59143) Transfer To 143	\$10,109,704	\$9,859,704	\$10,747,706	\$0
(59102) Transfer To 175	\$7,254,284	\$5,504,284	\$7,819,845	\$7,977,623
(59106) Transfer To 203	\$5,296,809	\$5,296,809	\$5,287,799	\$5,285,824
(59111) Transfer To 114	\$650,000	\$400,000	\$678,501	\$752,527
(59115) Tif Transfer	\$6,720,193	\$0	\$8,103,407	\$9,422,749
(59118) Transfer To 108	\$180,934	\$0	\$0	\$0
(59127) Transfer To 115 - Art V	\$29,688	\$29,688	\$43,938	\$43,938
(59129) Transfer To 118	\$126,350	\$126,350	\$0	\$0
(59702) Constitutional Officers-Personal Services	\$83,679,672	\$83,681,636	\$89,330,928	\$94,894,709
(59703) Constitutional Officers-Operating Expenditures	\$8,998,073	\$9,265,958	\$8,998,073	\$8,998,073
(59704) Constitutional Officers-Capital Outlay	\$100,000	\$100,000	\$100,000	\$100,000
(59705) Tax Collector-Commission & Fees	\$6,344,287	\$6,344,286	\$7,206,858	\$7,648,229
(59707) Fees-Clk Of Circuit Court	\$4,772,829	\$4,862,829	\$5,458,815	\$5,717,563
(59801) Reserves	\$909,717	\$0	\$810,000	\$1,150,000
(59802) Reserve For Contingency	\$32,000,000	\$0	\$35,500,000	\$36,500,000
(59803) Reserve For Sheriff	\$0	\$0	\$1,500,000	\$0
(59805) Reserve For Operating	\$2,676,557	\$0	\$3,361,136	\$3,917,839
OTHER USES TOTAL	\$169,849,097	\$125,471,544	\$184,947,006	\$182,409,074
TOTAL	\$324,680,484	\$272,751,479	\$344,139,816	\$348,478,662

Local Option Sales Tax Funds

Local Option Sales Tax Fund by Revenue Type



Local Option Sales Tax by Expense Type



LOST Revenues

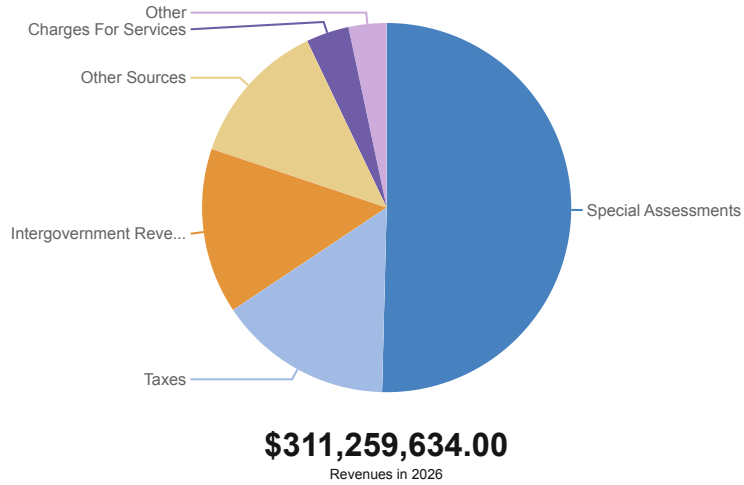
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Taxes	\$62,000,000	\$70,746,377	\$63,000,000	\$63,000,000
Intergovernment Revenue	\$0	\$5,030,648	\$0	\$0
Charges For Services	\$210,000	\$235,778	\$215,000	\$225,000
Miscellaneous Revenues	\$0	\$7,721,377	\$0	\$0
Other Sources	-\$1,618,500	\$0	-\$1,677,750	-\$1,883,750
TOTAL	\$60,591,500	\$83,734,180	\$61,537,250	\$61,341,250

LOST Expenses

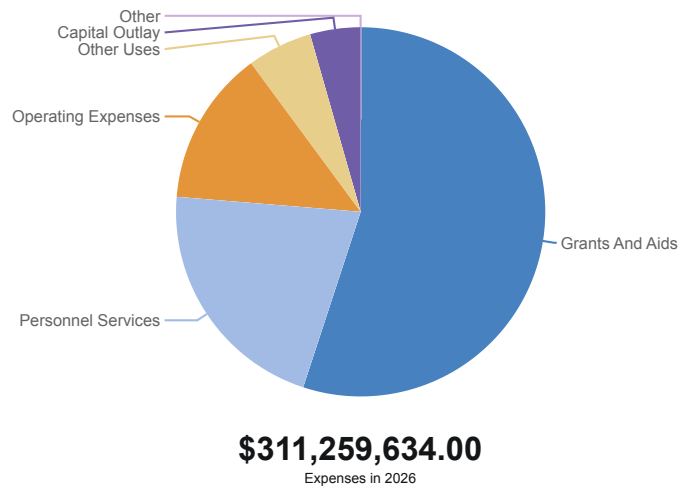
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$2,203,748	\$1,671,944	\$2,208,039	\$2,418,076
(51304) Other Salaries - Terminal Pay	\$0	\$4,353	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$318	\$0	\$0
(51401) Overtime	\$0	\$307	\$0	\$0
(51501) Special Pay	\$20,400	\$0	\$14,100	\$19,800
(52101) FICA Taxes	\$166,594	\$125,392	\$168,380	\$186,497
(52102) FICA Pretax Savings	\$0	\$5,024	\$0	\$0
(52201) Retirement Contributions	\$295,511	\$232,274	\$302,762	\$345,917
(52301) Life & Health Insurance	\$414,951	\$391,099	\$402,588	\$443,850
(52401) Worker's Compensation	\$21,405	\$21,084	\$25,224	\$22,511
PERSONNEL SERVICES TOTAL	\$3,122,609	\$2,451,159	\$3,121,093	\$3,436,651
Operating Expenses				
(53101) Professional Services	\$0	\$687,474	\$0	\$0
(53401) Other Contractual Service	\$1,649,443	\$1,279,063	\$1,732,506	\$1,498,675
(54101) Communications	\$2,640	\$0	\$1,440	\$1,440
(54301) Utility Services	\$323,313	\$297,765	\$332,793	\$329,193
(54401) Rentals & Leases	\$7,500	\$16,356	\$22,000	\$22,500
(54504) Premium-Vehicle	\$24,853	\$24,853	\$25,155	\$36,069
(54608) Vehicle Repair & Maintenance	\$4,400	\$22,162	\$4,400	\$12,300
(54601) Repair & Maintenance	\$292,075	\$517,471	\$330,241	\$332,441
(54701) Printing & Binding	\$11,000	\$566	\$11,000	\$11,000
(54901) Other Current Chgs & Obl.	\$300	\$640	\$300	\$300
(55201) Operating Supplies	\$85,799	\$111,559	\$110,184	\$98,484
OPERATING EXPENSES TOTAL	\$2,401,323	\$2,957,908	\$2,570,019	\$2,342,402
Capital Outlay				
(56101) Land	\$0	\$53,971	\$0	\$0
(56201) Buildings	\$888,167	\$14,395,719	\$888,167	\$888,167
(56301) Improv Other Than Buildgs	\$34,874,529	\$49,481,546	\$38,858,122	\$40,342,222
(56359) Iob- Yr End Accruals	\$0	\$615,709	\$0	\$0
(56401) Machinery & Equipment	\$9,626,773	\$11,348,398	\$6,835,000	\$4,000,000
(56402) Vehicles	\$0	\$4,479,278	\$0	\$560,000
(56459) Equip Yrend Accruals	\$0	\$342,321	\$0	\$0
CAPITAL OUTLAY TOTAL	\$45,389,469	\$80,716,942	\$46,581,289	\$45,790,389
Grants And Aids				
(58101) Aids To Government Agency	\$755,000	\$12,787	\$55,000	\$55,000
(58201) Aids To Private Organiz.	\$1,330,000	\$1,747,828	\$1,305,000	\$1,305,000
GRANTS AND AIDS TOTAL	\$2,085,000	\$1,760,614	\$1,360,000	\$1,360,000
Other Uses				
(59101) Transfers	\$6,601,099	\$6,601,099	\$6,921,849	\$7,434,308
(59123) Transfer To 203	\$992,000	\$992,000	\$983,000	\$977,500
OTHER USES TOTAL	\$7,593,099	\$7,593,099	\$7,904,849	\$8,411,808
TOTAL	\$60,591,500	\$95,479,722	\$61,537,250	\$61,341,250

Special Revenue Funds

**Special Revenue Funds
by Revenue Type**



**Special Revenue Funds
by Expense Type**



Special Revenues - Revenues

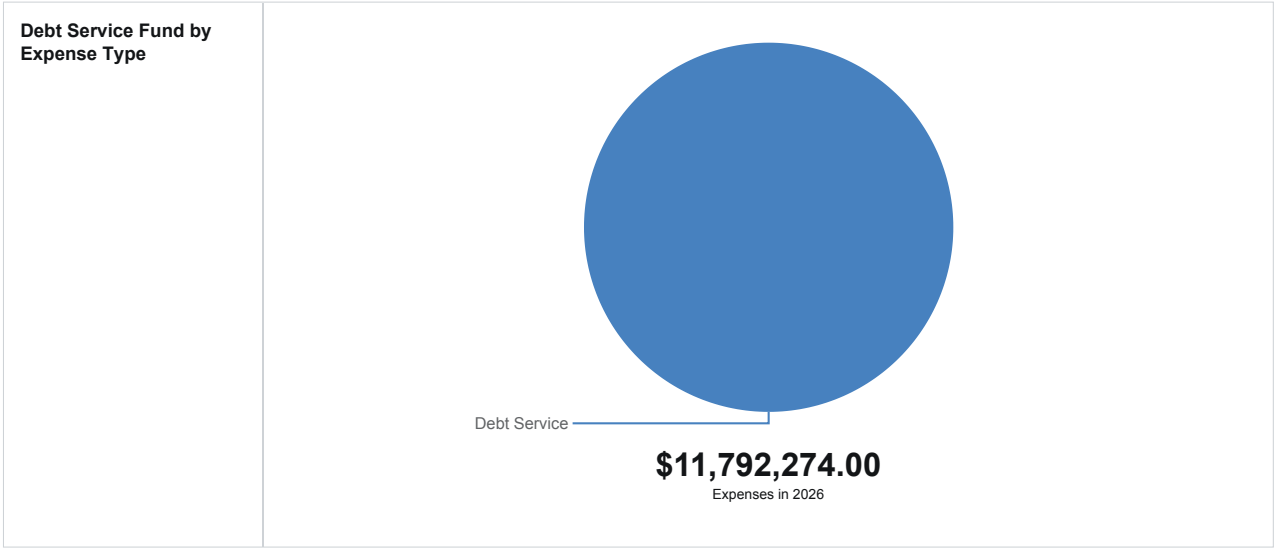
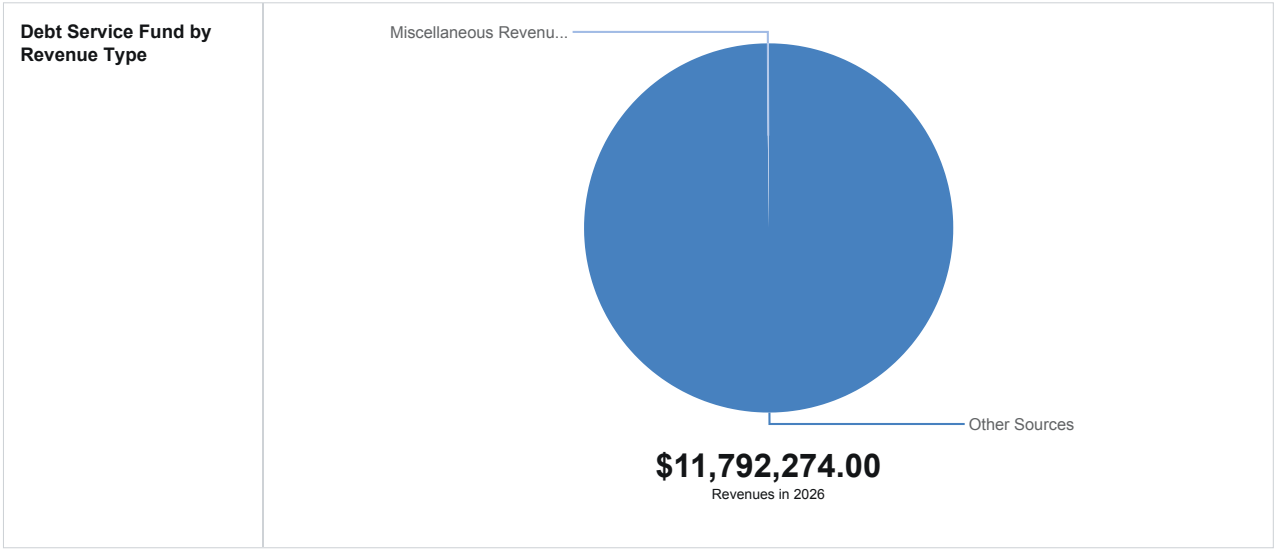
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Taxes	\$44,191,246	\$53,169,427	\$46,113,132	\$47,414,974
Permit,Fees,Spec Asmts	\$405,150	\$593,622	\$561,150	\$541,150
Intergovernment Revenue	\$46,393,746	\$55,363,346	\$44,007,957	\$45,162,184
Charges For Services	\$9,042,788	\$10,729,292	\$9,103,334	\$11,717,108
Fines & Forfeitures	\$463,076	\$1,585,826	\$567,500	\$819,500
Miscellaneous Revenues	\$3,031,641	\$16,174,046	\$3,406,255	\$6,802,338
Other Sources	\$35,411,395	\$19,314,438	\$42,939,353	\$39,731,547
Franchise Fees	\$2,050,000	\$2,300,597	\$2,100,000	\$2,200,000
Special Assessments	\$55,421,872	\$55,452,530	\$100,889,379	\$156,870,833
TOTAL	\$196,410,914	\$214,683,126	\$249,688,060	\$311,259,634

Special Revenues - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$36,332,672	\$31,565,005	\$37,841,173	\$39,435,476
(51901) Reimbursed Salaries/Wages	\$0	-\$6,887	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$0	\$359,818	\$0	\$0
(51301) Other Salaries & Wages	\$664,950	\$143,214	\$587,950	\$447,000
(51302) Other Salaries&Wages-Vff	\$0	\$196,691	\$0	\$0
(51401) Overtime	\$2,259,958	\$3,244,795	\$2,643,001	\$2,631,221
(51501) Special Pay	\$867,804	\$782,069	\$938,868	\$1,035,498
(52101) FICA Taxes	\$2,964,720	\$2,660,870	\$3,206,072	\$3,325,304
(52102) FICA Pretax Savings	\$0	\$109,209	\$0	\$0
(52201) Retirement Contributions	\$8,201,140	\$7,384,119	\$8,946,531	\$9,749,491
(52203) 457 Retirement Contrib	\$0	\$31,098	\$0	\$0
(52301) Life & Health Insurance	\$7,923,025	\$8,264,735	\$7,893,515	\$7,975,880
(52401) Worker's Compensation	\$1,379,214	\$1,378,997	\$1,685,523	\$1,543,595
PERSONNEL SERVICES TOTAL	\$60,593,483	\$56,113,733	\$63,742,633	\$66,143,465
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$215	\$0	\$0
(55403) SBITA Agreements	\$0	\$193,976	\$181,300	\$915,198
(53101) Professional Services	\$1,510,884	\$2,619,210	\$2,161,781	\$2,226,929
(53201) Accounting & Auditing	\$10,000	\$10,000	\$100,000	\$100,000
(53301) Court Reporter Services	\$500	\$0	\$500	\$500
(53401) Other Contractual Service	\$4,983,824	\$5,502,205	\$5,429,169	\$7,373,631
(53404) Fixed Route Bus Costs	\$379,000	\$123,226	\$288,133	\$138,133
(53405) Ada Paratransit Costs	\$1,960,000	\$1,776,765	\$0	\$1,450,560
(53416) Non-Ada Paratransit	\$2,503,000	\$2,275,599	\$0	\$1,119,060
(53501) Investigations	\$0	\$49,854	\$0	\$0
(54001) Travel & Per Diem	\$182,103	\$108,294	\$189,415	\$183,627
(54101) Communications	\$999,901	\$1,183,186	\$1,617,417	\$973,697
(54201) Postage & Freight	\$116,256	\$93,847	\$139,286	\$142,912
(54301) Utility Services	\$4,780,406	\$3,376,642	\$4,824,805	\$4,041,147
(54401) Rentals & Leases	\$127,157	\$206,639	\$124,207	\$113,016
(54514) Claims-General Liability	\$0	\$428	\$0	\$0
(54503) Premium-Property/Building	\$233,814	\$217,044	\$305,539	\$241,811
(54504) Premium-Vehicle	\$1,083,704	\$1,038,789	\$1,105,668	\$1,180,341
(54501) Insurance/Surety Bonds	\$937,643	\$874,250	\$1,223,660	\$1,161,390
(54608) Vehicle Repair & Maintenance	\$1,830,377	\$1,718,134	\$1,594,376	\$1,842,683
(54601) Repair & Maintenance	\$4,322,737	\$12,927,156	\$4,278,102	\$4,441,230
(54606) Preventative Maint	\$900,000	\$558,180	\$900,000	\$659,023
(54607) Support Facility Repairs	\$63,500	\$54,230	\$63,500	\$63,500
(54701) Printing & Binding	\$85,361	\$48,668	\$76,796	\$87,846
(54801) Promotional Activities	\$238,960	\$158,617	\$168,857	\$249,299
(54934) Cost Alloc-Indirect	\$1,532,245	\$1,240,562	\$1,845,260	\$1,455,638
(54933) Cost Alloc-Administrative	\$150,000	\$641,417	\$150,000	\$780,000
(54901) Other Current Chgs & Obl.	\$609,972	\$600,209	\$581,464	\$1,624,182
(54905) Legal Advertising	\$2,500	\$2,618	\$2,500	\$5,000
(54931) Host Ordinance Items	\$35,581	\$25,814	\$37,331	\$36,401
(55101) Office Supplies	\$145,175	\$105,773	\$127,174	\$124,937
(55206) Capital Under \$5K	\$0	\$4,659	\$0	\$20,000
(55201) Operating Supplies	\$4,155,241	\$4,807,480	\$5,276,349	\$4,986,604
(55203) Computer Equip Under \$5K	\$15,000	\$0	\$15,000	\$25,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(55204) Fuel	\$3,350,043	\$2,331,049	\$3,473,179	\$3,080,712
(55232) Operating-Tools	\$10,000	\$1,900	\$6,000	\$6,000
(55301) Road Materials & Supplies	\$350,000	\$285,105	\$350,000	\$350,000
(55401) Book/Publ/Subscript/Membership	\$725,232	\$306,152	\$1,347,290	\$746,430
(55501) Training/Registration	\$338,068	\$218,525	\$318,735	\$355,980
OPERATING EXPENSES TOTAL	\$38,668,184	\$45,686,419	\$38,302,793	\$42,302,417
Capital Outlay				
(56101) Land	\$172,003	\$245,540	\$54,000	\$45,000
(56201) Buildings	\$0	\$2,108,630	\$200,000	\$850,402
(56301) Improv Other Than Buildgs	\$5,492,271	\$23,454,363	\$5,279,335	\$8,970,577
(56359) Iob- Yr End Accruals	\$0	\$507,248	\$0	\$0
(56813) Lease-Equip Right to Use	\$145,000	\$0	\$145,000	\$153,500
(56401) Machinery & Equipment	\$401,682	\$1,684,598	\$631,154	\$1,355,996
(56402) Vehicles	\$0	\$4,707,007	\$0	\$2,500
(56601) Books/Publicat/Libr. Matl	\$850,000	\$591,860	\$900,000	\$892,050
(56801) Intangible Assets	\$0	\$0	\$0	\$1,473,506
CAPITAL OUTLAY TOTAL	\$7,060,956	\$33,299,245	\$7,209,489	\$13,743,531
Debt Service				
(57101) Debt Service Principal	\$20,716	\$0	\$20,716	\$15,000
(57201) Debt Service Interest	\$13,778	\$140,564	\$13,778	\$15,000
DEBT SERVICE TOTAL	\$34,494	\$140,564	\$34,494	\$30,000
Grants And Aids				
(58216) VP DIRECT PROGRAMMING	\$0	\$9,171,254	\$0	\$0
(58217) VP OPERATIONS	\$0	\$340,517	\$0	\$0
(58246) PS DIRECT PROGRAMMING	\$0	\$805,118	\$0	\$0
(58247) PS OPERATIONS	\$0	\$59,907	\$0	\$0
(58245) PS PERSONNEL	\$0	\$412,414	\$0	\$0
(58101) Aids To Government Agency	\$250,000	\$3,693,446	\$280,000	\$295,000
(58215) Visit Pensacola	\$13,000,000	\$1,373,861	\$13,325,000	\$14,392,921
(58235) Neighborhood Engage - Event	\$0	\$67,844	\$0	\$0
(58112) LPP Encompass Health Rehab Hospital of Pensacola	\$25,267	\$28,705	\$756,396	\$283,039
(58210) ARPA - Aid	\$0	\$310,827	\$0	\$0
(58111) LPP BAPTIST HOSPITAL	\$9,599,464	\$10,905,513	\$19,587,721	\$32,055,705
(58108) LPP WEST FLORIDA HOSP	\$12,139,166	\$13,790,753	\$16,931,647	\$60,659,946
(58109) LPP ASCENSION SACRED HRT	\$12,224,549	\$13,887,753	\$41,450,459	\$31,391,531
(58110) LPP SELECT SPECILTY HOSP	\$738,572	\$839,058	\$1,404,758	\$2,768,071
(58255) ACE DIRECT PROGRAMMING	\$0	\$1,921,399	\$0	\$0
(58201) Aids To Private Organiz.	\$3,289,200	\$1,975,325	\$4,247,278	\$2,788,429
(58204) Human Relations Commissio	\$57,690	\$4,342	\$60,000	\$90,000
(58301) Other Grants & Aids	\$25,975,726	\$4,549,491	\$25,676,960	\$26,604,325
GRANTS AND AIDS TOTAL	\$77,299,634	\$64,137,524	\$123,720,219	\$171,328,967
Other Uses				
(59101) Transfers	\$4,180,102	\$8,257,475	\$7,177,113	\$6,541,028
(59822) Reserve-Beach Renourish	\$0	\$0	\$0	\$1,000,000
(59801) Reserves	\$8,346,159	\$0	\$9,501,319	\$10,170,226
(59818) Reserves-BCC PRJ	\$227,902	\$0	\$0	\$0
OTHER USES TOTAL	\$12,754,163	\$8,257,475	\$16,678,432	\$17,711,254
TOTAL	\$196,410,914	\$207,634,961	\$249,688,060	\$311,259,634

Debt Service Fund



Debt Service Fund by Revenue Type

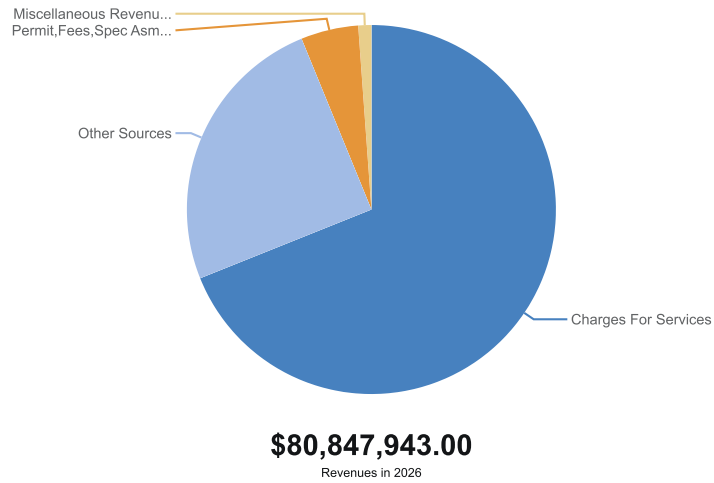
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Miscellaneous Revenues				
Interest Earnings	\$16,000	\$287,720	\$16,000	\$16,000
MISCELLANEOUS REVENUES TOTAL	\$16,000	\$287,720	\$16,000	\$16,000
Other Sources				
Transfer From 001	\$5,296,809	\$5,296,809	\$5,287,799	\$5,285,824
Transfer From 167	\$1,320,500	\$1,320,500	\$1,315,500	\$1,313,500
Transfer From 352	\$992,000	\$992,000	\$983,000	\$977,500
Transfer From 353	\$4,199,450	\$4,199,450	\$4,197,700	\$4,199,450
OTHER SOURCES TOTAL	\$11,808,759	\$11,808,759	\$11,783,999	\$11,776,274
TOTAL	\$11,824,759	\$12,096,479	\$11,799,999	\$11,792,274

Debt Service Fund - Expenses

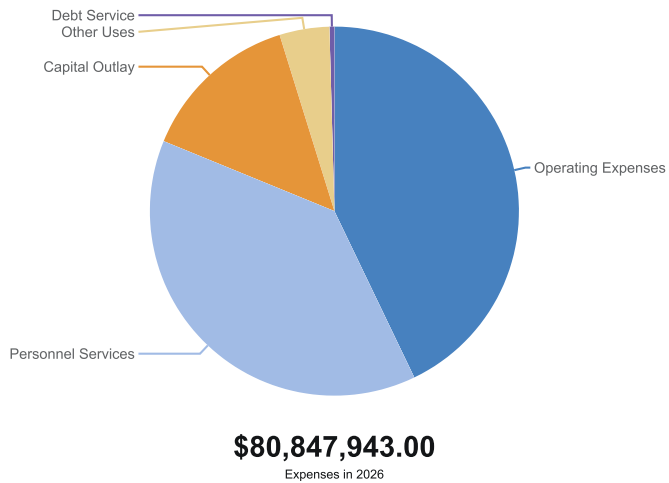
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Debt Service				
(57101) Debt Service Principal	\$6,230,000	\$6,230,000	\$6,460,000	\$6,715,000
(57201) Debt Service Interest	\$5,578,759	\$5,578,759	\$5,323,999	\$5,061,274
(57301) Other Debt Service Costs	\$16,000	-\$36	\$16,000	\$16,000
DEBT SERVICE TOTAL	\$11,824,759	\$11,808,723	\$11,799,999	\$11,792,274
TOTAL	\$11,824,759	\$11,808,723	\$11,799,999	\$11,792,274

Enterprise Funds

Enterprise Funds by Revenue Type



Enterprise Funds by Expense Type



Enterprise Fund - Revenues

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Permit,Fees,Spec Asmts	\$4,662,000	\$4,465,726	\$4,735,000	\$4,072,000
Charges For Services	\$47,350,070	\$50,439,623	\$47,677,000	\$55,726,500
Fines & Forfeitures	\$1,000	\$17,350	\$0	\$0
Miscellaneous Revenues	\$960,600	\$6,164,791	\$898,600	\$925,600
Other Sources	\$17,930,695	\$7,506,310	\$24,885,895	\$20,123,843
TOTAL	\$70,904,365	\$68,593,799	\$78,196,495	\$80,847,943

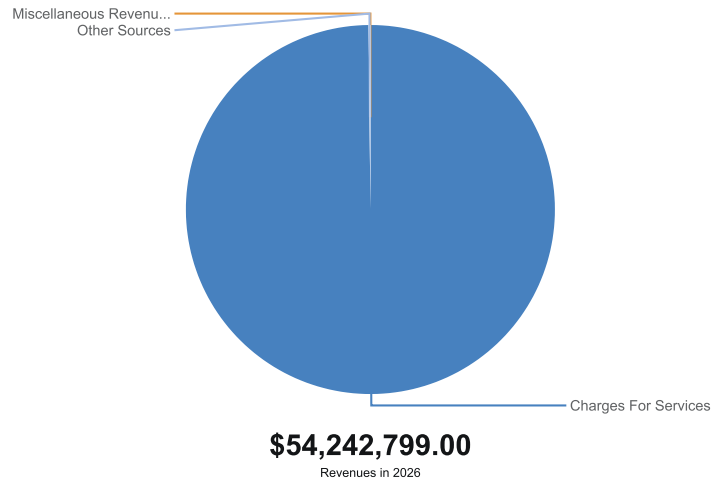
Enterprise Fund - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$14,366,973	\$11,956,538	\$14,834,785	\$17,150,245
(51304) Other Salaries - Terminal Pay	\$0	\$191,911	\$0	\$0
(51301) Other Salaries & Wages	\$1,200,000	\$702,848	\$700,000	\$700,000
(51401) Overtime	\$1,914,300	\$1,685,602	\$1,889,300	\$1,906,800
(51501) Special Pay	\$133,776	\$67,905	\$118,948	\$169,372
(52101) FICA Taxes	\$1,313,967	\$1,082,191	\$1,337,598	\$1,524,376
(52102) FICA Pretax Savings	\$0	\$38,177	\$0	\$0
(52201) Retirement Contributions	\$4,453,597	\$3,666,194	\$4,523,285	\$5,447,233
(52202) Pension Related-Frs/His	\$0	-\$9,594	\$0	\$0
(52301) Life & Health Insurance	\$3,002,260	\$2,676,608	\$3,064,610	\$3,496,680
(52401) Worker's Compensation	\$477,687	\$478,871	\$545,629	\$582,345
(52601) Opeb-Other Post Emp Bene	\$0	-\$68,711	\$0	\$0
PERSONNEL SERVICES TOTAL	\$26,862,560	\$22,468,539	\$27,014,155	\$30,977,051
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$2,494	\$0	\$0
(55403) SBITA Agreements	\$0	\$17,127	\$0	\$188,828
(53101) Professional Services	\$750,400	\$269,670	\$530,400	\$770,400
(53301) Court Reporter Services	\$25,000	\$14,882	\$25,000	\$25,000
(53401) Other Contractual Service	\$9,938,015	\$11,432,279	\$9,377,914	\$10,258,057
(53499) Cash Subsidy	\$875,000	\$0	\$900,000	\$900,000
(54001) Travel & Per Diem	\$41,591	\$22,016	\$38,145	\$67,600
(54101) Communications	\$172,784	\$145,289	\$175,184	\$197,984
(54201) Postage & Freight	\$71,450	\$46,411	\$71,450	\$71,800
(54301) Utility Services	\$316,004	\$367,708	\$506,053	\$593,597
(54401) Rentals & Leases	\$134,318	-\$142,551	\$136,818	\$121,640
(54514) Claims-General Liability	\$0	\$1,500,000	\$0	\$0
(54503) Premium-Property/Building	\$426,025	\$375,422	\$386,627	\$373,755
(54504) Premium-Vehicle	\$579,617	\$579,617	\$571,468	\$660,085
(54501) Insurance/Surety Bonds	\$371,013	\$1,748	\$14,459	\$2,500
(54608) Vehicle Repair & Maintenance	\$1,565,910	\$963,713	\$1,650,820	\$1,992,050
(54601) Repair & Maintenance	\$2,512,679	\$1,606,321	\$2,304,187	\$2,317,135
(54701) Printing & Binding	\$34,000	\$28,991	\$43,700	\$62,700
(54801) Promotional Activities	\$27,000	\$7,384	\$27,000	\$27,000
(54934) Cost Alloc-Indirect	\$1,926,775	\$1,926,775	\$1,908,530	\$2,438,369
(54901) Other Current Chgs & Obl.	\$242,075	\$175,707	\$241,775	\$220,945
(54905) Legal Advertising	\$0	\$0	\$2,000	\$2,000
(54931) Host Ordinance Items	\$11,075	\$6,897	\$12,565	\$16,965
(54998) Provision-Closure&Lt Care	\$1,501,000	\$2,003,300	\$1,500,000	\$1,500,000
(54999) Cash Short	\$0	\$103	\$0	\$0
(55101) Office Supplies	\$59,600	\$37,969	\$64,600	\$58,400
(55206) Capital Under \$5K	\$0	\$10,620	\$0	\$0
(55201) Operating Supplies	\$1,344,531	\$1,296,955	\$1,423,299	\$2,125,419
(55204) Fuel	\$1,840,761	\$1,570,458	\$1,846,584	\$1,935,748
(55301) Road Materials & Supplies	\$100,000	\$189,221	\$200,000	\$200,000
(55401) Book/Publ/Subscript/Membership	\$27,698	\$74,461	\$63,461	\$87,256
(55501) Training/Registration	\$85,985	\$33,992	\$82,250	\$113,130
(55801) Bad Debt	\$0	\$0	\$0	\$1,000
(55901) Depreciation	\$5,949,397	\$4,776,156	\$6,013,605	\$5,930,473
(55902) Depreciation-Leases	\$0	\$1,401,209	\$0	\$1,402,000
OPERATING EXPENSES TOTAL	\$30,929,703	\$30,742,344	\$30,117,894	\$34,661,836

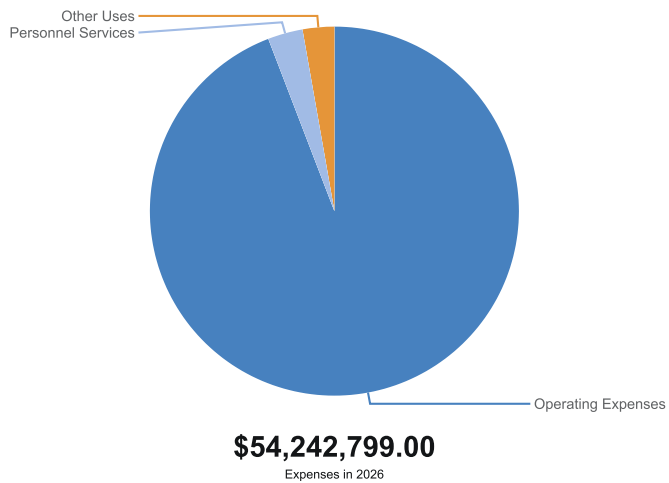
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Capital Outlay				
(56201) Buildings	\$400,000	\$535,241	\$300,000	\$0
(56299) Bldg Yr End Reclass	\$0	-\$535,241	\$0	\$0
(56301) Improv Other Than Buildgs	\$4,425,000	\$1,715,347	\$9,650,000	\$5,050,000
(56399) Iob Yr End Reclass	\$0	-\$1,715,347	\$0	\$0
(56813) Lease-Equip Right to Use	\$1,357,712	\$0	\$1,357,712	\$1,918,868
(56401) Machinery & Equipment	\$2,650,000	\$2,030,374	\$5,559,500	\$3,867,200
(56402) Vehicles	\$172,000	\$1,207,936	\$709,560	\$490,000
(56499) Equip Yr End Reclass	\$0	-\$3,238,310	\$0	\$0
CAPITAL OUTLAY TOTAL	\$9,004,712	\$0	\$17,576,772	\$11,326,068
Debt Service	\$0	\$346,680	\$300,000	\$350,000
Other Uses				
(59143) Transfer To 143	\$500,000	\$500,000	\$500,000	\$500,000
(59101) Transfers	\$1,660,089	\$1,660,089	\$1,839,924	\$1,862,719
(59801) Reserves	\$1,947,301	\$0	\$847,750	\$1,170,269
OTHER USES TOTAL	\$4,107,390	\$2,160,089	\$3,187,674	\$3,532,988
TOTAL	\$70,904,365	\$55,717,652	\$78,196,495	\$80,847,943

Internal Service Funds

Internal Service Funds by Revenue Type



Internal Service Fund by Expense Type



Internal Service Fund - Revenues

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Charges For Services	\$54,187,723	\$51,497,641	\$53,229,859	\$54,162,699
Miscellaneous Revenues	\$1,500	\$1,295,534	\$1,000	\$100
Other Sources	\$80,000	\$0	\$80,000	\$80,000
TOTAL	\$54,269,223	\$52,793,176	\$53,310,859	\$54,242,799

Internal Service Fund - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$983,083	\$885,719	\$1,145,132	\$1,181,324
(51304) Other Salaries - Terminal Pay	\$0	\$9,282	\$0	\$0
(51401) Overtime	\$0	\$2,803	\$0	\$0
(51501) Special Pay	\$6,600	\$3,000	\$6,600	\$6,600
(52101) FICA Taxes	\$74,315	\$68,207	\$88,039	\$90,875
(52102) FICA Pretax Savings	\$0	\$3,236	\$0	\$0
(52201) Retirement Contributions	\$138,698	\$128,174	\$165,622	\$176,281
(52202) Pension Related-Frs/His	\$0	-\$332	\$0	\$0
(52301) Life & Health Insurance	\$172,000	\$246,067	\$193,500	\$192,500
(52401) Worker's Compensation	\$11,845	\$11,845	\$12,574	\$11,273
(52601) Opeb-Other Post Emp Bene	\$0	\$1,046	\$0	\$0
PERSONNEL SERVICES TOTAL	\$1,386,541	\$1,359,045	\$1,611,467	\$1,658,853
Operating Expenses				
(54515) Claims-Legal Insurance	\$5,000	\$66,870	\$5,000	\$5,000
(55403) SBITA Agreements	\$0	\$47,250	\$49,622	\$522,104
(53101) Professional Services	\$2,465,811	\$2,446,703	\$2,511,053	\$2,759,053
(53401) Other Contractual Service	\$25,175,000	\$23,025,799	\$25,588,807	\$25,706,000
(54001) Travel & Per Diem	\$11,154	\$8,232	\$5,618	\$18,043
(54101) Communications	\$7,032	\$5,048	\$6,776	\$7,160
(54201) Postage & Freight	\$2,681	\$261	\$9,040	\$3,065
(54301) Utility Services	\$15,000	\$11,231	\$15,000	\$12,000
(54401) Rentals & Leases	\$8,000	\$9,191	\$10,000	\$10,000
(54514) Claims-General Liability	\$400,000	\$274,867	\$395,000	\$390,000
(54506) Claims-Building Liability	\$225,000	-\$288,504	\$250,000	\$250,000
(54504) Premium-Vehicle	\$1,204	\$1,204	\$1,029	\$1,054
(54507) Claims-Vehicle Liability	\$265,000	-\$308,363	\$365,000	\$265,000
(54508) Physical Damage - Vehicles	\$340,000	\$30,400	\$340,000	\$325,000
(54501) Insurance/Surety Bonds	\$13,723,407	\$13,889,189	\$12,908,490	\$13,027,842
(54510) Claims-Work Comp Liability	\$560,358	\$303,519	\$450,000	\$425,000
(54608) Vehicle Repair & Maintenance	\$4,500	\$712	\$6,000	\$7,000
(54601) Repair & Maintenance	\$36,413	\$29,661	\$76,660	\$76,669
(54701) Printing & Binding	\$2,348	\$2,226	\$3,218	\$4,090
(54901) Other Current Chgs & Obl.	\$25,680	\$22,121	\$26,040	\$26,980
(54931) Host Ordinance Items	\$11,200	\$7,838	\$11,200	\$6,200
(55101) Office Supplies	\$5,700	\$3,825	\$5,700	\$5,700
(55201) Operating Supplies	\$115,090	\$134,033	\$116,200	\$118,200
(55204) Fuel	\$7,002,200	\$4,976,341	\$7,002,500	\$7,002,550
(55401) Book/Publ/Subscript/Membership	\$50,788	\$2,323	\$4,181	\$5,960
(55501) Training/Registration	\$7,673	\$5,947	\$12,998	\$19,948
(55901) Depreciation	\$75,000	\$71,878	\$80,000	\$80,000
OPERATING EXPENSES TOTAL	\$50,541,239	\$44,779,802	\$50,255,132	\$51,079,618
Capital Outlay				
(56301) Improv Other Than Bldgs	\$0	\$298,082	\$0	\$0
(56399) Iob Yr End Reclass	\$0	-\$298,082	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$0	\$0	\$0
Other Uses				
(59801) Reserves	\$2,341,443	\$0	\$1,444,260	\$1,504,328
OTHER USES TOTAL	\$2,341,443	\$0	\$1,444,260	\$1,504,328
TOTAL	\$54,269,223	\$46,138,847	\$53,310,859	\$54,242,799



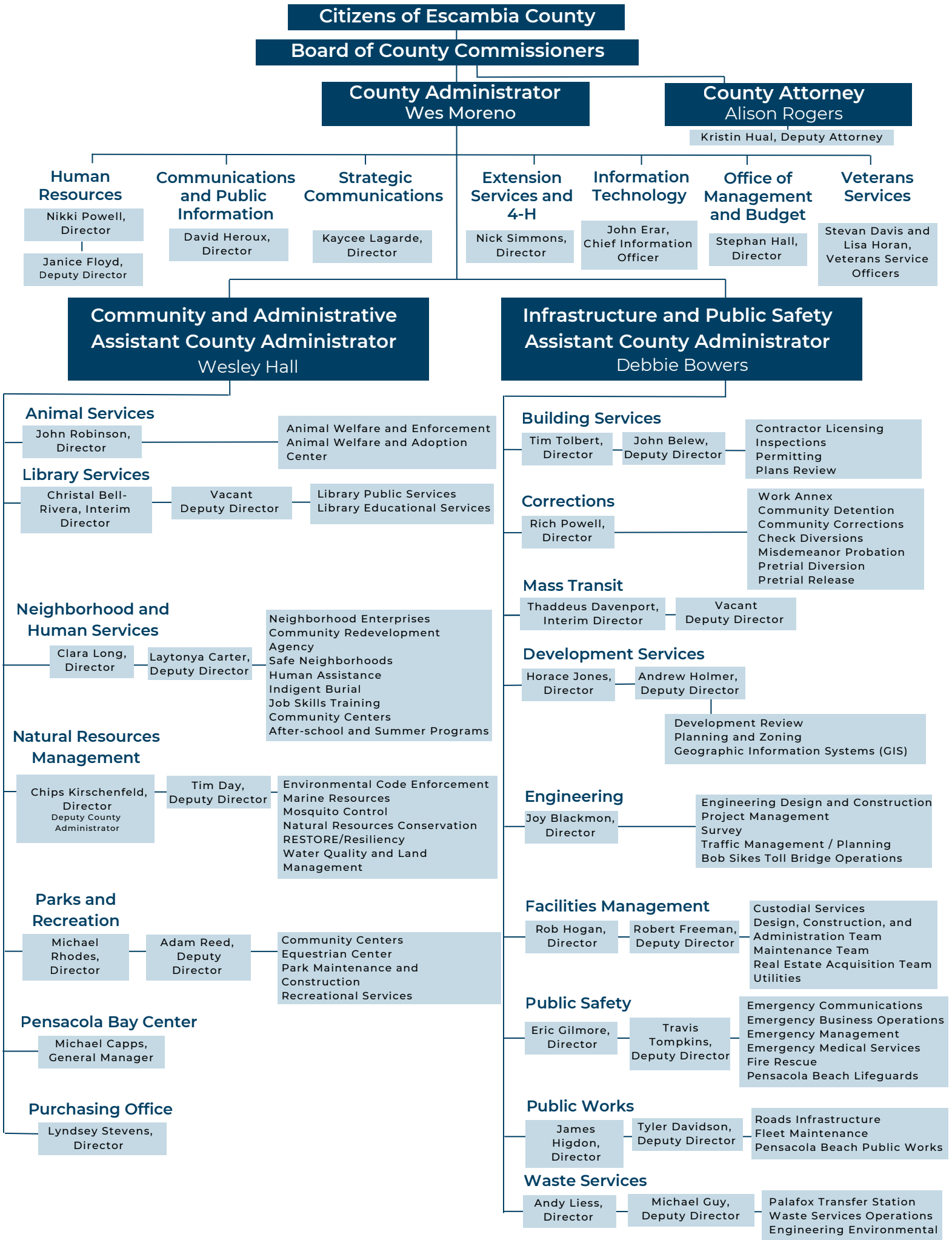
Fiscal Year 2025-2026 Budgets

Board of County Commissioners
County Attorney
County Administrator



Escambia County Board of County Commissioners

Organizational Chart



FY 2025/26 POSITION SUMMARY

	FY 21/22	FY 22/23	FY 23/24	FY 24/25	Proposed FY 25/26
Board of County Commissioners					
Animal Welfare Department	34.00	35.00	34.00	36.00	37.00
Board of County Commissioners	10.00	10.00	10.00	10.00	11.00
Building Services Department	37.00	39.00	48.00	48.00	49.00
Community & Media Relations	4.00	0.00	0.00	0.00	0.00
Communications & Public Information	0.00	4.00	4.00	4.00	4.00
Corrections Department	648.00	643.00	637.00	635.00	640.00
County Administrator	13.00	13.00	13.00	13.00	14.00
County Attorney	12.00	12.00	12.00	12.00	12.00
Development Services Department	28.00	29.00	30.00	30.00	30.00
Engineering Department	52.00	50.00	49.00	51.00	51.00
Extension Services	15.00	16.00	16.00	15.00	15.00
Facilities Management Department	68.00	72.00	72.00	73.00	75.00
Human Resources Department	19.00	22.00	22.00	22.00	21.00
Information Technology Department	24.00	23.00	23.00	23.00	23.00
Library Services Department	83.00	82.00	82.00	84.00	85.00
Management & Budget Services Department	0.00	6.00	6.00	6.00	6.00
Management & Budget Services & Purchasing	14.00	0.00	0.00	0.00	0.00
Mass Transit Department	141.00	141.00	107.00	107.00	98.00
Natural Resources Management Department	56.00	61.00	58.00	58.00	62.00
Neighborhood & Human Services Department	25.00	26.00	27.00	27.00	29.00
Parks and Recreation Department	29.00	29.00	29.00	29.00	30.00
Public Safety Department	501.00	503.00	538.00	532.00	558.00
Public Works Department	179.00	179.00	192.00	192.00	190.00
Purchasing Department	0.00	9.00	9.00	9.00	9.00
Waste Services Department	46.00	48.00	53.00	54.00	57.00
Total Board of County Commissioners	2,038.00	2,052.00	2,071.00	2,070.00	2,106.00
Constitutional Officers/Judicial					
Property Appraiser	71.00	71.00	71.00	71.00	71.00
Clerk of the Courts	44.00	45.22	45.22	46.69	47.51
Sheriff	716.00	718.00	721.00	724.00	732.00
Supervisor of Elections	15.00	16.00	16.00	16.00	19.00
Tax Collector	108.00	108.00	108.00	108.00	108.00
Court Administrator	18.00	20.00	19.00	18.00	18.00
Total Constitutional Officers/Judicial	972.00	978.22	980.22	983.69	995.51
Grand Total	3,010.00	3,030.22	3,051.22	3,053.69	3,101.51
Employees per 10,000 in Population	94.49	95.12	95.78	95.86	97.36

SIGNIFICANT STAFFING CHANGES:

Public Safety added 8 positions in Fire Services and 2 positions were eliminated in EMS for FY 21/22.

Community and Media Relations was changed to Communications and Public Information during FY 21/22

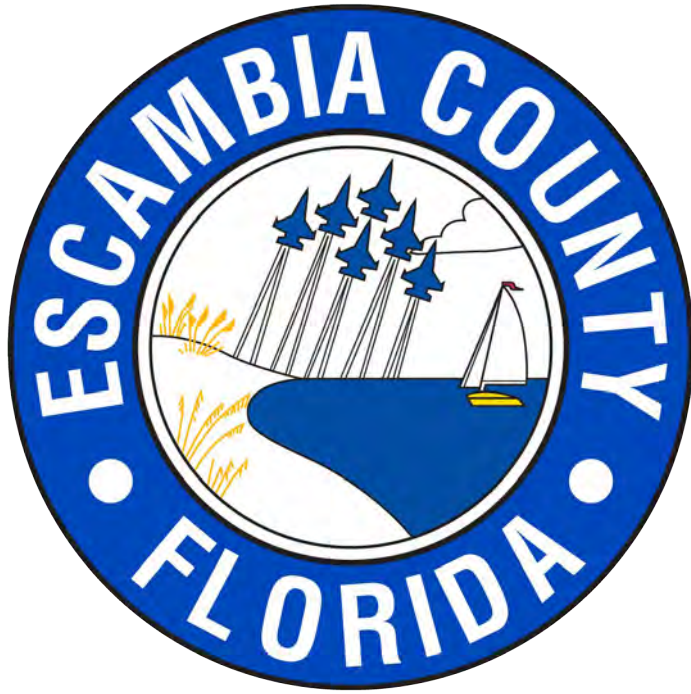
Purchasing became a department for FY 22/23.

Overall the Board of County Commissioners positions increased personnel by 14 positions for FY 22/23.

Overall the Board of County Commissioners positions increased personnel by 19 positions for FY 23/24.

Overall the Board of County Commissioners positions decreased by 1 position for FY24/25.

Overall the Board of County Commissioners positions increased by 36 positions for FY25/26. The largest increase is in Public Safety which added 26 positions of which 17 are Paramedics



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Board of County Commissioners



Mission Statement

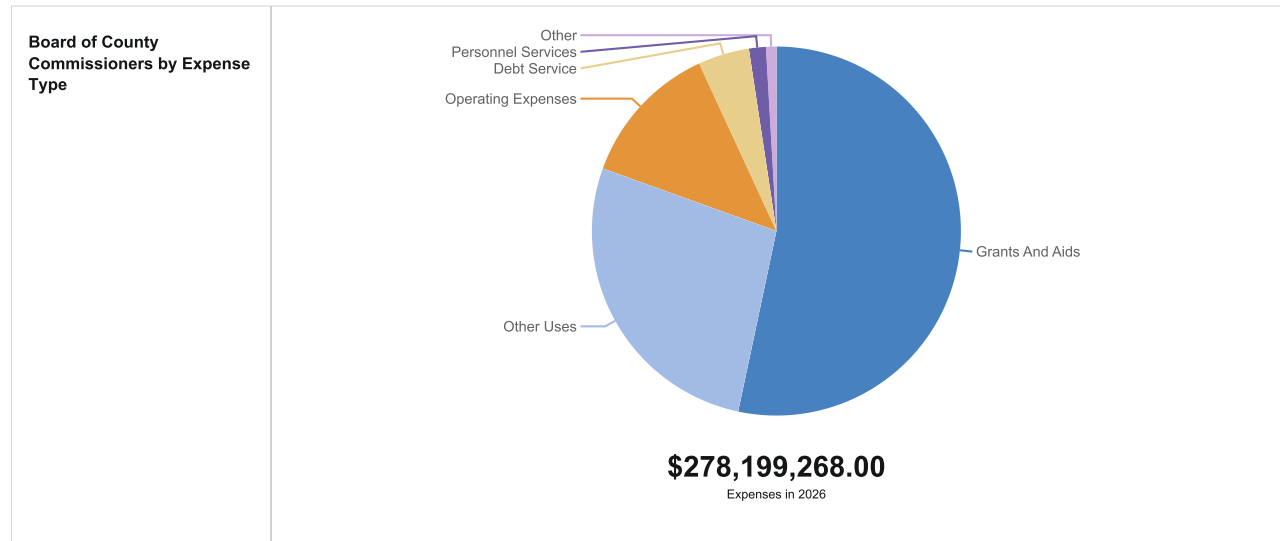
Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objective

- Maintain the Public Trust in County Government through professionalism in government and improved community
- Provide Fiscal Restraint and Accountability and capitalize on alternative revenue generation without increasing the tax burden
- Enhance Customer Service by cultivating the development of a quality work force and strengthening customer service orientation and increasing transparency/accessibility to County services through its website/citizen's portal. Improve delivery of neighborhood and public services to the highest level possible.
- Foster Economic Growth and Development through the creation of an environment that cultivates planned growth, quality of life sustainability, job development, and tourism opportunities.
- Promote Infrastructure Excellence by way of improved road networks and transportation systems that meet growth demands, environmental preservation, and safe neighborhoods. Institutionalize continual reassessment and improvement of service, internal processes, methodology, efficiency, and cost-effectiveness.

Goal

The goal of the Board of County Commissioners, serving as the governing body of Escambia County, is to represent the community's interests and to reflect its standards in the adoption of public policy. The Board has legislative, executive, and quasi-judicial powers. The legislative authority, which derives from powers delegated to it by the state legislature, is exercised through the enactment of ordinances and resolutions. It exercises its executive authority by setting policy and, through the County Administrator, giving direction to County departments, commissions, and agencies. Judicial powers include passing on claims against the County, and serving in a review capacity in a wide variety of appeals.



Board of County Commissioners - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51101) Executive Salaries	\$676,315	\$429,053	\$706,844	\$734,806
(51201) Regular Salaries & Wages	\$1,569,859	\$1,643,061	\$1,826,577	\$1,968,387
(51304) Other Salaries - Terminal Pay	\$0	\$15,336	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$3,760	\$0	\$4,860
(51501) Special Pay	\$28,800	\$16,400	\$21,600	\$28,800
(52101) FICA Taxes	\$169,551	\$154,324	\$195,461	\$209,372
(52102) FICA Pretax Savings	\$0	\$4,861	\$0	\$0
(52201) Retirement Contributions	\$655,629	\$1,011,824	\$708,211	\$779,025
(52301) Life & Health Insurance	\$270,900	\$312,085	\$292,966	\$323,840
(52401) Worker's Compensation	\$2,870	\$2,870	\$9,522	\$11,811
(52501) Unemployment Compensation	\$100,000	\$7,440	\$100,000	\$75,000
PERSONNEL SERVICES TOTAL	\$3,473,924	\$3,593,495	\$3,861,181	\$4,135,901
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$215	\$0	\$0
(55403) SBITA Agreements	\$0	\$46,830	\$0	\$37,500
(53101) Professional Services	\$375,000	\$645,747	\$355,000	\$355,000
(53301) Court Reporter Services	\$750	\$0	\$500	\$500
(53401) Other Contractual Service	\$6,531,863	\$8,821,881	\$6,796,508	\$7,003,785
(53499) Cash Subsidy	\$875,000	\$0	\$900,000	\$900,000
(54001) Travel & Per Diem	\$467,800	\$369,925	\$454,000	\$429,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54101) Communications	\$14,432	\$9,553	\$14,632	\$13,938
(54102) Postage-Trim	\$225,000	\$58,675	\$260,000	\$273,500
(54201) Postage & Freight	\$14,225	\$214,056	\$13,550	\$7,800
(54301) Utility Services	\$27,000	\$15,960	\$27,000	\$23,736
(54401) Rentals & Leases	\$850	\$795	\$850	\$765
(54514) Claims-General Liability	\$1,295,068	\$4,864,314	\$300,000	\$300,000
(54503) Premium-Property/Building	\$7,662,566	\$6,233,633	\$6,520,734	\$6,037,772
(54504) Premium-Vehicle	\$188,666	\$188,665	\$165,273	\$208,693
(54501) Insurance/Surety Bonds	\$200,000	\$4,143	\$4,400	\$2,500
(54601) Repair & Maintenance	\$345,345	\$517,799	\$365,977	\$344,971
(54701) Printing & Binding	\$1,400	\$7,229	\$1,400	\$1,400
(54801) Promotional Activities	\$16,000	\$13,108	\$16,000	\$3,000
(54934) Cost Alloc-Indirect	\$468,125	\$118,125	\$635,000	\$154,500
(54933) Cost Alloc-Administrative	\$150,000	\$641,417	\$150,000	\$780,000
(54901) Other Current Chgs & Obl.	\$479,500	\$465,862	\$519,300	\$501,266
(54903) Medical Assistance For Ne	\$4,906,077	\$5,134,285	\$5,818,910	\$6,849,760
(54905) Legal Advertising	\$24,000	\$12,413	\$20,000	\$15,000
(54908) Municipal Code	\$15,000	\$0	\$10,000	\$6,500
(54909) FI Dor Cse Service	\$45,000	\$44,820	\$45,000	\$45,000
(54910) Tax Increm Fin City Of Pe	\$7,504,422	\$7,504,423	\$8,362,523	\$9,278,265
(54922) Military Discharges	\$500	\$300	\$500	\$0
(54930) Tax Increm Fin Century	\$30,267	\$45,001	\$55,669	\$62,283
(54931) Host Ordinance Items	\$26,251	\$17,950	\$21,250	\$16,250
(55101) Office Supplies	\$11,200	\$7,102	\$11,200	\$14,500
(55201) Operating Supplies	\$22,125	\$24,333	\$24,080	\$19,309
(55204) Fuel	\$350	\$0	\$31,298	\$12,015
(55401) Book/Publ/Subscript/Membership	\$118,100	\$60,779	\$129,950	\$66,950
(55501) Training/Registration	\$17,650	\$11,940	\$18,650	\$18,650
(55901) Depreciation	\$1,310,000	\$728,941	\$1,310,000	\$1,310,000
OPERATING EXPENSES TOTAL	\$33,369,532	\$36,830,218	\$33,359,154	\$35,094,108
Capital Outlay				
(56201) Buildings	\$0	\$1,483,339	\$0	\$0
(56301) Improv Other Than Buildgs	\$0	\$10,507,650	\$0	\$0
(56359) Iob- Yr End Accruals	\$0	\$378,758	\$0	\$0
(56401) Machinery & Equipment	\$225,000	\$661,160	\$3,211,000	\$2,525,200
(56402) Vehicles	\$0	\$1,568,420	\$0	\$0
CAPITAL OUTLAY TOTAL	\$225,000	\$14,599,327	\$3,211,000	\$2,525,200
Debt Service				
(57101) Debt Service Principal	\$6,230,000	\$6,230,000	\$7,160,000	\$7,415,000
(57201) Debt Service Interest	\$5,578,759	\$5,578,759	\$5,323,999	\$5,061,274
(57301) Other Debt Service Costs	\$16,000	-\$36	\$16,000	\$16,000
DEBT SERVICE TOTAL	\$11,824,759	\$11,808,723	\$12,499,999	\$12,492,274
Grants And Aids				
(58216) VP DIRECT PROGRAMMING	\$0	\$9,171,254	\$0	\$0
(58217) VP OPERATIONS	\$0	\$340,517	\$0	\$0
(58246) PS DIRECT PROGRAMMING	\$0	\$805,118	\$0	\$0
(58247) PS OPERATIONS	\$0	\$59,907	\$0	\$0
(58245) PS PERSONNEL	\$0	\$412,414	\$0	\$0
(58101) Aids To Government Agency	\$387,649	\$3,668,426	\$387,649	\$387,649
(58106) Dept Juv Justice Costs	\$2,200,927	\$2,373,911	\$2,892,865	\$3,604,450
(58215) Visit Pensacola	\$13,000,000	\$1,373,861	\$13,325,000	\$14,392,921
(58112) LPP Encompass Health Rehab Hospital of Pensacola	\$25,267	\$28,705	\$756,396	\$283,039
(58210) ARPA - Aid	\$0	\$310,827	\$0	\$0
(58111) LPP BAPTIST HOSPITAL	\$9,599,464	\$10,905,513	\$19,587,721	\$32,055,705

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(58108) LPP WEST FLORIDA HOSP	\$12,139,166	\$13,790,753	\$16,931,647	\$60,659,946
(58109) LPP ASCENSION SACRED HRT	\$12,224,549	\$13,887,753	\$41,450,459	\$31,391,531
(58110) LPP SELECT SPECILTY HOSP	\$738,572	\$839,058	\$1,404,758	\$2,768,071
(58255) ACE DIRECT PROGRAMMING	\$0	\$1,921,399	\$0	\$0
(58201) Aids To Private Organiz.	\$2,605,242	\$1,964,090	\$2,487,516	\$1,977,858
(58204) Human Relations Commissio	\$125,000	\$125,000	\$125,000	\$31,250
(58205) W FI Regional Planning	\$40,815	\$40,815	\$40,815	\$45,232
(58209) Estuary Program	\$0	\$0	\$126,350	\$126,350
(58226) Escambia Community Clinic	\$447,664	\$447,664	\$447,664	\$447,664
(58231) Wildlife Sanctuary	\$33,250	\$33,250	\$33,250	\$33,250
(58234) Nwfl Comp Svcs For Childr	\$145,700	\$172,800	\$145,700	\$150,000
GRANTS AND AIDS TOTAL	\$53,713,265	\$62,673,033	\$100,142,790	\$148,354,916
Other Uses				
(59143) Transfer To 143	\$10,109,704	\$9,859,704	\$10,747,706	\$0
(59101) Transfers	\$2,820,500	\$6,197,873	\$5,826,500	\$5,123,500
(59102) Transfer To 175	\$7,254,284	\$5,504,284	\$7,819,845	\$7,977,623
(59106) Transfer To 203	\$5,296,809	\$5,296,809	\$5,287,799	\$5,285,824
(59111) Transfer To 114	\$650,000	\$400,000	\$678,501	\$752,527
(59115) Tif Transfer	\$6,720,193	\$0	\$8,103,407	\$9,422,749
(59118) Transfer To 108	\$180,934	\$0	\$0	\$0
(59127) Transfer To 115 - Art V	\$29,688	\$29,688	\$43,938	\$43,938
(59129) Transfer To 118	\$126,350	\$126,350	\$0	\$0
(59822) Reserve-Beach Renourish	\$0	\$0	\$0	\$1,000,000
(59801) Reserves	\$5,270,651	\$0	\$5,072,000	\$5,572,869
(59802) Reserve For Contingency	\$32,000,000	\$0	\$35,500,000	\$36,500,000
(59803) Reserve For Sheriff	\$0	\$0	\$1,500,000	\$0
(59805) Reserve For Operating	\$2,676,557	\$0	\$3,361,136	\$3,917,839
(59818) Reserves-BCC PRJ	\$227,902	\$0	\$0	\$0
OTHER USES TOTAL	\$73,363,572	\$27,414,708	\$83,940,832	\$75,596,869
TOTAL	\$175,970,052	\$156,919,505	\$237,014,956	\$278,199,268

Board of County Commissioners Administration

BOCC Administrative-Board Only

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51101) Executive Salaries	\$472,995	\$429,053	\$497,430	\$519,110
(51201) Regular Salaries & Wages	\$436,828	\$376,301	\$446,103	\$485,573
(51304) Other Salaries - Terminal Pay	\$0	\$13,975	\$0	\$0
(51501) Special Pay	\$12,000	\$10,400	\$12,000	\$15,600
(52101) FICA Taxes	\$68,622	\$62,102	\$73,099	\$78,053
(52102) FICA Pretax Savings	\$0	\$2,342	\$0	\$0
(52201) Retirement Contributions	\$339,361	\$706,706	\$366,461	\$387,240
(52301) Life & Health Insurance	\$107,500	\$128,910	\$107,500	\$121,000
(52401) Worker's Compensation	\$1,256	\$1,256	\$1,529	\$1,234
PERSONNEL SERVICES TOTAL	\$1,438,562	\$1,731,046	\$1,504,122	\$1,607,810
Operating Expenses				
(53401) Other Contractual Service	\$100,000	\$63,618	\$101,480	\$111,480
(54001) Travel & Per Diem	\$55,300	\$21,151	\$42,000	\$42,000
(54101) Communications	\$12,000	\$7,621	\$12,000	\$12,000
(54201) Postage & Freight	\$825	\$132	\$1,250	\$1,250
(54601) Repair & Maintenance	\$1,000	\$0	\$1,000	\$1,000
(54701) Printing & Binding	\$1,400	\$689	\$1,400	\$1,400
(54801) Promotional Activities	\$1,000	\$12,246	\$1,000	\$3,000
(54931) Host Ordinance Items	\$1,251	\$4,933	\$1,250	\$1,250
(55101) Office Supplies	\$4,000	\$805	\$4,000	\$5,000
(55201) Operating Supplies	\$8,765	\$477	\$6,000	\$6,000
(55204) Fuel	\$0	\$0	\$0	\$2,000
(55401) Book/Publ/Subscript/Membership	\$1,100	\$1,401	\$1,950	\$1,950
(55501) Training/Registration	\$11,650	\$6,675	\$12,650	\$12,650
OPERATING EXPENSES TOTAL	\$198,291	\$119,747	\$185,980	\$200,980
Grants And Aids				
(58201) Aids To Private Organiz.	\$250,000	\$192,028	\$250,000	\$214,858
GRANTS AND AIDS TOTAL	\$250,000	\$192,028	\$250,000	\$214,858
TOTAL	\$1,886,853	\$2,042,821	\$1,940,102	\$2,023,648

Budget Summary: The total budget for Board of County Commissioners Administration increased from \$1,940,102 in FY 2024-25 to \$2,023,648 in FY 2025-26, reflecting an increase of \$83,546 or approximately 4.31%.

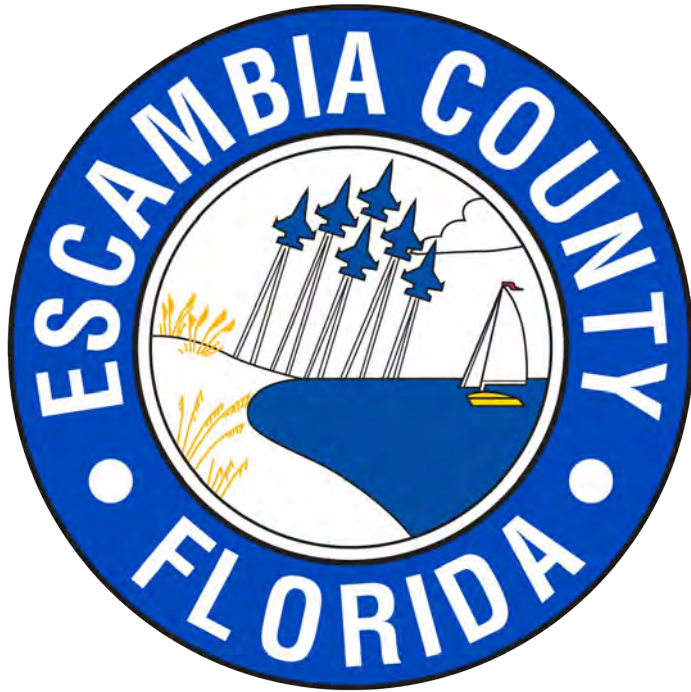
Non-Departmental

BCC Non-Departmental - Fund 001/110201 & 110215

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(52501) Unemployment Compensation	\$100,000	\$7,440	\$100,000	\$75,000
PERSONNEL SERVICES TOTAL	\$100,000	\$7,440	\$100,000	\$75,000
Operating Expenses				
(55403) SBITA Agreements	\$0	\$24,392	\$0	\$12,500
(53101) Professional Services	\$275,000	\$242,804	\$255,000	\$255,000
(53401) Other Contractual Service	\$240,000	\$213,009	\$225,000	\$230,000
(54001) Travel & Per Diem	\$400,000	\$342,785	\$400,000	\$375,000
(54102) Postage-Trim	\$225,000	\$58,675	\$260,000	\$273,500
(54201) Postage & Freight	\$10,750	\$213,586	\$10,750	\$5,000
(54503) Premium-Property/Building	\$7,382,566	\$5,953,633	\$6,238,634	\$5,755,672
(54504) Premium-Vehicle	\$187,529	\$187,528	\$164,301	\$207,698
(54601) Repair & Maintenance	\$25,600	\$28,017	\$40,000	\$10,000
(54701) Printing & Binding	\$0	\$6,541	\$0	\$0
(54801) Promotional Activities	\$15,000	\$862	\$15,000	\$0
(54901) Other Current Chgs & Obl.	\$60,000	\$62,399	\$80,000	\$65,750
(54903) Medical Assistance For Ne	\$4,906,077	\$5,134,285	\$5,818,910	\$6,849,760
(54905) Legal Advertising	\$24,000	\$11,919	\$20,000	\$15,000
(54908) Municipal Code	\$15,000	\$0	\$10,000	\$6,500
(54909) FI Dor Cse Service	\$45,000	\$44,820	\$45,000	\$45,000
(54910) Tax Increm Fin City Of Pe	\$7,504,422	\$7,504,423	\$8,362,523	\$9,278,265
(54922) Military Discharges	\$500	\$300	\$500	\$0
(54930) Tax Increm Fin Century	\$30,267	\$45,001	\$55,669	\$62,283
(54931) Host Ordinance Items	\$25,000	\$13,016	\$20,000	\$15,000
(55101) Office Supplies	\$0	\$2,909	\$0	\$2,500
(55201) Operating Supplies	\$7,500	\$1,444	\$6,000	\$4,000
(55204) Fuel	\$350	\$0	\$350	\$200
(55401) Book/Publ/Subscript/Membership	\$80,000	\$46,235	\$90,000	\$52,000
(55501) Training/Registration	\$0	\$1,005	\$0	\$0
OPERATING EXPENSES TOTAL	\$21,459,561	\$20,139,589	\$22,117,637	\$23,520,628
Capital Outlay				
(56401) Machinery & Equipment	\$25,000	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$25,000	\$0	\$0	\$0
Debt Service	\$0	\$0	\$700,000	\$700,000
Grants And Aids				
(58106) Dept Juv Justice Costs	\$2,200,927	\$2,373,911	\$2,892,865	\$3,604,450
(58201) Aids To Private Organiz.	\$539,242	\$468,388	\$563,766	\$535,000
(58204) Human Relations Commissio	\$125,000	\$125,000	\$125,000	\$31,250
(58205) W FI Regional Planning	\$40,815	\$40,815	\$40,815	\$45,232
(58209) Estuary Program	\$0	\$0	\$126,350	\$126,350
(58226) Escambia Community Clinic	\$447,664	\$447,664	\$447,664	\$447,664
(58231) Wildlife Sanctuary	\$33,250	\$33,250	\$33,250	\$33,250
(58234) Nwfl Comp Svcs For Childr	\$145,700	\$172,800	\$145,700	\$150,000
GRANTS AND AIDS TOTAL	\$3,532,598	\$3,661,829	\$4,375,410	\$4,973,196
Other Uses				
(59143) Transfer To 143	\$10,109,704	\$9,859,704	\$10,747,706	\$0
(59102) Transfer To 175	\$7,254,284	\$5,504,284	\$7,819,845	\$7,977,623

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(59106) Transfer To 203	\$5,296,809	\$5,296,809	\$5,287,799	\$5,285,824
(59111) Transfer To 114	\$650,000	\$400,000	\$678,501	\$752,527
(59115) Tif Transfer	\$6,720,193	\$0	\$8,103,407	\$9,422,749
(59118) Transfer To 108	\$180,934	\$0	\$0	\$0
(59127) Transfer To 115 - Art V	\$29,688	\$29,688	\$43,938	\$43,938
(59129) Transfer To 118	\$126,350	\$126,350	\$0	\$0
(59801) Reserves	\$859,717	\$0	\$800,000	\$1,150,000
(59802) Reserve For Contingency	\$32,000,000	\$0	\$35,500,000	\$36,500,000
(59803) Reserve For Sheriff	\$0	\$0	\$1,500,000	\$0
(59805) Reserve For Operating	\$2,676,557	\$0	\$3,361,136	\$3,917,839
OTHER USES TOTAL	\$65,904,236	\$21,216,835	\$73,842,332	\$65,050,500
TOTAL	\$91,021,395	\$45,025,692	\$101,135,379	\$94,319,324

Budget Summary: The total budget for Non-Departmental decreased from \$101,135,379 in FY 2024-25 to \$94,319,324 in FY 2025-26, reflecting a decrease of \$6,816,055 or approximately 6.74%.



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County Attorney



Mission Statement

To provide quality legal services to the Board of County Commissioners and to County Administration in a timely, professional, and cost-effective manner.

Program Description

Profile

The Office of the County Attorney represents the Board of County Commissioners and its Administrator in all civil legal matters arising in the discharge of their official duties.

The County Attorney is responsible for the prosecution and the defense of all lawsuits brought by or against the County, the representation of the County at administrative hearings, the drafting or review of ordinances and resolutions, approval of all contracts, bonds or written instruments as to form and legal sufficiency and the rendering of legal opinions upon request to the Board of County Commissioners, constitutional officers and the County Administrator.

In addition, the Deputy County Attorney and the Assistant County Attorneys, upon request, provide legal support for County Boards and Advisory Committees.

With its staff of highly trained and experienced attorneys, and skilled support staff, the Office of the County Attorney is committed to carry out its mission of providing quality legal services to the Board of County Commissioners and to County Administration in a timely, professional, and cost-

effective manner. All systems and policies of the County Attorney's Office will be developed to support this commitment.

Areas of Law

A. Administrative Law: The Office of the County Attorney represents Escambia County, its officials, and its employees; at all levels and in all issues that are subject to the Florida Administrative Procedure Act, Chapter 120, Florida Statutes. This representation involves all aspects of administrative law, including the investigations, administrative hearings, and appeals.

B. Appellate Law: The Office of the County Attorney represents the County in appellate proceedings brought in an administrative forum, or in state and federal courts. Appellate proceedings include discretionary review in the Florida Supreme Court or writs of certiorari and mandamus in trial courts.

C. Civil Litigation/Contracts and Torts: The Office of the County Attorney defends civil actions brought against the County under state or federal law for alleged intentional or negligent conduct that causes injury to a person or damages to property. These claims include allegations of negligent operation of a motor vehicle and negligent maintenance of improvements to public buildings, roads and other infrastructure.

The Office of the County Attorney represents the County in suits authorized by the Board of County Commissioners to recover damages to public property as well as the recovery of damages or losses as a result of a breach of any contract by a vendor, supplier, contractor, or other party.

D. Civil Rights: The Office of the County Attorney defends civil actions brought against the County, or its officers and employees, involving violations of an individual's constitutional rights and certain federal statutory rights, such as, claims under the 4th, 8th, and 14th amendments, claims under ADEA, ADA, FMLA, Title VII, Florida Civil Rights Act of 1992 and EEOC and FCHR administrative complaints.

E. Code Enforcement: The Office of the County Attorney prosecutes select Notices of Violation brought before the Special Magistrate as established by Chapter 162, Florida Statutes, and Chapter 30, Article II, Section 30-31 through 30-38 of The Escambia County Code of Ordinances. Notices of Violation are issued for violations of the County Code provisions governing health, environment, noise, nuisances, and land use and zoning regulations.

The Office of the County Attorney is also responsible for filing of nuisance abatement liens to recover the County's costs in clean-up of violations, as well as filings necessary to accomplish the release of liens when directed by the Board.

F. Collective Bargaining: The Office of the County Attorney represents the County and its bargaining team in negotiations between the County and the representatives of organized employees to determine the conditions of employment, such as wages, hours, discipline, and fringe benefits.

G. Contract and Construction Law: The Office of the County Attorney reviews all contracts to which the County is a party, including contracts for professional services subject to the CCNA, construction projects, special events, leases, use permits, grants and public works. The contract review process entails an initial review of the contracts for form and correctness and, if necessary, modification before execution. With respect to contracts for professional services subject to CCNA, the office represents the County in all phases of solicitation, ranking, selection, negotiation, and dispute resolution. As to construction contracts, the office represents the County in all phases

of construction including dispute resolution. All contracts wherein the County is a purchaser are reviewed for consistency with state and county procurement law.

H. Corrections: The Office of the County Attorney advises the Chief Correctional Officer and his staff on all of corrections' legal issues, including the Corrections Officers' Bill of Rights, Accreditation Standards, legal standards for use of force, § 1983 actions, and Department of Justice consent agreement standards.

I. County Boards and Committees: The Office of the County Attorney, provides legal counsel for those boards and committees under the BCC, including sitting with the Planning Board, Board of Adjustments, and Contractor's Competency Board, and advises and provides training on Florida's Government-in-the-Sunshine Law to numerous committees such as the Marine Advisory Committee, the Opioid Abatement Funding Advisory Board, and the Library Board of Governance.

J. Election Law: The Office of the County Attorney, upon request, represents the Supervisor of Elections in all legal matters, including contract review, statutory interpretation, and litigation. The office also monitors all canvassing board activities and serves as counsel to the Canvassing Board

K. Eminent Domain: Upon a determination of public necessity by the board, the Office of the County Attorney institutes condemnation proceedings under the Florida Eminent Domain Law. Condemnation proceedings arise when negotiations to purchase property to be used for roads and other public facilities have been unsuccessful.

L. Franchise: Escambia County grants franchises to private entities which provide water, solid waste, electrical and gas services to the citizens of Escambia County. The Office of the County Attorney assists staff in the preparation of ordinances and contracts relating to the granting and operating of such franchises and renders legal opinions on matters relating to these franchises.

M. General Government Practice: The Office of the County Attorney advises the Board of County Commissioners and County Departments bureaus in local government matters such as the Florida Code of Ethics for Public Officials, dual office holding restrictions, Florida's Government-in-the-Sunshine Law, financial disclosure laws, and other statutes or regulations pertaining to local government officials and employees.

N. Intergovernmental Agreements: Escambia County has interlocal agreements with the City of Pensacola, the Town of Century and other governmental entities such as ECUA and the School Board. These agreements address a wide range of issues.

The Office of the County Attorney routinely reviews or prepares new interlocal agreements and amendments to existing agreements and provides assistance as requested by Administration.

O. Labor/Employment Law: The Office of the County Attorney represents Escambia County in employment matters before the Merit System Protection Board and provides advice to Administration regarding employee grievances, personnel policies, internal disciplinary actions and due process hearings. Additionally, the Office of the County Attorney works in conjunction with the County Administrator to emphasize preventative law. The County Attorney represents the County in all employment related litigation unless there is a conflict of interest.

P. Land Use and Planning: The Office of the County Attorney advises and represents the County in all land use, planning, zoning and land development regulation matters including: County initiated rezonings; administrative appeals before the Board of Adjustments (upon request), special exceptions and variances (where the County is the applicant); the development, amendment and implementation of the Comprehensive Plan and land development regulations. The Office of the County Attorney serves as counsel to the Board of Adjustment, the Planning Board and the Board of County Commissioners during public hearings on land use matters. The

Office represents the County in proceedings before state agencies on these issues and provides legal counsel to the Department of Development Services, and Neighborhood and Environmental Services for matters involving the County's Comprehensive Plan and Land Development Code.

Q. Natural Disasters and Emergencies: The Office of the County Attorney assists Administration and the Public Safety Department in all facets of the law pertaining to all threats to public safety, including hurricanes, oil spills, police powers, FEMA disputes, NIMS, and emergency procurements. The Office aspires maintains 100% compliance with FEMA training and certification requirements.

R. Real Property Law: The Office of the County Attorney routinely drafts and reviews legal documents relating to easements, leases, dedications, and conveyances, and represents the County in all real property transactions as well as lawsuits arising from real property matters including inverse condemnation and Bert J. Harris, Jr. claims. The Office also reviews all contracts and instruments on behalf of Neighborhood and Human Services.

S. Risk Management: The Office of the County Attorney provides legal support and counseling for all functions of the County's Risk Management Department, including the acquisition and management of the County's insurance policies, bonds, negotiations, settlements, and subrogation of property and liability claims.

T. Workers' Compensation: The Office of the County Attorney provides professional services in the processing, administration, litigation and settlement negotiation of workers' compensation cases for all employees of the Board of County Commissioners and employees of the Santa Rosa Island Authority. When necessary, this office provides guidance on reimbursement for workers' compensation benefits already provided as well as satisfaction of workers' compensation liens.

Goals and Objectives at Recommended Funding Level

1. **Continue to search for money saving ideas** in order to balance resources with ever-increasing demands. We will continue to review all possibilities for the best use of tax dollars while maintaining quality people and product.
2. **Continue to upgrade its library** in a cost-effective manner in order to be able to provide accurate and timely legal advice to the Board of County Commissioners. We will regularly evaluate our use of the Westlaw databases as to attorneys' needs and determine whether other databases or subscriptions would be more effective.
3. **Continue to develop** incentives to encourage professional development of in-house legal staff such as continuing legal education (CLE) and obtaining board certification in areas of practice relevant to their positions with the County. CLE's taken this year by attorneys/staff include: 2022 FACA Mid-Year CLE Conference, 2023 FACA Annual CLE Conference and Seminar, 2023 Sunshine Law, Public Records, and Ethics for Public Officers, 2023 City, County, and Local Government Certification Review Course, Eminent Domain Law in Florida, Affordable Housing – Land Use and Local Government Issues, and all required FEMA/NIMS certifications.
4. **Continue to provide in-house educational programs**, such as workshops concerning Florida's Government-in-the-Sunshine Law, to help County staff avoid legal pitfalls before they happen with special emphasis on reducing the County's exposure to civil liability. This office will appear yearly (or as requested) before the following committees to discuss the Sunshine Law: ADA Disability Awareness Committee, Affordable Housing Advisory Committee, BID Inspections Fund Advisory Board (IFAB), Board of Adjustment (BOA), Board of Electrical Examiners, Contractor Competency Board, Escambia Marine Advisory Committee, Extension Council, Human Relations Commission, Planning Board, Library Board of Governance, Mass Transit Advisory Committee, Tourist Development Council, and

Opioid Abatement Funding Advisory Board. This office will periodically brief the Board of County Commissioners, Department Directors, and Program Coordinators on the Sunshine Law.

5. **Continue records retention efforts** to reduce the need for cabinetry and storage space. We will continue the process of destruction of obsolete files in accordance with laws relating to records disposition.
6. **Continue to critique and develop a filing/indexing system** that will reduce the need for more storage and at the same time keep valuable records and use CountyLaw as fully as possible; not only for access while in the office, but also to have data and documents accessible from outside the office in case of an emergency situation. We will continue to scan and transfer important documents to CountyLaw for retrieval.
7. **Work to retain staff of proven worth and excellence.** We will continue our goal of retaining staff of proven worth, and in doing so we will strive to make the office conducive for productive work. We will continue to encourage professional enhancement by supporting attendance at seminars or participation in professional organizations.
8. **Continue exploring options for Continuing Legal Education to reduce travel costs.** Continuing legal education has increasingly become available via online programs and webinars. Attorneys have been able to attend seminars and obtain the CLE hours necessary to maintain their bar memberships through use of the internet.
9. **Participation with Administration.** Our office will continue to attend as many meetings with Administration and the Department Directors as possible, increasing our knowledge of current and future endeavors and enabling us to be better prepared for certain meetings.
10. **Efficient provision of services.** We will continue to comply with our Mission Statement to provide quality legal services to the Board of County Commissioners and to County Administration in a timely, professional and cost-effective manner.

Board of County Commissioners - County Attorney - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51101) Executive Salaries	\$203,320	\$0	\$209,414	\$215,696
(51201) Regular Salaries & Wages	\$1,000,899	\$1,181,333	\$1,064,246	\$1,054,490
(51304) Other Salaries - Terminal Pay	\$0	\$1,361	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$3,787	\$0	\$0
(51501) Special Pay	\$16,800	\$6,000	\$9,600	\$13,200
(52101) FICA Taxes	\$90,939	\$85,902	\$98,170	\$98,180
(52102) FICA Pretax Savings	\$0	\$2,365	\$0	\$0
(52201) Retirement Contributions	\$298,548	\$293,571	\$298,648	\$334,682
(52301) Life & Health Insurance	\$129,000	\$162,757	\$129,000	\$132,000
(52401) Worker's Compensation	\$1,431	\$1,431	\$1,669	\$1,129
PERSONNEL SERVICES TOTAL	\$1,740,937	\$1,730,934	\$1,810,747	\$1,849,377
Operating Expenses				
(55403) SBITA Agreements	\$0	\$22,438	\$0	\$25,000
(53101) Professional Services	\$50,000	\$0	\$50,000	\$50,000
(53301) Court Reporter Services	\$750	\$0	\$500	\$500
(54001) Travel & Per Diem	\$12,500	\$5,989	\$12,000	\$12,000
(54101) Communications	\$1,432	\$1,457	\$1,432	\$1,432
(54201) Postage & Freight	\$2,600	\$338	\$1,500	\$1,500
(54401) Rentals & Leases	\$850	\$795	\$850	\$765
(54514) Claims-General Liability	\$1,295,068	\$4,864,314	\$300,000	\$300,000
(54601) Repair & Maintenance	\$5,631	\$5,437	\$5,737	\$5,846
(54901) Other Current Chgs & Obl.	\$8,500	\$1,513	\$8,500	\$8,500
(55101) Office Supplies	\$6,000	\$3,233	\$6,000	\$6,000
(55201) Operating Supplies	\$4,000	\$4,803	\$4,500	\$4,500

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(55401) Book/Publ/Subscript/Membership	\$37,000	\$13,142	\$38,000	\$13,000
(55501) Training/Registration	\$6,000	\$4,260	\$6,000	\$6,000
OPERATING EXPENSES TOTAL	\$1,430,331	\$4,927,720	\$435,019	\$435,043
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$0	\$0	\$15,000
CAPITAL OUTLAY TOTAL	\$0	\$0	\$0	\$15,000
TOTAL	\$3,171,268	\$6,658,654	\$2,245,766	\$2,299,420

Budget Summary: The total budget for County Attorney increased from \$2,245,766 in FY 2024-25 to \$2,299,420 in FY 2025-26, reflecting an increase of \$53,654 or approximately 2.39%.

Bob Sikes Toll Plaza

Board of County Commissioners - Bob Sikes Toll - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$132,132	\$85,426	\$134,468	\$134,950
(51301) Other Salaries & Wages	\$0	\$27	\$0	\$0
(52101) FICA Taxes	\$9,990	\$6,320	\$10,287	\$10,324
(52102) FICA Pretax Savings	\$0	\$153	\$0	\$0
(52201) Retirement Contributions	\$17,720	\$11,546	\$18,328	\$18,933
(52301) Life & Health Insurance	\$34,400	\$20,418	\$34,400	\$35,200
(52401) Worker's Compensation	\$183	\$183	\$216	\$163
PERSONNEL SERVICES TOTAL	\$194,425	\$124,074	\$197,699	\$199,570
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$215	\$0	\$0
(53101) Professional Services	\$50,000	\$0	\$50,000	\$50,000
(53401) Other Contractual Service	\$22,000	\$4,903	\$22,000	\$0
(54101) Communications	\$1,000	\$475	\$1,200	\$506
(54201) Postage & Freight	\$50	\$0	\$50	\$50
(54301) Utility Services	\$27,000	\$15,960	\$27,000	\$23,736
(54503) Premium-Property/Building	\$80,000	\$80,000	\$82,100	\$82,100
(54501) Insurance/Surety Bonds	\$0	\$2,395	\$2,400	\$0
(54601) Repair & Maintenance	\$313,114	\$254,275	\$319,240	\$328,125
(54934) Cost Alloc-Indirect	\$118,125	\$118,125	\$135,000	\$154,500
(54901) Other Current Chgs & Obl.	\$396,000	\$401,949	\$415,800	\$422,016
(55101) Office Supplies	\$1,200	\$154	\$1,200	\$1,000
(55201) Operating Supplies	\$1,860	\$1,441	\$1,860	\$1,528
OPERATING EXPENSES TOTAL	\$1,010,349	\$879,892	\$1,057,850	\$1,063,561
Grants And Aids				
(58101) Aids To Government Agency	\$50,000	\$26,341	\$50,000	\$50,000
GRANTS AND AIDS TOTAL	\$50,000	\$26,341	\$50,000	\$50,000
Other Uses				
(59101) Transfers	\$1,320,500	\$1,320,500	\$1,315,500	\$1,313,500
(59801) Reserves	\$0	\$0	\$0	\$308,869
OTHER USES TOTAL	\$1,320,500	\$1,320,500	\$1,315,500	\$1,622,369
TOTAL	\$2,575,274	\$2,350,808	\$2,621,049	\$2,935,500

Budget Summary: The total budget for Bob Sikes Toll Plaza increased from \$2,621,049 in FY 2024-25 to \$2,935,500 in FY 2025-26, reflecting an increase of \$314,451 or approximately 12.00%.

Tourist Promotion

Board of County Commissioners - Tourist Promotion - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$169,832	\$93,060	\$0	\$0
(51501) Special Pay	\$3,600	\$0	\$0	\$0
(52101) FICA Taxes	\$12,832	\$6,872	\$0	\$0
(52102) FICA Pretax Savings	\$0	\$571	\$0	\$0
(52201) Retirement Contributions	\$30,057	\$17,470	\$0	\$0
(52301) Life & Health Insurance	\$21,500	\$11,223	\$0	\$0
(52401) Worker's Compensation	\$3,293	\$3,293	\$0	\$0
PERSONNEL SERVICES TOTAL	\$241,114	\$132,488	\$0	\$0
Operating Expenses				
(53101) Professional Services	\$36,000	\$257,127	\$0	\$0
(53401) Other Contractual Service	\$147,300	\$130,710	\$126,000	\$126,000
(54001) Travel & Per Diem	\$2,653	\$2,722	\$0	\$0
(54101) Communications	\$1,104	\$1,069	\$0	\$0
(54201) Postage & Freight	\$700	\$0	\$0	\$0
(54401) Rentals & Leases	\$5,040	-\$564	\$0	\$0
(54504) Premium-Vehicle	\$1,788	\$1,788	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$2,600	\$1,713	\$0	\$0
(54601) Repair & Maintenance	\$12,420	\$2,073	\$0	\$0
(54801) Promotional Activities	\$400	\$0	\$0	\$0
(54934) Cost Alloc-Indirect	\$350,000	\$0	\$500,000	\$0
(54933) Cost Alloc-Administrative	\$0	\$414,117	\$0	\$630,000
(54901) Other Current Chgs & Obl.	\$6,880	\$0	\$0	\$0
(54931) Host Ordinance Items	\$270	\$0	\$0	\$0
(55101) Office Supplies	\$900	\$0	\$0	\$0
(55201) Operating Supplies	\$9,764	\$11,798	\$0	\$0
(55204) Fuel	\$21,100	\$8,364	\$0	\$0
(55401) Book/Publ/Subscript/Membership	\$245	\$0	\$0	\$0
(55501) Training/Registration	\$1,600	\$280	\$0	\$0
OPERATING EXPENSES TOTAL	\$600,764	\$831,196	\$626,000	\$756,000
Capital Outlay				
(56201) Buildings	\$0	\$62,850	\$0	\$0
(56401) Machinery & Equipment	\$0	\$3,099	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$65,949	\$0	\$0
Grants And Aids				
(58216) VP DIRECT PROGRAMMING	\$0	\$9,171,254	\$0	\$0
(58217) VP OPERATIONS	\$0	\$340,517	\$0	\$0
(58246) PS DIRECT PROGRAMMING	\$0	\$805,118	\$0	\$0
(58247) PS OPERATIONS	\$0	\$59,907	\$0	\$0
(58245) PS PERSONNEL	\$0	\$412,414	\$0	\$0
(58215) Visit Pensacola	\$13,000,000	\$1,373,861	\$13,325,000	\$14,392,921
(58255) ACE DIRECT PROGRAMMING	\$0	\$1,921,399	\$0	\$0
(58201) Aids To Private Organiz.	\$1,816,000	\$1,303,674	\$1,673,750	\$1,228,000
GRANTS AND AIDS TOTAL	\$14,816,000	\$15,388,143	\$14,998,750	\$15,620,921
Other Uses				
(59101) Transfers	\$1,500,000	\$4,877,373	\$4,511,000	\$3,810,000
(59822) Reserve-Beach Renourish	\$0	\$0	\$0	\$1,000,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(59801) Reserves	\$4,410,934	\$0	\$4,272,000	\$4,114,000
(59818) Reserves-BCC PRJ	\$227,902	\$0	\$0	\$0
OTHER USES TOTAL	\$6,138,836	\$4,877,373	\$8,783,000	\$8,924,000
TOTAL	\$21,796,714	\$21,295,150	\$24,407,750	\$25,300,921

Budget Summary: The total budget for Tourist Promotion increased from \$24,407,750 in FY 2024-25 to \$25,300,921 in FY 2025-26, reflecting an increase of \$893,171 or approximately 3.66%.

Bay Center

Board of County Commissioners - Bay Center - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53101) Professional Services	\$0	\$10,390	\$0	\$0
(53401) Other Contractual Service	\$6,043,863	\$8,398,176	\$6,322,028	\$6,536,305
(53499) Cash Subsidy	\$875,000	\$0	\$900,000	\$900,000
(54503) Premium-Property/Building	\$200,000	\$200,000	\$200,000	\$200,000
(54504) Premium-Vehicle	\$1,137	\$1,137	\$972	\$995
(54501) Insurance/Surety Bonds	\$200,000	\$1,748	\$2,000	\$2,500
(54601) Repair & Maintenance	\$0	\$23,950	\$0	\$0
(54901) Other Current Chgs & Obl.	\$15,000	\$0	\$15,000	\$5,000
(55901) Depreciation	\$1,310,000	\$728,941	\$1,310,000	\$1,310,000
OPERATING EXPENSES TOTAL	\$8,645,000	\$9,364,342	\$8,750,000	\$8,954,800
Capital Outlay				
(56401) Machinery & Equipment	\$200,000	\$0	\$3,211,000	\$2,510,200
CAPITAL OUTLAY TOTAL	\$200,000	\$0	\$3,211,000	\$2,510,200
TOTAL	\$8,845,000	\$9,364,342	\$11,961,000	\$11,465,000

Budget Summary: The total budget for Bay Center decreased from \$11,961,000 in FY 2024-25 to \$11,465,000 in FY 2025-26, reflecting a decrease of \$496,000 or approximately 4.15%.

Medical Examiner

Board of County Commissioners - Medical Examiner - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Grants And Aids				
(58101) Aids To Government Agency	\$2,671,894	\$2,671,894	\$2,813,667	\$3,163,769
GRANTS AND AIDS TOTAL	\$2,671,894	\$2,671,894	\$2,813,667	\$3,163,769
TOTAL	\$2,671,894	\$2,671,894	\$2,813,667	\$3,163,769

Budget Summary: The total budget for Medical Examiner increased from \$2,813,667 in FY 2024-25 to \$3,163,769 in FY 2025-26, reflecting an increase of \$350,102 or approximately 12.44%.

Health Department

Board of County Commissioners - Health Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Grants And Aids				
(58101) Aids To Government Agency	\$337,649	\$337,649	\$337,649	\$337,649
GRANTS AND AIDS TOTAL	\$337,649	\$337,649	\$337,649	\$337,649
TOTAL	\$337,649	\$337,649	\$337,649	\$337,649

Budget Summary: The total budget for the Health Department remained unchanged at \$337,649 for both FY 2024-25 and FY 2025-26.

Economic Development

Board of County Commissioners - Economic Development - EX...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53101) Professional Services	\$0	\$75,299	\$0	\$0
(53401) Other Contractual Service	\$0	\$6,748	\$0	\$0
(54601) Repair & Maintenance	\$0	-\$34,416	\$0	\$0
OPERATING EXPENSES TOTAL	\$0	\$47,631	\$0	\$0
Capital Outlay				
(56201) Buildings	\$0	\$41,004	\$0	\$0
(56813) Lease-Equip Right to Use	\$0	\$308,847	\$0	\$0
(56402) Vehicles	\$0	\$41,237	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$391,088	\$0	\$0
Debt Service	\$0	\$4,785	\$0	\$0
Grants And Aids				
(58210) ARPA - Aid	\$0	-\$257,948	\$0	\$0
(58201) Aids To Private Organiz.	\$0	\$757,530	\$0	\$0
GRANTS AND AIDS TOTAL	\$0	\$499,582	\$0	\$0
Other Uses				
(59801) Reserves	\$50,000	\$0	\$50,000	\$50,000
OTHER USES TOTAL	\$50,000	\$0	\$50,000	\$50,000
TOTAL	\$50,000	\$943,086	\$50,000	\$50,000

Budget Summary: The total budget for Economic Development remained unchanged at \$50,000 for both FY 2024-25 and FY 2025-26.

**ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025/2026 ALLOCATIONS TO COMMUNITY PARTNERS**

Description	FY2025 Adopted	FY2026 Requested	FY2026 Adopted
General Fund			
211 (First Call for Help)/United Way	20,982	22,000	18,884
Be Ready Alliance Coordinating for Emergencies (BRACE)	0	100,000	50,000
Community Health Northwest Florida	447,664	450,000	447,664
Council on Aging	45,000	45,000	40,500
EComfort, Inc.	5,000	15,000	4,500
Gulf Coast Veterans Advocacy Council, Inc.	11,875	30,000	10,688
Harvest Community Outreach, Inc (new)	0	5,000	0
Health and Hope Clinic	28,500	30,000	25,650
Lakeview Center, Inc.	347,265	397,824	397,265
Pensacola Caring Hearts	12,350	42,000	11,115
United Way (Community Investment)	0	0	0
Wildlife Sanctuary	33,250	43,250	33,250
Total General Fund	\$951,886	\$1,180,074	\$1,039,515
First Three Cents Tourist Development Tax			
Visit Pensacola (VP)	9,750,000	10,614,780	10,686,744
Total VP 1-3 Cents TDT Fund	\$9,750,000	\$10,614,780	\$10,686,744
Third and Fourth Cents Tourist Development Tax			
African-American Heritage Society	75,000	125,000	75,000
Foiling Event US, Inc. (Foiling Event)	0	500,000	0
Pensacola Area Chamber Foundation (4th of July Fireworks)	96,000	106,000	96,000
Pensacon Pensacola, LLC.	350,000	180,000	161,000
Juneteenth Fireworks Celebration	50,000	50,000	50,000
Perdido Key Beach	50,000	0	0
Pensacola Beach Chamber of Commerce (Fireworks)	87,750	100,500	93,500
Pensacola Mardi Gras Foundation Inc	250,000	250,000	250,000
Pensacola Navy Days	50,000	request withdrawn	0
Pensacola Yacht Club	0	180,000	180,000
Pelican Drop	50,000	0	0
Naval Aviation Museum - Flight Academy	100,000	request withdrawn	0
Art Culture & Entertainment (ACE)	2,033,333	2,194,920	2,122,956
Pensacola Sports Association (PSA)	1,466,667	1,583,221	1,783,221
Sail Pensacola (Foiling Event)	315,000	0	0
Santa Rosa Island Authority - Beach Nourishment	0	9,200,000	0
West FL Historic Preserve. Board, Inc. (cemeteries)	250,000	265,000	265,000
William Banks Enterprises	250,000	250,000	200,000
Total Partners 3-4 Cents TDT Fund	\$5,473,750	\$14,984,641	\$5,276,677
Fifth Cent Tourist Development Tax			
Visit Pensacola (VP/ACE)	\$0	\$0	\$0
Total 5th Cent TDT Fund	\$0	\$0	\$0
Local Option Sales Tax Fund			
Center for Independent Living of Northwest FL	30,000	60,000	30,000
Gulf Coast Minority Chamber of Commerce, Inc.	75,000	75,000	75,000
Pensacola Escambia Development Corp (PEDC)	600,000	600,000	600,000
Northwest Florida Defense Partners	100,000	100,000	100,000
Town of Century (Economic Development Initiative)	55,000	55,000	55,000
University of West Florida (UWF) Stadium Project	0	5,000,000	0
Total LOST Fund	\$860,000	\$5,890,000	\$860,000
Solid Waste Management Fund			
Keep Pensacola Beautiful, Inc.	182,403	183,129	182,403
Total Solid Waste Fund	\$182,403	\$183,129	\$182,403
Fiscal Year 2025-2026 Total Allocations	\$17,218,039	\$32,852,624	\$18,045,339

GRANTS TO BE RECEIVED
IN FY 2025-26

Escambia County receives State and Federal Grants, which assist in funding services to residents.

STATE GRANTS

<u>Grant Name</u>	<u>Description of Grant</u>	<u>Amount</u>
Paratransit Trip Grant	Grant to provide non-sponsored transportation disadvantaged citizens with ADA access to transportation for daily living needs when they are not sponsored for that need by any other available federal, state or local funding source	599,744
Florida Department of Transportation (FDOT) -National Pollutant Discharge Grant	EPA State Grant authorizing state governments to minimize and prevent pollutants in stormwater discharges.	77,000
FDOT-Operating Assistance	FDOT grant for procurement of Operating Assistance	1,103,282
FDOT Urban Corridor Grant	FDOT grant for Davis Highway corridor congestion mitigation work.	468,307
Florida Boating Improvement Vessel Registration Fees	State Grant for boating and maritime related improvements.	73,150
FDOT Non-Urbanized Transportation	State matching grant to offset operational costs for public transportation services in the County's rural/non-urbanized areas e.g. Route 60 is the focus of this grant	219,000
Mosquito & Arthropod	State Grant to be used for insecticides, parts and repairs, or as needed in the Mosquito Control operations with the exception of salaries.	37,748
State Housing Initiatives Partnership (S.H.I.P.)	State Grant provided to Escambia County and the City of Pensacola by the State of Florida Department of Community Affairs, from Documentary Stamp Surtax revenues, for the purpose of enhancing the availability and access to affordable homeownership and rental opportunities in the local area.	7,021,206
State Aid to Libraries Grant	Continuing State matching grant to help underwrite the costs of providing equal access to free public library services.	95,796
Hazardous Materials Grant	A grant from the Florida Department of Transportation to create and develop alternative methods of mass transit in rural and non-urban areas of the County.	0
TOTAL STATE GRANTS		\$9,695,233

GRANTS TO BE RECEIVED
IN FY 2025-26

FEDERAL GRANTS

<u>Grant Name</u>	<u>Description of Grant</u>	<u>Amount</u>
DCA Civil Defense Grant	These funds are for the enhancement of the county emergency management plans and programs that are consistent with the State of Florida Comprehensive Emergency Management Plan and Program.	99,751
CDBG-HUD Entitlement	The HUD funded Community Development Block Grant (CDBG) provides financial support primarily for benefit to low and moderate-income families/areas of Escambia County in public infrastructure, public facilities, handicapped accessibility improvements, affordable housing initiatives, public services for elderly and disadvantaged, and fair housing and enforcement.	6,725,554
HUD-HOME Investment Partnership	The HUD funded HOME Program exclusively provides funds to support the development, enhancement and preservation of affordable housing for lower income families.	12,596,223
Corona Virus (CV) Cares Act Funding	HUD CDBG funding grant to address eligible housing expenses related to Coronavirus impacts on resident housing expenses.	963,070
Federal Transit Authority (FTA) Operating Assistance	FTA funding to assist with the operating costs of the Escambia Transit System.	3,500,000
FTA Preventive Maintenance	FTA grant to assist in maintenance initiatives to prevent damage to public transit assets.	899,615
EMP Federal Grant	A federal Emergency Management Performance grant is intended to enhance county emergency management plans and programs that are consistent with the State Comprehensive Emergency Management Plan and Program.	107,070
TOTAL FEDERAL GRANTS		\$24,891,283
TOTAL STATE AND FEDERAL GRANTS		\$34,586,516

**Note: All grants listed have an intergovernmental agreement or grant plan in place to receive these funds.*

County Administrator Administration



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

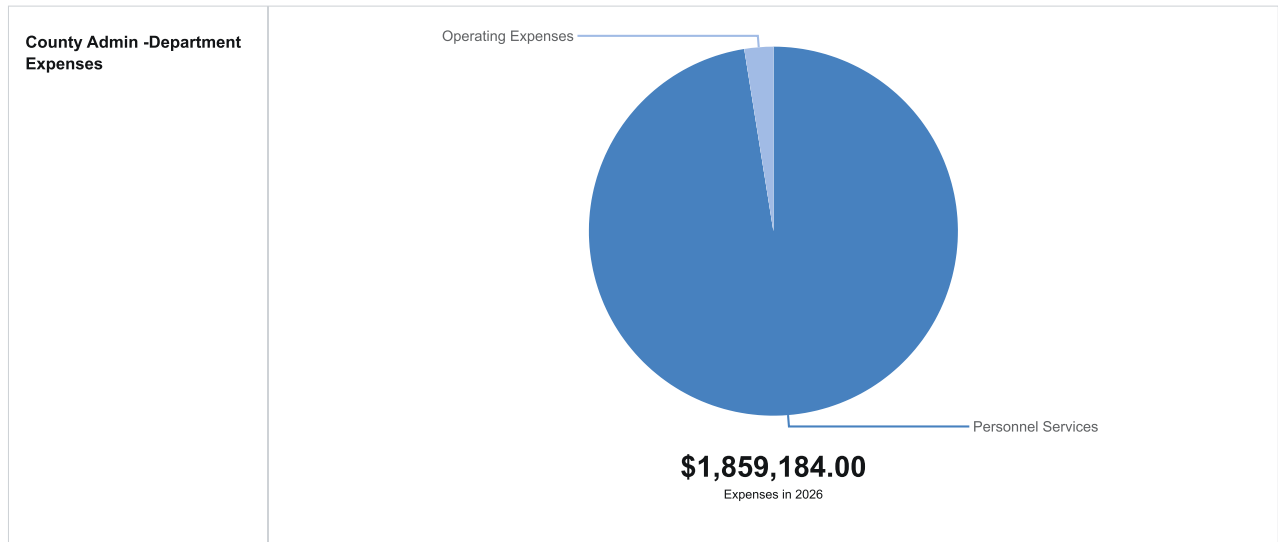
- Provide the Highest Level of Services – Escambia County is committed to continuously improving the level of services that we provide to our citizens in the most cost-efficient manner possible.
- Maintain the Public's Trust and Confidence in County Government - Escambia County's commitment begins by enforcing our ethics policy, educating our residents and our media partners on the services that we provide, and to be completely transparent in order to build our citizen's trust in local government.
- Fiscal Responsibility – Escambia County's financial stability is a top priority. To keep Escambia County financially stable, we will continue to provide the most efficient and effective budget strategies possible. We will capitalize on alternative revenue sources while exploring opportunities for functional consolidation of services with other local governmental entities.
- Economic Development – As Escambia County continues to grow, we are committed to promoting activities and programs designed to improve the quality of life for our citizens and build a sustainable, livable community. Escambia County's Comprehensive Plan will play an enormous part in this process by encouraging economic growth and development using the

Tax Increment Financing (TIF) to pay for infrastructure improvements and to alleviate blight in designated Community Redevelopment Areas (CRA's). We will continue to market the Central Commerce Park in Cantonment and work to develop the Mid-Town Commerce Park formerly known as the Escambia Treating Site.

- Maintenance of Infrastructure – Escambia County is committed to maintaining the County's infrastructure by utilizing a variety of alternate revenue sources to supplement our ad valorem tax dollars and expand our investment in capital improvements projects for roads, bridges, and stormwater holding ponds. Environmental Enforcement will continue to work with our citizens to make sure that our neighborhoods are clean and meet the County's codes.

Goal

The County Administrator is committed to working with the Board of County Commissioners to bring economic development to Escambia County, build a new correctional institution, prepare a strategic plan for Escambia County, and to expand and maintain the County's current infrastructure.



County Administration Department - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51101) Executive Salaries	\$199,015	\$0	\$204,984	\$211,141
(51201) Regular Salaries & Wages	\$964,489	\$1,155,810	\$1,012,592	\$1,058,509
(51304) Other Salaries - Terminal Pay	\$0	\$1,762	\$0	\$0
(51501) Special Pay	\$21,600	\$24,150	\$22,200	\$23,400
(52101) FICA Taxes	\$92,979	\$86,018	\$94,822	\$98,918
(52102) FICA Pretax Savings	\$0	\$1,743	\$0	\$0
(52201) Retirement Contributions	\$268,365	\$262,347	\$286,664	\$264,626
(52301) Life & Health Insurance	\$139,750	\$154,134	\$139,750	\$154,000
(52401) Worker's Compensation	\$1,612	\$1,612	\$1,986	\$1,564
PERSONNEL SERVICES TOTAL	\$1,687,810	\$1,687,577	\$1,762,998	\$1,812,158
Operating Expenses				
(53401) Other Contractual Service	\$35,000	\$38,966	\$35,000	\$3,000
(54001) Travel & Per Diem	\$10,065	\$5,423	\$10,950	\$10,450
(54101) Communications	\$7,896	\$6,221	\$4,645	\$4,645
(54201) Postage & Freight	\$1,177	\$504	\$1,100	\$1,100
(54601) Repair & Maintenance	\$1,920	\$2,138	\$1,920	\$1,920
(54701) Printing & Binding	\$735	\$663	\$900	\$900
(54801) Promotional Activities	\$0	\$0	\$200	\$200
(54931) Host Ordinance Items	\$6,000	\$7,634	\$7,000	\$6,500
(55101) Office Supplies	\$9,226	\$10,069	\$8,326	\$8,326
(55201) Operating Supplies	\$5,665	\$180	\$3,665	\$3,665
(55401) Book/Publ/Subscript/Membership	\$5,406	\$1,863	\$3,095	\$3,095
(55501) Training/Registration	\$3,725	\$1,775	\$3,225	\$3,225
OPERATING EXPENSES TOTAL	\$86,815	\$75,435	\$80,026	\$47,026
TOTAL	\$1,774,625	\$1,763,012	\$1,843,024	\$1,859,184

County Administrator

County Admin Department - County Administrator Division -...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51101) Executive Salaries	\$199,015	\$0	\$204,984	\$211,141
(51201) Regular Salaries & Wages	\$247,916	\$481,409	\$291,154	\$342,455
(51501) Special Pay	\$6,000	\$10,800	\$10,800	\$10,800
(52101) FICA Taxes	\$33,852	\$34,624	\$38,780	\$43,176
(52102) FICA Pretax Savings	\$0	\$533	\$0	\$0
(52201) Retirement Contributions	\$75,395	\$80,190	\$85,381	\$125,355
(52301) Life & Health Insurance	\$53,750	\$58,565	\$53,750	\$66,000
(52401) Worker's Compensation	\$620	\$620	\$812	\$683
PERSONNEL SERVICES TOTAL	\$616,548	\$666,741	\$685,661	\$799,610
Operating Expenses				
(53401) Other Contractual Service	\$35,000	\$38,966	\$35,000	\$3,000
(54001) Travel & Per Diem	\$1,538	\$425	\$750	\$750
(54101) Communications	\$3,593	\$2,967	\$1,500	\$1,500
(54201) Postage & Freight	\$577	\$0	\$500	\$500
(54601) Repair & Maintenance	\$1,920	\$2,138	\$1,920	\$1,920
(54701) Printing & Binding	\$369	\$63	\$300	\$300
(54931) Host Ordinance Items	\$3,000	\$5,774	\$4,000	\$4,000
(55101) Office Supplies	\$6,026	\$6,151	\$6,026	\$6,026
(55201) Operating Supplies	\$4,165	\$0	\$3,165	\$3,165
(55401) Book/Publ/Subscript/Membership	\$3,382	\$116	\$500	\$500
(55501) Training/Registration	\$0	\$0	\$1,000	\$1,000
OPERATING EXPENSES TOTAL	\$59,570	\$56,599	\$54,661	\$22,661
TOTAL	\$676,118	\$723,340	\$740,322	\$822,271

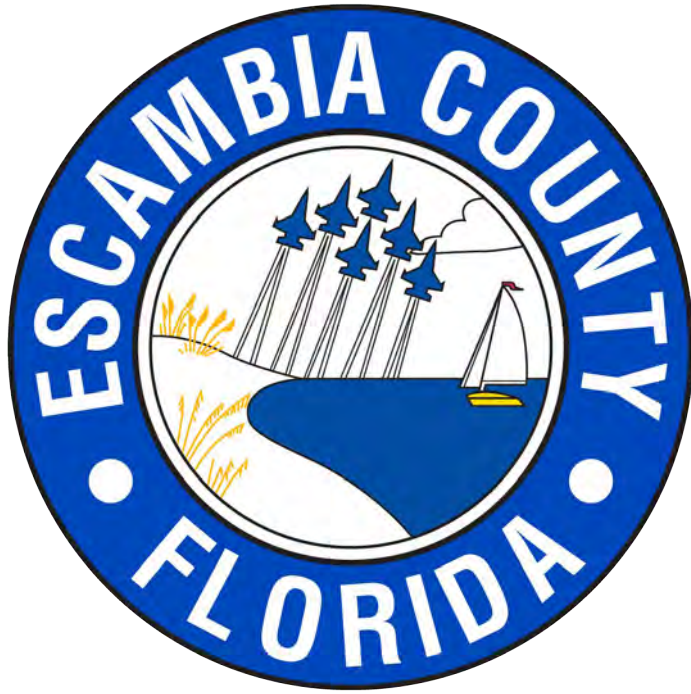
Budget Summary: The total budget for County Administrator increased from \$740,332 in FY 2024-25 to \$822,271 in FY 2025-26, reflecting an increase of \$81,939 or approximately 11.07%.

Assistant County Administrators

County Admin Department - Assistant County Administrator ...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$659,725	\$614,816	\$662,731	\$652,875
(51304) Other Salaries - Terminal Pay	\$0	\$1,762	\$0	\$0
(51501) Special Pay	\$15,600	\$13,350	\$11,400	\$12,600
(52101) FICA Taxes	\$54,829	\$47,347	\$51,572	\$50,909
(52102) FICA Pretax Savings	\$0	\$824	\$0	\$0
(52201) Retirement Contributions	\$185,346	\$177,650	\$193,319	\$130,407
(52301) Life & Health Insurance	\$75,250	\$65,650	\$75,250	\$77,000
(52401) Worker's Compensation	\$913	\$913	\$1,080	\$805
PERSONNEL SERVICES TOTAL	\$991,663	\$922,312	\$995,352	\$924,596
Operating Expenses				
(54001) Travel & Per Diem	\$6,727	\$4,997	\$8,200	\$7,700
(54101) Communications	\$2,476	\$2,368	\$2,600	\$2,600
(54201) Postage & Freight	\$600	\$504	\$600	\$600
(54701) Printing & Binding	\$366	\$600	\$600	\$600
(54801) Promotional Activities	\$0	\$0	\$200	\$200
(54931) Host Ordinance Items	\$3,000	\$1,861	\$3,000	\$2,500
(55101) Office Supplies	\$2,200	\$3,918	\$1,800	\$1,800
(55201) Operating Supplies	\$500	\$180	\$0	\$0
(55401) Book/Publ/Subscript/Membership	\$2,024	\$1,320	\$2,595	\$2,595
(55501) Training/Registration	\$2,725	\$1,775	\$1,725	\$1,725
OPERATING EXPENSES TOTAL	\$20,618	\$17,523	\$21,320	\$20,320
TOTAL	\$1,012,281	\$939,835	\$1,016,672	\$944,916

Budget Summary: The total budget for Assistant County Administrators decreased from \$1,016,672 in FY 2024-25 to \$944,916 in FY 2025-26, reflecting a decrease of \$71,756 or approximately 7.06%.



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Office of Compliance and Ethics



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Office of Compliance and Ethics (OCE) located within the Escambia County Administrator's Office, is responsible for promoting integrity, accountability and efficiency in the services provided to the citizens of Escambia County, Florida with the goal to enhance public trust in government.

OCE will accomplish this goal by promoting a countywide culture that establishes compliance and ethical conduct through assessment, reviews, mitigation, policy creation, monitoring, providing guidance and training.

County Admin Department - Compliance and Ethics Unit Divi...

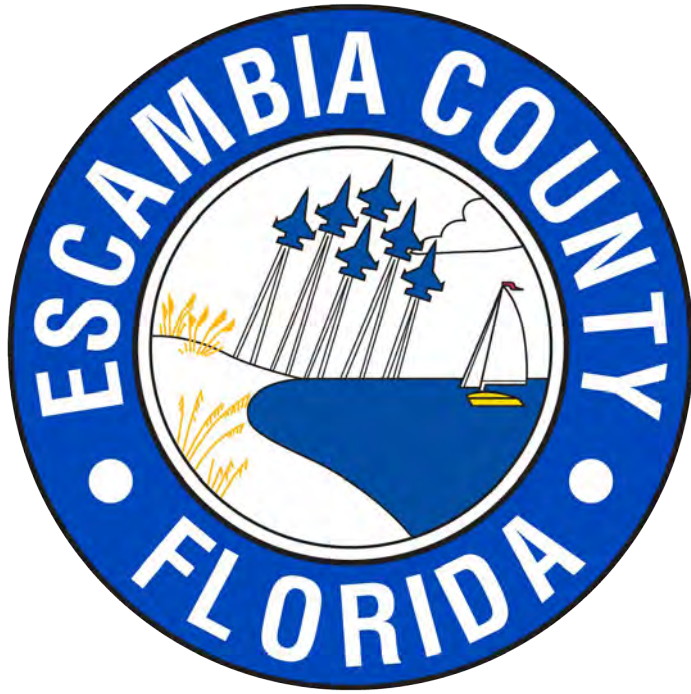
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$56,848	\$59,585	\$58,707	\$63,179
(52101) FICA Taxes	\$4,298	\$4,047	\$4,470	\$4,833
(52102) FICA Pretax Savings	\$0	\$386	\$0	\$0
(52201) Retirement Contributions	\$7,624	\$4,508	\$7,964	\$8,864
(52301) Life & Health Insurance	\$10,750	\$29,919	\$10,750	\$11,000
(52401) Worker's Compensation	\$79	\$79	\$94	\$76
PERSONNEL SERVICES TOTAL	\$79,599	\$98,524	\$81,985	\$87,952
Operating Expenses				
(54001) Travel & Per Diem	\$1,800	\$0	\$2,000	\$2,000
(54101) Communications	\$1,827	\$886	\$545	\$545
(55101) Office Supplies	\$1,000	\$0	\$500	\$500
(55201) Operating Supplies	\$1,000	\$0	\$500	\$500
(55401) Book/Publ/Subscript/Membership	\$0	\$427	\$0	\$0
(55501) Training/Registration	\$1,000	\$0	\$500	\$500
OPERATING EXPENSES TOTAL	\$6,627	\$1,313	\$4,045	\$4,045
TOTAL	\$86,226	\$99,837	\$86,030	\$91,997

Budget Summary: The total budget for Office of Compliance & Ethics increased from \$86,030 in FY 2024-25 to \$91,997 in FY 2025-26, reflecting an increase of \$5,967 or approximately 6.94%.



Fiscal Year 2025-2026

Department Budgets



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Animal Welfare



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Escambia County Department of Animal Welfare is comprised of two Divisions, Animal Welfare and Enforcement, and the Animal Welfare and Adoption Center, dedicated to providing exceptional care, customer services and protection for the citizens and the animals in our community. The Department of Animal Welfare strives to help owners keep their pets through humane education and assistance programs.

Animal Welfare Officers work hard proactively to resolve problems in the field and reunite stray animals with their owners instead of bringing them to the Animal Welfare and Adoption Center. Public safety is also a priority for Animal Welfare and Enforcement which is addressed through education, mediation, and enforcement of state and local laws when necessary.

Goals

During Fiscal Year 2025-26, the Animal Welfare Department will continue to improve the quality of life for citizens of Escambia County and their pets by providing responsive, effective, and

progressive animal welfare services and programs, and offering community education and outreach for humane animal care and welfare.

The Department of Animal Welfare will continue to work towards obtaining a new facility that will improve its ability to improve adoptions, provide care for the animals, and expand programs for the public.

Accomplishments

- Received an additional grant from The American Society for the Prevention of Cruelty to Animals (ASPCA) to provide additional training and equipment to the Animal Search and Rescue Team for disaster response.
- Expanded social media presence to promote all aspects of animal welfare, including but not limited to, animals in our care, education, events, programs, and volunteer/foster opportunities.
- Utilized donation funding from WolfGang and Hip Huggers to remodel our adoption play yard with new playground equipment.
- Became a Hill's Food, Shelter, and Love program partner, allowing the Department of Animal Welfare to feed Science Diet pet food at a greatly reduced cost. This partnership will save the County thousands of dollars annually while providing the animals with a consistent, high-quality diet.
- Participated in multiple onsite and offsite adoption events throughout the year to help pets find their forever families and raise awareness for the animals at the shelter.
- Completed a feasibility study for a new facility for the Animal Welfare and Adoption Center.

Strategic Partnerships

The American Society for the Prevention of Cruelty to Animals (ASPCA)

- Disaster Response partner
- Grant provider

Rosalie & Friends

- Fosters for special needs animals
- Heartworm Sponsorships
- Awareness Events

Pensacola Humane Society

- Adoption Partner

Hill's Science Diet

- Pet food provider

Pensacola State College Veterinary Technician Certification Program

- Student Clinicals
- Class Instruction
- Annual food & supply drive

Krewe of Hip Huggers

- Hosts events for awareness and fund raising

PetSmart Charities

- Adoption Partner

Best Friends Animal Society

- Grant Provider

- Staff training partner

Greater Good Charities

- Grant Provider

Wolfgang, LLC

- Pawdi Gras Event host
- Hosts events for awareness and fund raising
- Year-long support for animal care needs

Cumulus Media Inc.

- Media support partner
- Event partner



Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Actual (thru 9/5)	FY 2025/2026 Estimate
Animals Placed	3,437	3,763	4,000	4,250
Number of Calls Worked	8,067	11,094	11,000	12,000
County Licenses Sold	\$207,578	\$200,412	\$225,000	\$240,000
Total Amount of Citations	\$50,750	\$45,265	\$58,000	\$55,000

Benchmarking

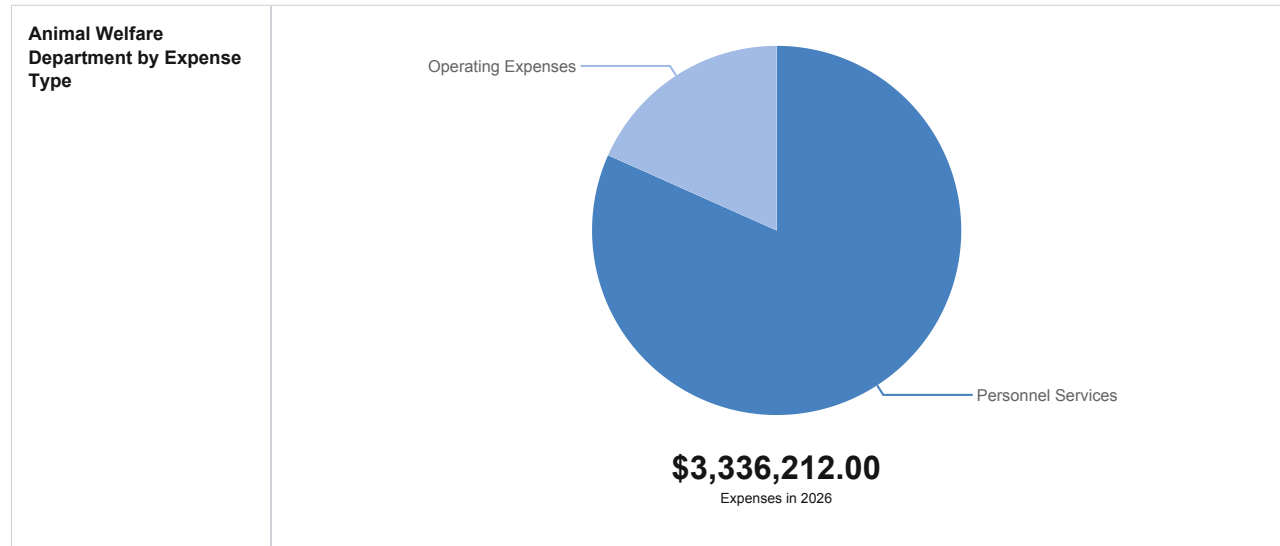
	Escambia County FY 2023/2024	Manatee County FY 2023/2024
Total Intake	3,836	9,198
Total Adoptions	1,938	2,987
Total Transferred to Other Adoption Agencies	272	600
Reclaimed by the Owner	320	762

Funding Priorities

Major Issues Funded	Amount
Pet Food	\$60,000
Surgical & Medical Supplies	\$170,000

Significant Changes for Fiscal Year 2025 / 2026

We made no significant changes for FY 2025-2026.



Animal Welfare Dept by Expense Type

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,566,718	\$1,342,159	\$1,711,141	\$1,803,813
(51304) Other Salaries - Terminal Pay	\$0	\$20,606	\$0	\$0
(51301) Other Salaries & Wages	\$1,000	\$1,169	\$2,000	\$2,000
(51401) Overtime	\$24,000	\$27,425	\$24,000	\$24,000
(51501) Special Pay	\$26,400	\$4,818	\$19,200	\$8,400
(52101) FICA Taxes	\$120,318	\$104,965	\$134,360	\$140,624
(52102) FICA Pretax Savings	\$0	\$2,614	\$0	\$0
(52201) Retirement Contributions	\$237,694	\$206,486	\$257,772	\$284,539
(52301) Life & Health Insurance	\$397,750	\$258,000	\$408,500	\$440,000
(52401) Worker's Compensation	\$17,822	\$17,822	\$21,976	\$21,714
PERSONNEL SERVICES TOTAL	\$2,391,702	\$1,986,063	\$2,578,949	\$2,725,090
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$29,100
(53101) Professional Services	\$18,000	\$41,316	\$16,000	\$20,000
(53401) Other Contractual Service	\$50,450	\$43,151	\$60,000	\$50,000
(54001) Travel & Per Diem	\$13,200	\$14,639	\$11,400	\$15,700
(54101) Communications	\$21,300	\$17,048	\$21,430	\$21,430
(54201) Postage & Freight	\$1,250	\$1,146	\$1,000	\$1,000
(54301) Utility Services	\$1,500	\$1,060	\$1,500	\$1,500
(54504) Premium-Vehicle	\$11,021	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$17,000	\$13,473	\$16,000	\$19,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54601) Repair & Maintenance	\$30,870	\$50,840	\$32,560	\$5,000
(54701) Printing & Binding	\$5,200	\$4,859	\$9,200	\$2,200
(54801) Promotional Activities	\$3,000	\$1,875	\$2,000	\$2,000
(54901) Other Current Chgs & Obl.	\$2,500	\$4,471	\$3,750	\$14,750
(55101) Office Supplies	\$7,000	\$4,107	\$7,000	\$7,500
(55206) Capital Under \$5K	\$0	\$20,769	\$0	\$0
(55201) Operating Supplies	\$359,450	\$360,779	\$374,250	\$365,750
(55204) Fuel	\$40,635	\$34,984	\$45,000	\$46,000
(55401) Book/Publ/Subscript/Membership	\$1,810	\$881	\$4,050	\$2,502
(55501) Training/Registration	\$8,550	\$6,879	\$7,350	\$7,690
OPERATING EXPENSES TOTAL	\$592,736	\$622,278	\$612,490	\$611,122
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$15,823	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$15,823	\$0	\$0
Grants And Aids				
(58201) Aids To Private Organiz.	\$40,000	\$0	\$0	\$0
GRANTS AND AIDS TOTAL	\$40,000	\$0	\$0	\$0
TOTAL	\$3,024,438	\$2,624,163	\$3,191,439	\$3,336,212

Animal Welfare Division & Kennel Sponsorship

Animal Welfare Department - Division of Animal Welfare - ...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$959,018	\$862,263	\$1,084,571	\$1,160,232
(51304) Other Salaries - Terminal Pay	\$0	\$8,044	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$538	\$0	\$0
(51401) Overtime	\$18,000	\$16,475	\$18,000	\$18,000
(51501) Special Pay	\$22,800	\$4,818	\$19,200	\$8,400
(52101) FICA Taxes	\$73,851	\$67,229	\$85,815	\$90,778
(52102) FICA Pretax Savings	\$0	\$1,819	\$0	\$0
(52201) Retirement Contributions	\$155,269	\$138,901	\$171,279	\$193,122
(52301) Life & Health Insurance	\$225,750	\$173,154	\$236,500	\$264,000
(52401) Worker's Compensation	\$10,047	\$10,047	\$12,838	\$13,256
PERSONNEL SERVICES TOTAL	\$1,464,735	\$1,283,288	\$1,628,203	\$1,747,788
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$12,060
(53101) Professional Services	\$12,000	\$35,591	\$10,000	\$14,000
(53401) Other Contractual Service	\$0	\$1,321	\$0	\$0
(54001) Travel & Per Diem	\$4,800	\$4,492	\$4,800	\$6,200
(54101) Communications	\$6,000	\$6,308	\$6,000	\$6,000
(54201) Postage & Freight	\$500	\$1,136	\$500	\$500
(54301) Utility Services	\$1,500	\$1,060	\$1,500	\$1,500
(54504) Premium-Vehicle	\$2,104	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$2,000	\$332	\$1,000	\$1,000
(54601) Repair & Maintenance	\$14,070	\$26,703	\$15,520	\$5,000
(54701) Printing & Binding	\$200	\$4,859	\$200	\$200
(54801) Promotional Activities	\$1,500	\$1,007	\$1,500	\$1,500
(54901) Other Current Chgs & Obl.	\$2,000	\$2,471	\$2,750	\$2,750
(55101) Office Supplies	\$5,500	\$3,129	\$5,500	\$5,500
(55201) Operating Supplies	\$337,000	\$343,990	\$344,250	\$322,750
(55204) Fuel	\$2,135	\$21	\$1,000	\$1,000
(55401) Book/Publ/Subscript/Membership	\$810	\$302	\$1,758	\$810
(55501) Training/Registration	\$3,400	\$2,455	\$3,320	\$3,870
OPERATING EXPENSES TOTAL	\$395,519	\$435,178	\$399,598	\$384,640
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$15,823	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$15,823	\$0	\$0
Grants And Aids				
(58201) Aids To Private Organiz.	\$40,000	\$0	\$0	\$0
GRANTS AND AIDS TOTAL	\$40,000	\$0	\$0	\$0
TOTAL	\$1,900,254	\$1,734,289	\$2,027,801	\$2,132,428

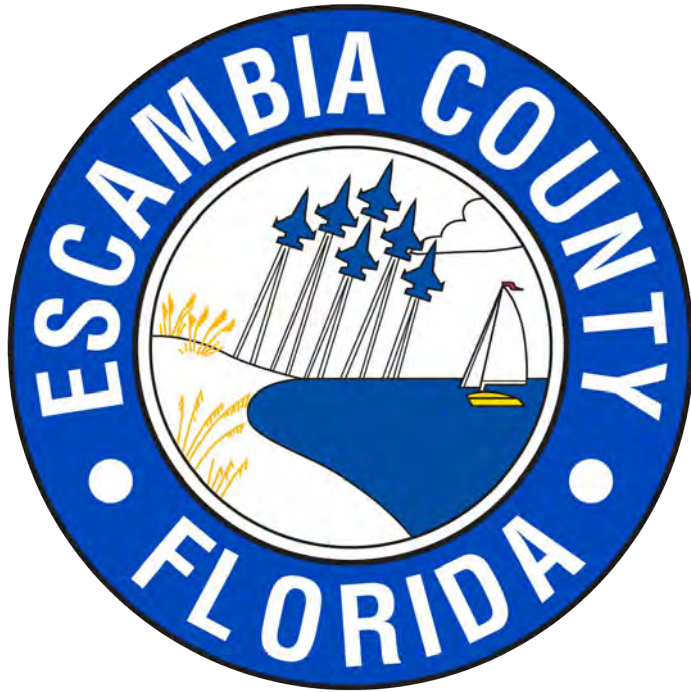
Budget Summary: The total budget for Animal Welfare Division increased from \$2,027,801 in FY 2024-25 to \$2,132,428 in FY 2025-26, reflecting an increase of \$104,627 or approximately 5.16%.

Animal Welfare and Enforcement Division

Animal Welfare Department - Animal Welfare and Enforcemen...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$607,700	\$479,896	\$626,570	\$643,581
(51304) Other Salaries - Terminal Pay	\$0	\$12,561	\$0	\$0
(51301) Other Salaries & Wages	\$1,000	\$631	\$2,000	\$2,000
(51401) Overtime	\$6,000	\$10,950	\$6,000	\$6,000
(51501) Special Pay	\$3,600	\$0	\$0	\$0
(52101) FICA Taxes	\$46,467	\$37,736	\$48,545	\$49,846
(52102) FICA Pretax Savings	\$0	\$795	\$0	\$0
(52201) Retirement Contributions	\$82,425	\$67,585	\$86,493	\$91,417
(52301) Life & Health Insurance	\$172,000	\$84,845	\$172,000	\$176,000
(52401) Worker's Compensation	\$7,775	\$7,775	\$9,138	\$8,458
PERSONNEL SERVICES TOTAL	\$926,967	\$702,775	\$950,746	\$977,302
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$17,040
(53101) Professional Services	\$6,000	\$5,725	\$6,000	\$6,000
(53401) Other Contractual Service	\$50,450	\$41,830	\$60,000	\$50,000
(54001) Travel & Per Diem	\$8,400	\$10,146	\$6,600	\$9,500
(54101) Communications	\$15,300	\$10,740	\$15,430	\$15,430
(54201) Postage & Freight	\$750	\$10	\$500	\$500
(54504) Premium-Vehicle	\$8,917	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$15,000	\$13,141	\$15,000	\$18,000
(54601) Repair & Maintenance	\$16,800	\$24,137	\$17,040	\$0
(54701) Printing & Binding	\$5,000	\$0	\$9,000	\$2,000
(54801) Promotional Activities	\$1,500	\$868	\$500	\$500
(54901) Other Current Chgs & Obl.	\$500	\$2,000	\$1,000	\$12,000
(55101) Office Supplies	\$1,500	\$978	\$1,500	\$2,000
(55206) Capital Under \$5K	\$0	\$20,769	\$0	\$0
(55201) Operating Supplies	\$22,450	\$16,789	\$30,000	\$43,000
(55204) Fuel	\$38,500	\$34,963	\$44,000	\$45,000
(55401) Book/Publ/Subscript/Membership	\$1,000	\$579	\$2,292	\$1,692
(55501) Training/Registration	\$5,150	\$4,424	\$4,030	\$3,820
OPERATING EXPENSES TOTAL	\$197,217	\$187,100	\$212,892	\$226,482
TOTAL	\$1,124,184	\$889,875	\$1,163,638	\$1,203,784

Budget Summary: The total budget for Animal Welfare and Enforcement Division increased from \$1,163,638 in FY 2024-25 to \$1,203,784 in FY 2025-26, reflecting an increase of \$40,146 or approximately 3.45%.



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Building Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

- Ensure that all buildings and structures within Escambia County's jurisdictional authority are constructed in accordance with the provisions of the Florida Building Code, Florida Fire Prevention Code, and appropriate Florida Statutes.
- Review of construction plans prior to permit issuance to ensure structures are designed in accordance with applicable codes.
- Issue permits for approved projects in the areas of Building, Roofing, Electrical, Plumbing, Mechanical, Fuel Gas and Fire Prevention
- Conduct field inspections of permitted structures to ensure compliance with the current Florida Building Code, Building, Residential, Existing Building, Electrical, Plumbing, Mechanical, Fuel Gas, Flood Hazard, Fire Prevention, Accessibility, Energy Conservation, and related Florida Statutes and Administrative Rules.
- Technical and administrative support to the Contractor Competency Board, Board of Electrical Examiners and Inspections Fund Advisory Board.
- Review products, methods and materials for use in construction.
- Investigate complaints related to building and fire code requirements, unapproved projects, and contractor licensing complaints.

- Utilize our multi discipline inspectors to streamline inspections and increase efficiency.

Goals

During Fiscal Year 2025/2026, the Building Inspections Department will continue to comply with Section 468.604, Florida Statutes, Responsibilities of Building Code Administrators, Plans Examiners, Inspectors, as well as all other applicable Florida Statutes, Codes, Rules, Regulations, Laws and Ordinances.



Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Number of Inspections Performed	83,096	80,425	78,826	80,000
Number of Permits Issued	38,572	33,435	29,689	30,000

Benchmarking

	Escambia County:		Seminole County:	
Permit Review Time Frames	Total Days	# Permits Received Online Per Day	Total Days	# Permits Received Online Per Day
Fiscal Year 2024/2025	2	60-75	3	75-130

Funding Priorities

Major Issues Funded	Amount
Purchase 4 Replacement Vehicles	\$172,000
Permit Tech I - Plan Review	\$51,822

Significant Changes for Fiscal Year 2025 / 2026

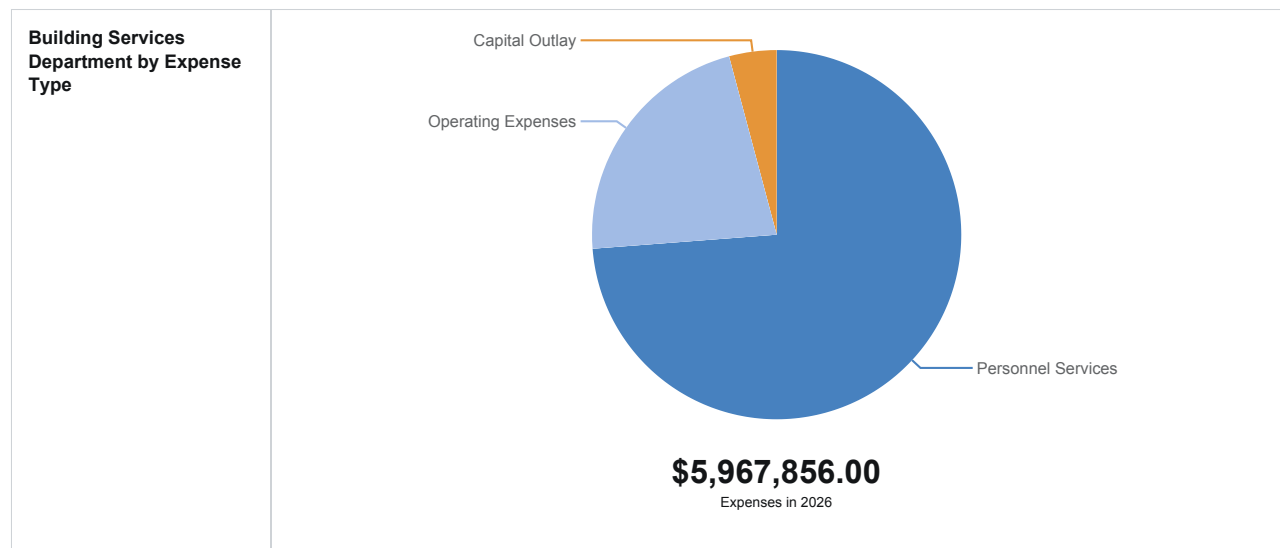
During FY 2025-26, the Building Services Department will continue to strive to provide first class service to our customers, citizens, and visitors to Escambia County. The Building Services Department continues the implementation of an upgraded version of our MyGovernmentOnline permitting software to make the permitting process more consistent with neighboring jurisdictions, more user-friendly, and more customer service oriented.

The Building Official will continue to provide additional training for inspectors and encourage inspectors to attend training in an effort to obtain other certifications that they may be qualified for.

The Building Services Department will continue to work towards adopting and implementing updated floodplain management Flood Insurance Rate Maps (FIRMs) provided by FEMA to mitigate the possibility of future losses for Escambia County citizens and continue to work on strategies to improve and/or maintain the County's current CRS 6 rating. Promote the new customer portal for floodplain information including access to historical elevation certificates and base flood elevation data.

The Building Services Department will continue to provide a Community Outreach program geared toward the "do-it-yourselfers". This program includes How-To Workshops, tutorials, videos, and more.

The Building Services Department will continue to work with contractors and homeowners to achieve completion of their projects in a safe and code-compliant manner.



Building Services Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$2,468,398	\$2,469,095	\$2,765,654	\$2,822,616
(51304) Other Salaries - Terminal Pay	\$0	\$25,872	\$0	\$0
(51301) Other Salaries & Wages	\$50,000	\$2,215	\$0	\$0
(51401) Overtime	\$168,000	\$61,246	\$168,000	\$171,000
(51501) Special Pay	\$8,400	\$4,800	\$12,000	\$12,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(52101) FICA Taxes	\$199,403	\$191,045	\$220,894	\$229,931
(52102) FICA Pretax Savings	\$0	\$7,558	\$0	\$0
(52201) Retirement Contributions	\$456,289	\$421,930	\$521,179	\$550,139
(52202) Pension Related-Frs/His	\$0	-\$1,103	\$0	\$0
(52301) Life & Health Insurance	\$516,000	\$531,138	\$537,500	\$572,000
(52401) Worker's Compensation	\$39,343	\$40,527	\$51,492	\$45,930
(52601) Opeb-Other Post Emp Bene	\$0	-\$7,745	\$0	\$0
PERSONNEL SERVICES TOTAL	\$3,905,833	\$3,746,578	\$4,276,719	\$4,403,616
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$104,200
(53101) Professional Services	\$5,400	\$2,750	\$5,400	\$5,400
(53301) Court Reporter Services	\$25,000	\$14,882	\$25,000	\$25,000
(53401) Other Contractual Service	\$167,040	\$165,548	\$187,938	\$211,500
(54001) Travel & Per Diem	\$20,316	\$3,719	\$20,716	\$48,100
(54101) Communications	\$35,636	\$31,946	\$38,636	\$57,736
(54201) Postage & Freight	\$6,700	\$1,316	\$6,700	\$6,700
(54401) Rentals & Leases	\$700	\$481	\$700	\$900
(54504) Premium-Vehicle	\$10,890	\$10,890	\$15,409	\$22,380
(54501) Insurance/Surety Bonds	\$12,459	\$0	\$12,459	\$0
(54608) Vehicle Repair & Maintenance	\$12,500	\$2,916	\$20,000	\$20,000
(54601) Repair & Maintenance	\$50,200	\$48,627	\$53,213	\$14,700
(54701) Printing & Binding	\$7,900	\$2,536	\$8,900	\$28,600
(54801) Promotional Activities	\$8,000	\$6,625	\$8,000	\$8,000
(54934) Cost Alloc-Indirect	\$250,000	\$250,000	\$255,780	\$268,569
(54901) Other Current Chgs & Obl.	\$137,200	\$92,955	\$137,200	\$151,000
(54905) Legal Advertising	\$0	\$0	\$2,000	\$2,000
(54931) Host Ordinance Items	\$5,500	\$2,150	\$5,500	\$5,500
(54999) Cash Short	\$0	\$103	\$0	\$0
(55101) Office Supplies	\$18,500	\$13,982	\$23,500	\$23,500
(55201) Operating Supplies	\$13,700	\$10,523	\$63,963	\$59,450
(55204) Fuel	\$60,741	\$65,302	\$74,504	\$83,972
(55401) Book/Publ/Subscript/Membership	\$10,580	\$10,880	\$14,215	\$38,010
(55501) Training/Registration	\$12,400	\$4,952	\$13,000	\$29,550
(55801) Bad Debt	\$0	\$0	\$0	\$1,000
(55901) Depreciation	\$0	\$95,363	\$53,605	\$100,473
OPERATING EXPENSES TOTAL	\$871,362	\$838,445	\$1,046,338	\$1,316,240
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$15,545	\$44,000	\$48,000
(56402) Vehicles	\$172,000	\$399,957	\$212,000	\$200,000
(56499) Equip Yr End Reclass	\$0	-\$415,502	\$0	\$0
CAPITAL OUTLAY TOTAL	\$172,000	\$0	\$256,000	\$248,000
Other Uses				
(59801) Reserves	\$500,144	\$0	\$0	\$0
OTHER USES TOTAL	\$500,144	\$0	\$0	\$0
TOTAL	\$5,449,339	\$4,585,023	\$5,579,057	\$5,967,856

Building Services Administration

Building Services Dept - Building Services Administration...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$341,989	\$351,048	\$455,139	\$452,843
(51301) Other Salaries & Wages	\$0	\$126	\$0	\$0
(51401) Overtime	\$48,000	\$2,023	\$48,000	\$48,000
(51501) Special Pay	\$4,800	\$4,800	\$4,800	\$4,800
(52101) FICA Taxes	\$29,463	\$25,894	\$35,893	\$38,682
(52102) FICA Pretax Savings	\$0	\$802	\$0	\$0
(52201) Retirement Contributions	\$80,700	\$70,004	\$94,446	\$101,979
(52301) Life & Health Insurance	\$64,500	\$68,777	\$64,500	\$66,000
(52401) Worker's Compensation	\$540	\$540	\$751	\$612
PERSONNEL SERVICES TOTAL	\$569,992	\$524,015	\$703,529	\$712,916
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$104,200
(53401) Other Contractual Service	\$122,040	\$155,068	\$142,438	\$151,000
(54001) Travel & Per Diem	\$7,500	\$2,286	\$7,500	\$7,500
(54101) Communications	\$32,800	\$28,734	\$34,800	\$41,000
(54201) Postage & Freight	\$3,000	\$60	\$3,000	\$3,000
(54401) Rentals & Leases	\$700	\$481	\$700	\$900
(54504) Premium-Vehicle	\$10,890	\$10,890	\$15,409	\$22,380
(54501) Insurance/Surety Bonds	\$12,000	\$0	\$12,000	\$0
(54608) Vehicle Repair & Maintenance	\$12,500	\$2,916	\$20,000	\$20,000
(54601) Repair & Maintenance	\$47,100	\$47,169	\$49,513	\$10,000
(54701) Printing & Binding	\$6,000	\$2,536	\$7,000	\$10,000
(54801) Promotional Activities	\$8,000	\$6,625	\$8,000	\$8,000
(54934) Cost Alloc-Indirect	\$250,000	\$250,000	\$0	\$0
(54901) Other Current Chgs & Obl.	\$0	\$439	\$0	\$1,000
(54905) Legal Advertising	\$0	\$0	\$2,000	\$2,000
(54931) Host Ordinance Items	\$5,500	\$2,150	\$5,500	\$5,500
(54999) Cash Short	\$0	\$103	\$0	\$0
(55101) Office Supplies	\$10,000	\$9,198	\$15,000	\$15,000
(55201) Operating Supplies	\$3,120	\$3,834	\$3,120	\$20,300
(55204) Fuel	\$2,000	\$12,592	\$5,732	\$15,000
(55401) Book/Publ/Subscript/Membership	\$3,590	\$5,842	\$6,120	\$8,200
(55501) Training/Registration	\$3,475	\$2,311	\$3,000	\$6,000
(55801) Bad Debt	\$0	\$0	\$0	\$1,000
(55901) Depreciation	\$0	\$88,003	\$53,605	\$95,500
OPERATING EXPENSES TOTAL	\$540,215	\$631,238	\$394,437	\$547,480
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$15,545	\$44,000	\$48,000
(56402) Vehicles	\$172,000	\$297,723	\$159,000	\$200,000
(56499) Equip Yr End Reclass	\$0	-\$313,268	\$0	\$0
CAPITAL OUTLAY TOTAL	\$172,000	\$0	\$203,000	\$248,000
Other Uses				
(59801) Reserves	\$500,144	\$0	\$0	\$0
OTHER USES TOTAL	\$500,144	\$0	\$0	\$0

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
TOTAL	\$1,782,351	\$1,155,253	\$1,300,966	\$1,508,396

Budget Summary: The total budget for Building Services Administration increased from \$1,300,966 in FY 2024-25 to \$1,508,396 in FY 2025-26, reflecting an increase of \$207,430 or approximately 15.94%.



Permitting

Building Services Department - Permitting Division - EXPE...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$492,827	\$606,295	\$563,583	\$559,703
(51401) Overtime	\$120,000	\$21,277	\$120,000	\$120,000
(52101) FICA Taxes	\$46,333	\$49,261	\$52,296	\$51,997
(52102) FICA Pretax Savings	\$0	\$1,971	\$0	\$0
(52201) Retirement Contributions	\$82,188	\$106,303	\$93,174	\$95,362
(52301) Life & Health Insurance	\$139,750	\$131,827	\$150,500	\$154,000
(52401) Worker's Compensation	\$849	\$849	\$1,094	\$822
PERSONNEL SERVICES TOTAL	\$881,947	\$917,783	\$980,647	\$981,884
Operating Expenses				
(54001) Travel & Per Diem	\$0	\$0	\$0	\$8,000
(54101) Communications	\$1,236	\$291	\$1,236	\$1,236
(54201) Postage & Freight	\$2,000	\$1,256	\$2,000	\$2,000
(54601) Repair & Maintenance	\$1,500	\$1,458	\$1,500	\$1,500
(54701) Printing & Binding	\$500	\$0	\$500	\$500
(54934) Cost Alloc-Indirect	\$0	\$0	\$255,780	\$268,569
(54901) Other Current Chgs & Obl.	\$126,200	\$92,516	\$126,200	\$135,000
(55101) Office Supplies	\$5,000	\$2,983	\$5,000	\$5,000
(55201) Operating Supplies	\$3,500	\$3,383	\$3,500	\$15,000
(55401) Book/Publ/Subscript/Membership	\$600	\$614	\$1,000	\$1,600
(55501) Training/Registration	\$1,200	\$0	\$1,200	\$1,200
(55901) Depreciation	\$0	\$1,658	\$0	\$1,658
OPERATING EXPENSES TOTAL	\$141,736	\$104,160	\$397,916	\$441,263
TOTAL	\$1,023,683	\$1,021,942	\$1,378,563	\$1,423,147

Budget Summary: The total budget for Permitting increased from \$1,378,563 in FY 2024-25 to \$1,423,147 in FY 2025-26, reflecting an increase of \$44,584 or approximately 3.23%.

Inspections

Building Services Department - Inspections Division - EXP...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,415,991	\$1,292,686	\$1,522,099	\$1,553,111
(51304) Other Salaries - Terminal Pay	\$0	\$25,872	\$0	\$0
(51301) Other Salaries & Wages	\$50,000	\$2,089	\$0	\$0
(51401) Overtime	\$0	\$32,570	\$0	\$3,000
(51501) Special Pay	\$3,600	\$0	\$7,200	\$7,200
(52101) FICA Taxes	\$107,099	\$99,703	\$115,504	\$119,594
(52102) FICA Pretax Savings	\$0	\$4,093	\$0	\$0
(52201) Retirement Contributions	\$258,306	\$209,664	\$296,914	\$316,747
(52202) Pension Related-Frs/His	\$0	-\$1,103	\$0	\$0
(52301) Life & Health Insurance	\$268,750	\$255,787	\$279,500	\$297,000
(52401) Worker's Compensation	\$36,259	\$37,443	\$47,657	\$42,708
(52601) Opeb-Other Post Emp Bene	\$0	-\$7,745	\$0	\$0
PERSONNEL SERVICES TOTAL	\$2,140,005	\$1,951,058	\$2,268,874	\$2,339,360
Operating Expenses				
(53401) Other Contractual Service	\$45,000	\$10,480	\$45,500	\$60,500
(54001) Travel & Per Diem	\$11,716	\$1,433	\$12,116	\$24,000
(54101) Communications	\$1,000	\$2,338	\$1,900	\$14,800
(54201) Postage & Freight	\$200	\$0	\$200	\$200
(54601) Repair & Maintenance	\$800	\$0	\$1,100	\$2,100
(54701) Printing & Binding	\$1,000	\$0	\$1,000	\$17,700
(54901) Other Current Chgs & Obl.	\$11,000	\$0	\$11,000	\$15,000
(55101) Office Supplies	\$1,400	\$348	\$1,400	\$1,400
(55201) Operating Supplies	\$5,040	\$2,242	\$55,040	\$20,850
(55204) Fuel	\$56,741	\$52,399	\$66,772	\$66,972
(55401) Book/Publ/Subscript/Membership	\$5,890	\$4,424	\$6,595	\$25,210
(55501) Training/Registration	\$5,375	\$2,641	\$6,450	\$18,500
(55901) Depreciation	\$0	\$2,841	\$0	\$1,408
OPERATING EXPENSES TOTAL	\$145,162	\$79,146	\$209,073	\$268,640
Capital Outlay				
(56402) Vehicles	\$0	\$102,234	\$53,000	\$0
(56499) Equip Yr End Reclass	\$0	-\$102,234	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$0	\$53,000	\$0
TOTAL	\$2,285,167	\$2,030,204	\$2,530,947	\$2,608,000

Budget Summary: The total budget for Inspections increased from \$2,530,947 in FY 2024-25 to \$2,608,000 in FY 2025-26, reflecting an increase of \$77,053 or approximately 3.04%.

Plans Review

Building Services Department - Plans Review Division - E...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$153,718	\$154,159	\$158,346	\$188,467
(51401) Overtime	\$0	\$4,626	\$0	\$0
(52101) FICA Taxes	\$11,622	\$11,589	\$12,114	\$14,418
(52102) FICA Pretax Savings	\$0	\$534	\$0	\$0
(52201) Retirement Contributions	\$26,427	\$27,388	\$27,582	\$26,442
(52301) Life & Health Insurance	\$32,250	\$51,686	\$32,250	\$44,000
(52401) Worker's Compensation	\$213	\$213	\$254	\$228
PERSONNEL SERVICES TOTAL	\$224,230	\$250,194	\$230,546	\$273,555
Operating Expenses				
(54001) Travel & Per Diem	\$500	\$0	\$500	\$8,000
(54101) Communications	\$300	\$291	\$400	\$400
(54601) Repair & Maintenance	\$200	\$0	\$500	\$500
(54701) Printing & Binding	\$100	\$0	\$100	\$100
(55101) Office Supplies	\$1,000	\$1,452	\$1,000	\$1,000
(55201) Operating Supplies	\$1,920	\$1,063	\$2,183	\$3,150
(55401) Book/Publ/Subscript/Membership	\$500	\$0	\$500	\$3,000
(55501) Training/Registration	\$1,500	\$0	\$1,500	\$3,000
(55901) Depreciation	\$0	\$1,907	\$0	\$1,907
OPERATING EXPENSES TOTAL	\$6,020	\$4,713	\$6,683	\$21,057
TOTAL	\$230,250	\$254,908	\$237,229	\$294,612

Budget Summary: The total budget for Plans Review increased from \$237,229 in FY 2024-25 to \$294,612 in FY 2025-26, reflecting an increase of \$57,383 or approximately 24.19%.

Contractor Licensing and Investigation

Building Services Department - Contractor Licensing Divis...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services	\$89,659	\$103,528	\$93,123	\$95,901
Operating Expenses				
(53101) Professional Services	\$5,400	\$2,750	\$5,400	\$5,400
(53301) Court Reporter Services	\$25,000	\$14,882	\$25,000	\$25,000
(54001) Travel & Per Diem	\$600	\$0	\$600	\$600
(54101) Communications	\$300	\$291	\$300	\$300
(54201) Postage & Freight	\$1,500	\$0	\$1,500	\$1,500
(54501) Insurance/Surety Bonds	\$459	\$0	\$459	\$0
(54601) Repair & Maintenance	\$600	\$0	\$600	\$600
(54701) Printing & Binding	\$300	\$0	\$300	\$300
(55101) Office Supplies	\$1,100	\$0	\$1,100	\$1,100
(55201) Operating Supplies	\$120	\$0	\$120	\$150
(55204) Fuel	\$2,000	\$311	\$2,000	\$2,000
(55501) Training/Registration	\$850	\$0	\$850	\$850
(55901) Depreciation	\$0	\$954	\$0	\$0
OPERATING EXPENSES TOTAL	\$38,229	\$19,189	\$38,229	\$37,800
TOTAL	\$127,888	\$122,716	\$131,352	\$133,701

Budget Summary: The total budget for Contractor Licensing and Investigation increased from \$131,352 in FY 2024-25 to \$133,701 in FY 2025-26, reflecting an increase of \$2,349 or approximately 1.79%.

Communications and Public Information



Mission Statement

To deliver clear, timely, and accessible information that empowers residents, enhances public trust, and supports a safe, informed, and connected Escambia County community.

Objective

- Ensure readiness and resilience in emergency communications.
- Deliver timely, accurate, and consistent public information across all platforms.
- Serve as the central liaison between Escambia County, the media, and the public.
- Strengthen community outreach through strategic storytelling and digital engagement.
- Promote transparency and understanding of county services, programs, and decisions.

Goal

To inform, engage, and connect the residents of Escambia County by providing essential public information, especially during emergencies, and promoting county programs, initiatives, and events. Through effective communication, the office aims to strengthen public confidence and foster a strong relationship between the county government, local media, and the community it serves.

Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Media Inquiries	1,177	1,039	861	750
Press Releases	546	499	373	400
Social Media Posts	2,026	2,093	1,350	1,400

County Admin Department - Community and Media Relations D...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$299,268	\$261,977	\$292,631	\$304,114
(51304) Other Salaries - Terminal Pay	\$0	\$504	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$2,704	\$0	\$0
(51501) Special Pay	\$12,000	\$4,800	\$4,800	\$4,800
(52101) FICA Taxes	\$22,608	\$20,179	\$22,754	\$23,632
(52102) FICA Pretax Savings	\$0	\$333	\$0	\$0
(52201) Retirement Contributions	\$63,899	\$55,639	\$66,225	\$69,473
(52301) Life & Health Insurance	\$43,000	\$38,073	\$43,000	\$44,000
(52401) Worker's Compensation	\$414	\$414	\$476	\$375
PERSONNEL SERVICES TOTAL	\$441,189	\$379,215	\$429,886	\$446,394
Operating Expenses				
(53101) Professional Services	\$6,500	\$269	\$6,500	\$6,500
(54001) Travel & Per Diem	\$1,950	\$816	\$1,450	\$2,000
(54101) Communications	\$4,078	\$2,580	\$5,500	\$5,500
(54201) Postage & Freight	\$3,500	\$0	\$1,500	\$1,500
(54401) Rentals & Leases	\$1,200	\$0	\$1,200	\$1,200
(54501) Insurance/Surety Bonds	\$0	\$0	\$1,237	\$1,237
(54601) Repair & Maintenance	\$3,500	\$125	\$3,500	\$3,500
(54701) Printing & Binding	\$14,000	\$0	\$7,000	\$5,000
(54801) Promotional Activities	\$18,000	\$11,111	\$18,000	\$20,000
(54931) Host Ordinance Items	\$1,000	\$103	\$1,000	\$1,000
(55101) Office Supplies	\$2,200	\$724	\$2,200	\$1,000
(55201) Operating Supplies	\$3,000	\$2,159	\$3,000	\$5,000
(55204) Fuel	\$0	\$900	\$2,500	\$2,500
(55401) Book/Publ/Subscript/Membership	\$5,860	\$8,141	\$8,000	\$10,000
(55501) Training/Registration	\$2,900	\$1,145	\$1,400	\$2,000
OPERATING EXPENSES TOTAL	\$67,688	\$28,073	\$63,987	\$67,937
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$0	\$5,000	\$5,000
(56402) Vehicles	\$0	\$31,692	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$31,692	\$5,000	\$5,000
TOTAL	\$508,877	\$438,979	\$498,873	\$519,331

Corrections



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

We are a dedicated team of professionals, devoted to serving the public by maintaining a balanced, safe, and secure correctional system of institutional and community corrections programs. Collectively, we provide a healthy environment for criminal offenders to maximize opportunities through accountability for actions, treatment, education, and positive reinforcement within a safe, secure, and fair Corrections Department.

Jail Division

Detention:

The jail staff is committed to the care, custody and control of inmates incarcerated in our county. Every inmate will be treated fairly and professionally while maintaining a safe, secure, healthy, and humane environment. All inmates will have the information they need readily available. Their questions will be answered in a timely, courteous manner which will serve to reduce the stress often encountered by those who are incarcerated. The Escambia County Jail is committed to providing programs for inmates who would benefit from learning how to become successful and productive members of Escambia County, therefore reducing recidivism. Jail staff will conduct business in a courteous, professional manner promoting a positive image of Escambia County

Corrections throughout the community. Our highly trained staff will continue to operate our facilities in a manner that ensures compliance with Florida Model Jail Standards, The Florida Corrections Accreditation Commission Standards and Florida Statutes.

Medical Services: The Escambia County Inmate Medical Section is committed to providing effective and efficient health care services to all incarcerated individuals. All incarcerated individuals have access to care to meet their medical, dental, and mental health needs. In addition, staff will maintain professionalism and ensure HIPAA laws and regulations are adhered to. Medical information is maintained via an electronic medical record system.

Work Annex Division

This division provides a supervised inmate labor force to support the Road Department and other departments of Escambia County by providing cost effective housing of inmates, working on special projects and teaching inmates' skills that they may use upon their release. The Work Annex offers inmates the opportunity to participate in a welding program where they can earn national certifications, ServSafe program with certification, GED classes with the opportunity to receive a diploma, and a Life Skills class.

Community Corrections Division

Misdemeanor Probation: The program conducts investigative work, performs counseling, issue warrants and supervises sentenced probationers. GPS monitoring operates under this program.

Pre-Trial Release: This program is for defendants arrested on misdemeanor offenses and some felony offenses, depending upon the severity of the crime. The program manages and monitors defendants, assuring their appearance in court. GPS monitoring operates under this program.

Pre-Trial Diversion: This program is designed to afford alternatives to the traditional court disposition and reduce County court dockets to manageable levels. It is most often utilized by first offenders as referred by the Court.

Check Diversion/Restitution: This program assists in reducing the overwhelming docket (for Worthless Checks) of the Escambia County Court System and assists with alleviating jail overcrowding.

Community Service: This program provides supervision to defendants to ensure that they successfully complete court-ordered community service work hours.

Goals

The overall goal of the Corrections Department is to work interdependently to provide the citizens of Escambia County with excellent protective services, ensure efficient delivery of services, and effective criminal justice alternatives that promote a safe environment. This goal will be accomplished with emphasis on professionalism and excellence in customer service. The Corrections Department is comprised of three divisions:

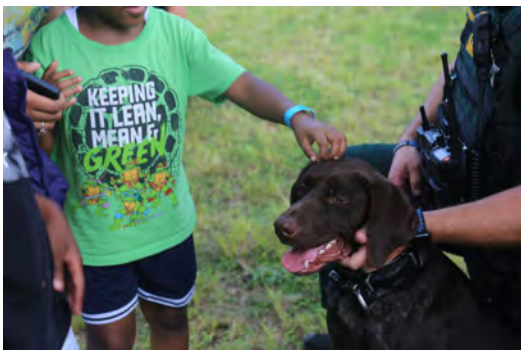
The goal of the Jail Division is to maximize resources while continually developing self-enrichment programs for the inmate population that will focus on the basic life skills needed after incarceration with the objective of reducing recidivism. It is their goal to do so while ensuring the operation is both fiscally sound and cost effective, minimizing the impact on the taxpayer, and maximizing alternative funding sources. The Jail Division will be viewed as good stewards of the taxpayer's dollar while promoting a positive image of Corrections throughout Escambia County.

The goal of the Work Annex Division is to provide a safe, secure, and healthy environment for inmates remanded from the county jail, and to provide inmate work crews to Solid Waste, Road Department, Facilities Management, Parks and Recreations and the Animal Shelter.

The goal of the Community Corrections Division is to provide alternatives to incarceration that ensure public safety, promote responsible behavior, and encourage positive lifestyles.

Accomplishments

- Corrections K-9 teams successfully thwarted 42 attempts to introduce contraband into the facilities and 1 thwarted escape attempt.
- 60 inmates received the welding course completion certificates, and 67 inmates achieved the American Welding Society (AWS) National Certification.
- 13 inmates have received their GED from the Jail.
- Animal Care Technical Training Re-entry Program through the Escambia County Animal Shelter has issued 8 program completion certificates.
- Parenting Program has issued 19 certificates since June 1, 2025.
- Holistic Life Skills Reentry Program has issued 104 certificates since June 1, 2025.
- Anger Management Program has issued 268 certificates.
- Harvested over 149,000 pounds of vegetables, teaching inmates' horticulture, and supplementing the food cost for the Work Annex population.
- Inmate labor for the Work Annex parking lot paving project.
- Completed over 4,741 work orders throughout the county with the use of inmate labor.
- The Sidewalk Beautification Inmate Crews have completed one round of their scheduled route, which is approximately 600 miles of sidewalks.
- The Litter Inmate Crews have collected 28,304 bags of trash which is approximately 9,435 cubic yards. These numbers do not take into consideration larger items like tires, boxes, grocery buggies, etc.
- Holding Pond Inmate Crews have mowed 10,735 acres.
- Corrections has had 36 academy graduates and from three completed academies.
- Corrections K-9 team assisted local law enforcement agencies in search, rescue, and recovery tasks.



Performance Measures

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Estimate	FY 2025/26 Estimate
Jail				
Officer Mandatory Training Hours	100/5 Years	100/5 Years	100/5 Years	100/5 Years
Maintain Compliance with FCAC, FMJS	100%	100%	100%	100%

Work Annex

Officer Mandatory Training Hours	100/5 Years	100/5 Years	100/5 Years	100/5 Years
Farming Production	124,400 lbs.	100,000 lbs.	149,000 lbs.	100,000 lbs.

Community Corrections

Employee attendance for mandatory meeting/judicial proceeding with Criminal Justice Liaisons	100%	100%	100%	100%
Employee attendance for mandatory training and workshops	100%	100%	100%	100%

Benchmarking

	Escambia County	Benchmark
Jail		
Increase Correctional Officer Staff	86%	100%
Increase Medical Staff	91%	100%
Replace Outdated Vehicles	85%	100%
Inmate Safe Staff Food Handler Training Program Certifications	44 Certifications	55 Certifications

Work Annex

Increase Farming Production	12% of Food Cost	15% of Food Cost
Inmate Safe Staff Food Handler Training Program Certifications	11 Certifications	20 Certifications
Inmate Welding Certifications	59 Certifications	70 Certifications

Community Corrections

Employee Attendance for all Mandatory Meeting/Judicial Proceeding with Criminal Justice Liaisons	100%	100%
Employee Attendance for Mandatory Training and Workshops	100%	100%
Customer Satisfaction for Offender Intake Process	100%	100%

Funding Priorities

Major Issues Funded	Amount
Food and Provisions for the Inmates	\$2,346,675
Total:	\$2,346,675

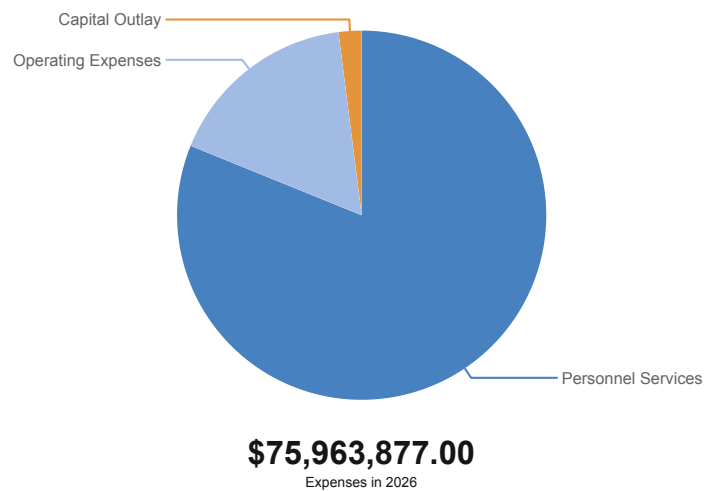
Inmate Medical Services

In-Patient Services	\$1,524,000
Psychiatric Services	\$333,120
Other Medical Services	\$717,120
Pharmaceuticals	\$1,764,000
Dental Services	\$234,000
Temporary Staffing	\$1,034,400
Inmate Emergency Transport	\$150,000
Total:	\$5,756,640

Professional Services

Re-Entry Program	\$96,870
ABE and GED Courses	\$70,272
Welding Program	\$84,860
Anger Management Class	\$303,108
Parenting and Life Skills Class	\$478,500
ServSafe Program	\$3,000
Total:	\$1,036,610

Corrections Department by Expense Type



Corrections Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$33,074,782	\$30,071,093	\$33,941,617	\$34,897,091
(51901) Reimbursed Salaries/Wages	\$0	\$0	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$0	\$693,858	\$0	\$0
(51301) Other Salaries & Wages	\$982,099	\$7,447	\$941,280	\$723,569
(51401) Overtime	\$3,450,000	\$4,828,278	\$3,530,000	\$3,480,000
(51501) Special Pay	\$434,664	\$231,138	\$447,528	\$453,096
(52101) FICA Taxes	\$2,821,254	\$2,640,573	\$2,970,543	\$3,023,872

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(52102) FICA Pretax Savings	\$0	\$97,038	\$0	\$0
(52201) Retirement Contributions	\$10,143,781	\$9,716,671	\$10,379,772	\$10,703,404
(52301) Life & Health Insurance	\$6,944,501	\$6,857,041	\$6,933,751	\$7,150,000
(52401) Worker's Compensation	\$1,039,972	\$1,039,972	\$1,259,080	\$1,206,468
PERSONNEL SERVICES TOTAL	\$58,891,053	\$56,183,110	\$60,403,571	\$61,637,500
Operating Expenses				
(55403) SBITA Agreements	\$0	\$107,327	\$290,225	\$271,670
(53101) Professional Services	\$4,823,771	\$3,944,334	\$5,408,306	\$4,782,466
(53401) Other Contractual Service	\$1,947,478	\$1,784,351	\$2,090,551	\$2,229,327
(54001) Travel & Per Diem	\$71,190	\$73,742	\$89,499	\$111,826
(54101) Communications	\$97,381	\$83,456	\$92,058	\$91,698
(54201) Postage & Freight	\$9,301	\$4,063	\$7,770	\$5,396
(54301) Utility Services	\$8,100	\$8,007	\$9,000	\$9,100
(54401) Rentals & Leases	\$59,163	\$35,960	\$56,863	\$79,619
(54503) Premium-Property/Building	\$52,043	\$40,392	\$42,700	\$41,894
(54504) Premium-Vehicle	\$45,980	\$0	\$0	\$0
(54501) Insurance/Surety Bonds	\$640	\$564	\$640	\$640
(54608) Vehicle Repair & Maintenance	\$26,900	\$17,782	\$26,500	\$24,000
(54601) Repair & Maintenance	\$389,685	\$159,215	\$276,490	\$162,315
(54701) Printing & Binding	\$4,635	\$1,418	\$10,215	\$23,790
(54801) Promotional Activities	\$5,456	\$3,927	\$5,456	\$5,456
(54901) Other Current Chgs & Obl.	\$23,080	\$14,016	\$20,257	\$24,579
(54931) Host Ordinance Items	\$18,995	\$11,929	\$23,095	\$25,930
(55101) Office Supplies	\$188,202	\$115,391	\$150,772	\$133,598
(55206) Capital Under \$5K	\$0	\$3,902	\$0	\$10,000
(55201) Operating Supplies	\$3,934,789	\$3,743,570	\$4,152,279	\$4,432,910
(55204) Fuel	\$60,950	\$49,085	\$65,850	\$50,250
(55401) Book/Publ/Subscript/Membership	\$23,999	\$9,392	\$7,658	\$8,978
(55501) Training/Registration	\$189,380	\$125,843	\$215,000	\$271,229
OPERATING EXPENSES TOTAL	\$11,981,118	\$10,337,664	\$13,041,184	\$12,796,671
Capital Outlay				
(56201) Buildings	\$0	\$69,584	\$16,000	\$0
(56301) Improv Other Than Buildgs	\$0	\$0	\$50,000	\$0
(56401) Machinery & Equipment	\$0	\$271,886	\$176,000	\$56,200
(56402) Vehicles	\$0	\$262,855	\$0	\$0
(56801) Intangible Assets	\$0	\$0	\$0	\$1,473,506
CAPITAL OUTLAY TOTAL	\$0	\$604,325	\$242,000	\$1,529,706
Other Uses				
(59801) Reserves	\$489,976	\$0	\$0	\$0
OTHER USES TOTAL	\$489,976	\$0	\$0	\$0
TOTAL	\$71,362,147	\$67,125,099	\$73,686,755	\$75,963,877

Work Annex/Road Prison Reimbursement

Work Annex - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$5,706,763	\$5,769,987	\$5,883,243	\$6,108,995
(51304) Other Salaries - Terminal Pay	\$0	\$72,591	\$0	\$0
(51301) Other Salaries & Wages	\$134,887	\$605	\$134,887	\$77,569
(51401) Overtime	\$150,000	\$119,614	\$150,000	\$125,000
(51501) Special Pay	\$90,120	\$43,292	\$86,904	\$90,102
(52101) FICA Taxes	\$452,158	\$441,167	\$478,511	\$489,728
(52102) FICA Pretax Savings	\$0	\$16,757	\$0	\$0
(52201) Retirement Contributions	\$1,816,347	\$1,830,743	\$1,906,330	\$2,217,631
(52301) Life & Health Insurance	\$904,720	\$1,194,016	\$915,470	\$936,760
(52401) Worker's Compensation	\$171,839	\$171,839	\$210,170	\$196,033
PERSONNEL SERVICES TOTAL	\$9,426,834	\$9,660,611	\$9,765,515	\$10,241,818
Operating Expenses				
(53101) Professional Services	\$1,740	\$1,212	\$4,800	\$2,700
(53401) Other Contractual Service	\$80	\$39	\$80	\$80
(54001) Travel & Per Diem	\$12,000	\$13,713	\$16,376	\$23,450
(54101) Communications	\$13,749	\$9,184	\$12,636	\$11,736
(54201) Postage & Freight	\$60	\$0	\$35	\$55
(54401) Rentals & Leases	\$2,772	\$2,762	\$2,772	\$2,772
(54504) Premium-Vehicle	\$10,963	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$9,600	\$5,282	\$10,200	\$7,800
(54601) Repair & Maintenance	\$32,580	\$36,964	\$32,140	\$20,640
(54701) Printing & Binding	\$0	\$51	\$0	\$0
(54901) Other Current Chgs & Obl.	\$457	\$457	\$457	\$457
(54931) Host Ordinance Items	\$3,970	\$1,862	\$4,370	\$4,840
(55101) Office Supplies	\$6,000	\$4,583	\$6,000	\$5,400
(55201) Operating Supplies	\$534,075	\$465,319	\$540,624	\$584,243
(55204) Fuel	\$500	\$5,221	\$5,400	\$6,000
(55401) Book/Publ/Subscript/Membership	\$320	\$432	\$620	\$400
(55501) Training/Registration	\$10,000	\$8,404	\$27,670	\$27,670
OPERATING EXPENSES TOTAL	\$638,866	\$555,483	\$664,180	\$698,243
Capital Outlay	\$0	\$14,888	\$107,000	\$51,000
TOTAL	\$10,065,700	\$10,230,982	\$10,536,695	\$10,991,061

Budget Summary: The total budget for Work Annex/Road Prison Reimbursement increased from \$10,536,695 in FY 2024-25 to \$10,991,061 in FY 2025-26, reflecting an increase of \$454,366 or approximately 4.31%.

Professional Training

Corrections Department - Professional Training Division -...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(55501) Training/Registration	\$50,000	\$49,030	\$50,000	\$75,000
OPERATING EXPENSES TOTAL	\$50,000	\$49,030	\$50,000	\$75,000
TOTAL	\$50,000	\$49,030	\$50,000	\$75,000

Budget Summary: The total budget for Professional Training increased from \$50,000 in FY 2024-25 to \$75,000 in FY 2025-26, reflecting an increase of \$25,000 or approximately 50.00%.

Community Corrections

Corrections - Community Corrections EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,529,149	\$1,315,189	\$1,509,417	\$1,529,893
(51304) Other Salaries - Terminal Pay	\$0	\$10,896	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$370	\$0	\$26,000
(51401) Overtime	\$0	\$440	\$0	\$0
(51501) Special Pay	\$3,600	\$0	\$7,200	\$3,600
(52101) FICA Taxes	\$111,585	\$96,843	\$116,023	\$117,312
(52102) FICA Pretax Savings	\$0	\$4,091	\$0	\$0
(52201) Retirement Contributions	\$219,637	\$205,844	\$253,290	\$270,812
(52301) Life & Health Insurance	\$361,846	\$356,927	\$329,596	\$326,260
(52401) Worker's Compensation	\$8,548	\$8,548	\$26,321	\$42,556
PERSONNEL SERVICES TOTAL	\$2,234,365	\$1,999,147	\$2,241,847	\$2,316,433
Operating Expenses				
(55403) SBITA Agreements	\$0	\$47,616	\$52,080	\$59,520
(53101) Professional Services	\$54,215	\$27,314	\$48,834	\$44,233
(53401) Other Contractual Service	\$215,100	\$137,502	\$176,561	\$188,172
(54001) Travel & Per Diem	\$4,190	\$2,662	\$4,538	\$4,626
(54101) Communications	\$6,830	\$3,070	\$3,672	\$2,760
(54201) Postage & Freight	\$1,207	\$896	\$1,345	\$1,321
(54401) Rentals & Leases	\$2,707	\$2,695	\$2,707	\$2,707
(54503) Premium-Property/Building	\$52,043	\$40,392	\$42,700	\$41,894
(54501) Insurance/Surety Bonds	\$640	\$564	\$640	\$640
(54601) Repair & Maintenance	\$68,940	\$1,322	\$1,980	\$1,520
(54701) Printing & Binding	\$0	\$292	\$200	\$200
(54901) Other Current Chgs & Obl.	\$9,327	\$365	\$915	\$587
(54931) Host Ordinance Items	\$950	\$432	\$1,155	\$1,485
(55101) Office Supplies	\$30,952	\$9,826	\$14,122	\$13,798
(55201) Operating Supplies	\$12,904	\$7,668	\$6,288	\$10,700
(55401) Book/Publ/Subscript/Membership	\$1,328	\$994	\$1,378	\$2,075
(55501) Training/Registration	\$2,380	\$3,055	\$3,510	\$7,285
OPERATING EXPENSES TOTAL	\$463,713	\$286,665	\$362,625	\$383,523
Capital Outlay				
(56201) Buildings	\$0	\$44,553	\$0	\$0
(56401) Machinery & Equipment	\$0	\$0	\$0	\$5,200
(56402) Vehicles	\$0	\$48,881	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$93,434	\$0	\$5,200
TOTAL	\$2,698,078	\$2,379,246	\$2,604,472	\$2,705,156

Budget Summary: The total budget for Community Corrections increased from \$2,604,472 in FY 2024-25 to \$2,705,156 in FY 2025-26, reflecting an increase of \$100,684 or approximately 3.87%.

Detention & Inmate Medical

Corrections - Detention/Inmate Medical

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$25,006,038	\$22,277,855	\$25,545,679	\$26,234,409
(51901) Reimbursed Salaries/Wages	\$0	-\$39,712	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$0	\$592,672	\$0	\$0
(51301) Other Salaries & Wages	\$847,212	\$5,207	\$806,393	\$620,000
(51401) Overtime	\$3,300,000	\$4,654,585	\$3,325,000	\$3,300,000
(51501) Special Pay	\$327,180	\$186,203	\$325,080	\$338,472
(52101) FICA Taxes	\$2,194,566	\$2,045,222	\$2,295,165	\$2,332,705
(52102) FICA Pretax Savings	\$0	\$74,070	\$0	\$0
(52201) Retirement Contributions	\$7,975,042	\$7,528,177	\$8,030,623	\$8,044,407
(52301) Life & Health Insurance	\$5,484,435	\$5,139,190	\$5,473,685	\$5,655,980
(52401) Worker's Compensation	\$847,536	\$847,536	\$994,434	\$933,645
PERSONNEL SERVICES TOTAL	\$45,982,009	\$43,311,005	\$46,796,059	\$47,459,618
Operating Expenses				
(55403) SBITA Agreements	\$0	\$22,080	\$56,845	\$72,450
(53101) Professional Services	\$4,401,780	\$3,657,030	\$4,533,060	\$4,002,666
(53401) Other Contractual Service	\$1,727,198	\$1,640,457	\$1,908,510	\$2,033,875
(54001) Travel & Per Diem	\$55,000	\$56,434	\$55,000	\$70,000
(54101) Communications	\$51,458	\$45,272	\$51,078	\$52,206
(54201) Postage & Freight	\$2,334	\$1,303	\$2,090	\$1,620
(54301) Utility Services	\$0	\$186	\$0	\$400
(54401) Rentals & Leases	\$51,384	\$29,358	\$51,384	\$74,140
(54504) Premium-Vehicle	\$35,017	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$17,300	\$12,500	\$16,300	\$16,200
(54601) Repair & Maintenance	\$169,820	\$73,101	\$123,700	\$113,500
(54701) Printing & Binding	\$3,375	\$1,075	\$4,615	\$9,190
(54801) Promotional Activities	\$5,456	\$3,927	\$5,456	\$5,456
(54901) Other Current Chgs & Obl.	\$12,796	\$13,194	\$18,375	\$21,025
(54931) Host Ordinance Items	\$14,075	\$9,636	\$17,570	\$19,605
(55101) Office Supplies	\$142,850	\$96,137	\$122,250	\$106,000
(55206) Capital Under \$5K	\$0	\$3,902	\$0	\$10,000
(55201) Operating Supplies	\$2,776,050	\$2,127,692	\$2,127,628	\$2,709,832
(55204) Fuel	\$60,450	\$43,864	\$60,450	\$44,250
(55401) Book/Publ/Subscript/Membership	\$5,551	\$7,155	\$3,660	\$4,503
(55501) Training/Registration	\$127,000	\$65,251	\$128,670	\$156,124
OPERATING EXPENSES TOTAL	\$9,658,894	\$7,909,554	\$9,286,641	\$9,523,042
Capital Outlay				
(56201) Buildings	\$0	\$10,143	\$0	\$0
(56401) Machinery & Equipment	\$0	\$23,634	\$9,000	\$0
(56402) Vehicles	\$0	\$62,596	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$96,373	\$9,000	\$0
TOTAL	\$55,640,903	\$51,316,931	\$56,091,700	\$56,982,660

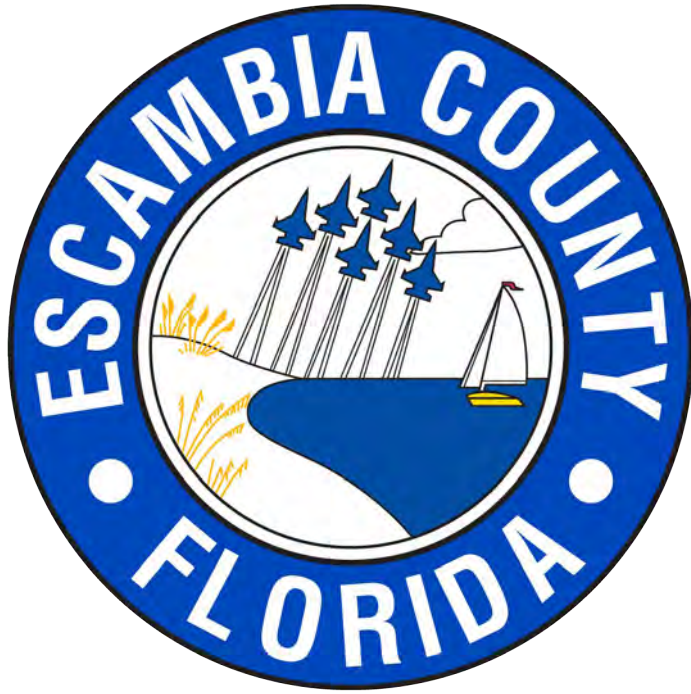
Budget Summary: The total budget for Detention/Inmate Medical increased from \$56,091,700 in FY 2024-25 to \$56,982,660 in FY 2025-26, reflecting an increase of \$890,960 or approximately 1.59%.

Jail Inmate Commissary

Corrections - Detention/Jail Commissary

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$832,832	\$708,062	\$1,003,278	\$1,023,794
(51304) Other Salaries - Terminal Pay	\$0	\$17,699	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$1,266	\$0	\$0
(51401) Overtime	\$0	\$53,640	\$55,000	\$55,000
(51501) Special Pay	\$13,764	\$1,644	\$28,344	\$20,922
(52101) FICA Taxes	\$62,945	\$57,342	\$80,844	\$84,127
(52102) FICA Pretax Savings	\$0	\$2,120	\$0	\$0
(52201) Retirement Contributions	\$132,755	\$151,907	\$189,529	\$170,554
(52301) Life & Health Insurance	\$193,500	\$166,908	\$215,000	\$231,000
(52401) Worker's Compensation	\$12,049	\$12,049	\$28,155	\$34,234
PERSONNEL SERVICES TOTAL	\$1,247,845	\$1,172,637	\$1,600,150	\$1,619,631
Operating Expenses				
(55403) SBITA Agreements	\$0	\$37,631	\$181,300	\$139,700
(53101) Professional Services	\$366,036	\$258,779	\$821,612	\$732,867
(53401) Other Contractual Service	\$5,100	\$6,353	\$5,400	\$7,200
(54001) Travel & Per Diem	\$0	\$932	\$13,585	\$13,750
(54101) Communications	\$25,344	\$25,929	\$24,672	\$24,996
(54201) Postage & Freight	\$5,700	\$1,864	\$4,300	\$2,400
(54301) Utility Services	\$8,100	\$7,820	\$9,000	\$8,700
(54401) Rentals & Leases	\$2,300	\$1,146	\$0	\$0
(54601) Repair & Maintenance	\$118,345	\$47,828	\$118,670	\$26,655
(54701) Printing & Binding	\$1,260	\$0	\$5,400	\$14,400
(54901) Other Current Chgs & Obl.	\$500	\$0	\$510	\$2,510
(55101) Office Supplies	\$8,400	\$4,844	\$8,400	\$8,400
(55201) Operating Supplies	\$611,760	\$1,142,891	\$1,477,739	\$1,128,135
(55401) Book/Publ/Subscript/Membership	\$16,800	\$811	\$2,000	\$2,000
(55501) Training/Registration	\$0	\$103	\$5,150	\$5,150
OPERATING EXPENSES TOTAL	\$1,169,645	\$1,536,931	\$2,677,738	\$2,116,863
Capital Outlay				
(56301) Improv Other Than Builds	\$0	\$0	\$50,000	\$0
(56401) Machinery & Equipment	\$0	\$227,771	\$76,000	\$0
(56402) Vehicles	\$0	\$151,378	\$0	\$0
(56801) Intangible Assets	\$0	\$0	\$0	\$1,473,506
CAPITAL OUTLAY TOTAL	\$0	\$379,149	\$126,000	\$1,473,506
Other Uses				
(59801) Reserves	\$489,976	\$0	\$0	\$0
OTHER USES TOTAL	\$489,976	\$0	\$0	\$0
TOTAL	\$2,907,466	\$3,088,718	\$4,403,888	\$5,210,000

Budget Summary: The total budget for Detention/Jail Commissary increased from \$4,403,888 in FY 2024-25 to \$5,210,000 in FY 2025-26, reflecting an increase of \$806,112 or approximately 18.30%.



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Development Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

Development Review Division

Reviews/approves site plans/subdivisions, maintaining an initial ten (10) day or less site plan review time for projects, in accordance with the revised Escambia County Land Development Code (LDC), while educating the public/community on the revised LDC to promote economic development, and provides land use information to various governmental agencies/business entities, such as real estate association and banking/lending institutions.

Planning & Zoning Division

Comprised of project management/comprehensive planning/administrative services, this Division provides coordination/oversight of all planning functions and timely/effective planning information for orderly growth within Escambia County and administers and oversees budget/expenditures to ensure conformity with approved resources for long-range planning projects, while monitoring federal/state legislation impacting municipal governmental planning activities.

Promotes implementation of Escambia County Comprehensive Plan 2030, including process evaluation and amendments; provides coordination for long-range planning projects/issues;

develops/implements long-range plans as approved by the Escambia Board of County Commissioners (BCC); researches/prepares presentations/reports/recommendations for special planning initiatives directed by the BCC or State Statutes; and drafts land use ordinances for recommendation to Planning Board/final approval from BCC.

Reviews/processes re-zonings/Planned Unit Developments (PUD)/Small and Large Map Amendments, and variance/administrative appeals/conditional use requests; processes/reviews development agreements; monitors development on barrier islands (Pensacola Beach and Perdido Key); provides planning support for long-range planning projects, such as the Perdido Key Master Plan; assists other divisions/departments with creation/processing of land development regulations for special study areas; provides full staff support to Planning Board, Board of Adjustment (BOA), and Design Standard Manual – Professional Advisory Committee (DSM-PAC); and provides planning and zoning information to Escambia County citizens.

Geographic Information Systems (GIS) Division

Ensures all data is up-to-date and functioning with all County users' programs including Public Works (Brightly), Building Inspections, Planning & Zoning (My Permit Now), and Public Safety (WebEOC).

Manages easy-to-use damage assessment tools to assist agencies in reducing potential short- and long-term impacts of any disaster; educates users to maintain data determined in their realm of responsibility and need, evaluate those data, and certify as suitable to serve multi-agency purposes/needs; reviews products/methods/materials for use in analyses and ensures analyses results provide comprehensive reports/visible (less paper and more digital products) to improve decision-making process; and initiates outside agency partnerships/programs toward GIS data development/management to reduce costs/expedite future viable programs to coordinate projects.

Goals

Through proper administration and enforcement of federal, state and county adopted laws and Ordinances, the Development Services Department goals are:

- To provide quality/knowledgeable/efficient/helpful service to Escambia County citizens and the community
- To serve the development/planning and zoning/GIS needs of residents/contractors/developers with highest priority and excellent customer service
- To safeguard life/health/property/public welfare by administering/ensuring compliance with Escambia County's LDC and Comprehensive Plan
- To promote/educate/simplify GIS use/standardized data for seamless operation with all recently implemented spatial data dependent systems/recruit additional personnel who will utilize these systems as standard practice
- To safeguard life/health/property/public welfare by producing teams compatible with federal/state/local disaster readiness programs.

Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Development Review Division				
# Land Use approval for fences, docks, land disturbing permits, site inspections, billboards and alcohol	3,864	3,284	3,240	3,240
Development Orders Issued	103	93	92	92

Planning & Zoning Division

# of Re-zonings, Small- & Large-Scale Amendments, LDC Ordinances & Planning Board Interpretations	18	18	25	20
Board of Adjustment i.e., variances, conditional use requests and administrative appeals	15	18	13	15

Geographic Information Systems (GIS) Division

# of map requests	1,324	1,151	1,100	1,100
# of data requests	323	281	300	300
# of addresses issued	3,167	4,719	3,000	3,000

Benchmarking

Development Review Division

-- Initial Review Time --

	FY 2021/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate
Standard Review - 10 Days	5	5	5	5

**Benchmark Sources - Development Review Monthly Recap Reports: FY 2019-20;*

FY 2020-21; FY 2021-22 (YTD)

Geographic Information Systems (GIS) Division

Maps and Data

Addresses

Response Time Frames	Total Days	% Filled Same Day	Total Days	% Filled Same Day	Total Days
FY 2019/2020 Actual	1 - 3	95%	1 - 2	95%	1 - 3
FY 2020/2021 Actual	1 - 3	95%	1 - 2	95%	1 - 3
FY 2021/2022 (Oct - Mar)	1 - 3	95%	1 - 2	95%	1 - 3

**Benchmark Sources - GIS Recap Reports: FY 2020-21; FY 2021-22; FY 2022-23 (YTD)*

Significant Changes for Fiscal Year 2025 / 2026

Development Review Division

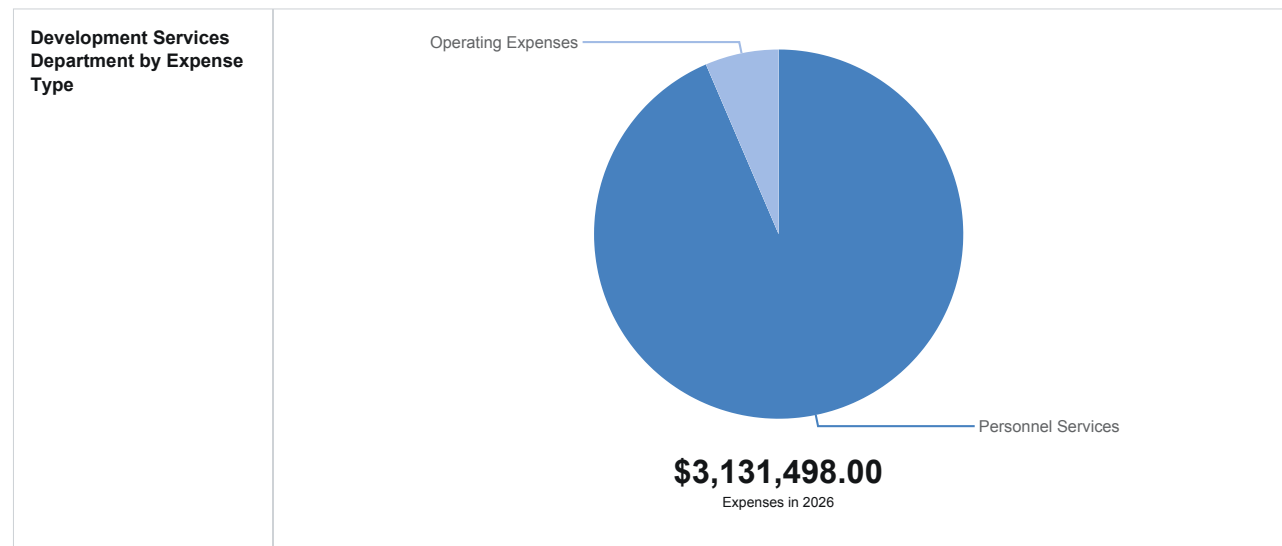
Increase efficiency and manage timelines as development is coming back.

Planning & Zoning Division

Fine tuning of updated zoning categories and LDC changes.

Geographic Information Systems (GIS) Division

The GIS Division is taking a more proactive role in the community by providing online access to GIS. An emphasis will need to be placed on address and street centerline data accuracy and completeness due to the upcoming implementation of the NextGen 911 System at Public Safety. The system will rely more than ever on the County's GIS data. A more geographic component will be set up in the E911 system allowing better analysis capabilities for calls and emergency response studies. Also, a data collection effort will be underway to map underground infrastructure for the Sunshine811 call system to protect underground utilities before digging takes place. Staff is planning an enhanced merger of forces to provide future capital projects data for the purpose of interagency project coordination which will include traffic/pedestrian improvements, utility installation plans and coordination efforts as development throughout the county has increased substantially.



Development Services Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$2,006,631	\$1,696,260	\$2,019,800	\$2,058,168
(51304) Other Salaries - Terminal Pay	\$0	\$41,865	\$0	\$0
(51501) Special Pay	\$10,200	\$4,800	\$12,000	\$10,200
(52101) FICA Taxes	\$148,279	\$126,005	\$155,014	\$158,230
(52102) FICA Pretax Savings	\$0	\$5,752	\$0	\$0
(52201) Retirement Contributions	\$312,810	\$272,316	\$322,915	\$346,220
(52301) Life & Health Insurance	\$344,000	\$413,293	\$345,613	\$352,000
(52401) Worker's Compensation	\$7,273	\$7,273	\$6,228	\$4,968
PERSONNEL SERVICES TOTAL	\$2,829,193	\$2,567,564	\$2,861,570	\$2,929,786
Operating Expenses				
(53101) Professional Services	\$9,100	\$165,153	\$9,100	\$9,100
(53301) Court Reporter Services	\$14,000	\$28,176	\$16,000	\$16,000
(53401) Other Contractual Service	\$78,090	\$69,058	\$77,628	\$77,628

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54001) Travel & Per Diem	\$4,500	\$316	\$2,500	\$2,500
(54101) Communications	\$10,102	\$9,369	\$10,102	\$11,102
(54201) Postage & Freight	\$5,600	\$3,965	\$5,037	\$5,037
(54401) Rentals & Leases	\$1,168	\$1,989	\$1,731	\$2,281
(54504) Premium-Vehicle	\$2,452	\$2,452	\$2,716	\$3,109
(54601) Repair & Maintenance	\$14,804	\$1,219	\$14,804	\$14,804
(54701) Printing & Binding	\$4,146	\$336	\$4,146	\$3,146
(54901) Other Current Chgs & Obl.	\$68,250	\$8,283	\$18,150	\$18,150
(54931) Host Ordinance Items	\$1,500	\$1,456	\$2,500	\$2,500
(55101) Office Supplies	\$4,400	\$2,321	\$4,400	\$4,400
(55201) Operating Supplies	\$16,860	\$8,846	\$16,860	\$16,310
(55204) Fuel	\$10,877	\$7,773	\$10,877	\$10,877
(55401) Book/Publ/Subscript/Membership	\$3,200	\$1,832	\$2,500	\$2,500
(55501) Training/Registration	\$2,968	\$0	\$2,268	\$2,268
OPERATING EXPENSES TOTAL	\$252,017	\$312,544	\$201,319	\$201,712
Capital Outlay				
(56402) Vehicles	\$0	\$33,176	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$33,176	\$0	\$0
Other Uses				
(59101) Transfers	\$0	\$150,000	\$0	\$0
(59801) Reserves	\$0	\$0	\$46,975	\$0
OTHER USES TOTAL	\$0	\$150,000	\$46,975	\$0
TOTAL	\$3,081,210	\$3,063,284	\$3,109,864	\$3,131,498

Planning and Zoning

Development Services Department - Planning & Zoning Divis...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,044,425	\$968,296	\$1,050,772	\$1,058,333
(51304) Other Salaries - Terminal Pay	\$0	\$16,189	\$0	\$0
(51501) Special Pay	\$4,800	\$4,800	\$8,400	\$8,400
(52101) FICA Taxes	\$76,562	\$70,853	\$81,027	\$81,605
(52102) FICA Pretax Savings	\$0	\$3,752	\$0	\$0
(52201) Retirement Contributions	\$179,845	\$163,592	\$183,042	\$189,595
(52301) Life & Health Insurance	\$170,925	\$224,987	\$170,925	\$174,900
(52401) Worker's Compensation	\$2,279	\$2,279	\$1,695	\$1,291
PERSONNEL SERVICES TOTAL	\$1,478,836	\$1,454,748	\$1,495,861	\$1,514,124
Operating Expenses				
(53101) Professional Services	\$9,100	\$4,000	\$9,100	\$9,100
(53301) Court Reporter Services	\$14,000	\$28,176	\$16,000	\$16,000
(53401) Other Contractual Service	\$31,450	\$27,382	\$30,779	\$30,779
(54001) Travel & Per Diem	\$3,000	\$0	\$1,000	\$1,000
(54101) Communications	\$3,000	\$4,233	\$3,000	\$4,000
(54201) Postage & Freight	\$5,500	\$3,965	\$4,937	\$4,937
(54401) Rentals & Leases	\$1,168	\$1,989	\$1,731	\$2,281
(54601) Repair & Maintenance	\$1,629	\$800	\$1,629	\$1,629
(54701) Printing & Binding	\$3,000	\$336	\$3,000	\$2,000
(54901) Other Current Chgs & Obl.	\$21,000	\$7,338	\$18,000	\$18,000
(54931) Host Ordinance Items	\$1,500	\$1,456	\$2,500	\$2,500
(55101) Office Supplies	\$2,000	\$2,312	\$2,000	\$2,000
(55201) Operating Supplies	\$10,320	\$3,657	\$10,320	\$9,770
(55204) Fuel	\$600	\$0	\$600	\$600
(55401) Book/Publ/Subscript/Membership	\$3,200	\$1,832	\$2,500	\$2,500
(55501) Training/Registration	\$1,700	\$0	\$1,000	\$1,000
OPERATING EXPENSES TOTAL	\$112,167	\$87,475	\$108,096	\$108,096
TOTAL	\$1,591,003	\$1,542,223	\$1,603,957	\$1,622,220

Budget Summary: The total budget for Planning and Zoning increased from \$1,603,957 in FY 2024-25 to \$1,622,220 in FY 2025-26, reflecting an increase of \$18,263 or approximately 1.14%.

Development Review

Development Services Department - Development Review Divi...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$694,309	\$459,622	\$688,221	\$674,340
(51304) Other Salaries - Terminal Pay	\$0	\$25,676	\$0	\$0
(51501) Special Pay	\$5,400	\$0	\$3,600	\$1,800
(52101) FICA Taxes	\$51,468	\$35,771	\$52,925	\$51,725
(52102) FICA Pretax Savings	\$0	\$996	\$0	\$0
(52201) Retirement Contributions	\$91,294	\$66,113	\$96,411	\$104,445
(52301) Life & Health Insurance	\$119,325	\$101,411	\$120,938	\$122,100
(52401) Worker's Compensation	\$4,623	\$4,623	\$4,092	\$3,283
PERSONNEL SERVICES TOTAL	\$966,419	\$694,212	\$966,187	\$957,693
Operating Expenses				
(53101) Professional Services	\$0	\$161,153	\$0	\$0
(53401) Other Contractual Service	\$29,040	\$26,577	\$29,249	\$29,249
(54001) Travel & Per Diem	\$0	\$316	\$0	\$0
(54101) Communications	\$5,354	\$4,169	\$5,354	\$5,354
(54504) Premium-Vehicle	\$2,452	\$2,452	\$2,716	\$3,109
(54601) Repair & Maintenance	\$10,675	\$224	\$10,675	\$10,675
(54701) Printing & Binding	\$1,146	\$0	\$1,146	\$1,146
(54901) Other Current Chgs & Obl.	\$47,250	\$945	\$150	\$150
(55101) Office Supplies	\$1,000	\$9	\$1,000	\$1,000
(55201) Operating Supplies	\$5,340	\$4,061	\$5,340	\$5,340
(55204) Fuel	\$10,277	\$7,773	\$10,277	\$10,277
(55501) Training/Registration	\$868	\$0	\$868	\$868
OPERATING EXPENSES TOTAL	\$113,402	\$207,679	\$66,775	\$67,168
Capital Outlay				
(56402) Vehicles	\$0	\$33,176	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$33,176	\$0	\$0
Other Uses				
(59101) Transfers	\$0	\$150,000	\$0	\$0
(59801) Reserves	\$0	\$0	\$46,975	\$0
OTHER USES TOTAL	\$0	\$150,000	\$46,975	\$0
TOTAL	\$1,079,821	\$1,085,067	\$1,079,937	\$1,024,861

Budget Summary: The total budget for Development Review decreased from \$1,079,937 in FY 2024-25 to \$1,024,861 in FY 2025-26, reflecting a decrease of \$55,076 or approximately 5.10%.

Geographical Information Systems

Development Services Dept - Geographic Information System...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$267,897	\$268,342	\$280,807	\$325,495
(52101) FICA Taxes	\$20,249	\$19,381	\$21,062	\$24,900
(52102) FICA Pretax Savings	\$0	\$1,005	\$0	\$0
(52201) Retirement Contributions	\$41,671	\$42,611	\$43,462	\$52,180
(52301) Life & Health Insurance	\$53,750	\$86,895	\$53,750	\$55,000
(52401) Worker's Compensation	\$371	\$371	\$441	\$394
PERSONNEL SERVICES TOTAL	\$383,938	\$418,604	\$399,522	\$457,969
Operating Expenses				
(53401) Other Contractual Service	\$17,600	\$15,100	\$17,600	\$17,600
(54001) Travel & Per Diem	\$1,500	\$0	\$1,500	\$1,500
(54101) Communications	\$1,748	\$967	\$1,748	\$1,748
(54201) Postage & Freight	\$100	\$0	\$100	\$100
(54601) Repair & Maintenance	\$2,500	\$195	\$2,500	\$2,500
(55101) Office Supplies	\$1,400	\$0	\$1,400	\$1,400
(55201) Operating Supplies	\$1,200	\$1,129	\$1,200	\$1,200
(55501) Training/Registration	\$400	\$0	\$400	\$400
OPERATING EXPENSES TOTAL	\$26,448	\$17,391	\$26,448	\$26,448
TOTAL	\$410,386	\$435,995	\$425,970	\$484,417

Budget Summary: The total budget for Geographical Information Systems increased from \$425,970 in FY 2024-25 to \$484,417 in FY 2025-26, reflecting an increase of \$58,447 or approximately 13.72%.

Engineering



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Engineering Department includes Administration, Accounting, Construction Management of Capital Improvements (Drainage, Stormwater, Roadways, Dirt Road Paving, Resurfacing, Bridges), Surveying, Transportation and Traffic Operations (Transportation Planning, Transportation Concept Development, Traffic Signalization Maintenance and Operations, Development Review, and Bob Sikes Bridge Toll Plaza):

Construction Management Division (CM)

Provide professional management of design contracts and LOST and Grant funded construction projects for Escambia County. The Division focuses on Capital Improvement Program projects for Engineering and many other Department programs. Projects encompass building and improving roadway infrastructure, pedestrian pathways, parks, boat ramps, and bridges.

Provide and improve citizen services through effective and efficient communication, keeping citizens informed regarding ongoing capital improvements via county media, including press releases, flyers, and website updates. Initiate and attend community meetings that inform citizens and solicit their input and encourage participation.

Liaison for FEMA and other Federal and State reimbursement and grant programs for infrastructure engineered projects.

Provide infrastructure damage assessment estimates after natural disasters.

Respond to citizens, commissioners, and others to address drainage and infrastructure needs.

Stormwater (SW)

Responsible for the operation and maintenance of all stormwater systems that are within the jurisdiction of Escambia County. All stormwater issues and complaints are investigated. Solutions are generally developed by combining the fields of hydrology, hydraulics, and stormwater treatment with the latest tools available in surveying, geographical information systems (GIS) and computer modeling. Improvements include building regional stormwater facilities, installation or repair of culverts, pipes and structures, and regional basin studies.

Survey

Provide Professional Land Surveying services to internal clients; review externally completed surveys for compliance with the Standards of Practice as set forth in Chapter 5J-17.050, 5J-17.051, and 5J-17.052, pursuant to Section 472.027 Florida Statutes; and review Subdivision Plats for compliance with the Plat Law, Florida Statutes Chapter 177. The Survey Team focuses on serving the needs of all departments, but will generally interact with the Road Division, Real Estate, Risk Management, and Engineering & Construction Management.

Quality Assurance, Quality Control of Internal and External Designs

Access Management and Development Review Support

Assist the public with questions regarding surveying occurring in their area

Transportation & Traffic Operations (TTO)

Evaluate and implement transportation improvements to enhance the safety and efficiency of the transportation network throughout the County to promote an equitable and connected community.

Analyze roadway attributes and characteristics to optimize the capacity of our existing network and plan for our changing transportation needs.

Respond to citizens' concerns and requests regarding transportation issues in a timely manner.

Directly represent or support transportation/traffic related boards/committees such as Transportation Planning Organization (TPO) Board and Advisory Board meetings (Technical Coordinating Committee, Citizens Advisory Committee), Transportation Disadvantaged Board, and Escambia County Disability Awareness Committee.

Direct coordination, plan review, and evaluations with Florida Department of Transportation (FDOT) projects within Escambia County.

Maintenance and Operations for traffic signals, emergency signals, school zones, and other traffic safety devices within the County.

Coordinate Bob Sikes Bridge Toll Plaza operations, toll collections, pass sales, and reporting.

Goals

Construction Management Division (CM)

The goal of Construction Management is to oversee design and construction of civil site projects, transportation and drainage infrastructure within Escambia County, while ensuring that the maintenance, improvements, and rehabilitation of new infrastructure is in compliance with the Comprehensive Plan and Policies of the Escambia County Board of Commissioners.

Stormwater (SW)

The goal of the Stormwater Division is to enhance and improve flood protection for our citizens. This is accomplished with a comprehensive program of engineered design projects that include: flood mitigation studies, natural resources protection, drainage infrastructure retrofit, infrastructure maintenance, and public involvement.

Transportation & Traffic Operations (TTO)

The goal of Transportation and Traffic Operations Division is to create a safe, efficient transportation network which serves all modes of travel by planning, programming, and delivering transportation improvement projects for Escambia County. Through transportation maintenance and improvements, the health, safety, and welfare of the County's residents, businesses, and visitors improve outcomes to achieve continued economic vitality, healthier residents, and reduced injury crashes within our County.



Performance Measures

Construction Management

	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
	Actual	Actual	Estimate	Estimate
Maintain CIP budget within 10%	100%	100%	100%	100%
Minimum four community meetings per year	100%	100%	100%	100%
Minimum 15 hours training per year per PM	100%	100%	100%	100%
Acknowledge receipt of or address drainage related concerns within three working days	100%	100%	100%	100%
Conduct 125 surveys per year (to include boundary, topographic, specific purpose, sketch and description, and staking)	90%	90%	90%	90%

Transportation and Traffic Operations

Inspect all school zones annually	90%	90%	90%	90%
Inspect all railroad crossings annually	90%	90%	90%	90%
Comply with FDOT Traffic Signal Maintenance Agreement requirements	100%	100%	100%	100%
Complete annual inspection of all signalized intersections	100%	100%	100%	100%
Address signalization related concerns and/or complaints within five working days	90%	90%	90%	90%
Complete utility locates within five working days	90%	90%	90%	90%

Benchmarking

	Escambia County	Benchmark
NPDES - Notices of violation during construction	0	0
Resurfacing cost per mile with curb and gutter including striping (dollars)	\$170,000	\$576,100
Maintain traffic signals, school and warning beacons (hours annually)	7,200	7,200
Neighborhood Enhancement projects this year	5	1
Upgrade signal, school, and/or warning beacon assemblies per year	30	15
Maintain street and navigation lighting (staff hours/year)	573	473

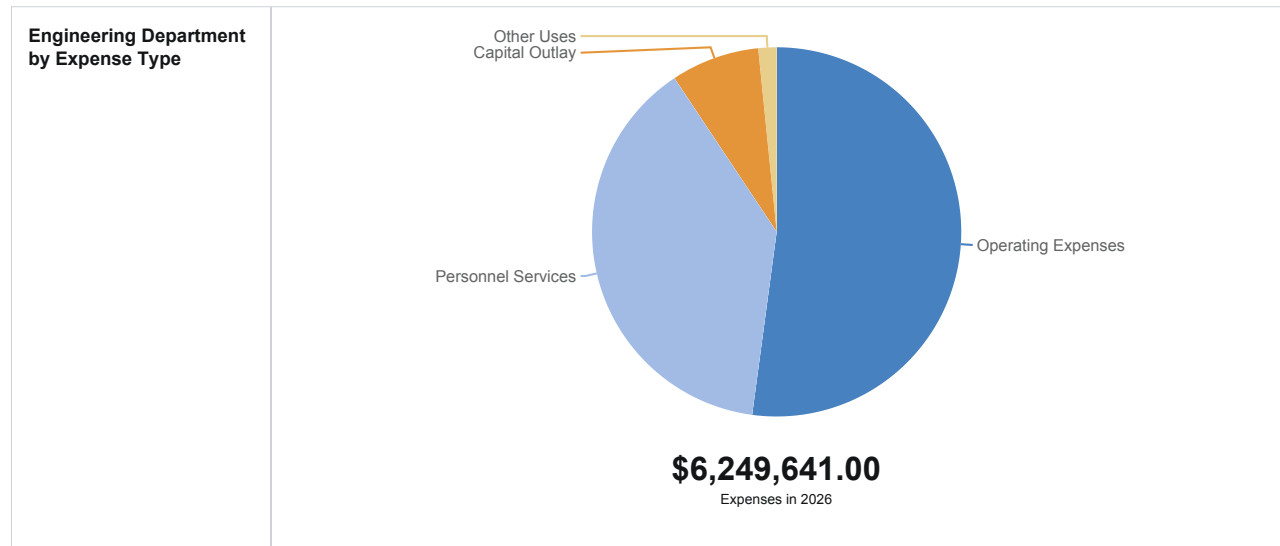
Funding Priorities

Major Issues Funded	Amount
Resurfacing	\$5,213,089
Bridges	\$2,500,000
Drainage	\$2,000,000
Dirt Road Paving	\$2,118,989
Transportation	\$1,105,556

Significant Changes for Fiscal Year 2025 / 2026

Initiating programmed Engineering Department design contracts and construction projects totaling approximately \$20.03M (LOST IV, FEMA, FDEM, ARPA, NRCS, Resilient, Legislative, CDBG, HMGP, and HMGP DEO - as of 3/31/24) and anticipate awarding contracts for approximately \$124M. Those projects will be available for review at <http://www.myescambia.com/projects> once the annual budget and contracts are approved by the BCC. With the help of FEMA, FDEM, and NRCS, CM will continue moving forward with the public assistance repairs in Escambia County that are a result of Hurricane Sally (landfall September 16, 2020). Repairs consist of initiation of grants, site assessment, design, permitting, construction, and close-out which requires extensive coordination with state and federal agencies, engineering consultants, contractors, county residents, and many different Escambia County departments.

Continue the implementation of an Intelligent Transportation System/Advanced Traffic Management Systems in Escambia County which will give enhanced efficiency with our traffic signal system and afford better oversight of its functionality. Continues to provide opportunities for the County to maximize its financial resources by pursuing funding and partnering with Federal and State Agencies.



Engineering Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,438,058	\$1,346,678	\$1,692,025	\$1,704,464
(51304) Other Salaries - Terminal Pay	\$0	\$17,328	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$84	\$0	\$0
(51401) Overtime	\$0	\$265	\$0	\$0
(51501) Special Pay	\$10,800	\$7,800	\$6,300	\$6,000
(52101) FICA Taxes	\$108,709	\$97,508	\$128,808	\$130,849
(52102) FICA Pretax Savings	\$0	\$5,288	\$0	\$0
(52201) Retirement Contributions	\$260,758	\$263,029	\$310,961	\$260,717
(52301) Life & Health Insurance	\$263,913	\$308,485	\$296,163	\$300,300
(52401) Worker's Compensation	\$5,109	\$5,109	\$7,018	\$5,847
PERSONNEL SERVICES TOTAL	\$2,087,347	\$2,051,406	\$2,441,275	\$2,408,177

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(55403) SBITA Agreements	\$0	\$64,371	\$0	\$99,981
(53101) Professional Services	\$100,000	\$148,621	\$100,000	\$115,000
(53401) Other Contractual Service	\$106,204	\$109,956	\$116,620	\$75,783
(54001) Travel & Per Diem	\$16,324	\$5,778	\$8,500	\$10,000
(54101) Communications	\$32,248	\$26,888	\$33,643	\$30,348
(54201) Postage & Freight	\$2,280	\$981	\$2,300	\$2,175
(54301) Utility Services	\$350,000	\$330,720	\$356,000	\$350,000
(54401) Rentals & Leases	\$22,865	\$8,091	\$23,000	\$8,007
(54503) Premium-Property/Building	\$65,000	\$65,000	\$148,700	\$86,281
(54504) Premium-Vehicle	\$25,705	\$25,705	\$22,257	\$27,005
(54501) Insurance/Surety Bonds	\$67,641	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$37,500	\$8,915	\$38,476	\$16,000
(54601) Repair & Maintenance	\$1,502,664	\$722,018	\$1,472,132	\$1,492,591
(54701) Printing & Binding	\$500	\$0	\$500	\$500
(54934) Cost Alloc-Indirect	\$8,330	\$8,330	\$8,255	\$7,391
(54901) Other Current Chgs & Obl.	\$17,420	\$114,959	\$50,443	\$59,130
(54905) Legal Advertising	\$400	\$0	\$400	\$0
(54931) Host Ordinance Items	\$0	\$617	\$0	\$600
(55101) Office Supplies	\$7,500	\$10,870	\$9,250	\$12,720
(55201) Operating Supplies	\$475,235	\$717,296	\$533,217	\$798,882
(55204) Fuel	\$60,485	\$42,383	\$68,400	\$39,360
(55401) Book/Publ/Subscript/Membership	\$7,370	\$5,277	\$6,740	\$7,740
(55501) Training/Registration	\$21,400	\$8,636	\$18,795	\$18,000
OPERATING EXPENSES TOTAL	\$2,927,071	\$2,425,412	\$3,017,628	\$3,257,494
Capital Outlay				
(56101) Land	\$54,000	\$0	\$54,000	\$45,000
(56301) Improv Other Than Buildgs	\$170,940	\$1,071,155	\$244,590	\$438,970
(56401) Machinery & Equipment	\$0	\$50,364	\$0	\$0
(56402) Vehicles	\$0	\$172,645	\$0	\$0
CAPITAL OUTLAY TOTAL	\$224,940	\$1,294,165	\$298,590	\$483,970
Other Uses				
(59801) Reserves	\$200,000	\$0	\$53,646	\$100,000
OTHER USES TOTAL	\$200,000	\$0	\$53,646	\$100,000
TOTAL	\$5,439,358	\$5,770,982	\$5,811,139	\$6,249,641

Transportation and Traffic Operations

Engineering Department - Transportation & Traffic Operati...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$505,609	\$471,836	\$722,896	\$733,120
(51304) Other Salaries - Terminal Pay	\$0	\$2,483	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$84	\$0	\$0
(51401) Overtime	\$0	\$265	\$0	\$0
(51501) Special Pay	\$5,100	\$3,000	\$1,500	\$1,500
(52101) FICA Taxes	\$38,227	\$32,904	\$54,302	\$56,197
(52102) FICA Pretax Savings	\$0	\$1,882	\$0	\$0
(52201) Retirement Contributions	\$67,809	\$66,893	\$96,750	\$103,068
(52301) Life & Health Insurance	\$107,500	\$109,577	\$139,750	\$143,000
(52401) Worker's Compensation	\$1,497	\$1,497	\$2,720	\$2,238
PERSONNEL SERVICES TOTAL	\$725,742	\$690,253	\$1,017,918	\$1,039,123
Operating Expenses				
(53101) Professional Services	\$0	\$67,948	\$0	\$0
(53401) Other Contractual Service	\$102,000	\$81,776	\$105,000	\$58,000
(54001) Travel & Per Diem	\$11,824	\$0	\$6,000	\$6,000
(54101) Communications	\$12,720	\$10,876	\$12,780	\$12,780
(54201) Postage & Freight	\$1,380	\$618	\$1,400	\$1,400
(54301) Utility Services	\$350,000	\$327,720	\$356,000	\$350,000
(54401) Rentals & Leases	\$20,000	\$4,998	\$20,000	\$5,000
(54503) Premium-Property/Building	\$65,000	\$65,000	\$148,700	\$86,281
(54504) Premium-Vehicle	\$8,704	\$8,704	\$7,027	\$11,404
(54501) Insurance/Surety Bonds	\$67,641	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$16,000	\$4,122	\$16,000	\$16,000
(54601) Repair & Maintenance	\$1,500,000	\$711,059	\$1,469,442	\$1,481,348
(54701) Printing & Binding	\$500	\$0	\$500	\$500
(54901) Other Current Chgs & Obl.	\$6,270	\$100,591	\$37,593	\$42,580
(55101) Office Supplies	\$3,000	\$2,428	\$3,000	\$2,500
(55201) Operating Supplies	\$430,227	\$672,941	\$470,000	\$742,628
(55204) Fuel	\$40,885	\$17,759	\$48,000	\$17,760
(55401) Book/Publ/Subscript/Membership	\$2,370	\$2,960	\$2,490	\$2,490
(55501) Training/Registration	\$7,900	\$0	\$8,295	\$8,000
OPERATING EXPENSES TOTAL	\$2,646,421	\$2,079,498	\$2,712,227	\$2,844,671
Capital Outlay				
(56301) Improv Other Than Builds	\$75,000	\$597,658	\$150,000	\$350,000
(56401) Machinery & Equipment	\$0	\$15,199	\$0	\$0
(56402) Vehicles	\$0	\$172,645	\$0	\$0
CAPITAL OUTLAY TOTAL	\$75,000	\$785,503	\$150,000	\$350,000
TOTAL	\$3,447,163	\$3,555,255	\$3,880,145	\$4,233,794

Budget Summary: The total budget for Transportation and Traffic Operations increased from \$3,880,145 in FY 2024-25 to \$4,233,794 in FY 2025-26, reflecting an increase of \$353,649 or approximately 9.11%.

Master Drainage Basins

Engineering Department - Master Drainage Basins Division ...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53101) Professional Services	\$0	\$18,950	\$0	\$0
(54934) Cost Alloc-Indirect	\$8,330	\$8,330	\$8,255	\$7,391
(55201) Operating Supplies	\$21,000	\$20,591	\$21,000	\$20,999
OPERATING EXPENSES TOTAL	\$29,330	\$47,871	\$29,255	\$28,390
Capital Outlay				
(56101) Land	\$54,000	\$0	\$54,000	\$45,000
(56301) Improv Other Than Buildgs	\$95,940	\$473,497	\$94,590	\$88,970
CAPITAL OUTLAY TOTAL	\$149,940	\$473,497	\$148,590	\$133,970
TOTAL	\$179,270	\$521,367	\$177,845	\$162,360

Budget Summary: The total budget for Master Drainage Basins decreased from \$177,845 in FY 2024-25 to \$162,360 in FY 2025-26, reflecting a decrease of \$15,485 or approximately 8.71%.

Engineering Administration

Engineering Department - Engineering Administration Divis...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$462,728	\$461,433	\$475,003	\$462,699
(51501) Special Pay	\$4,800	\$4,800	\$4,800	\$3,600
(52101) FICA Taxes	\$34,935	\$34,011	\$36,705	\$35,672
(52102) FICA Pretax Savings	\$0	\$1,548	\$0	\$0
(52201) Retirement Contributions	\$129,894	\$137,000	\$140,691	\$73,752
(52301) Life & Health Insurance	\$62,350	\$93,168	\$62,350	\$61,050
(52401) Worker's Compensation	\$640	\$640	\$768	\$564
PERSONNEL SERVICES TOTAL	\$695,347	\$732,600	\$720,317	\$637,337
Operating Expenses				
(53401) Other Contractual Service	\$2,704	\$1,671	\$2,755	\$2,783
(54101) Communications	\$1,278	\$1,956	\$1,495	\$2,287
(54201) Postage & Freight	\$225	\$0	\$225	\$100
(54401) Rentals & Leases	\$0	\$229	\$0	\$0
(54601) Repair & Maintenance	\$2,664	\$1,371	\$2,690	\$1,423
(54901) Other Current Chgs & Obl.	\$4,800	\$3,100	\$5,000	\$5,000
(54905) Legal Advertising	\$400	\$0	\$400	\$0
(54931) Host Ordinance Items	\$0	\$617	\$0	\$600
(55101) Office Supplies	\$4,500	\$8,442	\$5,750	\$9,720
(55201) Operating Supplies	\$9,308	\$6,072	\$9,342	\$10,203
(55401) Book/Publ/Subscript/Membership	\$1,000	\$1,634	\$1,050	\$2,010
(55501) Training/Registration	\$500	\$0	\$500	\$0
OPERATING EXPENSES TOTAL	\$27,379	\$25,091	\$29,207	\$34,126
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$35,165	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$35,165	\$0	\$0
Other Uses	\$200,000	\$0	\$53,646	\$100,000
TOTAL	\$922,726	\$792,856	\$803,170	\$771,463

Budget Summary: The total budget for Engineering Administration decreased from \$803,170 in FY 2024-25 to \$771,463 in FY 2025-26, reflecting a decrease of \$31,707 or approximately 3.95%.

Construction Management

Engineering Department - Construction Management Division...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$469,721	\$413,409	\$494,126	\$508,645
(51304) Other Salaries - Terminal Pay	\$0	\$14,845	\$0	\$0
(51501) Special Pay	\$900	\$0	\$0	\$900
(52101) FICA Taxes	\$35,547	\$30,593	\$37,801	\$38,980
(52102) FICA Pretax Savings	\$0	\$1,858	\$0	\$0
(52201) Retirement Contributions	\$63,055	\$59,136	\$73,520	\$83,897
(52301) Life & Health Insurance	\$94,063	\$105,740	\$94,063	\$96,250
(52401) Worker's Compensation	\$2,972	\$2,972	\$3,530	\$3,045
PERSONNEL SERVICES TOTAL	\$666,258	\$628,553	\$703,040	\$731,717
Operating Expenses				
(55403) SBITA Agreements	\$0	\$64,371	\$0	\$99,981
(53101) Professional Services	\$100,000	\$61,724	\$100,000	\$115,000
(53401) Other Contractual Service	\$1,500	\$26,509	\$8,865	\$15,000
(54001) Travel & Per Diem	\$4,500	\$5,778	\$2,500	\$4,000
(54101) Communications	\$18,250	\$14,057	\$19,368	\$15,281
(54201) Postage & Freight	\$675	\$364	\$675	\$675
(54301) Utility Services	\$0	\$3,000	\$0	\$0
(54401) Rentals & Leases	\$2,865	\$2,864	\$3,000	\$3,007
(54504) Premium-Vehicle	\$17,001	\$17,001	\$15,230	\$15,601
(54608) Vehicle Repair & Maintenance	\$21,500	\$4,794	\$22,476	\$0
(54601) Repair & Maintenance	\$0	\$9,588	\$0	\$9,820
(54901) Other Current Chgs & Obl.	\$6,350	\$11,268	\$7,850	\$11,550
(55101) Office Supplies	\$0	\$0	\$500	\$500
(55201) Operating Supplies	\$14,700	\$17,692	\$32,875	\$25,052
(55204) Fuel	\$19,600	\$24,624	\$20,400	\$21,600
(55401) Book/Publ/Subscript/Membership	\$4,000	\$683	\$3,200	\$3,240
(55501) Training/Registration	\$13,000	\$8,636	\$10,000	\$10,000
OPERATING EXPENSES TOTAL	\$223,941	\$272,951	\$246,939	\$350,307
TOTAL	\$890,199	\$901,504	\$949,979	\$1,082,024

Budget Summary: The total budget for Construction Management increased from \$949,979 in FY 2024-25 to \$1,082,024 in FY 2025-26, reflecting an increase of \$132,045 or approximately 13.90%.

Extension Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

- To be the extension education liaison between UF/IFAS Extension & Escambia County.
- To develop comprehensive programs based on clientele needs.
- To serve as a platform for youth development through the National 4-H Program.
- To provide volunteer training and service to all parts of Escambia County.

Goals

The goal of UF/IFAS Escambia County Extension is to provide practical, how-to education based on research conducted by the University of Florida on the following topics: agriculture/aquaculture, marine sciences, family and consumer sciences, horticulture, natural resources and small farms, coastal sustainability, food & nutrition, 4-H and other youth programs.

Accomplishments

In 2023, Extension Services provided 38,807 educational contacts to help engage county residents to improve lives and communities through research-based educational programming from the University of Florida-IFAS for individuals, families, businesses, and organizations. Social media engagement also contributed to our programmatic success, with 1,490,307 likes, posts, & shares.

The application of practices or recommendations learned, professional certifications earned, and volunteer hours served provided an estimated economic value of \$671,250 going back into Escambia County.



Performance Measures

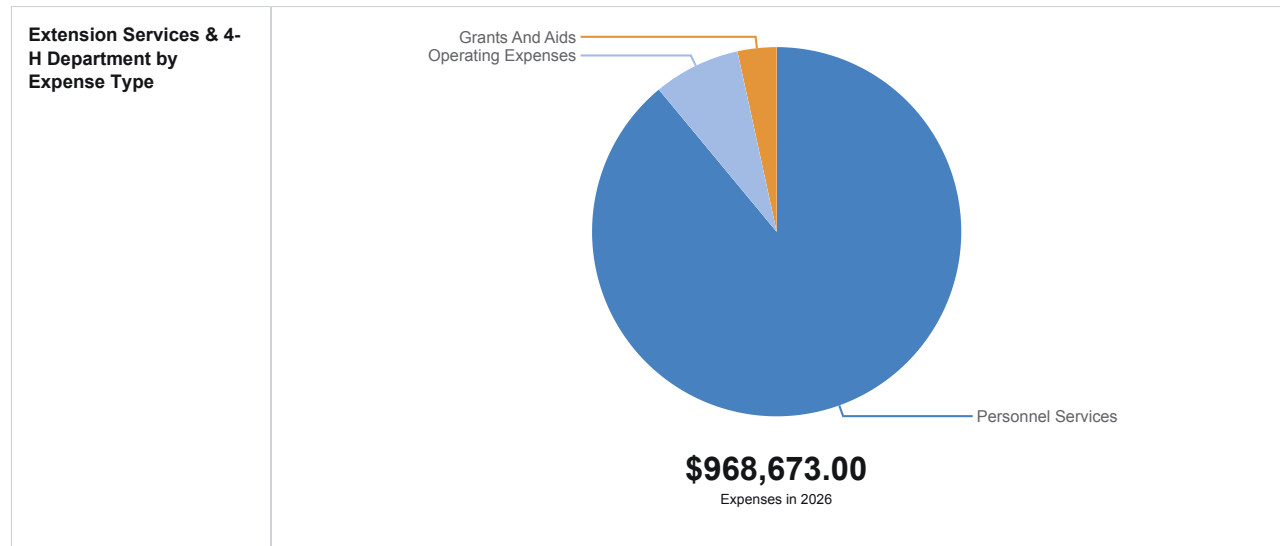
	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Client Satisfaction - Clients who had an opportunity to use the information they received through Extension programming	85%	95%	98%	95%
Promote professional workforce - Each Agent belongs to and participates in a professional association and attends annual training	100%	100%	100%	100%
Retain 600 trained volunteers to support and expand outreach of Extension into the community	126%	97%	116%	105%

Benchmarking

	Current	Benchmark
Number of trained volunteers assisting with Extension & 4-H programming	704	550
Value of Extension volunteer hours	\$570,201	\$550,000
Clients who were satisfied with our services	94%	95%
Clients who reported they shared the information they learned from our programming with someone else	68%	60%

Key Impacts Projected for FY 2025-2026

Extension Services will continue to collaborate with and provide services to Escambia County citizens and businesses. This will include programming in the following areas: Horticulture, Pesticide Licensing, Commercial Livestock Production, Coastal Sustainability, Family & Consumer Science, Nutrition Education, Agricultural Resources, and the Florida Sea Grant Program.



Extension Services & 4-H Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$622,596	\$561,474	\$717,987	\$638,649
(51304) Other Salaries - Terminal Pay	\$0	\$1,780	\$0	\$0
(52101) FICA Taxes	\$47,060	\$42,037	\$54,926	\$48,858
(52102) FICA Pretax Savings	\$0	\$990	\$0	\$0
(52201) Retirement Contributions	\$93,198	\$71,472	\$119,555	\$93,236
(52301) Life & Health Insurance	\$75,250	\$86,679	\$75,250	\$77,000
(52401) Worker's Compensation	\$4,388	\$4,388	\$5,267	\$4,295
PERSONNEL SERVICES TOTAL	\$842,492	\$768,821	\$972,985	\$862,038
Operating Expenses				
(53401) Other Contractual Service	\$250	\$0	\$0	\$0
(54001) Travel & Per Diem	\$5,000	\$3,282	\$5,000	\$5,000
(54101) Communications	\$4,870	\$3,963	\$4,870	\$4,910
(54201) Postage & Freight	\$50	\$104	\$50	\$50
(54301) Utility Services	\$6,500	\$4,709	\$6,500	\$6,500
(54401) Rentals & Leases	\$2,910	\$2,876	\$3,270	\$0
(54504) Premium-Vehicle	\$2,500	\$0	\$3,300	\$3,809
(54608) Vehicle Repair & Maintenance	\$2,250	\$2,499	\$3,500	\$3,500
(54601) Repair & Maintenance	\$12,000	\$10,866	\$12,000	\$13,000
(54801) Promotional Activities	\$500	\$0	\$1,000	\$1,000
(54931) Host Ordinance Items	\$1,950	\$275	\$1,750	\$1,750
(55101) Office Supplies	\$7,000	\$4,241	\$5,000	\$4,500
(55201) Operating Supplies	\$6,150	\$3,749	\$6,150	\$12,000
(55204) Fuel	\$12,040	\$9,008	\$12,040	\$13,000
(55401) Book/Publ/Subscript/Membership	\$2,000	\$694	\$2,000	\$2,000
(55501) Training/Registration	\$2,500	\$500	\$2,500	\$2,500
OPERATING EXPENSES TOTAL	\$68,470	\$46,767	\$68,930	\$73,519
Grants And Aids	\$0	\$3,522	\$32,074	\$33,116

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
TOTAL	\$910,962	\$819,110	\$1,073,989	\$968,673

Budget Summary: The total budget for Extension Services decreased from \$1,073,989 in FY 2024-25 to \$968,673 in FY 2025-26, reflecting a decrease of \$105,316 or approximately 9.81%.



Facilities Management



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives /Priorities

Maintenance Division

- Maintain all buildings and infrastructure for the Board of County Commissioners, Property Appraiser, Supervisor of Elections, Tax Collector, Sheriff, Department of Juvenile Justice, and Article V Agencies (Courts, Clerk, State Attorney, Public Defender, and Guardian Ad Litem). Services provided are structural, mechanical, plumbing, electrical, roofing, emergency generator, heating/air conditioning and other critical building systems and finishes.
- Manage security and access control systems in all buildings. This includes key control and accountability, employee access cards, authorizations, coordinating installation and alterations to building's physical security configurations, maintenance and replacement of system components, and re-coring and rekeying various types of locking hardware.
- Comply with and enforce ADA accessibility for all county-owned buildings, indoor air quality issues, and State regulated conveyance systems and pressure vessels.
- Maintain and certify all life safety and fire protection systems.
- Providing maintenance support services to Parks Department on lighting upgrade and Restroom renovation projects at the Equestrian Center and various public parks.

Custodial Section

- Rebid and manage custodial contracts that are responsible for 87 county-owned or leased facilities.
- Provide custodial services for various buildings by county employees and temporary employees.
- Ensure compliance with Center of Disease Control's cleaning recommendations.
- Maintain adequate inventory of custodial supplies.

Design and Construction Administration Team (DCAT)

- Provide administrative oversight and project management to support the Board of County Commissioners and other agencies. Support includes all vertical design and vertical construction efforts for the construction of new facilities and/or the renovation of existing facilities.
- Responsible for the planning and development of construction projects in scope development, space needs planning, project budgeting, and selection/ negotiating with Architectural and Engineering firms, General Contractors and administering those services.
- Provide support for Maintenance Department projects through coordination and management assistance.

Real Estate Section

- Manage acquisition and disposition of all County real estate and property including escheated properties.
- Acquire and manage due diligence contracts for real estate transactions.
- Manage county physical property/assets.
- Manage Leases for County properties.
- Process Vacation Petitions for citizens.
- Lead strategic planning for real estate portfolio.
- Work with other governmental entities and/or utility companies granting needed easements to complete projects.

Utilities Section

- Management of all water/sewer, electric, and gas utilities servicing county-owned and leased facilities.
- Provide support during planning, construction, and renovation projects.
- Manage required utility inspections/maintenance repairs in cooperation with the Maintenance Department.

Consulting/Professional Construction/Negotiation Services

- Providing guidance, management support, and strategic oversight to ensure projects are completed on time, within budget, and to the highest quality standards.
- Optimizing project outcomes by addressing project management, cost estimation, risk management, sustainability, and regulatory compliance.
- Supporting other departments in the procurement of necessary project services, materials, and employee manpower.
- Supporting other department professions procurement negotiations on various Community Development Block Grant Program projects.

*Presently consulting on the following:

- District 1 Medical Examiner's office design.
- Pensacola Bay Center capital improvement/upgrade projects.
- Pensacola Bay Center Capital Improvement Plan coordination.
- New FL AL TPO Regional Traffic Management Center.
- State Attorney's Office renovations.
- Casino Beach traffic/parking solutions professional/contract.
- New Animal Shelter facility project.

- New Englewood Community Center.
- Re-assembly of a repurposed steel building at the Solid Waste facility.
- Started re-assembly of a repurposed steel building at the Public Works Maintenance Camp.
- Community Development Block Grant – Disaster Recovery (CDBG) – Environmental Consultant Negotiations – Escambia County Transit Authority (ECAT).
- Community Development Block Grant – Disaster Recovery (CDBG) – Design and Construction Services – Escambia County Transit Authority New Facility (ECAT).
- Community Development Block Grant – Disaster Recovery (CDBG) – Environmental Consultant Negotiations – Century Community Center/Emergency Shelter.
- Community Development Block Grant – Disaster Recovery (CDBG) – Design and Construction Services – Century Community Center/Emergency Shelter.
- Implementation of the Brightly Asset Management software across Facilities, Parks, Public Works, Natural Resources, Engineering, and Corrections Departments.

Goals

The goal of the Facilities Management Department is to provide safe, clean, and comfortable facilities for county departments, agencies, and the citizens who frequent them. The department is also responsible for the maintenance, repair, and security of county-owned and leased buildings, utilizes, real estate lease management, space needs planning and the oversight of capital improvement and renovation projects.

Accomplishments

- Completed 24,925 maintenance work orders for the period of April 2024 through April 2025. The County changed asset management software platforms on August 1, 2024, from Lucity to Brightly. Maintenance has received 15,865 new work order requests and has completed 12,022 of the work orders, from October 1, 2024, through May 2025.
- 3 major construction projects of various sizes completed or in-progress.
- Installed LED lighting upgrades in various County buildings including the Ernie Lee Magaha Parking Garage and Employee Health Clinic.
- Installed New HVAC units in various County buildings.
- Repaired/upgraded chiller plant serving the five office buildings of the downtown government complex.
- Installation of new colling tower at M.C. Blanchard Judicial Building.
- Replaced 19 heat pumps at the Public Safety Building (Phase 3).
- Currently managing 31 County projects that involve 235 parcels in need of acquisition or easements, of which, 2 projects (5 parcels) are a partnership project with the U.S. Navy and 1 active vacation petition.
- Surplus revenues received for used furniture sales and recycled items from July 2024 through May 2025 totaling \$2,592.
- Completion of the Brentwood Tax Collector's Office and the Brownsville Library construction projects.
- Completion of the new District 4 Community Center in Ferry Pass using internal Facilities Management Maintenance resources.
- Replaced alarm system dialers with new cellular dialers.
- Installation of 27 new generator pads for community centers, fire stations, and ponds.
- Upgrades to the Lenel Security System for various buildings throughout the County.
- Facilitated implementation of the new Brightly CMMS Asset Management software platform across seven departments.
- Upgraded elevators in County buildings to current safety standards.
- Managed construction of new maintenance/office facility at Solid Waste Landfill by recycling old steel building structure from another County owned property.
- Escambia County Correctional Facility litigation support.
- Renovated Ensley Fire Station's living quarters.

Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Maintenance Program Square Foot Cost	\$1.87 sq. ft	\$2.21 sq. ft	\$1.64 sq. ft	\$1.36 sq. ft
Utilities Square Foot Cost	\$6,706,527 (\$2.96 sq. ft)	\$4,997,655 (\$2.25 sq. ft)	\$4,581,896 (\$1.53 sq. ft)	5,040,085 (1.83 sq. ft.)
Custodial Program Square Foot Cost	\$1.58 sq. ft	\$1.16 sq. ft	\$1.83 sq. ft	\$1.83 sq. ft.
Design Construction Administration Team (DCAT) Total Cost % of Project Budget	1.43% of Project Cost	1.12% of Project Cost	1.08% of Project Cost	1.07% of Project Cost

Benchmarking

	Escambia County	Target
Square Foot Maintenance Cost	\$2.21 sq. ft	<\$2.29 sq. ft.
Square Foot Custodial Cost	\$1.83 sq. ft	<\$1.83 sq. ft.
Square Foot Utilities Cost	\$2.25 sq. ft	<\$2.76 sq. ft.
Administrative Percentage of Capital Project Budget	1.12%	<4%

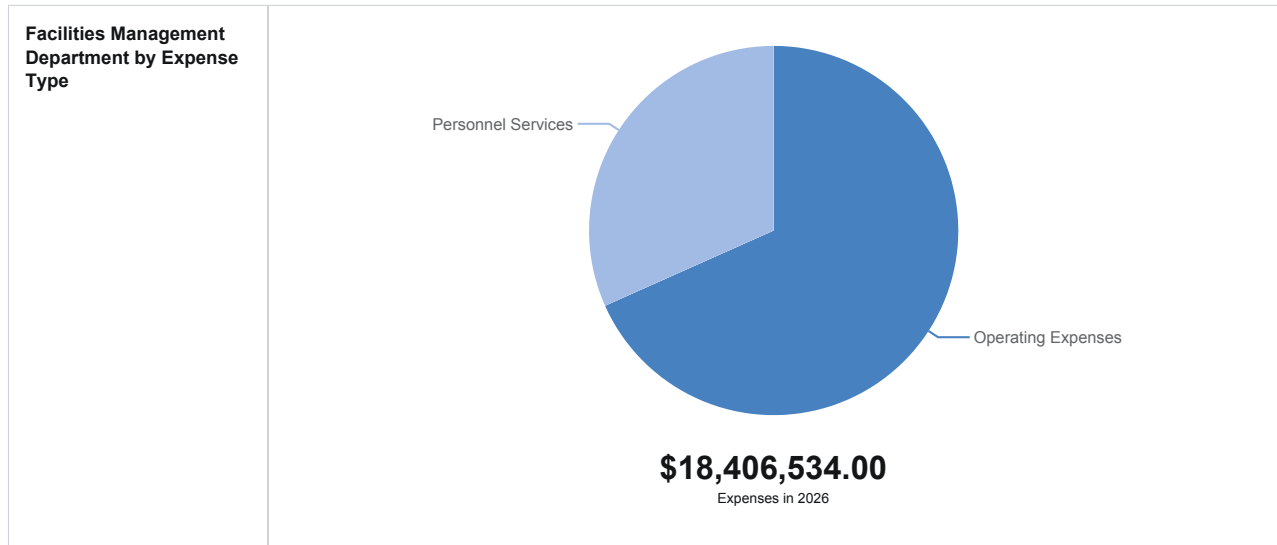
Benchmark Sources: International Facilities Management Association (IFMA) Southeast Region Comparison FEMA CEF for Large Projects Instructional Guide V2.1 (September 2009) adjusted for inflation.

Funding Priorities

Major Issues Funded	Amount
Manage 14 major construction projects: 1. Animal Shelter 2. ECAT Depot (\$25 million) 3. Paradise Beach Fire Station-Bauer Road 4. Myrtle Grove Fire Station 5. Kingsfield Road Fire Station 6. Englewood Fire Station 7. Pleasant Grove Fire Station 8. Solid Waste - Scalehouse & Settling Pond Covers 9. Blanchard Cooling Tower Replacement (\$500K) 10. Pensacola Beach Parking Garage 11. Century Shelter 12. Cantonment Community Center 13. Englewood/Palafox Community Center 14. Incubator Project	\$75,000,000
Maintain 2,997,788 square feet of conditional space	\$5,383,389
Provide custodial services to 75 buildings	\$2,136,620
Contracts: Bay Center -Replace Retractable Seating	\$208,000
HVAC Projects (Cooling Tower Replacement & HVAC and controls upgrades (Judicial), Chiller Coil Replacement (LSC Plant), Century Courthouse & Juvenile Justice)	\$1,350,247
Roofing:	\$110,000
1. Pensacola Beach Public Safety Building 2. Matt Langley Bell Building	\$400,000

Significant Changes for Fiscal Year 2025 / 2026

- In the design stages of the new Century Community Center/ Emergency Shelter.
- Various roofing replacements/rehabilitations of county buildings.
- Employee hiring efforts targeting specific skill needs (HVAC, generators, plumbing, carpentry, etc.) to improve service levels and response times, and reduce costs.
- Extending maintenance project support services to other departments (Parks, Roads, Library, etc.).



Facilities Management Department by Expense Type

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$3,593,153	\$3,091,804	\$3,690,976	\$3,901,432
(51304) Other Salaries - Terminal Pay	\$0	\$173,494	\$0	\$0
(51301) Other Salaries & Wages	\$8,320	-\$3,372	\$5,000	\$25,000
(51401) Overtime	\$30,000	\$45,897	\$30,000	\$30,000
(51501) Special Pay	\$40,200	\$7,800	\$40,200	\$11,400
(52101) FICA Taxes	\$270,228	\$243,716	\$288,022	\$303,539
(52102) FICA Pretax Savings	\$0	\$10,668	\$0	\$0
(52201) Retirement Contributions	\$524,170	\$469,475	\$562,286	\$609,818
(52301) Life & Health Insurance	\$806,250	\$757,515	\$817,000	\$858,000
(52401) Worker's Compensation	\$94,745	\$94,745	\$103,435	\$91,837
PERSONNEL SERVICES TOTAL	\$5,367,066	\$4,891,742	\$5,536,919	\$5,831,026
Operating Expenses				
(55403) SBITA Agreements	\$0	\$13,702	\$1,016	\$7,875
(53101) Professional Services	\$8,000	\$45,846	\$15,000	\$12,000
(53401) Other Contractual Service	\$1,177,425	\$1,404,612	\$1,260,997	\$1,797,780
(54001) Travel & Per Diem	\$5,000	\$2,738	\$5,000	\$3,000
(54101) Communications	\$55,597	\$42,830	\$63,066	\$63,066
(54201) Postage & Freight	\$350	\$520	\$450	\$450
(54301) Utility Services	\$7,210,345	\$4,997,723	\$6,761,167	\$6,511,167
(54401) Rentals & Leases	\$3,000	\$8,357	\$3,000	\$3,000
(54504) Premium-Vehicle	\$0	\$0	\$0	\$28,523
(54608) Vehicle Repair & Maintenance	\$32,400	\$23,879	\$32,400	\$32,400
(54601) Repair & Maintenance	\$2,482,911	\$1,867,721	\$2,870,650	\$3,704,791
(54701) Printing & Binding	\$800	\$0	\$1,500	\$1,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54901) Other Current Chgs & Obl.	\$6,135	\$8,602	\$6,135	\$7,500
(54931) Host Ordinance Items	\$1,900	\$348	\$2,500	\$2,500
(55101) Office Supplies	\$4,000	\$369	\$6,000	\$6,000
(55201) Operating Supplies	\$207,000	\$186,212	\$237,127	\$228,458
(55204) Fuel	\$130,132	\$73,229	\$146,251	\$154,000
(55401) Book/Publ/Subscript/Membership	\$4,373	\$129	\$3,373	\$0
(55501) Training/Registration	\$8,000	\$5,612	\$5,998	\$11,998
OPERATING EXPENSES TOTAL	\$11,337,368	\$8,682,427	\$11,421,630	\$12,575,508
Capital Outlay				
(56201) Buildings	\$0	\$239,617	\$0	\$0
(56401) Machinery & Equipment	\$15,500	\$0	\$0	\$0
(56402) Vehicles	\$0	\$202,412	\$0	\$0
CAPITAL OUTLAY TOTAL	\$15,500	\$442,029	\$0	\$0
TOTAL	\$16,719,934	\$14,016,198	\$16,958,549	\$18,406,534

Facilities Maintenance

Facilities Management Department - Facilities Maintenance...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$2,222,940	\$2,068,124	\$2,318,560	\$2,504,131
(51304) Other Salaries - Terminal Pay	\$0	\$116,377	\$0	\$0
(51301) Other Salaries & Wages	\$8,320	\$568	\$5,000	\$25,000
(51401) Overtime	\$25,000	\$38,018	\$25,000	\$25,000
(51501) Special Pay	\$21,600	\$0	\$25,200	\$0
(52101) FICA Taxes	\$170,457	\$162,944	\$181,592	\$195,391
(52102) FICA Pretax Savings	\$0	\$7,748	\$0	\$0
(52201) Retirement Contributions	\$308,146	\$296,393	\$331,388	\$362,343
(52301) Life & Health Insurance	\$516,000	\$536,756	\$526,750	\$572,000
(52401) Worker's Compensation	\$74,256	\$74,256	\$79,635	\$73,815
PERSONNEL SERVICES TOTAL	\$3,346,719	\$3,301,183	\$3,493,125	\$3,757,680
Operating Expenses				
(55403) SBITA Agreements	\$0	\$12,127	\$0	\$5,875
(53101) Professional Services	\$5,000	\$44,304	\$5,000	\$5,000
(53401) Other Contractual Service	\$77,425	\$330,580	\$140,952	\$597,780
(54001) Travel & Per Diem	\$0	\$1,106	\$0	\$0
(54101) Communications	\$44,698	\$31,456	\$49,698	\$49,698
(54201) Postage & Freight	\$50	\$285	\$150	\$150
(54301) Utility Services	\$272,571	\$67	\$100,000	\$0
(54401) Rentals & Leases	\$3,000	\$8,357	\$3,000	\$3,000
(54504) Premium-Vehicle	\$0	\$0	\$0	\$28,523
(54608) Vehicle Repair & Maintenance	\$31,900	\$23,821	\$31,900	\$31,900
(54601) Repair & Maintenance	\$2,480,911	\$1,865,978	\$2,867,650	\$3,701,791
(54701) Printing & Binding	\$0	\$0	\$500	\$0
(54901) Other Current Chgs & Obl.	\$6,135	\$3,427	\$6,135	\$0
(55201) Operating Supplies	\$100,000	\$87,611	\$100,000	\$110,000
(55204) Fuel	\$130,132	\$73,229	\$146,251	\$154,000
(55501) Training/Registration	\$0	\$5,273	\$0	\$6,000
OPERATING EXPENSES TOTAL	\$3,151,822	\$2,487,621	\$3,451,236	\$4,693,717
Capital Outlay				
(56201) Buildings	\$0	\$239,617	\$0	\$0
(56401) Machinery & Equipment	\$15,500	\$0	\$0	\$0
(56402) Vehicles	\$0	\$202,412	\$0	\$0
CAPITAL OUTLAY TOTAL	\$15,500	\$442,029	\$0	\$0
TOTAL	\$6,514,041	\$6,230,833	\$6,944,361	\$8,451,397

Budget Summary: The total budget for Facilities Maintenance increased from \$6,944,361 in FY 2024-25 to \$8,451,397 in FY 2025-26, reflecting an increase of \$1,507,036 or approximately 21.70%.

Facilities Management Administration

Facilities Management Department - Facilities Management ...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$578,204	\$396,374	\$405,348	\$424,575
(51304) Other Salaries - Terminal Pay	\$0	\$55,314	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$3,613	\$0	\$0
(51501) Special Pay	\$11,400	\$7,800	\$11,400	\$11,400
(52101) FICA Taxes	\$39,533	\$29,810	\$31,860	\$33,352
(52102) FICA Pretax Savings	\$0	\$1,136	\$0	\$0
(52201) Retirement Contributions	\$96,921	\$76,523	\$85,560	\$90,469
(52301) Life & Health Insurance	\$75,250	\$77,662	\$53,750	\$55,000
(52401) Worker's Compensation	\$928	\$928	\$666	\$528
PERSONNEL SERVICES TOTAL	\$802,236	\$641,933	\$588,584	\$615,324
Operating Expenses				
(55403) SBITA Agreements	\$0	\$1,575	\$1,016	\$2,000
(53101) Professional Services	\$3,000	\$1,542	\$4,000	\$4,000
(54001) Travel & Per Diem	\$5,000	\$1,632	\$5,000	\$3,000
(54101) Communications	\$4,025	\$3,875	\$5,520	\$5,520
(54201) Postage & Freight	\$300	\$235	\$300	\$300
(54301) Utility Services	\$3,990	\$0	\$3,990	\$3,990
(54701) Printing & Binding	\$800	\$0	\$1,000	\$1,000
(54901) Other Current Chgs & Obl.	\$0	\$5,175	\$0	\$7,500
(54931) Host Ordinance Items	\$1,900	\$348	\$2,500	\$2,500
(55101) Office Supplies	\$4,000	\$369	\$6,000	\$6,000
(55201) Operating Supplies	\$7,000	\$14,271	\$12,322	\$12,932
(55401) Book/Publ/Subscript/Membership	\$4,373	\$129	\$3,373	\$0
(55501) Training/Registration	\$8,000	\$339	\$5,998	\$5,998
OPERATING EXPENSES TOTAL	\$42,388	\$29,490	\$51,019	\$54,740
TOTAL	\$844,624	\$671,423	\$639,603	\$670,064

Budget Summary: The total budget for Facilities Management Administration increased from \$639,603 in FY 2024-25 to \$670,064 in FY 2025-26, reflecting an increase of \$30,461 or approximately 4.76%.

Custodial

Facilities Management Department - Custodial Division - E...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$590,222	\$479,967	\$611,337	\$634,488
(51304) Other Salaries - Terminal Pay	\$0	\$1,705	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$327	\$0	\$0
(51401) Overtime	\$5,000	\$5,922	\$5,000	\$5,000
(51501) Special Pay	\$7,200	\$0	\$3,600	\$0
(52101) FICA Taxes	\$44,988	\$36,021	\$47,426	\$48,921
(52102) FICA Pretax Savings	\$0	\$1,417	\$0	\$0
(52201) Retirement Contributions	\$85,177	\$74,821	\$96,975	\$109,551
(52301) Life & Health Insurance	\$182,750	\$106,648	\$182,750	\$187,000
(52401) Worker's Compensation	\$19,054	\$19,054	\$22,566	\$16,475
PERSONNEL SERVICES TOTAL	\$934,391	\$725,229	\$969,654	\$1,001,435
Operating Expenses				
(53101) Professional Services	\$0	\$0	\$6,000	\$3,000
(53401) Other Contractual Service	\$1,100,000	\$1,074,032	\$1,120,045	\$1,200,000
(54101) Communications	\$6,874	\$7,165	\$7,848	\$7,848
(54608) Vehicle Repair & Maintenance	\$500	\$58	\$500	\$500
(54601) Repair & Maintenance	\$2,000	\$1,743	\$3,000	\$3,000
(55201) Operating Supplies	\$100,000	\$84,330	\$124,805	\$105,526
OPERATING EXPENSES TOTAL	\$1,209,374	\$1,167,327	\$1,262,198	\$1,319,874
TOTAL	\$2,143,765	\$1,892,556	\$2,231,852	\$2,321,309

Budget Summary: The total budget for Custodial increased from \$2,231,852 in FY 2024-25 to \$2,321,309 in FY 2025-26, reflecting an increase of \$89,457 or approximately 4.01%.

Facilities Construction

Facilities Management Department - Facilities Constructio...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$201,787	\$147,340	\$355,731	\$338,238
(51304) Other Salaries - Terminal Pay	\$0	\$98	\$0	\$0
(51401) Overtime	\$0	\$1,957	\$0	\$0
(52101) FICA Taxes	\$15,250	\$14,941	\$27,144	\$25,875
(52102) FICA Pretax Savings	\$0	\$367	\$0	\$0
(52201) Retirement Contributions	\$33,926	\$21,737	\$48,363	\$47,455
(52301) Life & Health Insurance	\$32,250	\$36,450	\$53,750	\$44,000
(52401) Worker's Compensation	\$507	\$507	\$568	\$1,019
PERSONNEL SERVICES TOTAL	\$283,720	\$223,398	\$485,556	\$456,587
Operating Expenses	\$0	\$333	\$0	\$0
TOTAL	\$283,720	\$223,731	\$485,556	\$456,587

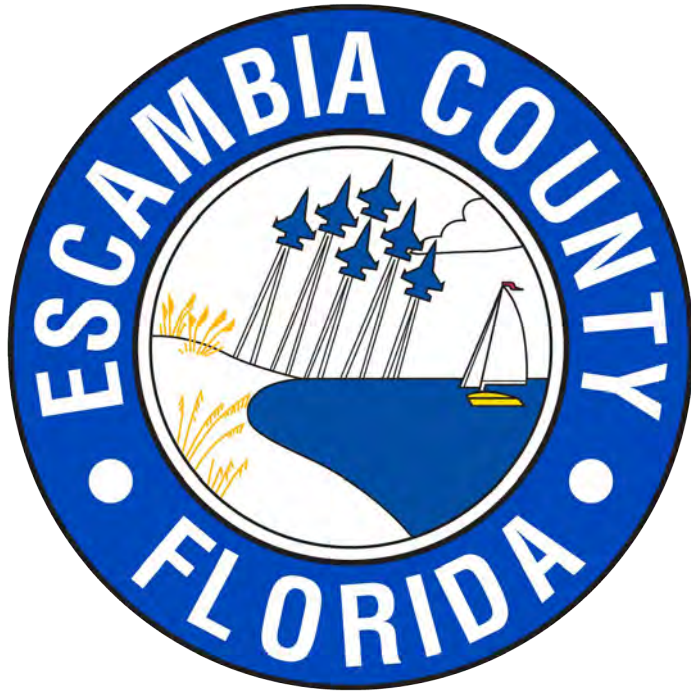
Budget Summary: The total budget for Facilities Construction decreased from \$485,556 in FY 2024-25 to \$456,587 in FY 2025-26, reflecting a decrease of \$28,969 or approximately 5.97%.

Utilities

Facilities Management Department - Facilities Utilities D...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(54301) Utility Services	\$6,933,784	\$4,997,655	\$6,657,177	\$6,507,177
OPERATING EXPENSES TOTAL	\$6,933,784	\$4,997,655	\$6,657,177	\$6,507,177
TOTAL	\$6,933,784	\$4,997,655	\$6,657,177	\$6,507,177

Budget Summary: The total budget for Utilities decreased from \$6,657,177 in FY 2024-25 to \$6,507,177 in FY 2025-26, reflecting a decrease of \$150,000 or approximately 2.25%.



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Human Resources



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Human Resources Department serves the needs and best interests of Escambia County citizens, employees, and elected officials. In support of our County's principles, values, vision and mission, it is the mission of human resources department to support the total operation in meeting its goals through its most valuable resource—its PEOPLE.

Our Objectives:

- Develop an attitude of teamwork and quality in our day-to-day operations.
- Seize opportunities that demonstrate excellent execution, a caring attitude, and a sense of urgency.
- Reduce waste by vigorously pursuing continuous improvement activities and enhance efforts to automate processes to increase efficiency and effectiveness while reducing cost.
- Commit to doing and to acting openly, equitably, and consistently in our pursuit of uncompromising quality.
- Increase participation in County and community activities while seeking knowledge, enthusiasm, and an improved quality of life for ourselves, our co-workers, and the community.
- Respect team member values that may be different from our own.

- Accept responsibility for promoting ethical and legal conduct in personal and business practices.
- Communicate in a candid and fair manner with the diverse workforce from whom our County derives its strength.
- Take a neutral leadership role in serving both employees and managers while addressing workplace conflict and concerns.
- Assist management partners by providing guidance and resources to mitigate issues of conflict, with a goal of timely and positive resolution.
- Foster a positive, compliant, and productive workplace culture that supports employee engagement and organizational performance.

The Human Resources Department provides a multitude of services including innovative HR leadership and operations to BCC employees and managers in the areas of classification, compensation, training and development, recruitment and placement, employee and labor relations, employee benefits, as well as health and safety. The Human Resources Department also ensures BCC is following all applicable employment-related local, state, and federal laws and regulations. Additionally, Human Resources administers the group medical, dental, vision, life, retirement, deferred compensation, and cafeteria plan benefits to all County employees serviced by the BCC HR staff. We also manage benefits for all other County constitucionals (Clerk of the Court's Office, Property Appraiser, Supervisor of Elections, Tax Collector, Santa Rosa Island Authority, Court Administration and Housing Finance Authority).

We serve approximately 2,100 active employees and 1,000 retirees.

Goals

- Bring awareness to diversity and inclusion through different types of diversity, appreciating differences among co-workers, and provide knowledge and strategies to enhance employees' interpersonal and communication skills to help build a positive work environment
- Develop a Mentorship Program
- Establish a position for a Mental Health Coordinator
- Annual renewal of all County Insurance Policies
- Successfully handle all claims in accordance with County Policy and Procedure
- Finalize implementation of ClearRisk system and go live
- New training of County employees through Industrial Safety Liaison (after successfully establishing and recruiting for the position)
- Annual active shooter training
- Emergency notification (Active shooter, fire, etc.) system through phones and speakers
- Drive efforts to recruit and retain by providing competitive pay and benefits and maintaining a positive work environment
- Better align our recruiting initiatives to meet the needs of the department by educating the hiring managers and supervisors
- Continued assessment of all County positions as DOL laws change.
- Create supervisor handbook and training materials
- Consistent annual training for Harassment/Workplace Bullying, Ethics and HIPPA
- Increase HR presence in all departments to be more available to employees
- Assist departments in developing department Standard Operating Procedures (SOP's)
- Host in-person Health Fair to help increase education on all benefits available to employees
- Develop/Improve department specific Safety Training Program
- Build relationships with educational institutions, talent agencies, military bases to promote BCC careers
- Update / Review all HR-related policies
- Conduct quarterly worker's compensation training to help reduce workplace accident/injuries
- Strengthening Policy Compliance and Communication
- Conduct quarterly worker's compensation training to help reduce workplace accident/injuries

- Develop a funding source for HR employees
- Enhance Conflict Resolution Capabilities



Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Number of Vacancies Filled	423	388	432	440
Number of Applications Processed	12,314	10,370	5,760	5,280
Average Turnover Rate	25.30%	12.88%	11.60%	12.00%
Number of Retirements	36	22	37	35
Personnel Actions Processed	3,100	3,270	4,750	3,750
Medical Utilization (Premium vs Claims)	85%	96%	102%	97%
Medical Claims	\$23,060,941	\$25,120,792	\$29,988,400	\$27,632,871
Dental Claims	\$981,879	\$1,071,124	\$1,097,000	\$1,151,850
Workers' Compensation Reported Claims	310	339	350	325
WC Temporary Duty Assignments	\$89	\$80	\$90	\$90
Certificate of Insurance Approval	339	313	340	340
Safety Inspections	123	95	123	125
General Liability Claims Processed	57	53	70	75
Training Courses Conducted (hours)	69	74	75	75
Accidents Investigated	75	91	85	85

Benchmarking

	Escambia County	Benchmark
# of HR Staff per 100 employees* (22:2000)	1.0	1.7 - Median
# of HR's Benefits Staff per 100 employees (4:2000)	0.19	
# of HR's Benefits Staff per 100 employees/retirees (4:3000)	0.13	
Employer/Employee Health Insurance Contribution %	89% / 12%	82% / 18%

** Benchmark Sources - SHRM Jan 2024, US Bureau of Labor and Statistics 2023*

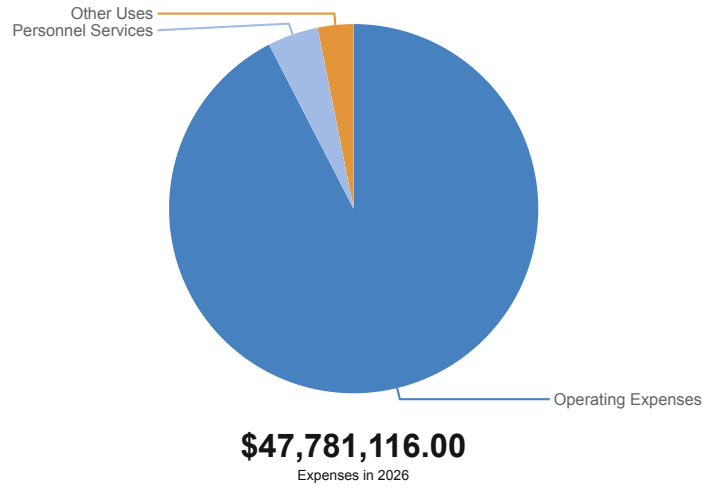
Funding Priorities

Major Issues Funded	Amount
Employee Health Clinic	\$1,139,940
HRIS	\$313,632

Significant Changes for Fiscal Year 2025 / 2026

- ECAT (ATU) Collective Bargaining Agreement negotiated, finalized, and ratified.
- Conducted a job market analysis of all job descriptions within the BCC
- Conducted 14 supervisory trainings for front line management
- Restructured the Performance Evaluation Process to included workflows and performance review questions that are specific to job titles and classification.
- AxiomPro (Image API) implementation with digitizing employee's files
- Conducted three Recruitment Career Fairs
- Attended career events for local High schools and PSC, including Santa Rosa County
- Created training checklist for HR Liaisons, allowing the HR Department to provide a more well-rounded training experience for HR Liaisons
- Increased engagement with departments and with interview process, allowing acquainted relationships between the HR Liaisons, the department and the HR personnel
- Created timelines for completing HR Actions including job posting, hiring, HR actions, etc. with great success
- New Employee Orientation (presentation) updated and streamlined
- Assisted and supported the summer youth program

**Human Resources
Department by Expense
Type**



Human Resources Dept - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,356,419	\$1,321,832	\$1,440,005	\$1,498,103
(51304) Other Salaries - Terminal Pay	\$0	\$9,790	\$0	\$0
(51301) Other Salaries & Wages	\$6,000	\$1,930	\$4,000	\$5,000
(51501) Special Pay	\$11,400	\$9,500	\$13,800	\$16,200
(52101) FICA Taxes	\$102,555	\$97,848	\$111,217	\$116,244
(52102) FICA Pretax Savings	\$0	\$3,408	\$0	\$0
(52201) Retirement Contributions	\$208,714	\$209,791	\$230,287	\$245,562
(52202) Pension Related-Frs/His	\$0	-\$332	\$0	\$0
(52301) Life & Health Insurance	\$236,500	\$287,247	\$236,500	\$231,000
(52401) Worker's Compensation	\$2,044	\$2,044	\$2,518	\$2,022
(52601) Opeb-Other Post Emp Bene	\$0	\$1,046	\$0	\$0
PERSONNEL SERVICES TOTAL	\$1,923,632	\$1,944,103	\$2,038,327	\$2,114,131
Operating Expenses				
(54515) Claims-Legal Insurance	\$5,000	\$66,870	\$5,000	\$5,000
(55403) SBITA Agreements	\$0	\$47,250	\$49,622	\$522,104
(53101) Professional Services	\$2,535,661	\$2,488,985	\$2,583,031	\$2,833,461
(53401) Other Contractual Service	\$25,295,000	\$23,101,272	\$25,623,307	\$25,745,500
(54001) Travel & Per Diem	\$13,154	\$9,922	\$7,118	\$22,543
(54101) Communications	\$10,186	\$7,520	\$9,992	\$10,256
(54201) Postage & Freight	\$2,181	\$336	\$8,540	\$2,565
(54301) Utility Services	\$15,000	\$9,743	\$15,000	\$12,000
(54401) Rentals & Leases	\$8,000	\$9,191	\$10,000	\$10,000
(54514) Claims-General Liability	\$400,000	\$274,867	\$395,000	\$390,000
(54506) Claims-Building Liability	\$225,000	-\$288,504	\$250,000	\$250,000
(54504) Premium-Vehicle	\$1,204	\$1,204	\$1,029	\$1,054
(54507) Claims-Vehicle Liability	\$265,000	-\$308,363	\$365,000	\$265,000
(54508) Physical Damage - Vehicles	\$340,000	\$30,400	\$340,000	\$325,000
(54501) Insurance/Surety Bonds	\$13,723,407	\$13,877,514	\$12,908,490	\$13,012,842
(54510) Claims-Work Comp Liability	\$560,358	\$303,519	\$450,000	\$425,000
(54608) Vehicle Repair & Maintenance	\$4,500	\$712	\$6,000	\$7,000
(54601) Repair & Maintenance	\$15,129	\$30,780	\$15,380	\$15,149
(54701) Printing & Binding	\$2,348	\$2,305	\$3,218	\$4,090

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54801) Promotional Activities	\$1,380	\$651	\$1,050	\$1,050
(54901) Other Current Chgs & Obl.	\$34,080	\$31,647	\$35,090	\$37,130
(54931) Host Ordinance Items	\$34,250	\$24,469	\$33,375	\$24,700
(55101) Office Supplies	\$9,400	\$6,988	\$9,200	\$9,200
(55201) Operating Supplies	\$65,090	\$47,213	\$68,523	\$70,760
(55204) Fuel	\$2,200	\$2,181	\$2,500	\$2,550
(55401) Book/Publ/Subscript/Membership	\$51,298	\$2,387	\$4,691	\$6,620
(55501) Training/Registration	\$60,248	\$52,045	\$64,333	\$72,083
(55901) Depreciation	\$75,000	\$71,878	\$80,000	\$80,000
OPERATING EXPENSES TOTAL	\$43,754,074	\$39,904,981	\$43,344,489	\$44,162,657
Capital Outlay				
(56201) Buildings	\$0	\$3,801	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$3,801	\$0	\$0
Other Uses	\$2,341,443	\$0	\$1,444,260	\$1,504,328
TOTAL	\$48,019,149	\$41,852,885	\$46,827,076	\$47,781,116

Risk Management

Human Resources Department - Risk Management Div - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$326,366	\$326,970	\$335,490	\$345,553
(51501) Special Pay	\$3,000	\$3,000	\$3,000	\$3,000
(52101) FICA Taxes	\$24,675	\$23,478	\$25,895	\$26,664
(52102) FICA Pretax Savings	\$0	\$1,256	\$0	\$0
(52201) Retirement Contributions	\$43,769	\$44,349	\$46,137	\$48,902
(52202) Pension Related-Frs/His	\$0	-\$332	\$0	\$0
(52301) Life & Health Insurance	\$53,750	\$99,254	\$53,750	\$55,000
(52401) Worker's Compensation	\$618	\$618	\$733	\$611
(52601) Opeb-Other Post Emp Bene	\$0	\$1,046	\$0	\$0
PERSONNEL SERVICES TOTAL	\$452,178	\$499,639	\$465,005	\$479,730
Operating Expenses				
(54515) Claims-Legal Insurance	\$5,000	\$66,870	\$5,000	\$5,000
(55403) SBITA Agreements	\$0	\$47,250	\$49,622	\$52,104
(53101) Professional Services	\$29,933	\$24,357	\$30,053	\$30,053
(53401) Other Contractual Service	\$300,000	\$75,726	\$350,000	\$300,000
(54001) Travel & Per Diem	\$11,154	\$6,242	\$4,418	\$16,843
(54101) Communications	\$2,732	\$3,371	\$3,696	\$4,080
(54201) Postage & Freight	\$681	\$261	\$540	\$565
(54401) Rentals & Leases	\$8,000	\$9,191	\$10,000	\$10,000
(54514) Claims-General Liability	\$400,000	\$274,867	\$395,000	\$390,000
(54506) Claims-Building Liability	\$225,000	-\$288,504	\$250,000	\$250,000
(54504) Premium-Vehicle	\$1,204	\$1,204	\$1,029	\$1,054
(54507) Claims-Vehicle Liability	\$265,000	-\$308,363	\$365,000	\$265,000
(54508) Physical Damage - Vehicles	\$340,000	\$30,400	\$340,000	\$325,000
(54501) Insurance/Surety Bonds	\$10,355,691	\$9,155,097	\$9,453,490	\$8,648,342
(54510) Claims-Work Comp Liability	\$560,358	\$303,519	\$450,000	\$425,000
(54608) Vehicle Repair & Maintenance	\$4,500	\$712	\$6,000	\$7,000
(54601) Repair & Maintenance	\$1,413	\$29,661	\$1,660	\$1,669
(54701) Printing & Binding	\$2,348	\$2,226	\$2,618	\$3,490
(54901) Other Current Chgs & Obl.	\$15,080	\$13,556	\$15,440	\$16,380
(54931) Host Ordinance Items	\$200	\$65	\$200	\$200
(55101) Office Supplies	\$4,000	\$3,734	\$4,000	\$4,000
(55201) Operating Supplies	\$3,590	\$3,073	\$4,700	\$4,700
(55204) Fuel	\$2,200	\$2,181	\$2,500	\$2,550
(55401) Book/Publ/Subscript/Membership	\$50,488	\$2,023	\$3,881	\$5,660
(55501) Training/Registration	\$3,248	\$3,027	\$8,573	\$15,523
(55901) Depreciation	\$75,000	\$71,878	\$80,000	\$80,000
OPERATING EXPENSES TOTAL	\$12,666,820	\$9,533,624	\$11,837,420	\$10,864,213
Other Uses	\$595,977	\$0	\$430,008	\$612,914
TOTAL	\$13,714,975	\$10,033,263	\$12,732,433	\$11,956,857

Budget Summary: The total budget for Risk Management decreased from \$12,732,433 in FY 2024-25 to \$11,956,857 in FY 2025-26, reflecting a decrease of \$775,576 or approximately 6.09%.

Human Resources Administration

Human Resources Dept - Human Resources Administration Div...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$771,766	\$765,781	\$837,657	\$847,683
(51304) Other Salaries - Terminal Pay	\$0	\$6,561	\$0	\$0
(51301) Other Salaries & Wages	\$6,000	\$1,930	\$4,000	\$5,000
(51501) Special Pay	\$8,400	\$6,500	\$10,800	\$13,200
(52101) FICA Taxes	\$58,353	\$58,669	\$64,907	\$66,258
(52102) FICA Pretax Savings	\$0	\$1,234	\$0	\$0
(52201) Retirement Contributions	\$130,307	\$132,340	\$142,588	\$148,194
(52301) Life & Health Insurance	\$139,750	\$127,927	\$139,750	\$126,500
(52401) Worker's Compensation	\$1,068	\$1,068	\$1,358	\$1,042
PERSONNEL SERVICES TOTAL	\$1,115,644	\$1,102,009	\$1,201,060	\$1,207,877
Operating Expenses				
(53101) Professional Services	\$69,850	\$42,282	\$71,978	\$74,408
(53401) Other Contractual Service	\$120,000	\$75,473	\$48,500	\$53,500
(54001) Travel & Per Diem	\$2,000	\$1,690	\$1,500	\$4,500
(54101) Communications	\$3,154	\$2,806	\$3,216	\$3,096
(54201) Postage & Freight	\$0	\$75	\$0	\$0
(54601) Repair & Maintenance	\$3,716	\$1,118	\$3,720	\$3,480
(54701) Printing & Binding	\$0	\$79	\$0	\$0
(54801) Promotional Activities	\$1,380	\$651	\$1,050	\$1,050
(54901) Other Current Chgs & Obl.	\$10,000	\$9,526	\$10,650	\$11,750
(54931) Host Ordinance Items	\$23,050	\$16,631	\$22,175	\$18,500
(55101) Office Supplies	\$4,200	\$3,218	\$4,000	\$4,000
(55201) Operating Supplies	\$10,000	\$11,670	\$12,323	\$12,560
(55401) Book/Publ/Subscript/Membership	\$510	\$64	\$510	\$660
(55501) Training/Registration	\$3,500	\$2,041	\$2,260	\$3,060
OPERATING EXPENSES TOTAL	\$251,360	\$167,323	\$181,882	\$190,564
Capital Outlay				
(56201) Buildings	\$0	\$3,801	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$3,801	\$0	\$0
TOTAL	\$1,367,004	\$1,273,133	\$1,382,942	\$1,398,441

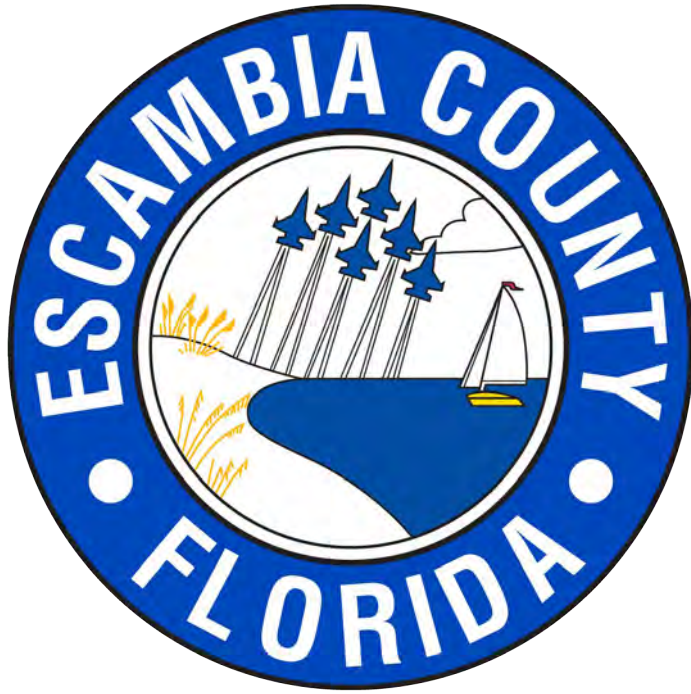
Budget Summary: The total budget for Human Resources Administration increased from \$1,382,942 in FY 2024-25 to \$1,398,441 in FY 2025-26, reflecting an increase of \$15,499 or approximately 1.12%.

Benefits

Human Resources Department - Benefits Division - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$258,287	\$229,081	\$266,858	\$304,867
(51304) Other Salaries - Terminal Pay	\$0	\$3,229	\$0	\$0
(52101) FICA Taxes	\$19,527	\$15,701	\$20,415	\$23,322
(52102) FICA Pretax Savings	\$0	\$918	\$0	\$0
(52201) Retirement Contributions	\$34,638	\$33,102	\$41,562	\$48,466
(52301) Life & Health Insurance	\$43,000	\$60,066	\$43,000	\$49,500
(52401) Worker's Compensation	\$358	\$358	\$427	\$369
PERSONNEL SERVICES TOTAL	\$355,810	\$342,455	\$372,262	\$426,524
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$470,000
(53101) Professional Services	\$2,435,878	\$2,422,346	\$2,481,000	\$2,729,000
(53401) Other Contractual Service	\$24,875,000	\$22,950,074	\$25,224,807	\$25,392,000
(54001) Travel & Per Diem	\$0	\$1,990	\$1,200	\$1,200
(54101) Communications	\$4,300	\$1,343	\$3,080	\$3,080
(54201) Postage & Freight	\$1,500	\$0	\$8,000	\$2,000
(54301) Utility Services	\$15,000	\$9,743	\$15,000	\$12,000
(54501) Insurance/Surety Bonds	\$3,367,716	\$4,722,417	\$3,455,000	\$4,364,500
(54601) Repair & Maintenance	\$10,000	\$0	\$10,000	\$10,000
(54701) Printing & Binding	\$0	\$0	\$600	\$600
(54901) Other Current Chgs & Obl.	\$9,000	\$8,565	\$9,000	\$9,000
(54931) Host Ordinance Items	\$11,000	\$7,773	\$11,000	\$6,000
(55101) Office Supplies	\$1,200	\$36	\$1,200	\$1,200
(55201) Operating Supplies	\$51,500	\$32,471	\$51,500	\$53,500
(55401) Book/Publ/Subscript/Membership	\$300	\$300	\$300	\$300
(55501) Training/Registration	\$53,500	\$46,977	\$53,500	\$53,500
OPERATING EXPENSES TOTAL	\$30,835,894	\$30,204,035	\$31,325,187	\$33,107,880
Other Uses	\$1,745,466	\$0	\$1,014,252	\$891,414
TOTAL	\$32,937,170	\$30,546,490	\$32,711,701	\$34,425,818

Budget Summary: The total budget for Benefits increased from \$32,711,701 in FY 2024-25 to \$34,425,818 in FY 2025-26, reflecting an increase of \$1,714,117 or approximately 5.24%.



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Merit System Protection Board



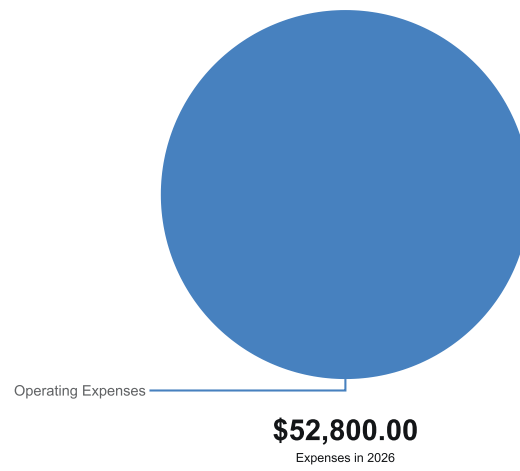
Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

In support of Escambia County's mission, principles, values, and vision, Human Resources Department objectives are to provide support to the internal departments and external citizens to aid in reaching the goals of the County through its most valuable asset which are the employees.

**Merit System Protection
Board - EXPENSES**



Merit System Protection Board - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53101) Professional Services	\$52,800	\$52,800	\$52,800	\$52,800
OPERATING EXPENSES TOTAL	\$52,800	\$52,800	\$52,800	\$52,800
TOTAL	\$52,800	\$52,800	\$52,800	\$52,800

Budget Summary: The total budget for Merit System Protection Board remained unchanged at \$52,800 for both FY 2024-25 and FY 2025-26.

Information Technology



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Information Technology Department (ITD) is focused on providing responsive, secure and resilient technology services to our highly valued business customers so that they, in turn, can provide excellent service to the citizens of Escambia County.

ITD is a driven, 24/7 technology services, solution and infrastructure support department for the Board of County Commissioners, Constitutional Officers and Article V agencies. (Offices of the Florida 2nd Judicial Circuit's Public Defender, State Attorney, Circuit Court).

ITD will provide and maintain robust and secure employee internet access and e-mail for BCC employees, Tax Collector, Clerk of the Circuit Court and Comptroller, Property Appraiser, Supervisor of Elections, the State Attorney and Public Defender throughout the 1st Judicial Circuit.

ITD will maintain secure network file and storage systems and provide overall network security including firewalls, e-mail filtering, virus protection, intrusion detection and prevention and network access controls.

ITD will provide wireless access to employees at all County facilities and guest wireless access for emergency operations center responders and media.

ITD will provide secure and reliable public wireless access to 19 Community Centers and 20 Community Parks.

ITD will support over 250 virtual servers, 150 network switches and routers, 75 business systems and 40 desktop applications.

ITD will support and maintain over 3000 laptops, desktops, tablets, 1300 mobile devices, 300 printers and copiers, along with various software for all BCC employees.

ITD will deploy, maintain, troubleshoot, and upgrade business systems for all County departments and divisions by employing collaborative business intelligence to support and facilitate efficient, cost-effective and innovative business solutions.

ITD will provide 24x7 Network /Infrastructure /Application emergency support to Escambia County.

ITD will provide both VoIP and legacy telephone services to the Board, Constitutional Officers, and Article V agencies (Offices of the Florida 2nd Judicial Circuit's Public Defender, State Attorney, Circuit Court).

Maintain the County's websites and domains to ensure they remain secure, functional, responsive, and up to date by managing updates, resolving technical issues, and supporting a consistent, accessible online presence.

The Service Delivery Division will provide accurate inventory and asset management of network and computer hardware and devices.

ITD is responsible for disaster recovery support services for all ??? business data.

Vision and Guiding Principles

Vision

- To provide added value to our business partners by delivering innovative, customer-centric, secure and resilient technology services and solutions, through a Shared Vision, a Shared Purpose, and with a Shared Responsibility.

Guiding Principles

- We are customer-driven and focused on the business needs and requirements of our county business partners and stakeholders.
- We will achieve Safety Excellence by actively participating in Safety First values.
- We will perform our jobs utilizing our Core Values of integrity, trust, ethical behavior at all times, and accountability for the services we provide.
- We will assist our business partners with their technological needs in a responsive, empathetic and innovative manner.
- We will make it easy for our business partners to do business with us by actively listening and embracing the principles of change management.
- We will be reliable, responsive and focus on delivering the desired results that make a positive difference in the business delivery matrix, always placing our customers' needs at the top of desired IT business outcomes.
- We will value and invest in our talented team members who are the foundation of our success.
- We will promote collaboration, transparency, and embrace change in a positive and proactive manner sensitive to the needs and requirements of our business partners.

- We will prioritize, conduct periodic assessments of our expenditures to ensure value and need, and respect financial constraints of the organization and taxpayers to fulfill our mission while we identify critical needs and goals to protect and safeguard our vital assets.

Goals

In Fiscal Year 2025 - 2026, the Information Technology Department (ITD) will be working on its own internal processes and procedures to improve the services offered to the ECBCC and other Constitutionals.

ITD will continue to enhance the use of Office 365 products to build upon efficiency and explore the use of artificial intelligence (AI) tools within the cloud platform.

ITD will continue to enhance and investigate the use of Manage Engine ITIL service desk solution to setup effective Service Level Expectations so we can better serve our customers.

ITD will explore the expanded use of Artificial Intelligence (AI) in all ITD network and security tools to leverage this technology in a safe, innovative, and ethical manner.

ITD will explore the creation of an IT Governance Council to promote oversight, collaboration and transparency within the County organization.

The Infrastructure Division will implement Disaster Recovery as a service to minimize downtime in the event of a disaster.

The Networking Division will continue to replace all end-of-life network equipment with new network equipment within existing budgeted resources.

ITD will continue to work on enhancing the Wi-Fi capability at all County facilities employing devices and boosters.

ITD Security team will continue to enhance the security posture of the BCC and other Constitutionals offices through collaboration, expansion of proactive security activities, and consistent and effective monthly communications.

The Service Delivery Division will pursue timely cyclical replacement of end-of-life user devices with a 5-year refresh model within budgeted financial and staffing resources.

ITD will be open and transparent with all stakeholders, business partners, constitutional offices and other County IT leaders and will communicate regularly and consistently in a trusted and unifying manner.

Accomplishments

PEOPLE AND CULTURE

- Our team has been incident free for the year.
- Our team continues to improve the Information Technology organizational structure.

EFFICIENCY AND EFFECTIVENESS

- Information Technology has done an effective job of leveraging technology to meet our customers' business needs.
- Increased our Internet Wide Area Network (WAN) connection to support the increased load from work from home Virtual Private Network (VPN) users.

- Continue improving the Multi-Function Authentication (MFA) on all County IDs, VPN Connectivity, and applications to increase our Security posture.
- Business Analyst Engagement: Monthly collaboration meetings have commenced between our Business Analyst and each department to better understand and align with departmental needs and priorities.
- New ITD Library Staffing and Services Model: A revised ITD support model for the County Library system has been successfully implemented to enhance service delivery and streamline support.
- Cloud Migrations Completed:
 - The organization's website has been fully migrated from on-premise infrastructure to a secure and scalable cloud environment.
 - Our IT ticketing system has also transitioned to a cloud-based platform, improving reliability and accessibility.
- EMS Equipment Upgrade: IT deployed 40 new tablets to EMS teams, replacing outdated devices and supporting new crew expansions.
- Beulah Fire Station Setup: Complete network setup and device deployment were successfully completed for the new Beulah Fire Station, ensuring readiness from day one.
- Printer/Copier Upgrades: Approximately 60 aging networked printers and copiers across the organization were upgraded, improving efficiency and reducing maintenance issues.

CYBERSECURITY

- The IT Security Governance Team will continue to meet monthly to discuss a wide range of important and trending cyber security issues.

Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate
Customer Satisfaction Rating (Met or Exceeds)	97%	96%	92%	95%
Service Level Expectation (SLE) Completed on Time	90%	92%	90%	92%
Percent of System Uptime (Network)	99.8%	99.8%	99.3%	99.5%
Percent of System Uptime (Server)	99.9%	99.9%	99.8%	99.8%
Number of new applications / services deployed	4	30	35	35
Number of Work Orders Closed	4,712	4,068	6,066	6,500
Total Active User Accounts (Does not include Const)	N/A	2,051	1,887	1,900

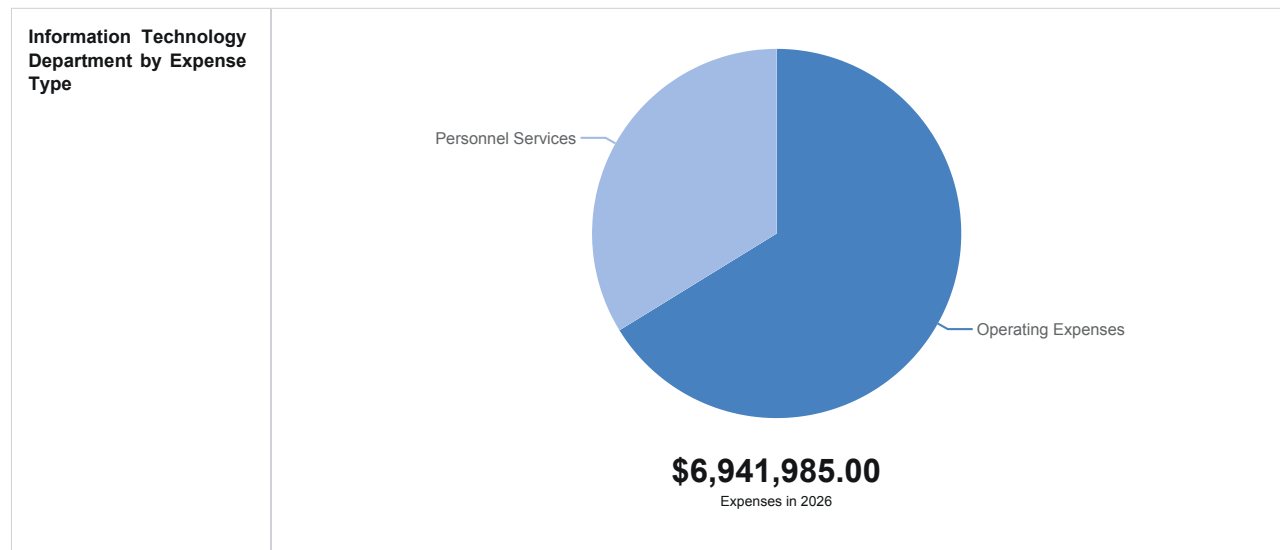
Benchmarking

	Escambia County	Benchmark
Average Number of Users per IT Service Desk Personnel	1:469	1:100
Average Number of PC's per IT Service Desk Personnel	1:475	1:200
Ratio of System Administrator's to Servers	1:110	1:70

** Benchmark Sources - A variety of technical reporting sources; Robert Half and Gartner Group*

Funding Priorities

Major Issues Funded	Amount
Hardware Upgrade	\$125,000
Disaster Recovery as a Service	\$400,000
Cyber Security Envelope	\$450,000
VOIP System FY 2025-26 (2 Year plan)	\$508,000
Microsoft 365 Licensing	\$700,000
Website as a Service migration	\$48,000
Cyclical Replacement of Existing Hardware	\$400,000



Information Technology Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,504,398	\$1,145,960	\$1,460,741	\$1,675,872
(51304) Other Salaries - Terminal Pay	\$0	\$64,878	\$0	\$0
(51501) Special Pay	\$12,000	\$10,000	\$12,000	\$12,000
(52101) FICA Taxes	\$113,712	\$91,158	\$110,768	\$129,122
(52102) FICA Pretax Savings	\$0	\$2,308	\$0	\$0
(52201) Retirement Contributions	\$231,066	\$212,054	\$230,607	\$268,443
(52301) Life & Health Insurance	\$252,625	\$209,861	\$252,625	\$257,400
(52401) Worker's Compensation	\$2,081	\$2,081	\$2,317	\$2,042
PERSONNEL SERVICES TOTAL	\$2,115,882	\$1,738,299	\$2,069,058	\$2,344,879
Operating Expenses				
(55403) SBITA Agreements	\$0	\$404,090	\$0	\$2,833,502
(53101) Professional Services	\$135,000	\$79,862	\$160,000	\$160,000
(53401) Other Contractual Service	\$53,000	\$34,113	\$53,000	\$39,000
(54001) Travel & Per Diem	\$8,000	\$15,706	\$4,800	\$4,800
(54101) Communications	\$640,245	\$612,125	\$693,900	\$858,857
(54201) Postage & Freight	\$250	\$42	\$250	\$200
(54401) Rentals & Leases	\$1,300	\$1,314	\$1,300	\$1,350
(54504) Premium-Vehicle	\$1,597	\$0	\$0	\$2,359
(54608) Vehicle Repair & Maintenance	\$2,400	\$802	\$2,500	\$2,500

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54601) Repair & Maintenance	\$2,358,672	\$1,482,393	\$2,722,345	\$284,200
(54701) Printing & Binding	\$0	\$29	\$0	\$290
(54931) Host Ordinance Items	\$1,000	\$306	\$1,000	\$500
(55101) Office Supplies	\$1,500	\$1,164	\$2,000	\$2,500
(55206) Capital Under \$5K	\$0	\$23,394	\$0	\$0
(55201) Operating Supplies	\$20,000	\$37,461	\$35,000	\$20,118
(55203) Computer Equip Under \$5K	\$250,000	\$270,639	\$350,000	\$350,000
(55204) Fuel	\$3,800	\$1,990	\$3,800	\$2,000
(55401) Book/Publ/Subscript/Membership	\$11,263	\$11,396	\$12,125	\$20,005
(55501) Training/Registration	\$15,000	\$5,797	\$29,875	\$14,925
OPERATING EXPENSES TOTAL	\$3,503,027	\$2,982,621	\$4,071,895	\$4,597,106
Capital Outlay				
(56401) Machinery & Equipment	\$390,000	\$329,296	\$30,000	\$0
(56402) Vehicles	\$0	\$48,862	\$0	\$0
(56501) Construction In Progress	\$0	\$0	\$125,000	\$0
CAPITAL OUTLAY TOTAL	\$390,000	\$378,158	\$155,000	\$0
TOTAL	\$6,008,909	\$5,099,079	\$6,295,953	\$6,941,985

Budget Summary: The total budget for Information Technology increased from \$6,295,953 in FY 2024-25 to \$6,941,985 in FY 2025-26, reflecting an increase of \$646,032 or approximately 10.26%.

Library Services



Mission Statement

Engage all community members in meaningful exploration, learning, and fun by providing equitable access to a wide range of resources, programs, equipment, and services.

Vision

Be the welcoming heart of our diverse community where all come to learn, discover, create, and connect.

Objectives / Priorities

Lifelong Learning

- Highlight programming that assists in expanding literacy
- Continue to expand services for children (and families) to help improve overall school readiness in Escambia County
- Equity of access to educational resources and training on Science, Technology, Engineering, and Mathematics (STEM) topics
- Partner with local groups and businesses to increase awareness of library resources and activities for all age groups
- Continue enhancing and expanding services tailored to the needs and interests of the senior population

Fiscal Responsibility

- Maintain efficient and effective budgeting while supporting robust print and digital collections
- Continue to capitalize on alternative revenue sources such as grants, book sales, etc.

Customer Service

- Enhance citizen-centric service delivery to meet the evolving needs of the community
- Continue to offer dedicated service hours to enhance accessibility for neurodivergent individuals and better accommodate their specific needs

Goals

West Florida Public Libraries' goal is to be the third most popular destination for citizens after work and home. WFPL encompasses the role of a public library system, technology resource center, and community gathering spot. WFPL serves to equalize access to information and to help develop the literacy skills needed to utilize it.

Accomplishments

- **Established Sensory Service Saturdays:** Designated two hours before regular operating hours to provide a safe, welcoming environment for neurodivergent individuals, those with special needs, and their families
- **Launched Studio 1559 at Pensacola Library:** Introduced a community art studio offering painting classes for all ages. Future expansions will include pottery, ceramics, and glass fusion. Notably, we offer the only stained-glass classes in the region
- **Completed Renovations at Pensacola Library:** The former picture book room was transformed into a dedicated Fiber Arts space, where patrons now receive personalized instruction in sewing, embroidery, and quilting
- **Established Makerspace at Westside Library:** Transformed the facility into a fully equipped Makerspace, providing hands-on training and instructional classes in CNC routing and laser cutting, supported by skilled onsite staff and overseen by a branch manager with an engineering degree
- **Migrated to a New Library Service Platform:** Transitioned to an updated system to improve user experience and streamline library operations
- **Opened Brownsville Library (Spring 2025):** Officially launched a new library branch featuring a senior center, ensuring area seniors can live, laugh, and learn together
- **Installed Library Express Vending Machine at Brownsville Library:** Enhanced access to library materials through a convenient, self-service kiosk
- **Upgraded Bellview Library's STEM Room:** Transformed the STEM space into a high-performance graphic design studio equipped with new computers supporting software such as Blender, AutoCAD, Adobe Creative Cloud, and Hero Forge
- **Expanded Summer Meal Program:** Our ongoing collaboration with Feeding the Gulf Coast continues to deliver thousands of meals to children during summer months when school-provided meals are unavailable



Performance Measures

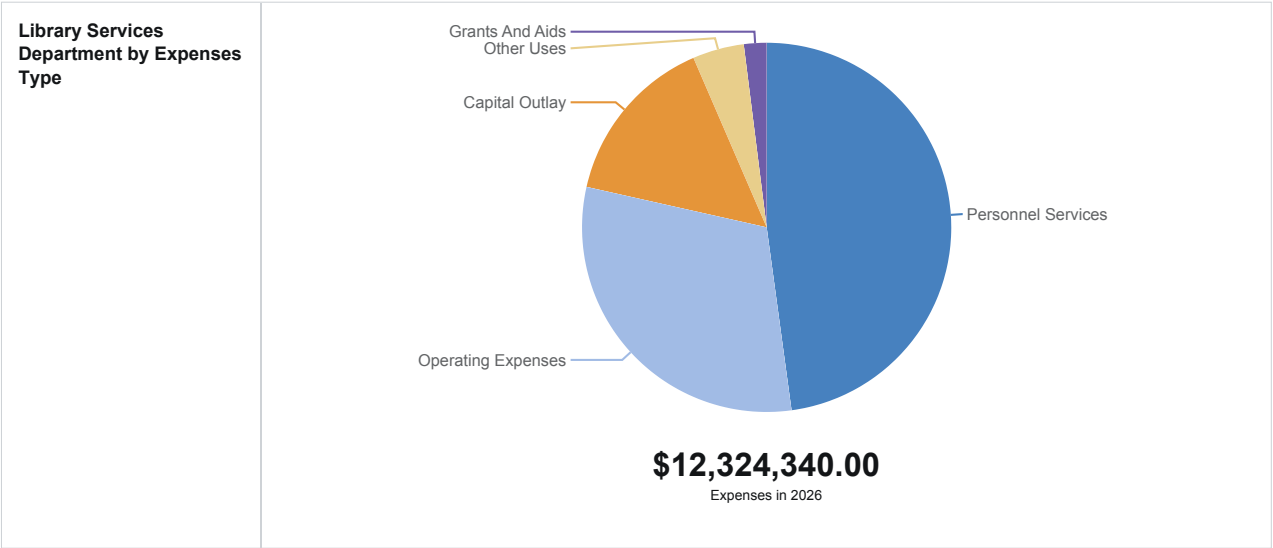
	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Number of Total Items Circulated	771,087	931,093	1,188,000	1,296,307
Number of Total Library Facility Visits	281,830	390,000	436,084	504,627
Number of Total Public Computer Uses	68,026	64,681	61,768	59,172
Number of Total Wi-Fi Uses	161,485	102,062	100,491	89,502
Number of Total Library Program Attendance	49,724	52,771	100,030	126,026
Number of Totals	1,556	1,640	3,964	5,324

Benchmarking

	Escambia County	Florida Average
Average Circulations per Library Card Holder	15	8

Funding Priorities

Major Issues Funded	Amount
Library Materials (i.e, books, DVDs, and other physical items for all libraries)	\$900,000
eResources (i.e., ebooks, eAudiobooks, ePicturebooks, eMagazines, etc.)	\$925,000



Library Services Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$3,669,586	\$3,387,491	\$3,811,801	\$3,996,467
(51304) Other Salaries - Terminal Pay	\$0	\$25,330	\$0	\$0
(51401) Overtime	\$13,000	\$2,424	\$13,000	\$13,000
(51501) Special Pay	\$25,800	\$7,800	\$37,200	\$22,200
(52101) FICA Taxes	\$277,685	\$256,032	\$294,520	\$308,423
(52102) FICA Pretax Savings	\$0	\$6,922	\$0	\$0
(52201) Retirement Contributions	\$515,443	\$476,136	\$549,468	\$596,433
(52301) Life & Health Insurance	\$897,625	\$668,195	\$919,125	\$952,600
(52401) Worker's Compensation	\$7,983	\$8,021	\$9,572	\$7,626
PERSONNEL SERVICES TOTAL	\$5,407,122	\$4,838,351	\$5,634,686	\$5,896,749
Operating Expenses				
(55403) SBITA Agreements	\$0	\$7,099	\$0	\$143,000
(53101) Professional Services	\$3,500	\$0	\$3,500	\$2,500
(53401) Other Contractual Service	\$917,535	\$846,773	\$825,852	\$1,198,200
(54001) Travel & Per Diem	\$11,000	\$5,911	\$5,500	\$7,850
(54101) Communications	\$121,353	\$88,585	\$210,824	\$90,550

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54201) Postage & Freight	\$3,000	\$2,972	\$3,000	\$3,200
(54301) Utility Services	\$321,188	\$226,182	\$289,356	\$272,000
(54401) Rentals & Leases	\$0	\$820	\$0	\$0
(54504) Premium-Vehicle	\$4,000	\$3,860	\$3,296	\$3,314
(54608) Vehicle Repair & Maintenance	\$6,200	\$2,161	\$6,200	\$6,000
(54601) Repair & Maintenance	\$242,519	\$94,826	\$320,861	\$297,000
(54701) Printing & Binding	\$6,800	\$6,319	\$6,800	\$7,200
(54801) Promotional Activities	\$23,500	\$26,635	\$26,000	\$35,000
(54934) Cost Alloc-Indirect	\$514,896	\$514,896	\$585,516	\$582,422
(54901) Other Current Chgs & Obl.	\$12,650	\$7,653	\$12,725	\$11,050
(54931) Host Ordinance Items	\$0	\$113	\$1,000	\$1,200
(55101) Office Supplies	\$41,500	\$39,380	\$42,000	\$42,000
(55206) Capital Under \$5K	\$0	\$0	\$0	\$20,000
(55201) Operating Supplies	\$524,303	\$321,946	\$448,012	\$386,300
(55204) Fuel	\$10,900	\$5,092	\$12,000	\$11,500
(55401) Book/Publ/Subscript/Membership	\$626,160	\$229,972	\$1,261,160	\$650,000
(55501) Training/Registration	\$4,600	\$3,939	\$5,600	\$9,500
OPERATING EXPENSES TOTAL	\$3,395,604	\$2,435,133	\$4,069,202	\$3,779,786
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$20,287	\$0	\$955,400
(56601) Books/Publicat/Libr. Matl	\$850,000	\$591,860	\$900,000	\$892,050
CAPITAL OUTLAY TOTAL	\$850,000	\$612,148	\$900,000	\$1,847,450
Grants And Aids				
(58101) Aids To Government Agency	\$200,000	\$201,635	\$230,000	\$245,000
GRANTS AND AIDS TOTAL	\$200,000	\$201,635	\$230,000	\$245,000
Other Uses				
(59801) Reserves	\$285,514	\$0	\$827,057	\$555,355
OTHER USES TOTAL	\$285,514	\$0	\$827,057	\$555,355
TOTAL	\$10,138,240	\$8,087,267	\$11,660,945	\$12,324,340

Library Services Operations

Library Services - Operations - w/o Maint - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$3,503,825	\$3,242,634	\$3,641,727	\$3,735,752
(51304) Other Salaries - Terminal Pay	\$0	\$25,076	\$0	\$0
(51401) Overtime	\$12,000	\$258	\$12,000	\$12,000
(51501) Special Pay	\$18,600	\$7,800	\$33,600	\$22,200
(52101) FICA Taxes	\$265,079	\$244,766	\$281,723	\$288,402
(52102) FICA Pretax Savings	\$0	\$6,638	\$0	\$0
(52201) Retirement Contributions	\$493,081	\$456,451	\$526,669	\$559,715
(52301) Life & Health Insurance	\$849,250	\$643,839	\$870,750	\$891,000
(52401) Worker's Compensation	\$4,852	\$4,890	\$5,893	\$4,562
PERSONNEL SERVICES TOTAL	\$5,146,687	\$4,632,351	\$5,372,362	\$5,513,631
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$85,000
(53101) Professional Services	\$3,500	\$0	\$3,500	\$2,500
(53401) Other Contractual Service	\$623,036	\$638,183	\$556,918	\$878,200
(54001) Travel & Per Diem	\$10,000	\$5,911	\$4,500	\$6,350
(54201) Postage & Freight	\$3,000	\$2,972	\$3,000	\$3,200
(54401) Rentals & Leases	\$0	\$820	\$0	\$0
(54504) Premium-Vehicle	\$4,000	\$3,860	\$3,296	\$3,314
(54608) Vehicle Repair & Maintenance	\$5,000	\$2,096	\$5,000	\$5,000
(54601) Repair & Maintenance	\$28,000	\$6,786	\$28,000	\$20,000
(54701) Printing & Binding	\$6,800	\$6,319	\$6,800	\$7,200
(54801) Promotional Activities	\$23,500	\$26,635	\$26,000	\$35,000
(54934) Cost Alloc-Indirect	\$514,896	\$514,896	\$585,516	\$582,422
(54901) Other Current Chgs & Obl.	\$12,500	\$7,503	\$12,500	\$10,800
(54931) Host Ordinance Items	\$0	\$113	\$1,000	\$1,200
(55101) Office Supplies	\$41,500	\$39,380	\$42,000	\$42,000
(55206) Capital Under \$5K	\$0	\$0	\$0	\$20,000
(55201) Operating Supplies	\$335,000	\$257,974	\$285,000	\$267,500
(55204) Fuel	\$7,400	\$5,092	\$8,000	\$8,000
(55401) Book/Publ/Subscript/Membership	\$625,000	\$229,972	\$1,260,000	\$650,000
(55501) Training/Registration	\$4,000	\$3,939	\$5,000	\$6,000
OPERATING EXPENSES TOTAL	\$2,247,132	\$1,752,451	\$2,836,030	\$2,633,686
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$20,287	\$0	\$35,000
(56601) Books/Publicat/Libr. Matl	\$850,000	\$591,860	\$900,000	\$892,050
CAPITAL OUTLAY TOTAL	\$850,000	\$612,148	\$900,000	\$927,050
Grants And Aids				
(58101) Aids To Government Agency	\$200,000	\$201,635	\$230,000	\$245,000
GRANTS AND AIDS TOTAL	\$200,000	\$201,635	\$230,000	\$245,000
Other Uses				
(59801) Reserves	\$285,514	\$0	\$827,057	\$555,355
OTHER USES TOTAL	\$285,514	\$0	\$827,057	\$555,355
TOTAL	\$8,729,333	\$7,198,585	\$10,165,449	\$9,874,722

Budget Summary: The total budget for Library Services Operations decreased from \$10,165,449 in FY 2024-25 to \$9,874,722 in FY 2025-26, reflecting a decrease of \$290,727 or approximately 2.86%.

Library Services Maintenance

Library Services - Library Maintenance - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$93,659	\$86,697	\$93,396	\$96,181
(51401) Overtime	\$1,000	\$2,165	\$1,000	\$1,000
(51501) Special Pay	\$7,200	\$0	\$3,600	\$0
(52101) FICA Taxes	\$7,155	\$6,919	\$7,497	\$7,434
(52102) FICA Pretax Savings	\$0	\$214	\$0	\$0
(52201) Retirement Contributions	\$12,692	\$11,800	\$13,357	\$13,634
(52301) Life & Health Insurance	\$32,250	\$17,953	\$32,250	\$33,000
(52401) Worker's Compensation	\$3,031	\$3,031	\$3,568	\$2,865
PERSONNEL SERVICES TOTAL	\$156,987	\$128,779	\$154,668	\$154,114
Operating Expenses				
(53401) Other Contractual Service	\$284,499	\$190,106	\$230,934	\$300,000
(54101) Communications	\$2,413	\$1,006	\$2,458	\$2,550
(54301) Utility Services	\$321,188	\$226,182	\$289,356	\$272,000
(54608) Vehicle Repair & Maintenance	\$1,200	\$64	\$1,200	\$1,000
(54601) Repair & Maintenance	\$138,519	\$31,427	\$154,861	\$125,000
(54901) Other Current Chgs & Obl.	\$150	\$150	\$225	\$250
(55201) Operating Supplies	\$4,012	\$1,847	\$4,012	\$3,800
(55204) Fuel	\$3,500	\$0	\$4,000	\$3,500
OPERATING EXPENSES TOTAL	\$755,481	\$450,781	\$687,046	\$708,100
Capital Outlay	\$0	\$0	\$0	\$88,000
TOTAL	\$912,468	\$579,561	\$841,714	\$950,214

Budget Summary: The total budget for Library Services Maintenance increased from \$841,714 in FY 2024-25 to \$950,214 in FY 2025-26, reflecting an increase of \$108,500 or approximately 12.89%.

Library Information Systems

Library Services Department - Information Systems Divisio...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$72,102	\$58,161	\$76,678	\$164,534
(51304) Other Salaries - Terminal Pay	\$0	\$254	\$0	\$0
(52101) FICA Taxes	\$5,451	\$4,347	\$5,300	\$12,587
(52102) FICA Pretax Savings	\$0	\$71	\$0	\$0
(52201) Retirement Contributions	\$9,670	\$7,885	\$9,442	\$23,084
(52301) Life & Health Insurance	\$16,125	\$6,403	\$16,125	\$28,600
(52401) Worker's Compensation	\$100	\$100	\$111	\$199
PERSONNEL SERVICES TOTAL	\$103,448	\$77,221	\$107,656	\$229,004
Operating Expenses				
(55403) SBITA Agreements	\$0	\$7,099	\$0	\$58,000
(53401) Other Contractual Service	\$10,000	\$0	\$10,000	\$0
(54001) Travel & Per Diem	\$1,000	\$0	\$1,000	\$1,500
(54101) Communications	\$118,940	\$87,579	\$208,366	\$88,000
(54601) Repair & Maintenance	\$76,000	\$56,612	\$138,000	\$152,000
(55201) Operating Supplies	\$110,791	\$44,938	\$152,000	\$80,000
(55401) Book/Publ/Subscript/Membership	\$1,160	\$0	\$1,160	\$0
(55501) Training/Registration	\$600	\$0	\$600	\$3,500
OPERATING EXPENSES TOTAL	\$318,491	\$196,228	\$511,126	\$383,000
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$0	\$0	\$832,400
CAPITAL OUTLAY TOTAL	\$0	\$0	\$0	\$832,400
TOTAL	\$421,939	\$273,449	\$618,782	\$1,444,404

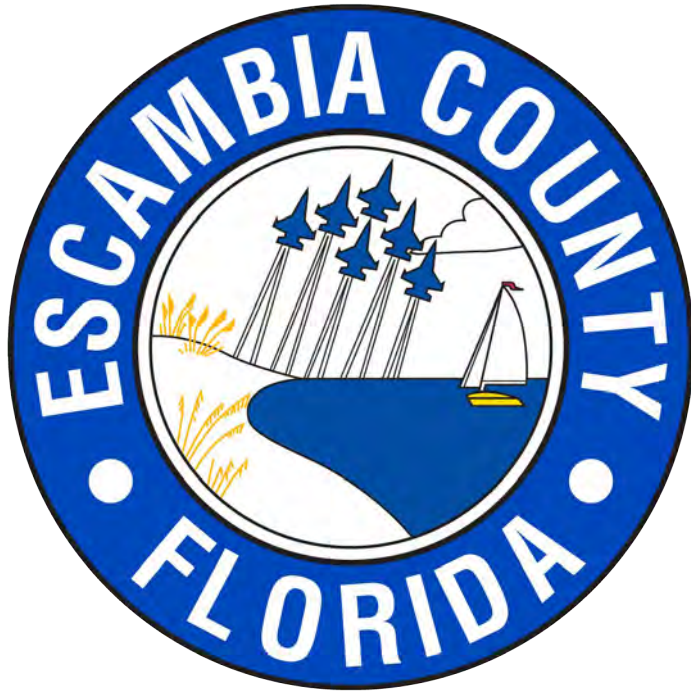
Budget Summary: The total budget for Information Systems increased from \$618,782 in FY 2024-25 to \$1,444,404 in FY 2025-26, reflecting an increase of \$825,622 or approximately 133.43%.

Library Donations

Library Services Department - Library Donations - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53401) Other Contractual Service	\$0	\$18,485	\$28,000	\$20,000
(55201) Operating Supplies	\$74,500	\$17,187	\$7,000	\$35,000
OPERATING EXPENSES TOTAL	\$74,500	\$35,672	\$35,000	\$55,000
TOTAL	\$74,500	\$35,672	\$35,000	\$55,000

Budget Summary: The total budget for Library Donations increased from \$35,000 in FY 2024-25 to \$55,000 in FY 2025-26, reflecting an increase of \$20,000 or approximately 57.14%.



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Management and Budget



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Office of Management and Budget (OMB) is responsible for all aspects of the budgetary accounting system, including budget preparation, expenditure and revenue forecasting, financial analysis, monitoring, and reporting.

OMB also oversees the implementation of the Board of County Commissioner's strategic vision and supports the policy and program initiatives of the Escambia County Board of County Commissioners and County Administrator by providing professional municipal finance and budget analysis assistance to functions under the board. Further, OMB provides assistance to all county departments so that those departments can perform their tasks and services in an effective and efficient manner to better serve the citizens of Escambia County.

Goals

To support the policy and program initiatives of the Board of County Commissioners and County Administrator by providing professional municipal finance and budget analysis assistance to functions under the Board

Accomplishments

Streamlined the utilization of the OpenGov software for Budget Planning and Financial Reporting allowing for transparency and efficiency in financial analysis and the development of the County's online budget book.

Assisted Human Resources department with the implementation and funding to update necessary pay grades that were identified in analysis conducted throughout the year.

Continued collaboration with local area hospital to secure additional funding utilizing the Low-Income Pool Programs and Direct Payment Programs facilitated through the Agency for Healthcare Administration (AHCA).

Received the Distinguished Budget Presentation Award for FY 2024/2025.

Successfully completed and executed the FY 2025/2026 Proposed and Adopted budget books.

Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate
Compliance with State Regulations (TRIM)	100%	100%	100%	100%
GFOA Budget Award Recipient	100%	100%	100%	100%
MSBU Petitions Sent Out Within Seven Business Days of Subdivision Being Mapped	100%	100%	100%	100%

Benchmarking

	Escambia County	Benchmark
Employees per 1,000 Residents	1:56	1:50

*Benchmark Sources:

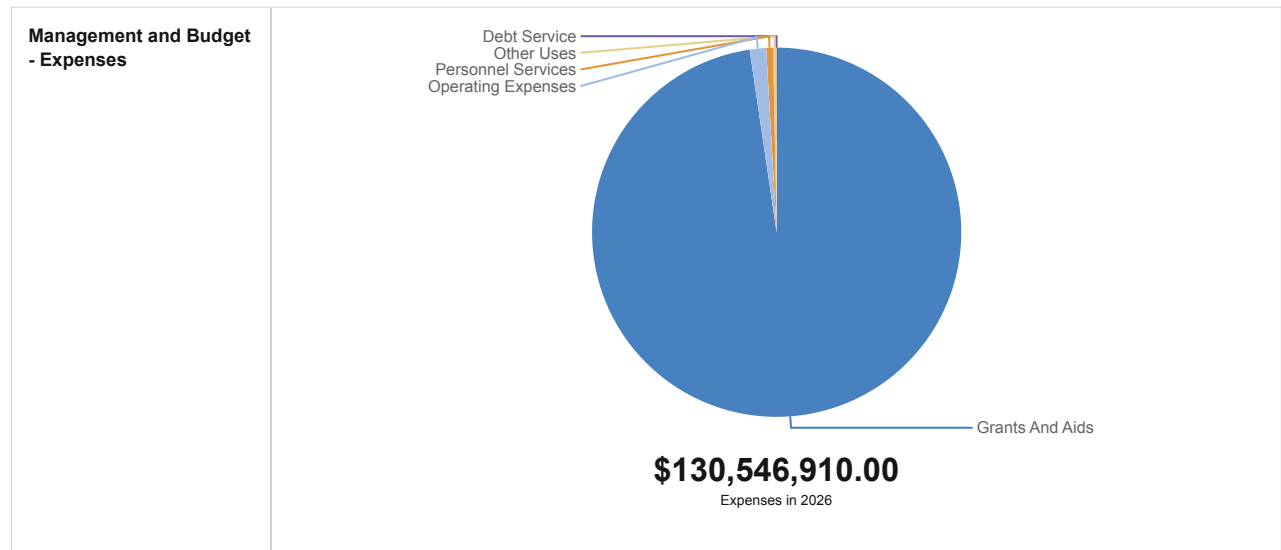
FY 2024 County population survey of comparable counties (Alachua, Lake, St. Lucie, Osceola, Manatee, and Leon); 2024 Bureau of Economic and Business Research (BEBR), (Leon County is used as the benchmark). Escambia OMB staff size is 6.0 with a population estimate of 336,358. Population ranges are from 296,313 to 455,356.

Funding Priorities

Major Issues Funded	Amount
Audit Services	\$235,780
OpenGov Budgeting Software	\$80,490

Significant Changes for Fiscal Year 2025 / 2026

- Continue to educate and cross-train staff on budget processes, statutory requirements, and other obligations.
- 6th year use of the OpenGov software and continuing to utilize it to improve and refine the budgeting process.



Management and Budget - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$523,137	\$525,828	\$544,161	\$546,226
(51501) Special Pay	\$4,800	\$4,800	\$4,800	\$4,800
(52101) FICA Taxes	\$39,529	\$38,468	\$41,996	\$42,154
(52102) FICA Pretax Savings	\$0	\$1,725	\$0	\$0
(52201) Retirement Contributions	\$98,001	\$99,802	\$106,146	\$117,927
(52301) Life & Health Insurance	\$64,500	\$124,067	\$64,500	\$66,000
(52401) Worker's Compensation	\$724	\$724	\$878	\$667
PERSONNEL SERVICES TOTAL	\$730,691	\$795,414	\$762,481	\$777,774
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$80,490
(53101) Professional Services	\$228,933	\$256,034	\$231,222	\$235,780
(53401) Other Contractual Service	\$103,905	\$100,443	\$103,905	\$17,300
(54001) Travel & Per Diem	\$4,226	\$2,096	\$4,210	\$2,460
(54101) Communications	\$492	\$475	\$492	\$492
(54201) Postage & Freight	\$300	\$49	\$300	\$300
(54301) Utility Services	\$1,221,701	\$1,024,320	\$1,186,068	\$1,227,659
(54601) Repair & Maintenance	\$166,000	\$3,460	\$1,000	\$1,000
(54701) Printing & Binding	\$1,134	\$1,888	\$1,100	\$1,100
(54934) Cost Alloc-Indirect	\$123,759	\$123,759	\$120,436	\$124,618
(54933) Cost Alloc-Administrative	\$150,000	\$150,000	\$150,000	\$150,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54901) Other Current Chgs & Obl.	\$10,000	\$6,727	\$10,000	\$10,000
(55101) Office Supplies	\$3,000	\$2,467	\$3,000	\$3,000
(55201) Operating Supplies	\$2,500	\$2,262	\$2,500	\$2,400
(55401) Book/Publ/Subscript/Membership	\$1,225	\$1,175	\$1,400	\$3,675
(55501) Training/Registration	\$2,000	\$1,065	\$2,000	\$1,800
OPERATING EXPENSES TOTAL	\$2,019,175	\$1,676,219	\$1,817,633	\$1,862,074
Capital Outlay	\$0	\$331,153	\$0	\$0
Debt Service				
(57101) Debt Service Principal	\$20,716	\$0	\$20,716	\$15,000
(57201) Debt Service Interest	\$13,778	\$140,564	\$13,778	\$15,000
DEBT SERVICE TOTAL	\$34,494	\$140,564	\$34,494	\$30,000
Grants And Aids	\$35,064,667	\$39,789,430	\$80,468,630	\$127,495,941
Other Uses				
(59801) Reserves	\$171,837	\$0	\$250,000	\$381,121
OTHER USES TOTAL	\$171,837	\$0	\$250,000	\$381,121
TOTAL	\$38,020,864	\$42,732,781	\$83,333,238	\$130,546,910

Office of Management and Budget Administration

OMB Department Only - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$523,137	\$525,828	\$544,161	\$546,226
(51501) Special Pay	\$4,800	\$4,800	\$4,800	\$4,800
(52101) FICA Taxes	\$39,529	\$38,468	\$41,996	\$42,154
(52102) FICA Pretax Savings	\$0	\$1,725	\$0	\$0
(52201) Retirement Contributions	\$98,001	\$99,802	\$106,146	\$117,927
(52301) Life & Health Insurance	\$64,500	\$124,067	\$64,500	\$66,000
(52401) Worker's Compensation	\$724	\$724	\$878	\$667
PERSONNEL SERVICES TOTAL	\$730,691	\$795,414	\$762,481	\$777,774
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$80,490
(53101) Professional Services	\$228,933	\$256,034	\$231,222	\$235,780
(53401) Other Contractual Service	\$86,605	\$86,604	\$86,605	\$0
(54001) Travel & Per Diem	\$4,226	\$2,096	\$4,210	\$2,460
(54101) Communications	\$492	\$475	\$492	\$492
(54201) Postage & Freight	\$300	\$49	\$300	\$300
(54701) Printing & Binding	\$1,134	\$1,888	\$1,100	\$1,100
(54901) Other Current Chgs & Obl.	\$10,000	\$6,727	\$10,000	\$10,000
(55101) Office Supplies	\$3,000	\$2,467	\$3,000	\$3,000
(55201) Operating Supplies	\$2,500	\$2,262	\$2,500	\$2,400
(55401) Book/Publ/Subscript/Membership	\$1,225	\$1,175	\$1,400	\$3,675
(55501) Training/Registration	\$2,000	\$1,065	\$2,000	\$1,800
OPERATING EXPENSES TOTAL	\$340,415	\$360,842	\$342,829	\$341,497
TOTAL	\$1,071,106	\$1,156,255	\$1,105,310	\$1,119,271

Budget Summary: The total budget for Office of Management and Budget Administration increased from \$1,105,310 in FY 2024-25 to \$1,119,271 in FY 2025-26, reflecting an increase of \$13,961 or approximately 1.26%.

Local Provider Participation

Fund 107-Local Prov Participation - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(54933) Cost Alloc-Administrative	\$150,000	\$150,000	\$150,000	\$150,000
OPERATING EXPENSES TOTAL	\$150,000	\$150,000	\$150,000	\$150,000
Grants And Aids				
(58112) LPP Encompass Health Rehab Hospital of Pensacola	\$25,267	\$28,705	\$756,396	\$283,039
(58111) LPP BAPTIST HOSPITAL	\$9,599,464	\$10,905,513	\$19,587,721	\$32,055,705
(58108) LPP WEST FLORIDA HOSP	\$12,139,166	\$13,790,753	\$16,931,647	\$60,659,946
(58109) LPP ASCENSION SACRED HRT	\$12,224,549	\$13,887,753	\$41,450,459	\$31,391,531
(58110) LPP SELECT SPECILTY HOSP	\$738,572	\$839,058	\$1,404,758	\$2,768,071
GRANTS AND AIDS TOTAL	\$34,727,018	\$39,451,781	\$80,130,981	\$127,158,292
TOTAL	\$34,877,018	\$39,601,781	\$80,280,981	\$127,308,292

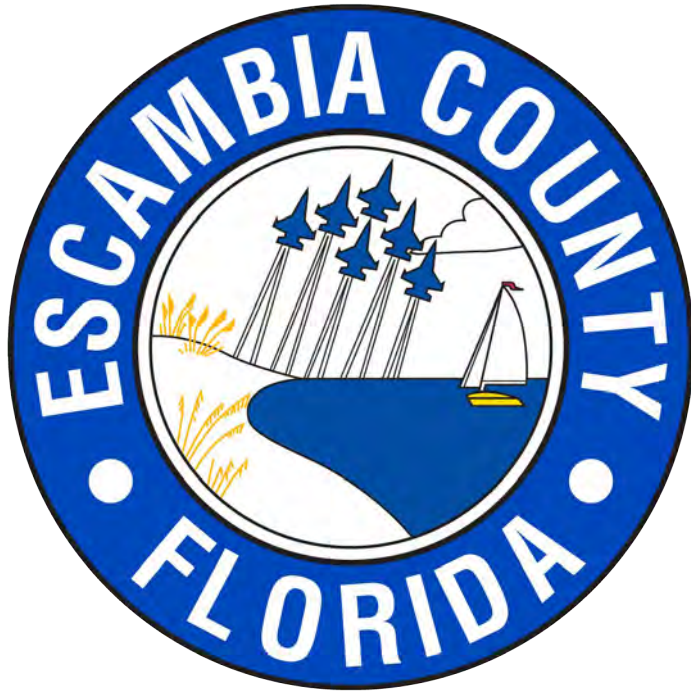
Budget Summary: The total budget for Local Provider Participation increased from \$80,280,981 in FY 2024-25 to \$127,308,292 in FY 2025-26, reflecting an increase of \$47,027,311 or approximately 58.58%.

MSBU Assessment Program

Board of County Commissioners - MSBU Assessment Program -...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53401) Other Contractual Service	\$17,300	\$13,839	\$17,300	\$17,300
(54301) Utility Services	\$1,221,701	\$1,024,320	\$1,186,068	\$1,227,659
(54601) Repair & Maintenance	\$166,000	\$3,460	\$1,000	\$1,000
(54934) Cost Alloc-Indirect	\$123,759	\$123,759	\$120,436	\$124,618
OPERATING EXPENSES TOTAL	\$1,528,760	\$1,165,378	\$1,324,804	\$1,370,577
Capital Outlay				
(56301) Improv Other Than Bldgs	\$0	\$331,153	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$331,153	\$0	\$0
Debt Service				
(57101) Debt Service Principal	\$20,716	\$0	\$20,716	\$15,000
(57201) Debt Service Interest	\$13,778	\$140,564	\$13,778	\$15,000
DEBT SERVICE TOTAL	\$34,494	\$140,564	\$34,494	\$30,000
Other Uses				
(59801) Reserves	\$171,837	\$0	\$250,000	\$381,121
OTHER USES TOTAL	\$171,837	\$0	\$250,000	\$381,121
TOTAL	\$1,735,091	\$1,637,095	\$1,609,298	\$1,781,698

Budget Summary: The total budget for MSBU Assessment Program increased from \$1,609,298 in FY 2024-25 to \$1,781,698 in FY 2025-26, reflecting an increase of \$172,400 or approximately 10.71%.



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Mass Transit



Mission Statement

To provide efficient, responsive services that enhance the quality of life, meet common needs and promote a safe and healthy community.

Objectives / Priorities

The Mass Transit Department serves as Escambia County's public transportation system, encompassing both Escambia County Area Transit (ECAT) and Escambia County Community Transportation (ECCT). Escambia County is designated as the Community Transportation Coordinator (CTC) by the Florida Commission for the Transportation Disadvantaged. In this role, the County contracts with ECCT to provide Complementary Paratransit Service in compliance with the Americans with Disabilities Act (ADA) and the Florida Department of Transportation's Transportation Disadvantaged Plan.

Mass Transit operations are subsidized by a four-cent local gas tax and passenger fares. Additional operating and capital funding, through formulary and competitive grant programs, is provided through the Florida Department of Transportation (FDOT), Federal Transit Administration (FTA), the Florida Commission for the Transportation Disadvantaged, and other agencies.

ECAT operates daily fixed routes, shuttles, and commuter services, including the Non-Urbanized Area Transportation Program. Additionally, ECAT provides ADA-compliant complementary paratransit, supports the Transportation Disadvantaged Program, and offers On-Demand services to address transit needs in underserved or unserved areas.

In an effort for enhanced community outreach and feedback to ECAT, the Mass Transit Advisory Committee (MTAC) was reestablished in 2025. MTAC reviews proposed operating and capital budgets, transit policies, and serves as a forum for public input and recommendations on ECAT services.

Through an Interlocal Agreement with the City of Pensacola, Escambia County Area Transit (ECAT) operates a Monday jury duty shuttle service and is responsible for managing and maintaining all bus stops within city limits, in addition to those throughout unincorporated Escambia County.

The objectives of the Mass Transit Department are to:

- Improve the efficiency, reliability, and accessibility of transit services to meet current and future demand across Escambia County, ensuring a positive experience for both existing and potential riders.
- Maintain, upgrade, and expand transit vehicles, facilities, passenger amenities, and bus stops to meet the highest standards of safety, accessibility, and rider comfort.
- Implement a strategic marketing, communications, and media outreach program to improve and encourage the public image of transit, increase ridership awareness, and ensure timely, accurate distribution of service and route information.
- Actively engage in community planning efforts and local initiatives to align transit services with the evolving needs of residents, businesses, and regional stakeholders.
- Prioritize and continuously improve safety measures and security protocols across all transit services, infrastructure, and facilities.
- Maintain strong financial stewardship of public funds while aggressively pursuing additional local, state, and federal funding opportunities to support system growth, maintenance, and modernization.
- Promote coordinated transportation planning and service delivery in collaboration with neighboring counties and within the broader Pensacola Urbanized Area to address shared mobility and connectivity needs.
- Focus on the transit-dependent population: Prioritize services that serve community members who rely on public transportation for mobility.
- Implement technology, such as the Passio and RideCo mobile app and other data analysis tools, to optimize operations and improve the rider experience.
- Sustain and maintain the completion of projects designed to improve accessibility, such as upgrading bus stops and implementing travel training for passengers with disabilities.
- Enhance the level of coordination and communication with municipal planning staff and other community stakeholders.

Goals

The overarching goal of the Mass Transit Department is to operate a safe, reliable, and accessible public transportation system that effectively meets the current and future mobility needs of Escambia County and neighboring areas of the panhandle. Through continuous community engagement, the department aims to stimulate economic progress, promote environmental sustainability, and strengthen neighborhoods by connecting residents, visitors, tourists, and businesses with essential services, events, and opportunities.

Service Delivery & System Efficiency

- Deliver high-quality, cost-effective transit services that operate in a fiscally responsible and environmentally sustainable manner.
- Optimize route design through data-driven planning to improve system performance, reduce redundancy, and align with rider demand.

- Implement a comprehensive operational analysis to deploy service improvements, eliminate inefficiencies, and explore opportunities to serve unmet transportation needs.

Organizational Development & Workforce Enhancement

- Implement departmental reorganization to better align staff roles, increase operational efficiency, and support long-term service goals.
- Establish a training and apprenticeship program, including support for CDL licensing, to strengthen workforce readiness.
- Enhance employee engagement and morale through recognition initiatives like the Employee of the Month program and regular team building activities.
- Improve recruitment and retention strategies to attract and maintain a qualified, mission-driven workforce.

Community Engagement & Education

- Expand public outreach and education efforts to inform the community and key stakeholders of transit services, benefits, and available options.
- Educate local agencies and community partners on how to effectively utilize transit resources to support their clients and constituents.
- Promote transportation literacy through training programs that help residents understand and access available mobility options.
- Build and direct the Mass Transit Advisory Committee (MTAC) to foster greater public participation in the transit planning process, as well as usage of the mobility options.

Safety, Security, & Customer Experience

- Maintain a strong focus on passenger and employee safety by enforcing a clear and consistent code of conduct across all transit services.
- Reduce travel-related injuries through safety-focused operational practices and infrastructure improvements.
- Upgrade vehicle and facility security systems, including enhanced audio/visual surveillance, perimeter security, and data storage capabilities.
- Continue to improve comfort and accessibility at all customer touchpoints, including bus stops, shelters, and onboard environments.

Technology, Infrastructure, & Sustainability

- Invest in modern, accessible, and energy-efficient infrastructure, including transitioning older fleet vehicles to low-to-no-emission models.
- Maintain and expand capital assets to ensure all vehicles, facilities, and passenger amenities meet high standards of safety and comfort.
- Upgrade the ECAT page of the MyEscambia website to be more user-friendly, accessible, interactive, and informative for the public.
- Enhance performance and accessibility of Mass Transit Department mobility apps, such as Passio and RideCo.

Regional Coordination & Environmental Impact

- Support regional mobility by collaborating with surrounding counties and the broader Pensacola Urbanized Area to address shared transportation needs.
- Reduce single-occupancy vehicle trips by promoting alternative transportation modes and increasing the use of public transit.

Accomplishments

Escambia County Area Transit (ECAT) has secured significant funding and advanced major initiatives in recent months, including approval of its 16.1 million FY24/25 Operating and Capital Budget. These budget accomplishments are driving investment in fleet modernization, infrastructure projects, and service improvement for riders.

Ensured capable staff were available to lead the agency and to deploy the best possible service and provide an effective culture change.

Reviewed and revised ECAT job classifications to be reflective of industry standards to be able to hire and retain agency leadership.

New Operations Program Manager appointed during the fiscal year.

New Maintenance Manager appointed during this fiscal year.

New Finance Manager appointed during this fiscal year.

Actively recruited for a new Safety Program Manager during the fiscal year and will continue into the new fiscal year.

Developed and created two (2) Safety & Training Specialists positions. ECAT appointed 1 of the Safety & Training Specialist positions and is actively recruiting for the remaining position.

Actively recruited 7 Dispatchers (through temporary labor services) for the MicroTransit Pilot Program.

Actively recruited 29 MicroTransit Drivers (through temporary labor services) for the MicroTransit Pilot Program.

Continued to develop a partnership with American Transit Training and Apprenticeship Innovators Network (ATTAIN) to establish an apprenticeship program.

Continued the Student Transit Empowerment Program (STEP). This program offers free bus rides for students, allowing them to ride public transit to take advantage of various programs offered within the community and educating them on public transportation.

Provided an effective and efficient transit service in a fiscally responsible and environmentally friendly manner.

Monitored service quality and maintained performance standards benchmarked by FTA, FDOT, and the MTAC.

Continued upgrades to fixed-route operational and maintenance software for scheduling, run-cutting, performance dashboard and other operational efficiencies.

Began gathering data from this system and performing operational analytics to make recommendations to increase operational efficiency.

Purchased and received nine small buses for the MicroTransit Pilot Program service to better manage fixed route services.

Purchased and received thirteen (replacement or additional) ADA vehicles for use during Paratransit Services within the MicroTransit Pilot Program.

Obtained 2 additional FlexTransit service vehicles through FDOT, previously owned by JTrans in Marianna, FL.

Launched the Micro-transit Pilot Program Expansion: A Service Development grant, awarded in August 2024, will now fund the purchase of vehicles and system hardware, as well as cover operational expenses for the pilot micro-transit service. This on-demand model is designed to enhance flexibility for riders.

Expanded the MicroTransit Pilot Program to accommodate the needs of riders following the reduction of hours initiated by current ECCT Service Provider.

Increased mobility for our citizens by conducting assessments to find the best transportation solutions for our citizens and providing training on transportation options available.

Department Management continues to schedule all staff meetings, which increases the consistent flow of county and departmental information to all employees.

Updated telephone monitoring and recording system to enable call transcription, analysis, and compliance.

Upgraded and enhanced radio repeater and replacement radios to improve radio communications services between Dispatch, Bus Operators, MicroTransit Operators and Safety.

Maintained a dedicated area within the facility to provide training opportunities for staff. This area is equipped with tools and resources to maximize training time and opportunities.

Maintained and reviewed all policies and procedures to ensure accurate reporting and compliance with all required agencies.

Finalized several Standard Operating Procedures to educate staff and ensure compliance with regulatory agencies and transit standards.

Fleet Maintenance Manager served as the Chairman/Vice Chairman of the Florida Transit Maintenance Consortium (FTMC). This group contributes to the insight, direction and guidance in identifying specific needs for the Florida Transit Safety Operations Network. This provided ECAT with information and input on innovative transit programs available across the state.

Implemented suggestions and recommendations from the Comprehensive Operating Analysis (COA) of all Fixed Route Services. The primary tasks of the COA included Data Collection and Market Assessment, Line-by-Line (Route-by-Route) Analysis and Route Profiles, and Service Plan Development. This COA was completed to focus on where improvements can be made in the productivity and efficiency of transit operations.

Mass Transit secured grant funding to begin the process of replacing some of the older diesel fuel buses with electric buses, and to provide additional upgrades for the pending new Mass Transit Facility.

Mass Transit began the process of renovating bus shelters throughout LMI areas within the County. Solicitation and selection of contractor for environmental review was completed. The solicitation of a consulting firm for CDBG-DR reporting was posted and contract award will take place in the new fiscal year.

Mass Transit completed and installed the order of newly branded bus stop signs to replace all bus stop signage within the county.

Escambia County Area Transit was re-nominated by peer transit agencies across the state to become a voting member of the Florida Public

Transportation Association (FPTA) to assist in improving the voices and representation in the Association to include better addressing the needs of all transit systems (including rural and urban bus systems, and rail systems) and be more inclusive of other modes of service.

The Department continued to initiate a Safety Stand Down to provide Safety awareness and in-service training for all department staff.

Provided multiple rider outreach/engagement opportunities to provide ridership education and appreciation.

Successfully completed the FDOT Triennial Review Process and received many commendations related to Mass Transit operations.

Provided emergency transportation services to assist in evacuating flooded areas in the county and allowed route access to individuals participating in Escambia County's Homeless Point in Time Count (PIT).

Maintained partnership with multiple agencies through the Circuit 1 Human Trafficking Task Force in an effort to combat and reduce human trafficking statistics within Escambia County.



Performance Measures

ECAT - Fixed Route

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Farebox Recovery Ratio	7%	6%	4%	4%
On-Time Performance	N/A	N/A	90%	90%

ECCT - Demand Response*

On-Time Performance	96%	98%	90%	90%
Passenger Per Hour	2	2	2	2

**Note-Demand Response Fiscal Year is July 1 - June 30*

Benchmarking

	Escambia County	Benchmark/Average
Operating Expense Per Revenue Mile	\$7.76	\$8.37
Operating Expense Per Revenue Hour	\$106.69	\$115.24
Operating Expense Per Passenger Mile	\$2.60	\$2.47
Operating Expense Per Unlinked Passenger Trip	\$12.74	\$9.69
Unlinked Trip Per Vehicle Revenue Mile	0.61	0.86
Unlinked Trips Per Vehicle Revenue Hour	8.37	11.89
Passenger Miles Per Vehicle Mile	2.99	3.39
Ridership Density Ridership Trips Per Capita	1.88	3.68

Funding Priorities

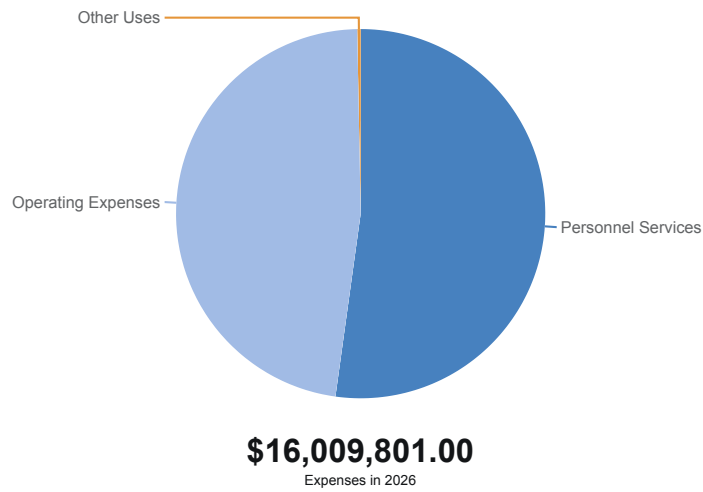
Major Issues Funded in FY 2025	Amount
ADA Paratransit Contract	\$2,099,890
Transportation Disadvantaged Paratransit Contract	\$3,007,925
Fuel	\$1,338,760
Vehicle Insurance Premiums - Fixed Route	\$242,650
Advertising Promotional Activity	\$110,000
Passio Software System Annual Maintenance Contract	\$207,000

Other Major Items Funded in FY 2026 Will Be Determined Through Grant Capital Funding

Significant Changes for Fiscal Year 2025 / 2026

Mass Transit has reviewed the recommendations of the Comprehensive Operating Analysis (COA) and will begin the Request for Proposals (RFP) process for a route redesign. The route redesign will enhance the agency's overall efficiency, ensuring that services are better aligned with current travel patterns and the evolving needs of the community.

**Mass Transit Department
by Expense Type**



Mass Transit Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$4,821,128	\$4,308,319	\$5,401,581	\$5,044,640
(51304) Other Salaries - Terminal Pay	\$0	\$57,192	\$0	\$0
(51301) Other Salaries & Wages	\$10,000	\$7,755	\$10,000	\$10,000
(51401) Overtime	\$279,680	\$1,005,972	\$607,421	\$607,421
(51501) Special Pay	\$60,120	\$16,064	\$72,828	\$64,176
(52101) FICA Taxes	\$389,212	\$401,649	\$465,850	\$434,441
(52102) FICA Pretax Savings	\$0	\$15,924	\$0	\$0
(52201) Retirement Contributions	\$718,283	\$649,355	\$863,755	\$821,023
(52203) 457 Retirement Contrib	\$0	\$31,098	\$0	\$0
(52301) Life & Health Insurance	\$1,279,252	\$963,618	\$1,268,502	\$1,188,000
(52401) Worker's Compensation	\$153,016	\$153,016	\$213,486	\$184,878
PERSONNEL SERVICES TOTAL	\$7,710,691	\$7,609,961	\$8,903,423	\$8,354,579
Operating Expenses				
(55403) SBITA Agreements	\$0	\$9,455	\$0	\$180,667
(53101) Professional Services	\$9,000	\$120	\$0	\$0
(53401) Other Contractual Service	\$296,800	\$117,274	\$354,767	\$1,561,247
(53404) Fixed Route Bus Costs	\$379,000	\$123,226	\$288,133	\$138,133
(53405) Ada Paratransit Costs	\$1,960,000	\$1,776,765	\$0	\$1,450,560
(53416) Non-Ada Paratransit	\$2,503,000	\$2,275,599	\$0	\$1,119,060
(54001) Travel & Per Diem	\$35,000	\$48,520	\$55,000	\$35,000
(54101) Communications	\$37,600	\$31,929	\$664,660	\$52,660
(54201) Postage & Freight	\$6,200	\$3,830	\$5,200	\$9,900
(54301) Utility Services	\$113,000	\$84,929	\$111,000	\$111,000
(54514) Claims-General Liability	\$0	\$428	\$0	\$0
(54503) Premium-Property/Building	\$12,000	\$12,181	\$12,774	\$12,774
(54504) Premium-Vehicle	\$259,500	\$231,990	\$371,050	\$435,149
(54501) Insurance/Surety Bonds	\$25,000	\$47,007	\$175,000	\$25,000
(54608) Vehicle Repair & Maintenance	\$382,477	\$97,899	\$204,000	\$201,183
(54601) Repair & Maintenance	\$24,000	\$10,931	\$23,000	\$23,000
(54606) Preventative Maint	\$900,000	\$558,180	\$900,000	\$659,023
(54607) Support Facility Repairs	\$63,500	\$88,109	\$63,500	\$63,500
(54701) Printing & Binding	\$16,500	\$13,165	\$16,500	\$16,500

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54801) Promotional Activities	\$130,000	\$87,054	\$107,663	\$180,000
(54901) Other Current Chgs & Obl.	\$36,300	\$9,227	\$32,900	\$39,900
(54905) Legal Advertising	\$2,000	\$1,162	\$2,000	\$5,000
(55101) Office Supplies	\$4,000	\$40	\$0	\$0
(55201) Operating Supplies	\$118,900	\$119,012	\$148,100	\$178,100
(55203) Computer Equip Under \$5K	\$15,000	\$1,676	\$15,000	\$25,000
(55204) Fuel	\$1,405,000	\$1,021,136	\$1,338,760	\$1,038,760
(55232) Operating-Tools	\$10,000	\$1,900	\$6,000	\$6,000
(55401) Book/Publ/Subscript/Membership	\$22,000	\$10,779	\$20,000	\$20,000
(55501) Training/Registration	\$20,000	\$3,104	\$33,000	\$20,000
OPERATING EXPENSES TOTAL	\$8,785,777	\$6,786,630	\$4,948,007	\$7,607,116
Capital Outlay				
(56301) Improv Other Than Builds	\$0	\$9,974	\$0	\$0
(56401) Machinery & Equipment	\$0	\$206,899	\$0	\$0
(56402) Vehicles	\$0	\$108,777	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$325,651	\$0	\$0
Grants And Aids	\$0	\$132,407	\$0	\$0
Other Uses				
(59801) Reserves	\$0	\$0	\$0	\$48,106
OTHER USES TOTAL	\$0	\$0	\$0	\$48,106
TOTAL	\$16,496,468	\$14,854,649	\$13,851,430	\$16,009,801

Bus Route Operations

Mass Transit Department - Bus Route Operations - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$3,060,916	\$2,395,645	\$3,488,441	\$3,188,303
(51304) Other Salaries - Terminal Pay	\$0	\$53,537	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$1,142	\$0	\$0
(51401) Overtime	\$240,973	\$869,968	\$482,558	\$482,558
(51501) Special Pay	\$12,516	\$0	\$12,516	\$8,916
(52101) FICA Taxes	\$249,666	\$268,114	\$304,740	\$279,279
(52102) FICA Pretax Savings	\$0	\$10,811	\$0	\$0
(52201) Retirement Contributions	\$442,869	\$404,439	\$546,790	\$515,415
(52203) 457 Retirement Contrib	\$0	\$22,191	\$0	\$0
(52301) Life & Health Insurance	\$850,326	\$486,329	\$850,326	\$771,100
(52401) Worker's Compensation	\$125,837	\$125,837	\$174,065	\$158,827
PERSONNEL SERVICES TOTAL	\$4,983,103	\$4,638,014	\$5,859,436	\$5,404,398
Operating Expenses				
(53101) Professional Services	\$9,000	\$120	\$0	\$0
(53401) Other Contractual Service	\$157,000	\$90,741	\$216,000	\$221,108
(53404) Fixed Route Bus Costs	\$379,000	\$123,226	\$288,133	\$138,133
(53405) Ada Paratransit Costs	\$0	\$700,000	\$0	\$0
(54001) Travel & Per Diem	\$13,000	\$10,235	\$15,000	\$15,000
(54101) Communications	\$22,000	\$21,641	\$23,600	\$23,600
(54301) Utility Services	\$104,000	\$77,193	\$102,000	\$102,000
(54503) Premium-Property/Building	\$12,000	\$12,181	\$12,774	\$12,774
(54504) Premium-Vehicle	\$238,000	\$207,292	\$273,350	\$224,949
(54501) Insurance/Surety Bonds	\$25,000	\$47,007	\$25,000	\$25,000
(54608) Vehicle Repair & Maintenance	\$60,877	\$15,328	\$76,000	\$74,122
(54601) Repair & Maintenance	\$11,000	\$2,327	\$10,000	\$10,000
(54701) Printing & Binding	\$15,000	\$11,852	\$15,000	\$15,000
(54901) Other Current Chgs & Obl.	\$23,900	\$4,213	\$23,900	\$23,900
(55201) Operating Supplies	\$52,000	\$70,266	\$71,000	\$71,000
(55203) Computer Equip Under \$5K	\$15,000	\$0	\$15,000	\$15,000
(55204) Fuel	\$1,049,000	\$104,488	\$957,000	\$557,000
(55501) Training/Registration	\$5,000	\$375	\$18,000	\$3,000
OPERATING EXPENSES TOTAL	\$2,190,777	\$1,498,483	\$2,141,757	\$1,531,586
Other Uses				
(59801) Reserves	\$0	\$0	\$0	\$48,106
OTHER USES TOTAL	\$0	\$0	\$0	\$48,106
TOTAL	\$7,173,880	\$6,136,497	\$8,001,193	\$6,984,090

Budget Summary: The total budget for Bus Route Operations decreased from \$8,001,193 in FY 2024-25 to \$6,984,090 in FY 2025-26, reflecting a decrease of \$1,017,103 or approximately 12.71%.

Mass Transit Maintenance

Mass Transit Department - Mass Transit Maintenance Divisi...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,125,423	\$895,224	\$1,257,775	\$1,235,007
(51304) Other Salaries - Terminal Pay	\$0	\$3,655	\$0	\$0
(51301) Other Salaries & Wages	\$10,000	\$6,613	\$10,000	\$10,000
(51401) Overtime	\$32,877	\$128,514	\$118,063	\$118,063
(51501) Special Pay	\$32,604	\$8,264	\$48,912	\$46,860
(52101) FICA Taxes	\$90,772	\$85,583	\$109,760	\$106,539
(52102) FICA Pretax Savings	\$0	\$3,606	\$0	\$0
(52201) Retirement Contributions	\$161,015	\$128,483	\$195,557	\$195,392
(52203) 457 Retirement Contrib	\$0	\$8,907	\$0	\$0
(52301) Life & Health Insurance	\$310,138	\$248,402	\$310,138	\$306,350
(52401) Worker's Compensation	\$26,074	\$26,074	\$38,346	\$25,224
PERSONNEL SERVICES TOTAL	\$1,788,903	\$1,543,325	\$2,088,551	\$2,043,435
Operating Expenses				
(53401) Other Contractual Service	\$119,300	\$26,533	\$118,267	\$118,267
(54001) Travel & Per Diem	\$10,000	\$4,990	\$10,000	\$5,000
(54101) Communications	\$1,000	\$0	\$1,000	\$1,000
(54201) Postage & Freight	\$1,500	\$30	\$500	\$500
(54301) Utility Services	\$9,000	\$7,736	\$9,000	\$9,000
(54504) Premium-Vehicle	\$3,000	\$11,634	\$12,500	\$12,500
(54608) Vehicle Repair & Maintenance	\$163,600	\$1,769	\$20,000	\$20,000
(54601) Repair & Maintenance	\$13,000	\$8,604	\$13,000	\$13,000
(54606) Preventative Maint	\$900,000	\$558,910	\$900,000	\$659,023
(54607) Support Facility Repairs	\$63,500	\$54,230	\$63,500	\$63,500
(54701) Printing & Binding	\$1,000	\$730	\$1,000	\$1,000
(55101) Office Supplies	\$0	\$40	\$0	\$0
(55201) Operating Supplies	\$40,800	\$16,194	\$45,000	\$45,000
(55204) Fuel	\$56,000	\$31,901	\$81,760	\$81,760
(55232) Operating-Tools	\$10,000	\$1,900	\$6,000	\$6,000
(55401) Book/Publ/Subscript/Membership	\$15,000	\$2,880	\$5,000	\$5,000
(55501) Training/Registration	\$10,000	\$444	\$10,000	\$5,000
OPERATING EXPENSES TOTAL	\$1,416,700	\$728,525	\$1,296,527	\$1,045,550
TOTAL	\$3,205,603	\$2,271,850	\$3,385,078	\$3,088,985

Budget Summary: The total budget for Mass Transit Maintenance decreased from \$3,385,078 in FY 2024-25 to \$3,088,985 in FY 2025-26, reflecting a decrease of \$296,093 or approximately 8.75%.

Paratransit

Mass Transit Department - Paratransit Division - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$85,116	\$86,151	\$90,186	\$93,410
(51401) Overtime	\$0	\$655	\$0	\$0
(52101) FICA Taxes	\$6,435	\$6,353	\$6,900	\$7,074
(52102) FICA Pretax Savings	\$0	\$263	\$0	\$0
(52201) Retirement Contributions	\$11,415	\$11,688	\$12,293	\$12,974
(52301) Life & Health Insurance	\$22,038	\$27,069	\$22,038	\$22,550
(52401) Worker's Compensation	\$118	\$118	\$145	\$170
PERSONNEL SERVICES TOTAL	\$125,122	\$132,298	\$131,562	\$136,178
Operating Expenses				
(53405) Ada Paratransit Costs	\$1,960,000	\$1,076,765	\$0	\$1,450,560
(53416) Non-Ada Paratransit	\$2,503,000	\$2,275,599	\$0	\$1,119,060
(54101) Communications	\$0	\$0	\$624,000	\$0
(54504) Premium-Vehicle	\$17,000	\$12,021	\$84,000	\$84,000
(54501) Insurance/Surety Bonds	\$0	\$0	\$150,000	\$0
(54608) Vehicle Repair & Maintenance	\$158,000	\$80,803	\$108,000	\$107,061
(54606) Preventative Maint	\$0	-\$730	\$0	\$0
(55201) Operating Supplies	\$2,100	\$4,554	\$2,100	\$2,100
(55204) Fuel	\$300,000	\$204,748	\$300,000	\$150,000
(55501) Training/Registration	\$0	\$750	\$0	\$0
OPERATING EXPENSES TOTAL	\$4,940,100	\$3,654,511	\$1,268,100	\$2,912,781
TOTAL	\$5,065,222	\$3,786,808	\$1,399,662	\$3,048,959

Budget Summary: The total budget for Paratransit increased from \$1,399,662 in FY 2024-25 to \$3,048,959 in FY 2025-26, reflecting an increase of \$1,649,297 or approximately 117.84%.

Micro Transit

Mass Transit Department - Micro Transit Division

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$180,667
(53401) Other Contractual Service	\$0	\$0	\$0	\$1,201,372
(54101) Communications	\$0	\$0	\$0	\$12,000
(54201) Postage & Freight	\$0	\$0	\$0	\$4,700
(54504) Premium-Vehicle	\$0	\$0	\$0	\$112,500
(54801) Promotional Activities	\$0	\$0	\$0	\$70,000
(54901) Other Current Chgs & Obl.	\$0	\$0	\$0	\$8,000
(54905) Legal Advertising	\$0	\$0	\$0	\$2,000
(55201) Operating Supplies	\$0	\$0	\$0	\$30,000
(55203) Computer Equip Under \$5K	\$0	\$0	\$0	\$10,000
(55204) Fuel	\$0	\$0	\$0	\$250,000
(55501) Training/Registration	\$0	\$0	\$0	\$7,000
OPERATING EXPENSES TOTAL	\$0	\$0	\$0	\$1,888,239
TOTAL	\$0	\$0	\$0	\$1,888,239

Budget Summary: The total budget for Micro Transit in FY 2025-26 is \$1,888,239. As this is a new program, there is no prior year budget for comparison.

Mass Transit Administration

Mass Transit Department - Mass Transit Administration Div...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$549,673	\$392,299	\$565,179	\$527,920
(51301) Other Salaries & Wages	\$0	\$0	\$0	\$0
(51401) Overtime	\$5,830	\$6,835	\$6,800	\$6,800
(51501) Special Pay	\$15,000	\$7,800	\$11,400	\$8,400
(52101) FICA Taxes	\$42,339	\$41,599	\$44,450	\$41,549
(52102) FICA Pretax Savings	\$0	\$1,243	\$0	\$0
(52201) Retirement Contributions	\$102,984	\$104,744	\$109,115	\$97,242
(52301) Life & Health Insurance	\$96,750	\$70,817	\$86,000	\$88,000
(52401) Worker's Compensation	\$987	\$987	\$930	\$657
PERSONNEL SERVICES TOTAL	\$813,563	\$626,325	\$823,874	\$770,568
Operating Expenses				
(55403) SBITA Agreements	\$0	\$5,000	\$0	\$0
(53401) Other Contractual Service	\$20,500	\$0	\$20,500	\$20,500
(54001) Travel & Per Diem	\$12,000	\$33,295	\$30,000	\$15,000
(54101) Communications	\$14,600	\$10,288	\$16,060	\$16,060
(54201) Postage & Freight	\$4,700	\$3,800	\$4,700	\$4,700
(54514) Claims-General Liability	\$0	\$428	\$0	\$0
(54504) Premium-Vehicle	\$1,500	\$1,043	\$1,200	\$1,200
(54701) Printing & Binding	\$500	\$583	\$500	\$500
(54801) Promotional Activities	\$130,000	\$87,054	\$107,663	\$110,000
(54901) Other Current Chgs & Obl.	\$12,400	\$5,015	\$9,000	\$8,000
(54905) Legal Advertising	\$2,000	\$1,162	\$2,000	\$3,000
(55101) Office Supplies	\$4,000	\$0	\$0	\$0
(55201) Operating Supplies	\$24,000	\$27,998	\$30,000	\$30,000
(55401) Book/Publ/Subscript/Membership	\$7,000	\$7,899	\$15,000	\$15,000
(55501) Training/Registration	\$5,000	\$1,535	\$5,000	\$5,000
OPERATING EXPENSES TOTAL	\$238,200	\$185,101	\$241,623	\$228,960
TOTAL	\$1,051,763	\$811,426	\$1,065,497	\$999,528

Budget Summary: The total budget for Mass Transit Administration decreased from \$1,065,497 in FY 2024-25 to \$999,528 in FY 2025-26, reflecting a decrease of \$65,969 or approximately 6.19%.

Natural Resources Management



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Natural Resources Management Department provides a diverse array of vital environmental and natural resources programs. The Department's responsive services enhance the quality of life for citizens and visitors while promoting a safe and healthy community.

- Provide citizens and visitors a healthy and enjoyable environment in which to work and play
- To enhance and conserve natural resources to provide for a healthy environment, economy, and quality of life
- Provide high quality and professional, scientific expertise and management of natural resources
- To ensure and enforce compliance with county regulations including the Land Development Code, tree protection ordinance, wetland protection ordinance, sign ordinance and nuisance abatement ordinance
- To promote climate resilience through assessment of vulnerability and adaptation planning
- To promote climate resilience through assessment of vulnerability and adaptation planning
- To enhance sustainability through energy efficiency and conservation measures
- Provide access to safe, healthy, and productive waterways

Goals

To conserve, restore, and protect natural and built environments through ecologically sound and sustainable principles based upon the best available science. To ensure compliance with policies, codes, rules, regulations, and permits in a proper and timely manner as prescribed by law.

Accomplishments

- Managing \$14.3 million in grant funds through the Resilient Florida program for the Eleven Mile Creek Floodplain Expansion Project, Greater Rolling Hills Stormwater Project, Beach Haven Phase II, and Pensacola Bay NAS Living Shoreline Project
- Secured \$34 million in grant funds for the Pensacola Bay NAS Living Shoreline Project
- Managing 16 RESTORE Pot 1 Direct Component restoration projects valued at \$28 million
- Completed 9 RESTORE Pot 1 Direct Component Restoration and other grant projects valued at 11 million
- Managing RESTORE Pot 2 & 3, NRDA, NFWF grant restoration projects valued at \$64 million
- Monitoring 64 surface water quality sites monthly as required by County's NPDES Stormwater Permit
- Processed 5,162 analytical samples in the County's Certified Water Quality Laboratory
- Uploaded 9,951 individual surface water monitoring results into the state's water quality assessment database, Watershed Information Network (WIN). Escambia County is the largest data provider in the region for the following parameters: microbiological, nutrients, and general physical/chemical, and the second largest data provider in the western panhandle overall after the Florida Department of Environmental Protection
- Investigated 6,726 Environmental Code Enforcement complaints and removed over 487 tons of trash and debris
- Conducted over 6,270 Mosquito Control inspections. Treated over 18,954 acres with adulticide spray and 1,281 larvicide treatments. Responded to 239 Service Requests with an average response time of less than 24 hours
- Constructed four artificial reefs with external funding and removed 12 derelict vessels with grant funding from FWC
- Conducted 540 Sea Turtle Nest Monitoring patrols every morning for the nesting season
- Conducted six acres of forestry mulching, 28 acres of invasive species eradication, and 100 acres of prescribed burning on county conservation lands utilizing funding, such as the Florida Forest Service's State Wildfire Assistance Grant, Florida Fish and Wildlife Conservation Commission (FWC) Habitat Management Assistance (Gopher Tortoise) Grant, and the Gulf Coastal Plains Ecosystem Partnership (GCPEP) assistance
- Conducted 182 citizen assists concerning natural resources issues on private lands
- Managing Escambia County Brownfields Program through which eight Phase I ESAs, one Phase II ESA, the production of an Analysis of Brownfield Cleanup Alternatives for the "Old Mosquito Control Facility" Brownfield site and acceptance of the site into the Petroleum Restoration Program through support from an EPA Cooperative Agreement
- Completed construction of the Perdido Bay Boat Ramp



Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Compliance with NPDES Stormwater Permit Monitoring Requirements	100%	100%	100%	100%
Maintain Water Quality Lab Certification	100%	100%	100%	100%
Comply with Grant Agreement Requirements	100%	100%	100%	100%
Promote Professional Workforce with Required Continuing Education	100%	100%	100%	100%
Respond to Mosquito Control Complaints within 48 hours	100%	100%	100%	100%
Fiscal Accountability, No cost over-runs	100%	100%	94%	100%
Fully Utilize GCPEP Program Funding & Assistance	100%	100%	100%	100%
Reduce Wildfire Risk in Jones Swamp with Annual Burn and Fire Lane Maintenance	100%	100%	100%	100%
Provide Excellent Customer Satisfaction with Services Provided	100%	100%	100%	100%
Conduct Air Particulate Monitoring at Concrete Crushing Facilities as Required by Permits	100%	100%	100%	100%
Marine Resources Outreach Programs	Held 7 Events and Engaged with 1,050 People	Held 12 events and Engaged with 2,200 People	12 Events and 2,000 People	12 Events with 2,000 People
Manage Artificial Reef Sites as Permitted	13 (Actual: 5 Permits and Constructed 119 Artificial Reefs)	10 Sites; 3 Permits; Constructed 4 reefs	10 Sites; 3 permits; Construct 30 reefs	10 Sites; 4 Permits; Construct 5 reefs
Manage Boating Regulatory Zones	14 (Actual 12)	15 Zones	15 Zones	15 Zones

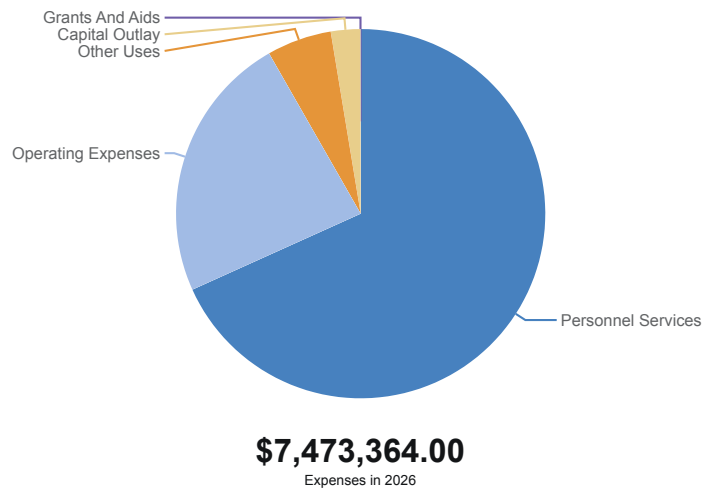
Benchmarking

	Escambia County	Benchmark	Comparison
FDEP Competitive Grant (Resilience Florida Implementation)	\$58.33 per Capita	\$61.03	Statewide Average
FDEP Competitive Grant	\$2.05 per Capita	\$1.21	Statewide Average
Vessel Registration	16,663	18,162	Bay County
Code Enforcement Annual Budget	2,352,272	\$7,260,660	Alachua County
Mosquito Control Annual Budget	687,900	\$885,728.00	Leon County
Conservation Lands (acres) managed by the Department	2,449	21,700	Alachua County

Funding Priorities

Major Issues Funded	Amount
Manage ongoing RESTORE, NFWF, NRDA, etc. Restoration Projects Examples: 11 Mile Creek Restoration, Beach Haven II, Little Sabine, Perdido Key Multiuse Path, Soar with RESTORE, Brownsville Incubator, Perdido Key Gulf of Mexico Access (design, property acquisition & construction), Workforce Development, Perdido Bay Boat Ramp, Beulah Master Plan, CRA Infrastructure (Complete Streets) (Design & Construction), Cantonment Community Center (design & Construction), CRA Community Center, Bob Sikes Fishing Pier, South Navy BLVD, Bayou Grande WMP, and OC Phillips	\$109,055,531
Manage ongoing Resilient Florida Project Examples: Eleven Mile Creek Floodplain Expansion Project, Greater Rolling Hills Stormwater Project, Beach Haven Phase II, Pensacola Bay NAS Living Shoreline Project	\$16,220,030
Construction of ADA Paddlecraft Access at Perdido Bay Boat Ramp	\$220,000
Establish Perdido Key Environmental Education Center	\$400,000
Water and Air Quality Monitoring and Lab Analysis funded through Interlocal Agreements & Interagency funding arrangements	\$169,400
Construction of New Artificial Reefs	\$450,000
Brownfield Redevelopment Assessment Program	\$300,000
Flooding and Sea Level Rise Resiliency Planning	\$601,500

**Natural Resources
Management Department
by Expense Type**



Natural Resources Management Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$3,106,229	\$2,958,471	\$3,266,222	\$3,503,505
(51901) Reimbursed Salaries/Wages	\$0	\$2,198	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$0	\$7,668	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$0	\$0
(51401) Overtime	\$6,000	\$3,595	\$6,000	\$5,800
(51501) Special Pay	\$20,352	\$5,948	\$16,752	\$20,340
(52101) FICA Taxes	\$235,234	\$212,965	\$251,622	\$270,053
(52102) FICA Pretax Savings	\$0	\$12,875	\$0	\$0
(52201) Retirement Contributions	\$453,570	\$441,865	\$493,840	\$557,383
(52301) Life & Health Insurance	\$632,100	\$821,004	\$632,100	\$679,800
(52401) Worker's Compensation	\$56,495	\$56,416	\$66,794	\$63,989
PERSONNEL SERVICES TOTAL	\$4,509,980	\$4,523,006	\$4,733,330	\$5,100,870
Operating Expenses				
(55403) SBITA Agreements	\$0	\$44,827	\$0	\$50,000
(53101) Professional Services	\$123,600	\$999,965	\$152,478	\$149,475
(53301) Court Reporter Services	\$500	\$0	\$500	\$500
(53401) Other Contractual Service	\$497,658	\$1,116,898	\$627,213	\$649,317
(54001) Travel & Per Diem	\$19,920	\$20,764	\$14,664	\$17,992
(54101) Communications	\$35,758	\$32,836	\$37,723	\$43,499
(54201) Postage & Freight	\$61,861	\$67,491	\$83,798	\$83,973
(54301) Utility Services	\$28,212	\$106,736	\$49,920	\$43,620
(54401) Rentals & Leases	\$18,405	\$14,604	\$20,085	\$13,558
(54504) Premium-Vehicle	\$14,683	\$14,683	\$11,013	\$14,215
(54608) Vehicle Repair & Maintenance	\$42,670	\$23,881	\$51,870	\$45,790
(54601) Repair & Maintenance	\$138,615	\$214,354	\$196,371	\$173,139
(54701) Printing & Binding	\$13,783	\$15,924	\$16,820	\$16,760
(54801) Promotional Activities	\$1,200	\$0	\$800	\$1,500
(54934) Cost Alloc-Indirect	\$0	\$42,860	\$0	\$0
(54901) Other Current Chgs & Obl.	\$42,752	\$54,491	\$49,059	\$49,491
(54931) Host Ordinance Items	\$1,633	\$120	\$1,812	\$2,262
(55101) Office Supplies	\$17,510	\$16,289	\$20,520	\$20,830
(55201) Operating Supplies	\$253,883	\$290,716	\$264,136	\$232,430

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(55204) Fuel	\$101,673	\$68,445	\$99,101	\$100,325
(55401) Book/Publ/Subscript/Membership	\$13,580	\$12,067	\$15,610	\$15,625
(55501) Training/Registration	\$28,118	\$14,328	\$24,974	\$30,294
OPERATING EXPENSES TOTAL	\$1,456,014	\$3,172,281	\$1,738,467	\$1,754,595
Capital Outlay				
(56101) Land	\$0	\$15,210	\$0	\$0
(56201) Buildings	\$0	\$324,765	\$0	\$0
(56301) Improv Other Than Buildgs	\$0	\$9,164,258	\$100,000	\$100,000
(56359) Iob- Yr End Accruals	\$0	\$39,623	\$0	\$0
(56401) Machinery & Equipment	\$0	\$43,099	\$0	\$89,950
(56402) Vehicles	\$0	\$295,664	\$0	\$2,500
CAPITAL OUTLAY TOTAL	\$0	\$9,882,619	\$100,000	\$192,450
Grants And Aids				
(58101) Aids To Government Agency	\$0	\$0	\$2,000	\$2,000
(58201) Aids To Private Organiz.	\$101,350	\$172,594	\$0	\$0
GRANTS AND AIDS TOTAL	\$101,350	\$172,594	\$2,000	\$2,000
Other Uses				
(59101) Transfers	\$0	\$550,000	\$0	\$0
(59801) Reserves	\$261,539	\$0	\$171,749	\$423,449
OTHER USES TOTAL	\$261,539	\$550,000	\$171,749	\$423,449
TOTAL	\$6,328,883	\$18,300,499	\$6,745,546	\$7,473,364

Water Quality

Natural Resources Management Department - Water Quality D...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$566,614	\$549,872	\$585,652	\$712,313
(51901) Reimbursed Salaries/Wages	\$0	-\$1,914	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$0	\$148	\$0	\$0
(51401) Overtime	\$0	\$25	\$0	\$0
(51501) Special Pay	\$3,600	\$0	\$3,600	\$3,600
(52101) FICA Taxes	\$42,830	\$39,905	\$45,079	\$54,767
(52102) FICA Pretax Savings	\$0	\$2,316	\$0	\$0
(52201) Retirement Contributions	\$75,974	\$73,990	\$80,316	\$100,443
(52301) Life & Health Insurance	\$106,425	\$136,996	\$106,425	\$130,900
(52401) Worker's Compensation	\$10,322	\$10,322	\$12,277	\$12,235
PERSONNEL SERVICES TOTAL	\$805,765	\$811,661	\$833,349	\$1,014,258
Operating Expenses				
(55403) SBITA Agreements	\$0	\$12,127	\$0	\$6,500
(53101) Professional Services	\$0	\$4,999	\$0	\$0
(53401) Other Contractual Service	\$26,179	\$14,101	\$34,796	\$21,754
(54001) Travel & Per Diem	\$2,108	\$0	\$0	\$0
(54101) Communications	\$5,000	\$4,117	\$6,120	\$6,720
(54201) Postage & Freight	\$1,770	\$531	\$1,770	\$1,840
(54301) Utility Services	\$2,900	\$628	\$1,220	\$1,220
(54401) Rentals & Leases	\$1,275	\$1,380	\$1,275	\$1,275
(54608) Vehicle Repair & Maintenance	\$2,000	\$8,619	\$6,900	\$10,900
(54601) Repair & Maintenance	\$52,191	\$35,892	\$47,483	\$44,976
(54701) Printing & Binding	\$100	\$0	\$100	\$100
(54901) Other Current Chgs & Obl.	\$6,912	\$8,171	\$8,193	\$8,746
(55101) Office Supplies	\$960	\$1,143	\$720	\$1,030
(55201) Operating Supplies	\$60,799	\$63,236	\$67,384	\$75,004
(55204) Fuel	\$9,365	\$5,974	\$8,978	\$12,485
(55401) Book/Publ/Subscript/Membership	\$2,830	\$2,175	\$2,745	\$2,745
(55501) Training/Registration	\$4,484	\$2,206	\$3,040	\$3,305
OPERATING EXPENSES TOTAL	\$178,873	\$165,298	\$190,724	\$198,600
Capital Outlay				
(56301) Improv Other Than Bldgs	\$0	\$460,774	\$0	\$0
(56401) Machinery & Equipment	\$0	\$0	\$0	\$9,950
CAPITAL OUTLAY TOTAL	\$0	\$460,774	\$0	\$9,950
Other Uses				
(59801) Reserves	\$33,343	\$0	\$0	\$0
OTHER USES TOTAL	\$33,343	\$0	\$0	\$0
TOTAL	\$1,017,981	\$1,437,734	\$1,024,073	\$1,222,808

Budget Summary: The total budget for Natural Resources Water Quality increased from \$1,024,073 in FY 2024-25 to \$1,222,808 in FY 2025-26, reflecting an increase of \$198,735 or approximately 19.41%.

Natural Resources Management Administration

Natural Resources Management Department - Natural Resourc...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$572,273	\$646,987	\$591,891	\$696,110
(51304) Other Salaries - Terminal Pay	\$0	\$36	\$0	\$0
(51501) Special Pay	\$8,400	\$4,800	\$8,400	\$8,400
(52101) FICA Taxes	\$43,240	\$47,625	\$45,924	\$53,895
(52102) FICA Pretax Savings	\$0	\$1,202	\$0	\$0
(52201) Retirement Contributions	\$105,707	\$120,211	\$115,472	\$142,932
(52301) Life & Health Insurance	\$84,925	\$114,987	\$84,925	\$97,900
(52401) Worker's Compensation	\$6,198	\$6,198	\$6,297	\$5,000
PERSONNEL SERVICES TOTAL	\$820,743	\$942,045	\$852,909	\$1,004,237
Operating Expenses				
(55403) SBITA Agreements	\$0	\$32,700	\$0	\$18,500
(53101) Professional Services	\$14,000	\$37,735	\$15,000	\$15,000
(53401) Other Contractual Service	\$47,625	\$54,371	\$55,285	\$70,911
(54001) Travel & Per Diem	\$6,764	\$6,203	\$5,871	\$7,060
(54101) Communications	\$5,592	\$4,627	\$6,024	\$6,984
(54201) Postage & Freight	\$228	\$49	\$228	\$183
(54401) Rentals & Leases	\$1,332	\$6,768	\$1,332	\$1,332
(54504) Premium-Vehicle	\$687	\$687	\$587	\$1,275
(54608) Vehicle Repair & Maintenance	\$770	\$942	\$3,470	\$3,270
(54601) Repair & Maintenance	\$2,000	\$13,125	\$500	\$16,250
(54701) Printing & Binding	\$1,120	\$75	\$1,120	\$1,040
(54801) Promotional Activities	\$750	\$0	\$750	\$1,000
(54901) Other Current Chgs & Obl.	\$60	\$520	\$60	\$140
(54931) Host Ordinance Items	\$983	\$120	\$1,010	\$1,010
(55101) Office Supplies	\$1,950	\$907	\$1,950	\$1,950
(55201) Operating Supplies	\$33,355	\$28,590	\$41,837	\$20,798
(55204) Fuel	\$2,170	\$4,097	\$2,800	\$3,000
(55401) Book/Publ/Subscript/Membership	\$8,520	\$7,242	\$10,050	\$10,065
(55501) Training/Registration	\$6,329	\$3,437	\$6,154	\$8,704
OPERATING EXPENSES TOTAL	\$134,235	\$202,196	\$154,028	\$188,472
Capital Outlay				
(56101) Land	\$0	\$15,210	\$0	\$0
(56301) Improv Other Than Buildgs	\$0	\$214,863	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$230,073	\$0	\$0
Other Uses				
(59801) Reserves	\$102,975	\$0	\$120,821	\$97,635
OTHER USES TOTAL	\$102,975	\$0	\$120,821	\$97,635
TOTAL	\$1,057,953	\$1,374,315	\$1,127,758	\$1,290,344

Budget Summary: The total budget for Natural Resources Administration increased from \$1,127,758 in FY 2024-25 to \$1,290,344 in FY 2025-26, reflecting an increase of \$162,586 or approximately 14.42%.

RESTORE

Natural Resources Management Department - RESTORE Divisio...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$238,473	\$189,066	\$237,186	\$236,800
(51901) Reimbursed Salaries/Wages	\$0	\$4,692	\$0	\$0
(52101) FICA Taxes	\$18,028	\$13,268	\$18,146	\$18,116
(52102) FICA Pretax Savings	\$0	\$1,103	\$0	\$0
(52201) Retirement Contributions	\$31,978	\$25,639	\$32,329	\$33,223
(52301) Life & Health Insurance	\$43,000	\$58,762	\$43,000	\$44,000
(52401) Worker's Compensation	\$2,630	\$2,630	\$3,914	\$3,141
PERSONNEL SERVICES TOTAL	\$334,109	\$295,162	\$334,575	\$335,280
Operating Expenses				
(53101) Professional Services	\$0	\$583,224	\$0	\$0
(53401) Other Contractual Service	\$0	\$34,489	\$0	\$0
(54001) Travel & Per Diem	\$0	\$774	\$0	\$0
(54201) Postage & Freight	\$0	\$2,655	\$0	\$0
(54301) Utility Services	\$0	\$60,760	\$0	\$0
(54701) Printing & Binding	\$0	\$3,161	\$0	\$0
(54934) Cost Alloc-Indirect	\$0	\$42,860	\$0	\$0
(55201) Operating Supplies	\$0	\$45,110	\$0	\$0
(55204) Fuel	\$0	\$250	\$0	\$0
OPERATING EXPENSES TOTAL	\$0	\$773,283	\$0	\$0
Capital Outlay				
(56201) Buildings	\$0	\$324,765	\$0	\$0
(56301) Improv Other Than Buildgs	\$0	\$8,298,196	\$0	\$0
(56359) Iob- Yr End Accruals	\$0	\$39,623	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$8,662,585	\$0	\$0
Grants And Aids				
(58201) Aids To Private Organiz.	\$101,350	\$172,594	\$0	\$0
GRANTS AND AIDS TOTAL	\$101,350	\$172,594	\$0	\$0
Other Uses				
(59801) Reserves	\$24,144	\$0	\$0	\$0
OTHER USES TOTAL	\$24,144	\$0	\$0	\$0
TOTAL	\$459,603	\$9,903,624	\$334,575	\$335,280

Budget Summary: The total budget for RESTORE increased from \$334,575 in FY 2024-25 to \$335,280 in FY 2025-26, reflecting an increase of \$705 or approximately 0.21%.

Environmental Code Enforcement

Natural Resources Management Dept - Environmental Code En...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,006,274	\$952,633	\$1,062,974	\$1,085,854
(51304) Other Salaries - Terminal Pay	\$0	\$6,703	\$0	\$0
(51401) Overtime	\$0	\$1,929	\$0	\$0
(51501) Special Pay	\$0	\$0	\$0	\$3,600
(52101) FICA Taxes	\$76,068	\$67,888	\$81,318	\$83,343
(52102) FICA Pretax Savings	\$0	\$4,388	\$0	\$0
(52201) Retirement Contributions	\$134,934	\$130,909	\$148,489	\$161,829
(52301) Life & Health Insurance	\$247,250	\$326,759	\$247,250	\$253,000
(52401) Worker's Compensation	\$19,135	\$19,135	\$22,909	\$22,064
PERSONNEL SERVICES TOTAL	\$1,483,661	\$1,510,345	\$1,562,940	\$1,609,690
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$25,000
(53101) Professional Services	\$73,600	\$40,513	\$76,775	\$83,975
(53301) Court Reporter Services	\$500	\$0	\$500	\$500
(53401) Other Contractual Service	\$386,454	\$796,290	\$444,582	\$442,002
(54001) Travel & Per Diem	\$295	\$7,435	\$1,725	\$1,725
(54101) Communications	\$19,150	\$19,028	\$19,115	\$19,115
(54201) Postage & Freight	\$58,853	\$64,256	\$81,400	\$81,400
(54301) Utility Services	\$21,912	\$16,857	\$28,000	\$23,800
(54401) Rentals & Leases	\$3,510	-\$225	\$5,190	\$5,191
(54504) Premium-Vehicle	\$12,208	\$12,208	\$10,426	\$12,940
(54608) Vehicle Repair & Maintenance	\$26,600	\$9,214	\$30,000	\$18,000
(54601) Repair & Maintenance	\$3,200	\$12,123	\$3,484	\$3,484
(54701) Printing & Binding	\$12,563	\$12,384	\$15,200	\$15,200
(54901) Other Current Chgs & Obl.	\$28,900	\$45,800	\$40,001	\$40,000
(54931) Host Ordinance Items	\$380	\$0	\$580	\$580
(55101) Office Supplies	\$12,100	\$12,228	\$15,500	\$15,500
(55201) Operating Supplies	\$50,964	\$50,008	\$54,703	\$47,513
(55204) Fuel	\$47,250	\$35,666	\$55,200	\$49,200
(55401) Book/Publ/Subscript/Membership	\$950	\$1,650	\$1,535	\$1,535
(55501) Training/Registration	\$12,390	\$6,600	\$12,650	\$12,650
OPERATING EXPENSES TOTAL	\$771,779	\$1,142,035	\$896,566	\$899,310
Capital Outlay				
(56402) Vehicles	\$0	\$295,664	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$295,664	\$0	\$0
Other Uses				
(59101) Transfers	\$0	\$550,000	\$0	\$0
(59801) Reserves	\$96,832	\$0	\$47,428	\$318,200
OTHER USES TOTAL	\$96,832	\$550,000	\$47,428	\$318,200
TOTAL	\$2,352,272	\$3,498,043	\$2,506,934	\$2,827,200

Budget Summary: The total budget for Environmental Code Enforcement increased from \$2,506,934 in FY 2024-25 to \$2,827,200 in FY 2025-26, reflecting an increase of \$320,266 or approximately 12.78%.

Natural Resources Conservation

Natural Resources Management Dept - Natural Resources Con...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$165,028	\$165,336	\$169,644	\$174,762
(51901) Reimbursed Salaries/Wages	\$0	-\$581	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$0	\$0
(52101) FICA Taxes	\$12,476	\$11,208	\$12,978	\$13,369
(52102) FICA Pretax Savings	\$0	\$1,367	\$0	\$0
(52201) Retirement Contributions	\$22,131	\$22,434	\$23,123	\$24,519
(52301) Life & Health Insurance	\$32,250	\$71,668	\$32,250	\$33,000
(52401) Worker's Compensation	\$3,038	\$3,038	\$3,553	\$4,631
PERSONNEL SERVICES TOTAL	\$234,923	\$274,471	\$241,548	\$250,281
Operating Expenses				
(53401) Other Contractual Service	\$8,100	\$55,900	\$8,100	\$20,100
(54001) Travel & Per Diem	\$1,081	\$212	\$507	\$507
(54101) Communications	\$1,512	\$1,239	\$2,512	\$1,512
(54201) Postage & Freight	\$100	\$0	\$100	\$100
(54401) Rentals & Leases	\$7,248	\$7,246	\$7,248	\$720
(54608) Vehicle Repair & Maintenance	\$2,400	\$264	\$2,400	\$2,900
(54601) Repair & Maintenance	\$9,845	\$20	\$9,845	\$2,520
(54701) Printing & Binding	\$0	\$304	\$0	\$0
(54801) Promotional Activities	\$50	\$0	\$50	\$100
(55101) Office Supplies	\$800	\$641	\$800	\$800
(55201) Operating Supplies	\$1,838	\$5,812	\$2,238	\$6,438
(55204) Fuel	\$1,523	\$1,509	\$1,723	\$1,740
(55401) Book/Publ/Subscript/Membership	\$35	\$0	\$35	\$35
(55501) Training/Registration	\$330	\$0	\$430	\$535
OPERATING EXPENSES TOTAL	\$34,862	\$73,146	\$35,988	\$38,007
Grants And Aids	\$0	\$0	\$2,000	\$2,000
TOTAL	\$269,785	\$347,617	\$279,536	\$290,288

Budget Summary: The total budget for Natural Resources Conservation increased from \$279,536 in FY 2024-25 to \$290,288 in FY 2025-26, reflecting an increase of \$10,752 or approximately 3.85%.

Marine Resources

Natural Resources Management Department - Marine Resource...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$169,832	\$93,060	\$184,482	\$179,405
(51501) Special Pay	\$3,600	\$0	\$0	\$0
(52101) FICA Taxes	\$12,832	\$6,872	\$14,113	\$13,724
(52102) FICA Pretax Savings	\$0	\$571	\$0	\$0
(52201) Retirement Contributions	\$30,057	\$17,470	\$33,424	\$34,255
(52301) Life & Health Insurance	\$21,500	\$11,223	\$21,500	\$22,000
(52401) Worker's Compensation	\$3,293	\$3,293	\$4,119	\$4,085
PERSONNEL SERVICES TOTAL	\$241,114	\$132,488	\$257,638	\$253,469
Operating Expenses				
(53101) Professional Services	\$36,000	\$23,320	\$60,703	\$50,500
(53401) Other Contractual Service	\$29,300	\$161,746	\$84,450	\$94,550
(54001) Travel & Per Diem	\$2,653	\$2,722	\$781	\$2,200
(54101) Communications	\$1,104	\$1,159	\$552	\$1,104
(54201) Postage & Freight	\$700	\$0	\$200	\$350
(54301) Utility Services	\$3,400	\$28,491	\$20,700	\$18,600
(54401) Rentals & Leases	\$5,040	-\$564	\$5,040	\$5,040
(54504) Premium-Vehicle	\$1,788	\$1,788	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$2,600	\$1,713	\$2,600	\$3,720
(54601) Repair & Maintenance	\$62,920	\$143,958	\$127,100	\$97,450
(54701) Printing & Binding	\$0	\$0	\$400	\$0
(54801) Promotional Activities	\$400	\$0	\$0	\$400
(54901) Other Current Chgs & Obl.	\$6,880	\$0	\$805	\$605
(54931) Host Ordinance Items	\$270	\$0	\$222	\$672
(55101) Office Supplies	\$900	\$0	\$750	\$750
(55201) Operating Supplies	\$26,014	\$44,406	\$20,041	\$26,700
(55204) Fuel	\$21,100	\$8,364	\$8,000	\$11,500
(55401) Book/Publ/Subscript/Membership	\$245	\$0	\$245	\$245
(55501) Training/Registration	\$1,600	\$280	\$0	\$1,600
OPERATING EXPENSES TOTAL	\$202,914	\$417,384	\$332,589	\$315,986
Capital Outlay				
(56301) Improv Other Than Bldgs	\$0	\$190,424	\$100,000	\$100,000
(56401) Machinery & Equipment	\$0	\$43,099	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$233,523	\$100,000	\$100,000
TOTAL	\$444,028	\$783,395	\$690,227	\$669,455

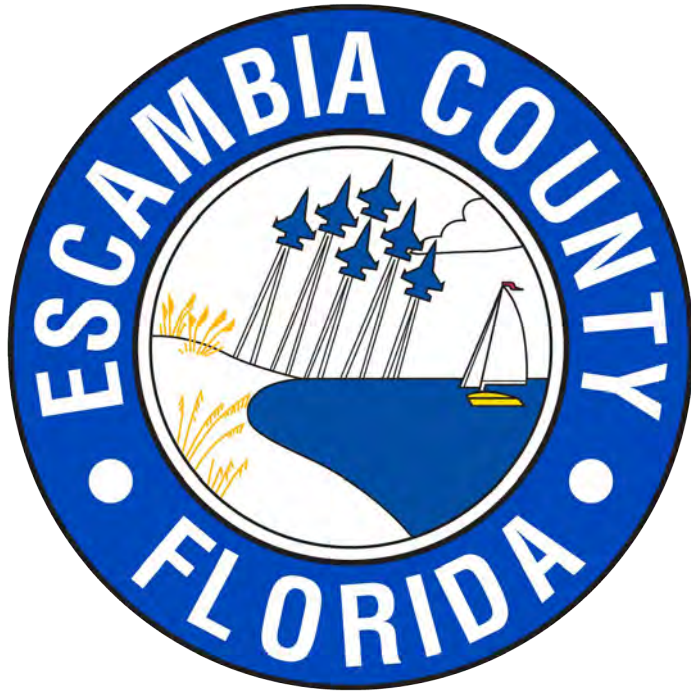
Budget Summary: The total budget for Marine Resources decreased from \$690,227 in FY 2024-25 to \$669,455 in FY 2025-26, reflecting a decrease of \$20,772 or approximately 3.01%.

Mosquito Control

Natural Resources Management Department - Mosquito Contro...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$387,735	\$364,149	\$434,393	\$418,261
(51304) Other Salaries - Terminal Pay	\$0	\$782	\$0	\$0
(51401) Overtime	\$6,000	\$1,641	\$6,000	\$5,800
(51501) Special Pay	\$4,752	\$1,148	\$4,752	\$4,740
(52101) FICA Taxes	\$29,760	\$26,370	\$34,064	\$32,839
(52102) FICA Pretax Savings	\$0	\$1,927	\$0	\$0
(52201) Retirement Contributions	\$52,789	\$49,733	\$60,687	\$60,182
(52301) Life & Health Insurance	\$96,750	\$106,066	\$96,750	\$99,000
(52401) Worker's Compensation	\$11,879	\$11,800	\$13,725	\$12,833
PERSONNEL SERVICES TOTAL	\$589,665	\$563,616	\$650,371	\$633,655
Operating Expenses				
(54001) Travel & Per Diem	\$7,019	\$3,418	\$5,780	\$6,500
(54101) Communications	\$3,400	\$2,666	\$3,400	\$8,064
(54201) Postage & Freight	\$210	\$0	\$100	\$100
(54608) Vehicle Repair & Maintenance	\$8,300	\$3,129	\$6,500	\$7,000
(54601) Repair & Maintenance	\$8,459	\$9,236	\$7,959	\$8,459
(54701) Printing & Binding	\$0	\$0	\$0	\$420
(55101) Office Supplies	\$800	\$1,370	\$800	\$800
(55201) Operating Supplies	\$80,913	\$53,555	\$77,933	\$55,977
(55204) Fuel	\$20,265	\$12,586	\$22,400	\$22,400
(55401) Book/Publ/Subscript/Membership	\$1,000	\$1,000	\$1,000	\$1,000
(55501) Training/Registration	\$2,985	\$1,805	\$2,700	\$3,500
OPERATING EXPENSES TOTAL	\$133,351	\$88,764	\$128,572	\$114,220
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$0	\$0	\$80,000
(56402) Vehicles	\$0	\$0	\$0	\$2,500
CAPITAL OUTLAY TOTAL	\$0	\$0	\$0	\$82,500
Other Uses				
(59801) Reserves	\$4,245	\$0	\$3,500	\$7,614
OTHER USES TOTAL	\$4,245	\$0	\$3,500	\$7,614
TOTAL	\$727,261	\$652,380	\$782,443	\$837,989

Budget Summary: The total budget for Mosquito Control increased from \$782,443 in FY 2024-25 to \$837,989 in FY 2025-26, reflecting an increase of \$55,546 or approximately 7.10%.



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Neighborhood and Human Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Neighborhood & Human Services Department is comprised of three main areas/divisions: Community Redevelopment Agency (CRA); Human Assistance/Community Centers; Neighborhood Enterprise Division (NED).

Community Redevelopment Agency (CRA)

- Revitalize the urban core and neighborhoods by encouraging private sector reinvestment, promoting economic development, and providing public sector enhancements within the nine designated Community Redevelopment Areas (CRA).
- Provide incentives, infrastructure improvements and environmental remediation to promote revitalization, redevelopment, and sustainability.
- Enhance and promote reinvestment in our urban core and neighborhoods known as Community Redevelopment Areas.
- Provide safe neighborhood initiatives for residents of Escambia County through the Safe Neighborhood Program: by assisting, residents with neighborhood cleanups; by facilitating, neighborhood groups and neighborhood associations; by educating, communities on the importance of safety.

Human Assistance

- Provide oversight for Community Centers in the County, by serving as liaison to the non-profit community associations that manage the day-to-day operations of eight (8) of the centers.
- County staff manages and provides oversight for three (3) community centers.
- Provide a variety of public social service programs to improve the quality of life for the citizens of Escambia County.
- Provide decent and professional cremations/burial through the Indigent Burial/Cremation Program for income eligible individuals.

Neighborhood Enterprise Division (NED)

- Encourage neighborhood stability and housing sustainability through the preservation and rehabilitation of existing housing stock.
- Provide attainable and affordable housing by providing rental and homeownership programs for the community's low and moderate-income residents.
- Utilize and apply for program/grant opportunities, both State and Federal, to foster a holistic approach to addressing homelessness issues throughout the community.
- Provide a variety of contractual management services for area partners that serve to improve the quality of life for the citizens of Escambia County.

Goals

The goal of the Neighborhood & Human Services Department is to provide the citizens of Escambia County with quality, efficient, programs and services while promoting educational awareness within a wholesome environment.

Accomplishments

- Escambia County Neighborhood Cleanups – 33 scheduled cleanups.
- Housing Rehab Programs – Assisted 89 homeowners.
- Emergency Rehab Assistance Program – Assisted 23 homeowners.
- CRA Residential Rehab Grant Program – Assisted 27 homeowners.
- CRA Residential Roof Program – Assisted 9 homeowners.
- Sidewalks Completed – 13,300 Linear ft of safe pedestrian accessibility.



Performance Measures

	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
	Actual	Actual	Estimate	Estimate
Approved Indigent Burials/Cremations	236	333	300	300
Increased Ad Valorem Growth in CRA to exceed the County Average	5%	5%	5%	5%
Community Centers under License and Management Agreements	8	8	12	12
Provide Cleanups in the CRA and Safe Neighborhood Areas	35	36	33	33
Neighborhood Enterprise Division Housing Repairs and Rehabs	37	65	60	75
Neighborhood Enterprise Division Housing Replacements	1	4	7	10
Workforce Infill Housing (New Home Construction)	-	14	10	10
Homebuyer Assistance	40	65	24	15

Benchmarking

	Escambia County	Benchmark
Increase Ad Valorem growth in the CRA Areas	5%	4%
Debris (tons) collected by Escambia County Neighborhood Cleanup Program	516	1,000

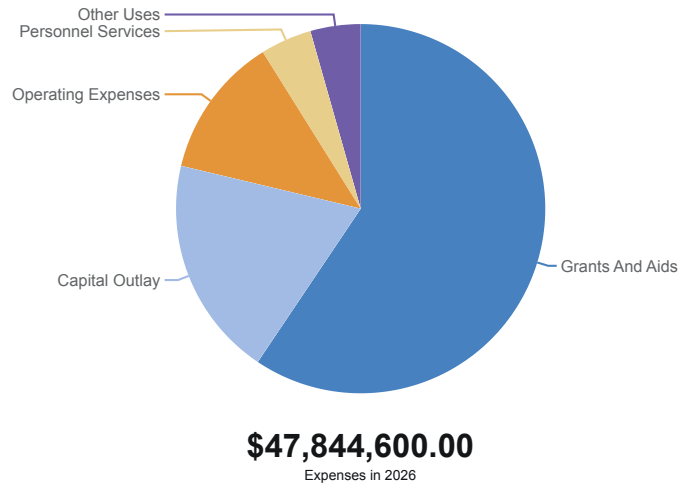
Funding Priorities

Major Issues Funded	Amount
Sidewalk Projects	\$1,330,000
Housing Repair/Rehab Programs	\$1,584,173
Substantial Rehab (Demo/Rebuilds)	\$1,400,000

Significant Changes for Fiscal Year 2025 / 2026

- Myrtle Grove CRA plan is expected to be implemented. This will increase the number of active CRAs in Escambia County from 9 to 10, reinforcing community need for infrastructure improvements, economic development, and enhancement to the overall quality of life for our citizens.
- The Board has awarded subrecipients for HOME-ARP funding, allowing the County to better deliver community driven assistance to address the local Homeless Community's needs.

**NHS - Departments
Expenses**



NHS Department - Expenses FY 26

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,316,823	\$984,885	\$1,351,599	\$1,506,375
(51304) Other Salaries - Terminal Pay	\$0	\$12,486	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$3,169	\$0	\$0
(51501) Special Pay	\$15,600	\$4,800	\$15,600	\$15,600
(52101) FICA Taxes	\$99,527	\$74,853	\$103,668	\$116,432
(52102) FICA Pretax Savings	\$0	\$2,212	\$0	\$0
(52201) Retirement Contributions	\$204,426	\$157,402	\$214,623	\$243,980
(52301) Life & Health Insurance	\$225,750	\$183,410	\$225,750	\$247,500
(52401) Worker's Compensation	\$12,177	\$12,177	\$4,313	\$18,894
PERSONNEL SERVICES TOTAL	\$1,874,303	\$1,429,055	\$1,915,553	\$2,148,781
Operating Expenses				
(55403) SBITA Agreements	\$0	\$5,000	\$0	\$0
(53101) Professional Services	\$474,005	\$105,226	\$640,678	\$746,948
(53201) Accounting & Auditing	\$10,000	\$10,000	\$100,000	\$100,000
(53401) Other Contractual Service	\$618,398	\$699,905	\$1,008,828	\$1,235,736
(54001) Travel & Per Diem	\$33,645	\$1,134	\$20,500	\$20,500
(54101) Communications	\$28,380	\$19,779	\$20,320	\$36,620
(54201) Postage & Freight	\$36,052	\$15,080	\$39,445	\$40,000
(54301) Utility Services	\$2,179,663	\$1,136,084	\$2,254,283	\$1,444,262
(54401) Rentals & Leases	\$200	\$5,000	\$120	\$240
(54504) Premium-Vehicle	\$2,354	\$1,694	\$400	\$2,055
(54501) Insurance/Surety Bonds	\$2,712	\$0	\$279	\$0
(54608) Vehicle Repair & Maintenance	\$0	\$5,292	\$5,000	\$3,000
(54601) Repair & Maintenance	\$114,929	\$76,971	\$184,952	\$139,200
(54701) Printing & Binding	\$32,142	\$10,939	\$27,100	\$29,500
(54801) Promotional Activities	\$36,210	\$5,668	\$21,194	\$15,799
(54934) Cost Alloc-Indirect	\$368,510	\$371,092	\$457,053	\$545,205
(54901) Other Current Chgs & Obl.	\$877,100	\$13,356	\$869,250	\$1,440,069
(54905) Legal Advertising	\$100	\$961	\$100	\$0
(54931) Host Ordinance Items	\$500	\$0	\$1,500	\$1,000
(55101) Office Supplies	\$16,850	\$6,494	\$28,000	\$23,700
(55201) Operating Supplies	\$34,250	\$67,674	\$31,450	\$70,348

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(55204) Fuel	\$10,416	\$2,824	\$15,416	\$7,400
(55401) Book/Publ/Subscript/Membership	\$10,250	\$2,531	\$16,500	\$9,000
(55501) Training/Registration	\$6,500	\$2,765	\$9,377	\$14,877
OPERATING EXPENSES TOTAL	\$4,893,166	\$2,565,469	\$5,751,745	\$5,925,459
Capital Outlay				
(56101) Land	\$118,003	\$230,330	\$0	\$0
(56201) Buildings	\$0	\$0	\$200,000	\$808,402
(56301) Improv Other Than Buildgs	\$5,321,331	\$2,896,019	\$4,884,745	\$8,431,607
(56359) Iob- Yr End Accruals	\$0	\$88,867	\$0	\$0
(56401) Machinery & Equipment	\$0	\$35,780	\$0	\$0
(56402) Vehicles	\$0	\$51,760	\$0	\$0
CAPITAL OUTLAY TOTAL	\$5,439,334	\$3,302,755	\$5,084,745	\$9,240,009
Grants And Aids				
(58201) Aids To Private Organiz.	\$1,547,162	\$119,891	\$2,748,840	\$1,735,741
(58204) Human Relations Commissio	\$57,690	\$4,342	\$60,000	\$90,000
(58301) Other Grants & Aids	\$25,971,066	\$4,713,586	\$25,672,300	\$26,599,665
GRANTS AND AIDS TOTAL	\$27,575,918	\$4,837,819	\$28,481,140	\$28,425,406
Other Uses				
(59101) Transfers	\$35,000	\$35,000	\$17,500	\$0
(59801) Reserves	\$2,013,737	\$0	\$3,775,754	\$2,104,945
OTHER USES TOTAL	\$2,048,737	\$35,000	\$3,793,254	\$2,104,945
TOTAL	\$41,831,458	\$12,170,099	\$45,026,437	\$47,844,600

Neighborhood & Human Services Administration & Public Social Services

Neighborhood & Human Services Department - NHS Admin & Pu...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$414,630	\$259,819	\$408,620	\$446,648
(51301) Other Salaries & Wages	\$0	-\$3,169	\$0	\$0
(51501) Special Pay	\$4,800	\$4,800	\$4,800	\$4,800
(52101) FICA Taxes	\$31,325	\$19,608	\$31,627	\$34,536
(52102) FICA Pretax Savings	\$0	\$649	\$0	\$0
(52201) Retirement Contributions	\$83,447	\$58,855	\$86,268	\$93,786
(52301) Life & Health Insurance	\$53,750	\$47,799	\$53,750	\$55,000
(52401) Worker's Compensation	\$2,259	\$2,259	\$662	\$546
PERSONNEL SERVICES TOTAL	\$590,211	\$390,619	\$585,727	\$635,316
Operating Expenses				
(55403) SBITA Agreements	\$0	\$5,000	\$0	\$0
(53401) Other Contractual Service	\$210,000	\$533,799	\$500,000	\$500,000
(54001) Travel & Per Diem	\$1,500	\$0	\$0	\$3,500
(54101) Communications	\$5,000	\$3,759	\$3,500	\$3,500
(54201) Postage & Freight	\$145	\$523	\$345	\$400
(54301) Utility Services	\$0	\$1,652	\$0	\$0
(54501) Insurance/Surety Bonds	\$600	\$0	\$0	\$0
(54601) Repair & Maintenance	\$3,000	\$3,281	\$5,600	\$7,500
(54701) Printing & Binding	\$200	\$314	\$1,000	\$1,000
(54801) Promotional Activities	\$5,000	\$2,534	\$3,000	\$3,000
(54901) Other Current Chgs & Obl.	\$850,000	\$0	\$850,000	\$400,000
(54931) Host Ordinance Items	\$500	\$0	\$1,500	\$1,000
(55101) Office Supplies	\$7,000	\$1,669	\$14,000	\$14,000
(55201) Operating Supplies	\$8,250	\$24,973	\$6,000	\$40,000
(55401) Book/Publ/Subscript/Membership	\$300	\$0	\$6,000	\$0
(55501) Training/Registration	\$3,500	\$1,185	\$3,000	\$2,000
OPERATING EXPENSES TOTAL	\$1,094,995	\$578,688	\$1,393,945	\$975,900
Capital Outlay				
(56402) Vehicles	\$0	\$51,760	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$51,760	\$0	\$0
Grants And Aids				
(58201) Aids To Private Organiz.	\$300,000	\$0	\$300,000	\$300,000
(58301) Other Grants & Aids	\$0	\$164,131	\$0	\$0
GRANTS AND AIDS TOTAL	\$300,000	\$164,131	\$300,000	\$300,000
TOTAL	\$1,985,206	\$1,185,198	\$2,279,672	\$1,911,216

Budget Summary: The total budget for Neighborhood & Human Services Administration & Public Social Services decreased from \$2,279,672 in FY 2024-25 to \$1,911,216 in FY 2025-26, reflecting a decrease of \$368,456 or approximately 16.16%.

Community Redevelopment Agency

Neighborhood & Human Services Dept - Community & Redevelo...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$421,750	\$353,406	\$441,594	\$433,826
(51304) Other Salaries - Terminal Pay	\$0	\$12,486	\$0	\$0
(52101) FICA Taxes	\$31,884	\$26,520	\$33,604	\$33,188
(52102) FICA Pretax Savings	\$0	\$1,404	\$0	\$0
(52201) Retirement Contributions	\$56,556	\$49,065	\$59,872	\$60,865
(52301) Life & Health Insurance	\$75,250	\$82,725	\$75,250	\$71,500
(52401) Worker's Compensation	\$2,994	\$2,994	\$704	\$8,159
PERSONNEL SERVICES TOTAL	\$588,434	\$528,600	\$611,024	\$607,538
Operating Expenses				
(53101) Professional Services	\$12,288	\$14,386	\$18,600	\$17,600
(53201) Accounting & Auditing	\$10,000	\$10,000	\$100,000	\$100,000
(53401) Other Contractual Service	\$0	\$25,953	\$1,500	\$3,000
(54001) Travel & Per Diem	\$7,000	\$1,134	\$0	\$0
(54101) Communications	\$19,920	\$14,815	\$12,820	\$27,120
(54201) Postage & Freight	\$35,257	\$14,557	\$38,100	\$38,600
(54301) Utility Services	\$2,172,663	\$1,122,345	\$2,229,283	\$1,444,262
(54401) Rentals & Leases	\$200	\$5,000	\$120	\$240
(54504) Premium-Vehicle	\$1,700	\$1,040	\$400	\$911
(54501) Insurance/Surety Bonds	\$1,500	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$0	\$4,424	\$5,000	\$0
(54601) Repair & Maintenance	\$77,300	\$73,690	\$170,602	\$102,700
(54701) Printing & Binding	\$31,942	\$10,625	\$26,100	\$28,500
(54801) Promotional Activities	\$19,300	\$0	\$4,000	\$0
(54934) Cost Alloc-Indirect	\$336,010	\$336,010	\$419,553	\$488,118
(54901) Other Current Chgs & Obl.	\$11,600	\$9,475	\$11,250	\$11,900
(54905) Legal Advertising	\$100	\$961	\$100	\$0
(55101) Office Supplies	\$4,677	\$2,761	\$5,500	\$4,500
(55201) Operating Supplies	\$16,500	\$25,962	\$17,450	\$20,348
(55204) Fuel	\$2,500	\$1,676	\$2,500	\$2,900
(55401) Book/Publ/Subscript/Membership	\$4,500	\$2,032	\$4,500	\$4,000
(55501) Training/Registration	\$3,000	\$1,185	\$3,377	\$7,877
OPERATING EXPENSES TOTAL	\$2,767,957	\$1,678,032	\$3,070,755	\$2,302,576
Capital Outlay				
(56201) Buildings	\$0	\$0	\$200,000	\$0
(56301) Improv Other Than Buildgs	\$3,353,361	\$1,799,883	\$3,507,313	\$4,747,217
(56359) Iob- Yr End Accruals	\$0	\$88,867	\$0	\$0
CAPITAL OUTLAY TOTAL	\$3,353,361	\$1,888,750	\$3,707,313	\$4,747,217
Grants And Aids				
(58301) Other Grants & Aids	\$1,306,247	\$276,114	\$1,906,360	\$1,853,616
GRANTS AND AIDS TOTAL	\$1,306,247	\$276,114	\$1,906,360	\$1,853,616
Other Uses				
(59801) Reserves	\$0	\$0	\$0	\$144,197
OTHER USES TOTAL	\$0	\$0	\$0	\$144,197
TOTAL	\$8,015,999	\$4,371,496	\$9,295,452	\$9,655,144

Budget Summary: The total budget for Community Redevelopment increased from \$9,295,452 in FY 2024-25 to \$9,655,144 in FY 2025-26, reflecting an increase of \$359,692 or approximately 3.87%.

Neighborhood Enterprise

Neighborhood & Human Services Dept - Neighborhood Enterpr...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$480,443	\$371,660	\$501,385	\$625,901
(51501) Special Pay	\$10,800	\$0	\$10,800	\$10,800
(52101) FICA Taxes	\$36,318	\$28,725	\$38,437	\$48,708
(52102) FICA Pretax Savings	\$0	\$160	\$0	\$0
(52201) Retirement Contributions	\$64,423	\$49,482	\$68,483	\$89,329
(52301) Life & Health Insurance	\$96,750	\$52,886	\$96,750	\$121,000
(52401) Worker's Compensation	\$6,924	\$6,924	\$2,947	\$10,189
PERSONNEL SERVICES TOTAL	\$695,658	\$509,836	\$718,802	\$905,927
Operating Expenses				
(53101) Professional Services	\$461,717	\$69,192	\$622,078	\$729,348
(53401) Other Contractual Service	\$408,398	\$140,153	\$507,328	\$732,736
(54001) Travel & Per Diem	\$25,145	\$0	\$20,500	\$17,000
(54101) Communications	\$2,460	\$869	\$4,000	\$5,000
(54201) Postage & Freight	\$650	\$0	\$1,000	\$1,000
(54301) Utility Services	\$7,000	\$12,087	\$25,000	\$0
(54504) Premium-Vehicle	\$654	\$654	\$0	\$1,144
(54501) Insurance/Surety Bonds	\$612	\$0	\$279	\$0
(54608) Vehicle Repair & Maintenance	\$0	\$868	\$0	\$3,000
(54601) Repair & Maintenance	\$34,629	\$0	\$8,750	\$29,000
(54801) Promotional Activities	\$11,910	\$3,134	\$14,194	\$12,799
(54934) Cost Alloc-Indirect	\$32,500	\$32,500	\$37,500	\$57,087
(54901) Other Current Chgs & Obl.	\$15,500	\$3,881	\$8,000	\$1,028,169
(55101) Office Supplies	\$5,173	\$2,064	\$8,500	\$5,200
(55201) Operating Supplies	\$4,500	\$857	\$1,000	\$3,000
(55204) Fuel	\$7,916	\$1,148	\$12,916	\$4,500
(55401) Book/Publ/Subscript/Membership	\$5,450	\$499	\$6,000	\$5,000
(55501) Training/Registration	\$0	\$395	\$3,000	\$5,000
OPERATING EXPENSES TOTAL	\$1,024,214	\$268,302	\$1,280,045	\$2,638,983
Capital Outlay				
(56101) Land	\$118,003	\$0	\$0	\$0
(56201) Buildings	\$0	\$0	\$0	\$808,402
(56301) Improv Other Than Buildgs	\$1,967,970	\$1,096,136	\$1,377,432	\$3,684,390
(56401) Machinery & Equipment	\$0	\$35,780	\$0	\$0
CAPITAL OUTLAY TOTAL	\$2,085,973	\$1,131,916	\$1,377,432	\$4,492,792
Grants And Aids				
(58201) Aids To Private Organiz.	\$1,247,162	\$119,891	\$2,448,840	\$1,435,741
(58204) Human Relations Commissio	\$57,690	\$4,342	\$60,000	\$90,000
(58301) Other Grants & Aids	\$24,664,819	\$4,273,341	\$23,765,940	\$24,746,049
GRANTS AND AIDS TOTAL	\$25,969,671	\$4,397,574	\$26,274,780	\$26,271,790
Other Uses				
(59101) Transfers	\$35,000	\$35,000	\$17,500	\$0
(59801) Reserves	\$2,013,737	\$0	\$3,775,754	\$1,960,748
OTHER USES TOTAL	\$2,048,737	\$35,000	\$3,793,254	\$1,960,748
TOTAL	\$31,824,253	\$6,342,628	\$33,444,313	\$36,270,240

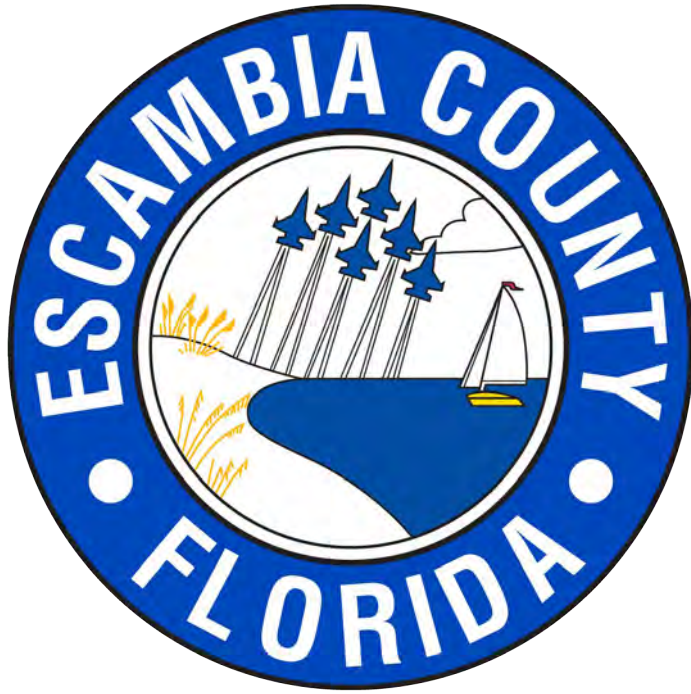
Budget Summary: The total budget for Neighborhood Enterprise increased from \$33,444,313 in FY 2024-25 to \$36,270,240 in FY 2025-26, reflecting an increase of \$2,825,927 or approximately 8.45%.

Community Center Rentals

NHS-Comm Ctr Rentals 23-24

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(54101) Communications	\$1,000	\$336	\$0	\$1,000
(55201) Operating Supplies	\$5,000	\$2,382	\$7,000	\$7,000
OPERATING EXPENSES TOTAL	\$6,000	\$2,718	\$7,000	\$8,000
TOTAL	\$6,000	\$2,718	\$7,000	\$8,000

Budget Summary: The total budget for Community Center Rentals increased from \$7,000 in FY 2024-25 to \$8,000 in FY 2025-26, reflecting an increase of \$1,000 or approximately 14.29%.



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Parks and Recreation



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

Responsible for the development, management, maintenance, and safety aspects of regional and neighborhood parks, undeveloped parks, boat ramps, and county operated athletic complexes.

Responsible for the management and maintenance of the Escambia County Equestrian Center and the Lake Stone Campground located in Century, Florida.

Provide youth athletic and recreation opportunities through partnerships with non-profit athletic organizations which conduct activities at county owned properties.

Facilitate county managed or partnered adult athletic leagues and tournaments at county owned facilities which are beneficial to county residents and create local economic impact.

Goals

The Escambia County Parks and Recreation goal is to provide safe, family oriented, accessible, and aesthetically pleasing recreational facilities. The department will strive to provide, in a balanced manner, quality parks and recreational opportunities to meet the diverse needs of a growing community.

Accomplishments

The Ashton Brosnaham Soccer Complex once again successfully hosted the prestigious SEC Women's Soccer Tournament on November 3-10, 2024, which marked the 3rd year of hosting this event. The event was televised and broadcasted live by the SEC Network. In addition, the NAIA college division hosted their Women's Soccer National Soccer Championship tournament at Brosnaham in December of 2024, and will once again return in 2025 for this national event.

The department continues to partner with youth athletic associations to provide organized athletic opportunities at Escambia County owned park facilities. Over 6,000 youth athletes participated in youth leagues across Escambia County in sports such as baseball, softball, tee-ball, football, cheerleading, and lacrosse.

66 youth recreation all-star teams competed in the third edition of the Gulf Coast Recreation Classic in the summer of 2024 at John R Jones Park. This local and regional recreation league all-star baseball event gave all local and regional leagues a chance to match up against other true recreation based all-star teams.

Lake Stone Campground continues to be a great location for a quiet get-away as nearby travel enthusiasts and regional RV tourists enjoy the beauty, nature, and the accessibility of Lake Stone.

The Equestrian Center continues to host a diverse schedule of events ranging from equine events, dog shows, small concert events, rodeos, and various cross country running events. Events held at this facility continue to generate over 5 million dollars of local economic impact annually.

New playgrounds or additional park amenities were added this past year at Ebonwood Park, Lincoln Park, Raymond Riddle Park, and Jack Reddix Park. 3 New Public Parks were opened in 2024-2025 that include Jennings-Gonzalez Park in Cantonment, Ferry Pass Community Center and Park, along with Paper Park, located at the International Paper Company Property on Highway 29.



Performance Measures

	FY 2023/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Number of Park Properties Maintained**	113	113	117	117
Lake Stone Campground Revenue***	\$57,156	\$59,928	\$56,926	\$58,000

**Total number of park properties maintained includes developed and undeveloped parks, athletic parks, boat ramps, and other active and passive recreational areas. The top priority is safety at these properties while offering aesthetically pleasing parks to the citizens of Escambia County and to visitors.

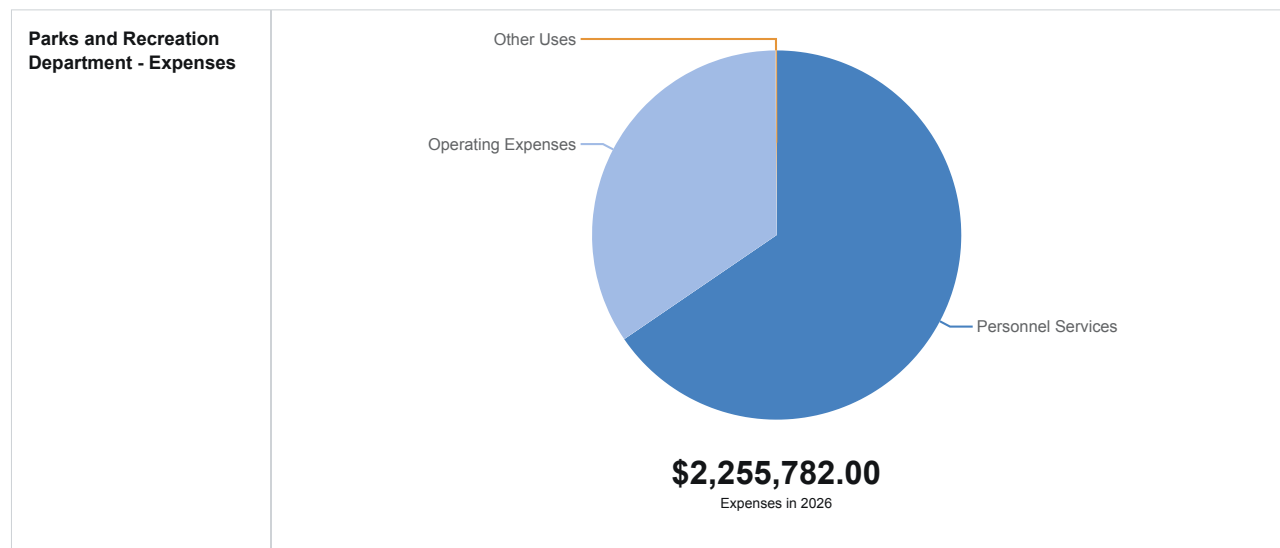
***The Lake Stone Campground continues to serve Escambia County citizens and visitors to our area a low-cost family style vacation opportunity and provides an option rather than travel to other regional destinations.

Benchmarking

	Escambia County	Benchmark
Field Staff to Acres Maintained	1 : 90	1 : 32

Funding Priorities

Major Issues Funded	Amount
Parks Capital Projects - This funding is essentially for various park enhancements, which may include but are not limited to, new playgrounds, upgraded lighting and other amenities	\$350,000
Parks Maintenance and Upkeep - This funding is essential in order for the department to provide mowing, along with clean and safe conditions at parks throughout Escambia County. (General Fund and LOST IV combined)	\$1,950,000



Parks and Rec Department - Expenses New

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$952,828	\$927,919	\$952,417	\$1,007,939
(51304) Other Salaries - Terminal Pay	\$0	\$14,690	\$0	\$0
(51501) Special Pay	\$3,600	\$0	\$5,400	\$5,400
(52101) FICA Taxes	\$70,035	\$68,968	\$73,275	\$77,520
(52102) FICA Pretax Savings	\$0	\$3,620	\$0	\$0
(52201) Retirement Contributions	\$155,847	\$161,558	\$169,170	\$184,990
(52301) Life & Health Insurance	\$170,388	\$235,383	\$170,388	\$174,350
(52401) Worker's Compensation	\$29,167	\$29,167	\$34,312	\$26,605
PERSONNEL SERVICES TOTAL	\$1,381,865	\$1,441,306	\$1,404,962	\$1,476,804
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$859	\$0	\$0
(55403) SBITA Agreements	\$0	\$17,127	\$0	\$11,200
(53401) Other Contractual Service	\$94,712	\$77,917	\$104,060	\$90,060
(54001) Travel & Per Diem	\$2,896	\$0	\$2,096	\$2,096
(54101) Communications	\$16,367	\$14,094	\$19,775	\$18,725
(54201) Postage & Freight	\$168	\$4	\$168	\$168
(54301) Utility Services	\$228,652	\$203,235	\$229,916	\$228,608
(54401) Rentals & Leases	\$31,920	\$32,345	\$35,600	\$35,600
(54608) Vehicle Repair & Maintenance	\$25,500	\$7,634	\$26,500	\$17,500
(54601) Repair & Maintenance	\$99,595	\$57,377	\$102,495	\$107,853
(54701) Printing & Binding	\$700	\$560	\$700	\$700
(54901) Other Current Chgs & Obl.	\$1,383	\$308	\$1,383	\$11,083
(54931) Host Ordinance Items	\$0	\$0	\$0	\$300
(55101) Office Supplies	\$3,980	\$3,685	\$3,980	\$3,980
(55201) Operating Supplies	\$154,007	\$148,050	\$168,700	\$163,665
(55204) Fuel	\$75,250	\$75,409	\$83,180	\$83,180
(55401) Book/Publ/Subscript/Membership	\$320	\$2,037	\$320	\$320
(55501) Training/Registration	\$1,440	-\$280	\$1,440	\$1,440
OPERATING EXPENSES TOTAL	\$736,890	\$640,364	\$780,313	\$776,478
Other Uses				
(59801) Reserves	\$3,000	\$0	\$2,500	\$2,500
OTHER USES TOTAL	\$3,000	\$0	\$2,500	\$2,500
TOTAL	\$2,121,755	\$2,081,669	\$2,187,775	\$2,255,782

Recreational Services

Parks & Recreation Department - Recreational Services Div...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$158,360	\$158,215	\$162,436	\$169,784
(52101) FICA Taxes	\$11,949	\$11,794	\$12,428	\$12,988
(52102) FICA Pretax Savings	\$0	\$441	\$0	\$0
(52201) Retirement Contributions	\$49,076	\$49,666	\$51,057	\$53,277
(52301) Life & Health Insurance	\$16,663	\$24,748	\$16,663	\$17,050
(52401) Worker's Compensation	\$5,030	\$5,030	\$5,881	\$5,136
PERSONNEL SERVICES TOTAL	\$241,078	\$249,893	\$248,465	\$258,235
Operating Expenses				
(53401) Other Contractual Service	\$67,592	\$60,258	\$62,440	\$66,940
(54001) Travel & Per Diem	\$1,096	\$0	\$1,096	\$1,096
(54101) Communications	\$5,873	\$4,818	\$6,713	\$6,713
(54201) Postage & Freight	\$58	\$0	\$58	\$58
(54301) Utility Services	\$63,118	\$42,484	\$61,118	\$55,118
(54401) Rentals & Leases	\$0	\$3,745	\$0	\$0
(54601) Repair & Maintenance	\$10,650	\$8,249	\$10,650	\$15,650
(54701) Printing & Binding	\$700	\$560	\$700	\$700
(54901) Other Current Chgs & Obl.	\$308	\$308	\$308	\$10,308
(55101) Office Supplies	\$980	\$728	\$980	\$980
(55201) Operating Supplies	\$4,962	\$3,555	\$4,755	\$3,920
(55401) Book/Publ/Subscript/Membership	\$320	\$2,037	\$320	\$320
(55501) Training/Registration	\$300	\$0	\$300	\$300
OPERATING EXPENSES TOTAL	\$155,957	\$126,741	\$149,438	\$162,103
TOTAL	\$397,035	\$376,634	\$397,903	\$420,338

Budget Summary: The total budget for Recreational Services increased from \$397,903 in FY 2024-25 to \$420,338 in FY 2025-26, reflecting an increase of \$22,435 or approximately 5.64%.

Parks Maintenance and Construction

Parks & Recreation Dept - Parks Maintenance & Constructio...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$794,468	\$769,705	\$789,981	\$838,155
(51304) Other Salaries - Terminal Pay	\$0	\$14,690	\$0	\$0
(51501) Special Pay	\$3,600	\$0	\$5,400	\$5,400
(52101) FICA Taxes	\$58,086	\$57,175	\$60,847	\$64,532
(52102) FICA Pretax Savings	\$0	\$3,179	\$0	\$0
(52201) Retirement Contributions	\$106,771	\$111,892	\$118,113	\$131,713
(52301) Life & Health Insurance	\$153,725	\$210,635	\$153,725	\$157,300
(52401) Worker's Compensation	\$24,137	\$24,137	\$28,431	\$21,469
PERSONNEL SERVICES TOTAL	\$1,140,787	\$1,191,413	\$1,156,497	\$1,218,569
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$859	\$0	\$0
(55403) SBITA Agreements	\$0	\$17,127	\$0	\$11,200
(53401) Other Contractual Service	\$25,000	\$15,479	\$39,000	\$20,000
(54001) Travel & Per Diem	\$1,800	\$0	\$1,000	\$1,000
(54101) Communications	\$8,472	\$8,518	\$11,040	\$11,040
(54201) Postage & Freight	\$110	\$4	\$110	\$110
(54301) Utility Services	\$164,106	\$159,680	\$167,370	\$171,870
(54401) Rentals & Leases	\$31,920	\$28,600	\$35,600	\$35,600
(54608) Vehicle Repair & Maintenance	\$25,500	\$7,634	\$26,500	\$17,500
(54601) Repair & Maintenance	\$88,195	\$49,128	\$91,095	\$91,095
(54901) Other Current Chgs & Obl.	\$1,075	\$0	\$1,075	\$775
(54931) Host Ordinance Items	\$0	\$0	\$0	\$300
(55101) Office Supplies	\$3,000	\$2,958	\$3,000	\$3,000
(55201) Operating Supplies	\$145,825	\$144,486	\$160,725	\$156,525
(55204) Fuel	\$75,250	\$75,409	\$83,180	\$83,180
(55501) Training/Registration	\$1,140	-\$280	\$1,140	\$1,140
OPERATING EXPENSES TOTAL	\$571,393	\$509,604	\$620,835	\$604,335
TOTAL	\$1,712,180	\$1,701,016	\$1,777,332	\$1,822,904

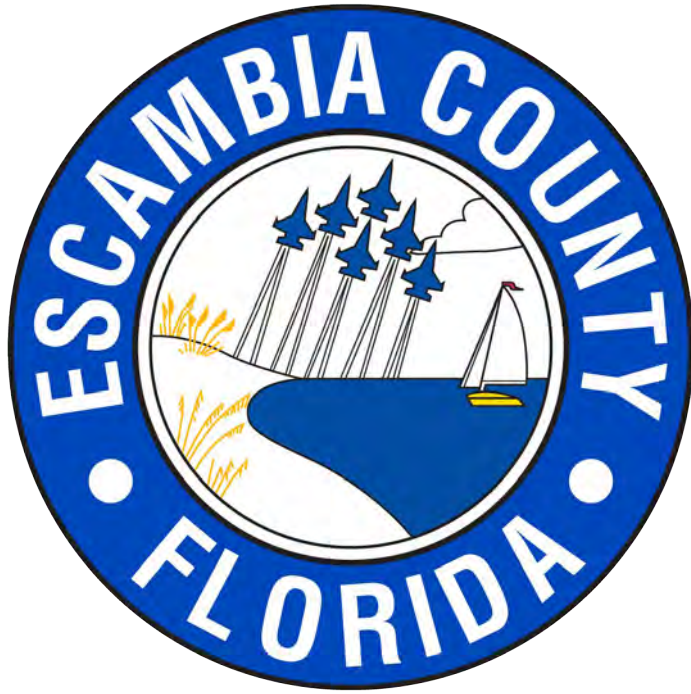
Budget Summary: The total budget for Parks Maintenance & Construction increased from \$1,777,332 in FY 2024-25 to \$1,822,904 in FY 2025-26, reflecting an increase of \$45,572 or approximately 2.56%.

Community Centers

Parks Community Centers - Expenses

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53401) Other Contractual Service	\$2,120	\$2,180	\$2,620	\$3,120
(54101) Communications	\$2,022	\$759	\$2,022	\$972
(54301) Utility Services	\$1,428	\$1,071	\$1,428	\$1,620
(54601) Repair & Maintenance	\$750	\$0	\$750	\$1,108
(55201) Operating Supplies	\$3,220	\$10	\$3,220	\$3,220
OPERATING EXPENSES TOTAL	\$9,540	\$4,019	\$10,040	\$10,040
Other Uses				
(59801) Reserves	\$3,000	\$0	\$2,500	\$2,500
OTHER USES TOTAL	\$3,000	\$0	\$2,500	\$2,500
TOTAL	\$12,540	\$4,019	\$12,540	\$12,540

Budget Summary: The total budget for Community Centers remained unchanged at \$12,540 for both FY 2024-25 and FY 2025-26.



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Public Safety



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

- The ability to provide FEMA Emergency Operation Center centric training to our EOC partners.
- Design and build a new climate-controlled barn next to our existing utility barn for the storage of emergency food and water and other disaster supplies.
- Double our social media following for preparedness purposes using our “A Minute with EM” platform.
- EM staff will be certified FEMA profession trainers in 2024
- Completion of revised training for all Emergency Support Functions
- Promotion of the Coordinated Opioid Recovery Program
- Establish a larger patient care roster within the CORE/Community Paramedicine Team.
- Transition legacy 9-1-1 traffic to the ESInet for IP delivery
- Provide enhanced cybersecurity for the P25 radio system
- Fill staffing vacancies in the Emergency Communications Center
- Replace end of life dispatch consoles
- Seek funding to upgrade the P25 radio system to trunking
- 911 Center Answer 90% of 911 calls < 15 seconds
- 911 Center Answer 95% of 911 calls < 20 seconds
- Maintain Emergency Medical Dispatch Compliance Score of 96% or better

- Maintain Emergency Fire Dispatch Compliance Score of 96% or better
- Increase to fourth full-time Water Safety employee
- Prevent Drownings
- Staff Beach Access #2 on Perdido Key with Lifeguards
- Staff all Pensacola Beach Lifeguard Tower Locations and Patrols as per staffing plan
- Increase Preventative Actions and decrease Water Rescues
- Replace end-of-life Lifeguard Towers
- Replace end-of-life Lifeguard Vehicles
- Recruit, Hire, and Train Lifeguards to fill vacancies
- Fully staff all lifeguard areas on Santa Rosa Island, and service contract for Gulf Islands National Seashore by Memorial Day
- Continue in-person instruction for Firefighter I
- Continue publishing an annual training calendar to fit the department's needs and meet industry standards including the National Fire Protection Association and Insurance Service Office which correlates to effective response force. Topics include the following:
 1. Officer Classes
 2. Hazmat
 3. Advanced Firefighting
 4. Basic Driving
 5. USAR
 6. Water Rescue (Surf, Swiftwater, Boat Operator, Flood Waters)
- Add an in-person Firefighter II
- Continue planning and collaborative efforts for training site(s)
- Continue to explore and institute diversity firefighter recruiting programs
- Continue community outreach through Community Risk Reduction and Fire Prevention
- Maintain an operational fleet of apparatus, including reserves and marine assets, and equipment
- Continue the efficiency of preventative maintenance and routine service for fire service equipment
- Continued collaboration with fleet to produce effective and efficient workflows to minimize downtime and expenditures of apparatus
- Monitor expenditures
 1. Continue the replacement plan for various fire equipment
 2. Monitor vehicle usage for rotation/replacement
 3. Continue the PPE replacement on a 5-year rotation
- Maintain the current ISO rating of 4/4x in rural areas
- Increase staffing to meet guidelines and studies produced by the National Fire Protection Association, National Institute of Standards and Technology, and Insurance Service Office
- Maintain current staffing levels of 4 persons for each company/apparatus
- Explore and apply for grant funding local, state, and federal
- Fill 2 - remaining EMS paramedic Supervisor positions.
- Fill the requested 9 Paramedic and 9 EMT positions needed to expand operations for adequate staffing.
- Add the 4 mid-shift ambulances to bolster daily fleet to meet call volumes.
- Work in coordination with Emergency Management to take over the existing EM storage warehouse at Public Safety HQ and convert it to an EMS fleet maintenance workshop.
- Establish a larger patient care roster within the CORE/Community Paramedicine Team.
- Increase our social media presence. Spotlight employees and equipment.

Accomplishments

EMERGENCY MANAGEMENT

- Emergency Management supported the Florida Department of Emergency Management by deploying to Lafayette County FL to support their County EOC for Hurricane Idalia.
- Activated the Emergency Operation Center for the June 16th West Pensacola and Pensacola Beach Tornado to support response and recovery efforts.
- Opened the Marie Young Community Center for a shelter to support the June 16th Tornado.
- Established a cold weather sheltering program with Waterfront Rescue Mission to assist all Escambia County Citizens

EMS

- Redeveloped the EMS recruitment and retention processes with more aggressive exposure in EMT/Medic schools within driving distance
- Fill all full-time EMT vacancies and all full-time Paramedic vacancies. (There were 17 full-time EMT vacancies and 27 full-time Paramedic vacancies as of June 1, 2021.)
- Operating under an "in house" EMS orientation for new employees in academy style fashion with onboarding the 2nd and 4th week of each month.
- Expanded the Inter-Facility Transfer Division skill sets to include ventilator management and some Critical Care skills.
- Reorganized the EMS Training Division to include 2 - Supervisors to allow more efficiency with onboarding new employees, orientation processes, monthly training/education, and skills/certification renewal and tracking.
- Added additional training aids and equipment to the EMS Training Division.
- Implemented all new hire employees receiving International Trauma Life Support (ITLS) in the orientation process.
- 2 ECEMS EMT's will graduate EMS sponsored Paramedic school 12/2

E911 COMMUNICATIONS

- Completed installation of required circuits for Core Services and ESInet for geo-spatial routing of NextGeneration 911 calls
- Obtained and equipped an Emergency Communications response vehicle
- Implemented Quality Assurance reviews of 9-1-1 Fire related calls
- Upgraded Motorola P-25 radio software and hardware
- Replaced 9-1-1 recorders at Escambia County Emergency Communications Center, Escambia County Sheriff's Office, and Pensacola Police Department
- Completed Centegix (panic alarm) integration between 9-1-1 and Escambia County School Board
- Developed and implemented BDA (Bi-directional amplifier) testing requirements with Escambia County Fire Marshall

WATER SAFETY

- Water Safety had over 127,529 preventative actions
- Water Safety performed 213 water rescues
- Provided major medical aid to 54 people
- Helped locate 38 lost children
- Conducted training for 18 new hire lifeguards

FIRE

- Implemented and completed the minimum standards program
- Implemented and completed and bridge program for Firefighter II
- Current training is on track to meet ISO and NFPA training standards
- Enhanced service with addition 17 firefighters receiving licenses for EMT and 1 for Paramedic
- Continued partnership with external customers

- Continued partnerships with surrounding fire departments for training opportunities
- Planning and development are ongoing for training center
- Ensley fire station remodeled for additional staffing
- Ensley fire station added a ladder truck with 3 persons staffing around the clock
- Molino fire station remodeled and staffed around the clock on a Squad
- Hired a Community Risk Reduction Coordinator
- Purchased of 2 low profile surf rescue trailers mission specific for Pensacola Beach and Innerarity Point
- Awarded American Rescue Plan Act that purchased
- 2 100' Aerial Ladders delivered
- 2 SV-180 Fire Engines delivered
- 4 support vehicles delivered



Performance Measures

	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
	Actual	Actual	Estimate	Estimate
Emergency Medical Services				
Number of Calls Responded To	80,217	83,700	88,7722	92,000
Number of Transports Made	54,363	56,723	60,126	64,000
Fire-Rescue				
Number of Calls Responded To	18,968	20,913	24,500	26,750
Communications				
Number of 911 Calls Received	202,429	200,788	202,000	214,000
Number of Fire-Rescue Calls	15,133	19,933	20,000	20,000
Number of EMS Emergency Calls	71,631	75,826	78,500	81,200
Number of EMS Non-Emergency Calls	4,698	7,991	10,700	13,803

Benchmarking

	Escambia County	Benchmark
Occurrences when alarms received on emergency lines answered within 15 seconds ¹	99.9%	95%
Surveyed patients rating EMS Overall Quality of Care (includes 911 Call) as Excellent ²	63%	90%
Recognition and alert of STEMI within 10 minutes of patient contact	58%	95%
Maintain peak staffing with 15 ambulances	N/A	85%
Meeting NFPA 1720 Staffing and First Arriving time %	25%	90%
NFPA 1720/North End Stations		See Table 1.1

Benchmark Sources:

¹Professional Research Consultants comparing to similar services after annually interviewing 400 patients treated by Escambia County EMS

²Informer, Zoll Tablet PCR reporting software, Hospital HL7 Information Exchange

Table 1.1/NFPA 1720

Demand Zone	Demographics	Minimum Staff to Respond	Response Time (minutes)	Meets Objective (%)
Urban Area	>1000 people/mi ²	15	9	90%
Suburban Area	500-1000 people/mi ²	10	10	80%
Rural Area	<500 people/mi ²	6	14	80%
Remote Area	Travel distance ≥ 8 mi	4	Directly dependent on travel distance	90%
Special Risks	Determined by AHJ	Determined by AHJ based on risk	Determined by AHJ	90%

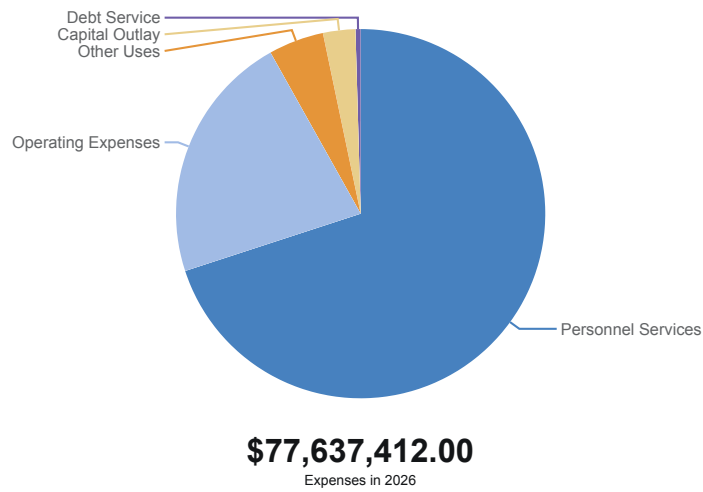
Funding Priorities

Major Issues Funded	Amount
EMS Ambulance/Staff Vehicles	\$2,412,456
Fire Apparatus	\$3,000,000
Fire Water Assets	\$150,000
Fire Command Vehicles	\$450,000
Beach Lifeguard Towers	\$207,895
ALS 360	\$1,445,536

Significant Changes for Fiscal Year 2025 / 2026

- Collaborate with internal customers to develop, fund, and execute the replacement of Myrtle Grove and Pleasant Grove fire stations, the addition of fire stations in the Paradise Beach Community and near Kingsfield Elementary, and remodel the Dogwood Park fire station to add living space for future staff
- Add an additional 12 FTEs to staff an aerial apparatus to enhance service delivery and increase standards

**Public Safety
Department by Expense
Type**



Public Safety Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$24,516,682	\$20,110,007	\$24,634,610	\$28,047,511
(51304) Other Salaries - Terminal Pay	\$0	\$309,774	\$0	\$0
(51301) Other Salaries & Wages	\$2,550,950	\$1,475,769	\$2,020,950	\$1,823,140
(51302) Other Salaries&Wages-Vff	\$0	\$196,691	\$0	\$0
(51401) Overtime	\$3,531,278	\$3,712,007	\$3,506,580	\$3,535,000
(51501) Special Pay	\$820,344	\$796,286	\$839,056	\$1,011,076
(52101) FICA Taxes	\$2,306,484	\$1,964,412	\$2,370,719	\$2,632,881
(52102) FICA Pretax Savings	\$0	\$63,827	\$0	\$0
(52201) Retirement Contributions	\$8,846,896	\$7,484,890	\$9,176,173	\$10,832,668
(52202) Pension Related-Frs/His	\$0	-\$7,492	\$0	\$0
(52301) Life & Health Insurance	\$4,848,252	\$5,127,043	\$4,858,436	\$5,244,360
(52401) Worker's Compensation	\$1,049,305	\$1,049,087	\$1,219,056	\$1,205,029
(52601) Opeb-Other Post Emp Bene	\$0	-\$54,150	\$0	\$0
PERSONNEL SERVICES TOTAL	\$48,470,191	\$42,228,151	\$48,625,580	\$54,331,665
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$37,350
(53101) Professional Services	\$45,000	\$4,201	\$93,500	\$35,750
(53401) Other Contractual Service	\$976,569	\$1,187,043	\$1,227,740	\$1,411,407
(54001) Travel & Per Diem	\$60,625	\$35,907	\$57,370	\$60,030
(54101) Communications	\$585,293	\$768,211	\$519,718	\$535,455
(54201) Postage & Freight	\$65,996	\$45,146	\$66,946	\$66,700
(54301) Utility Services	\$374,844	\$326,265	\$383,800	\$402,800
(54401) Rentals & Leases	\$22,777	-\$42,676	\$25,433	\$27,247
(54514) Claims-General Liability	\$0	\$1,500,000	\$0	\$0
(54503) Premium-Property/Building	\$68,410	\$53,094	\$55,678	\$49,888
(54504) Premium-Vehicle	\$231,867	\$215,262	\$213,715	\$260,599
(54501) Insurance/Surety Bonds	\$873,634	\$824,284	\$1,045,341	\$1,135,750
(54608) Vehicle Repair & Maintenance	\$1,578,391	\$1,385,890	\$1,506,661	\$2,247,150
(54601) Repair & Maintenance	\$1,789,067	\$861,629	\$2,025,714	\$2,160,400
(54701) Printing & Binding	\$32,200	\$14,184	\$32,450	\$32,100
(54801) Promotional Activities	\$82,800	\$54,512	\$45,950	\$49,200
(54934) Cost Alloc-Indirect	\$736,775	\$736,775	\$704,550	\$1,221,600
(54901) Other Current Chgs & Obl.	\$25,000	\$23,962	\$25,000	\$25,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54931) Host Ordinance Items	\$6,000	\$5,750	\$6,000	\$10,500
(55101) Office Supplies	\$94,450	\$28,472	\$92,949	\$81,500
(55206) Capital Under \$5K	\$0	\$25,966	\$0	\$0
(55201) Operating Supplies	\$2,201,504	\$2,118,376	\$2,529,800	\$3,122,152
(55204) Fuel	\$1,294,653	\$1,054,802	\$1,295,976	\$1,268,100
(55401) Book/Publ/Subscript/Membership	\$35,919	\$102,226	\$68,351	\$68,115
(55501) Training/Registration	\$223,517	\$150,113	\$167,237	\$167,615
(55901) Depreciation	\$939,397	\$1,117,973	\$950,000	\$1,120,000
(55902) Depreciation-Leases	\$0	\$1,401,209	\$0	\$1,402,000
OPERATING EXPENSES TOTAL	\$12,344,688	\$13,998,574	\$13,139,879	\$16,998,408
Capital Outlay				
(56813) Lease-Equip Right to Use	\$1,502,712	\$781,892	\$1,502,712	\$2,072,368
(56401) Machinery & Equipment	\$158,350	\$146,650	\$150,150	\$130,000
(56402) Vehicles	\$0	\$50,809	\$0	\$0
(56459) Equip Yrend Accruals	\$0	\$264,852	\$0	\$0
(56499) Equip Yr End Reclass	\$0	-\$5,800	\$0	\$0
CAPITAL OUTLAY TOTAL	\$1,661,062	\$1,238,403	\$1,652,862	\$2,202,368
Debt Service	\$0	\$417,296	\$300,000	\$350,000
Grants And Aids				
(58201) Aids To Private Organiz.	\$0	\$9,971	\$0	\$0
GRANTS AND AIDS TOTAL	\$0	\$9,971	\$0	\$0
Other Uses				
(59143) Transfer To 143	\$500,000	\$500,000	\$500,000	\$500,000
(59101) Transfers	\$1,353,838	\$1,353,838	\$1,276,500	\$1,222,439
(59801) Reserves	\$225,980	\$0	\$150,894	\$2,032,532
OTHER USES TOTAL	\$2,079,818	\$1,853,838	\$1,927,394	\$3,754,971
TOTAL	\$64,555,759	\$59,746,234	\$65,645,715	\$77,637,412

Fire Rescue - Mainland

Public Safety Department - Fire Rescue - EXPENSES - Mainland

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$11,205,640	\$9,266,892	\$11,489,579	\$12,994,338
(51304) Other Salaries - Terminal Pay	\$0	\$111,102	\$0	\$0
(51301) Other Salaries & Wages	\$648,950	\$141,138	\$573,950	\$400,000
(51302) Other Salaries&Wages-Vff	\$0	\$196,691	\$0	\$0
(51401) Overtime	\$1,600,000	\$1,846,463	\$1,600,000	\$1,600,000
(51501) Special Pay	\$543,156	\$616,892	\$612,336	\$703,044
(52101) FICA Taxes	\$1,015,233	\$893,774	\$1,092,112	\$1,200,850
(52102) FICA Pretax Savings	\$0	\$31,730	\$0	\$0
(52201) Retirement Contributions	\$4,286,972	\$3,770,726	\$4,616,145	\$5,298,459
(52301) Life & Health Insurance	\$2,149,678	\$2,700,898	\$2,160,428	\$2,228,270
(52401) Worker's Compensation	\$602,527	\$602,527	\$726,338	\$678,695
PERSONNEL SERVICES TOTAL	\$22,052,156	\$20,178,833	\$22,870,888	\$25,103,656
Operating Expenses				
(53101) Professional Services	\$30,000	\$2,596	\$78,500	\$35,750
(53401) Other Contractual Service	\$14,050	\$54,618	\$39,400	\$65,650
(54001) Travel & Per Diem	\$30,000	\$13,562	\$31,980	\$32,580
(54101) Communications	\$154,200	\$143,925	\$113,500	\$149,500
(54201) Postage & Freight	\$1,500	\$1,657	\$1,650	\$1,900
(54301) Utility Services	\$322,294	\$283,337	\$331,750	\$351,300
(54401) Rentals & Leases	\$8,499	\$126,825	\$11,155	\$13,647
(54503) Premium-Property/Building	\$23,671	\$18,371	\$19,265	\$17,262
(54504) Premium-Vehicle	\$16,605	\$0	\$0	\$0
(54501) Insurance/Surety Bonds	\$842,250	\$824,284	\$1,045,341	\$1,135,750
(54608) Vehicle Repair & Maintenance	\$525,000	\$664,442	\$397,500	\$685,000
(54601) Repair & Maintenance	\$304,460	\$363,774	\$351,300	\$374,630
(54701) Printing & Binding	\$12,250	\$912	\$2,750	\$2,000
(54801) Promotional Activities	\$50,600	\$41,794	\$13,750	\$18,000
(54901) Other Current Chgs & Obl.	\$0	\$25	\$0	\$0
(54931) Host Ordinance Items	\$0	\$1,381	\$0	\$2,500
(55101) Office Supplies	\$15,500	\$6,862	\$14,000	\$11,500
(55206) Capital Under \$5K	\$0	\$4,659	\$0	\$0
(55201) Operating Supplies	\$1,037,800	\$964,572	\$1,350,200	\$1,259,750
(55204) Fuel	\$269,250	\$271,436	\$286,250	\$259,750
(55401) Book/Publ/Subscript/Membership	\$12,491	\$31,273	\$14,825	\$12,175
(55501) Training/Registration	\$127,500	\$104,278	\$74,055	\$74,055
OPERATING EXPENSES TOTAL	\$3,797,920	\$3,924,583	\$4,177,171	\$4,502,699
Capital Outlay				
(56813) Lease-Equip Right to Use	\$145,000	\$0	\$145,000	\$153,500
(56401) Machinery & Equipment	\$120,250	\$112,408	\$145,150	\$110,000
CAPITAL OUTLAY TOTAL	\$265,250	\$112,408	\$290,150	\$263,500
Other Uses				

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(59101) Transfers	\$286,380	\$286,380	\$247,391	\$284,306
(59801) Reserves	\$175,980	\$0	\$2,289	\$2,032,532
OTHER USES TOTAL	\$462,360	\$286,380	\$249,680	\$2,316,838
TOTAL	\$26,577,686	\$24,502,203	\$27,587,889	\$32,186,693

Budget Summary: The total budget for Fire Rescue - Mainland increased from \$27,587,889 in FY 2024-25 to \$32,186,693 in FY 2025-26, reflecting an increase of \$4,598,804 or approximately 16.67%.

Fire Rescue - Pensacola Beach

Public Safety Department - Fire Rescue - EXPENSES - Beach

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,080,411	\$880,083	\$1,075,411	\$1,163,168
(51304) Other Salaries - Terminal Pay	\$0	\$1,239	\$0	\$0
(51401) Overtime	\$200,000	\$132,601	\$200,000	\$200,000
(51501) Special Pay	\$121,764	\$107,852	\$98,700	\$128,364
(52101) FICA Taxes	\$96,586	\$81,862	\$105,121	\$114,102
(52102) FICA Pretax Savings	\$0	\$2,450	\$0	\$0
(52201) Retirement Contributions	\$412,478	\$365,828	\$450,571	\$524,870
(52301) Life & Health Insurance	\$204,250	\$275,619	\$204,250	\$209,000
(52401) Worker's Compensation	\$58,204	\$58,204	\$71,179	\$66,120
PERSONNEL SERVICES TOTAL	\$2,173,693	\$1,905,736	\$2,205,232	\$2,405,624
Operating Expenses				
(54101) Communications	\$0	\$583	\$635	\$1,835
(54301) Utility Services	\$35,750	\$31,203	\$35,250	\$35,500
(54601) Repair & Maintenance	\$0	\$255	\$500	\$1,250
(55201) Operating Supplies	\$15,000	\$7,092	\$15,000	\$15,000
(55204) Fuel	\$4,500	\$1,869	\$4,500	\$3,250
OPERATING EXPENSES TOTAL	\$55,250	\$41,001	\$55,885	\$56,835
TOTAL	\$2,228,943	\$1,946,737	\$2,261,117	\$2,462,459

Budget Summary: The total budget for Fire Rescue - Pensacola Beach increased from \$2,261,117 in FY 2024-25 to \$2,462,459 in FY 2025-26, reflecting an increase of \$201,342 or approximately 8.90%.

Emergency Management

Public Safety Department - Emergency Management Division ...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$256,756	\$254,643	\$308,535	\$232,878
(51304) Other Salaries - Terminal Pay	\$0	-\$295	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$0	\$0
(51401) Overtime	\$8,943	\$20,250	\$16,580	\$5,000
(51501) Special Pay	\$7,200	\$0	\$3,600	\$3,600
(52101) FICA Taxes	\$20,374	\$20,323	\$24,261	\$18,473
(52102) FICA Pretax Savings	\$0	\$470	\$0	\$0
(52201) Retirement Contributions	\$35,869	\$37,119	\$43,227	\$33,880
(52301) Life & Health Insurance	\$53,751	\$57,615	\$64,501	\$55,000
(52401) Worker's Compensation	\$378	\$160	\$509	\$292
PERSONNEL SERVICES TOTAL	\$383,271	\$390,285	\$461,213	\$349,123
Operating Expenses				
(53101) Professional Services	\$15,000	\$1,500	\$15,000	\$0
(53401) Other Contractual Service	\$50,520	\$295,854	\$50,700	\$50,700
(54001) Travel & Per Diem	\$11,425	\$5,652	\$10,990	\$11,450
(54101) Communications	\$21,633	\$303,163	\$16,291	\$21,300
(54201) Postage & Freight	\$196	\$201	\$196	\$200
(54401) Rentals & Leases	\$1,600	\$0	\$1,600	\$1,600
(54608) Vehicle Repair & Maintenance	\$12,391	\$17,558	\$11,661	\$12,400
(54601) Repair & Maintenance	\$38,374	\$21,628	\$38,187	\$40,160
(54701) Printing & Binding	\$12,450	\$524	\$14,100	\$14,000
(54801) Promotional Activities	\$23,700	\$12,459	\$23,700	\$23,700
(55101) Office Supplies	\$39,000	\$2,178	\$39,000	\$39,000
(55206) Capital Under \$5K	\$0	\$10,687	\$0	\$0
(55201) Operating Supplies	\$19,500	\$29,565	\$19,500	\$20,000
(55204) Fuel	\$21,288	\$12,779	\$15,426	\$15,300
(55401) Book/Publ/Subscript/Membership	\$7,928	\$4,947	\$5,526	\$7,940
(55501) Training/Registration	\$4,432	\$8,338	\$4,807	\$4,340
OPERATING EXPENSES TOTAL	\$279,437	\$727,033	\$266,684	\$262,090
Capital Outlay				
(56401) Machinery & Equipment	\$8,100	\$6,990	\$0	\$0
CAPITAL OUTLAY TOTAL	\$8,100	\$6,990	\$0	\$0
Grants And Aids				
(58201) Aids To Private Organiz.	\$0	\$9,971	\$0	\$0
GRANTS AND AIDS TOTAL	\$0	\$9,971	\$0	\$0
Other Uses				
(59801) Reserves	\$25,000	\$0	\$0	\$0
OTHER USES TOTAL	\$25,000	\$0	\$0	\$0
TOTAL	\$695,808	\$1,134,279	\$727,897	\$611,213

Budget Summary: The total budget for Emergency Management decreased from \$727,897 in FY 2024-25 to \$611,213 in FY 2025-26, reflecting a decrease of \$116,684 or approximately 16.03%.

Emergency Medical Services

Public Safety Department - Emergency Medical Services Div...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$9,649,356	\$7,616,768	\$9,387,116	\$11,194,472
(51304) Other Salaries - Terminal Pay	\$0	\$159,228	\$0	\$0
(51301) Other Salaries & Wages	\$1,150,000	\$704,422	\$700,000	\$701,140
(51401) Overtime	\$1,457,335	\$1,354,891	\$1,425,000	\$1,425,000
(51501) Special Pay	\$119,424	\$55,211	\$99,148	\$145,972
(52101) FICA Taxes	\$923,606	\$734,599	\$888,263	\$1,030,195
(52102) FICA Pretax Savings	\$0	\$22,907	\$0	\$0
(52201) Retirement Contributions	\$3,625,117	\$2,919,914	\$3,548,413	\$4,365,067
(52202) Pension Related-Frs/His	\$0	-\$7,492	\$0	\$0
(52301) Life & Health Insurance	\$1,948,760	\$1,660,753	\$1,926,694	\$2,242,240
(52401) Worker's Compensation	\$363,087	\$363,087	\$391,635	\$435,630
(52601) Opeb-Other Post Emp Bene	\$0	-\$54,150	\$0	\$0
PERSONNEL SERVICES TOTAL	\$19,236,685	\$15,530,138	\$18,366,269	\$21,539,716
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$37,350
(53401) Other Contractual Service	\$503,999	\$498,744	\$534,430	\$718,852
(54001) Travel & Per Diem	\$12,200	\$16,694	\$9,900	\$11,500
(54101) Communications	\$102,840	\$93,655	\$100,672	\$102,200
(54201) Postage & Freight	\$63,000	\$42,974	\$63,000	\$63,000
(54301) Utility Services	\$16,800	\$11,724	\$16,800	\$16,000
(54401) Rentals & Leases	\$12,678	-\$169,500	\$12,678	\$12,000
(54514) Claims-General Liability	\$0	\$1,500,000	\$0	\$0
(54503) Premium-Property/Building	\$44,739	\$34,723	\$36,413	\$32,626
(54504) Premium-Vehicle	\$215,262	\$215,262	\$213,715	\$260,599
(54501) Insurance/Surety Bonds	\$31,384	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$1,016,000	\$696,476	\$1,072,500	\$1,529,750
(54601) Repair & Maintenance	\$53,325	\$28,077	\$55,386	\$55,700
(54701) Printing & Binding	\$7,500	\$12,749	\$15,000	\$15,500
(54801) Promotional Activities	\$5,000	\$259	\$5,000	\$5,000
(54934) Cost Alloc-Indirect	\$736,775	\$736,775	\$704,550	\$1,221,600
(54901) Other Current Chgs & Obl.	\$25,000	\$23,937	\$25,000	\$25,000
(54931) Host Ordinance Items	\$3,500	\$2,790	\$4,000	\$6,000
(55101) Office Supplies	\$26,950	\$14,212	\$26,950	\$20,000
(55206) Capital Under \$5K	\$0	\$10,620	\$0	\$0
(55201) Operating Supplies	\$1,088,004	\$1,056,678	\$1,092,400	\$1,774,702
(55204) Fuel	\$969,815	\$751,875	\$960,000	\$960,000
(55401) Book/Publ/Subscript/Membership	\$13,000	\$61,224	\$45,500	\$45,500
(55501) Training/Registration	\$60,210	\$19,018	\$54,500	\$63,345
(55901) Depreciation	\$939,397	\$1,117,973	\$950,000	\$1,120,000
(55902) Depreciation-Leases	\$0	\$1,401,209	\$0	\$1,402,000
OPERATING EXPENSES TOTAL	\$5,947,378	\$8,178,148	\$5,998,394	\$9,498,224
Capital Outlay				
(56813) Lease-Equip Right to Use	\$1,357,712	\$0	\$1,357,712	\$1,918,868
(56401) Machinery & Equipment	\$0	\$5,800	\$0	\$0

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(56499) Equip Yr End Reclass	\$0	-\$5,800	\$0	\$0
CAPITAL OUTLAY TOTAL	\$1,357,712	\$0	\$1,357,712	\$1,918,868
Debt Service	\$0	\$346,680	\$300,000	\$350,000
Other Uses				
(59143) Transfer To 143	\$500,000	\$500,000	\$500,000	\$500,000
(59101) Transfers	\$409,236	\$409,236	\$370,887	\$279,911
(59801) Reserves	\$0	\$0	\$138,605	\$0
OTHER USES TOTAL	\$909,236	\$909,236	\$1,009,492	\$779,911
TOTAL	\$27,451,011	\$24,964,202	\$27,031,867	\$34,086,719

Budget Summary: The total budget for Emergency Medical Services increased from \$27,031,867 in FY 2024-25 to \$34,086,719 in FY 2025-26, reflecting an increase of \$7,054,852 or approximately 26.10%.



Public Safety Administration

Public Safety Department - Public Safety Administration D...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$303,027	\$306,951	\$316,773	\$248,784
(51304) Other Salaries - Terminal Pay	\$0	\$9,403	\$0	\$0
(52101) FICA Taxes	\$22,887	\$23,521	\$24,234	\$19,032
(52102) FICA Pretax Savings	\$0	\$934	\$0	\$0
(52201) Retirement Contributions	\$71,943	\$73,335	\$75,685	\$46,988
(52301) Life & Health Insurance	\$40,313	\$40,462	\$40,313	\$36,850
(52401) Worker's Compensation	\$420	\$420	\$508	\$301
PERSONNEL SERVICES TOTAL	\$438,590	\$455,026	\$457,513	\$351,955
Operating Expenses				
(54001) Travel & Per Diem	\$2,500	\$0	\$0	\$0
(54201) Postage & Freight	\$200	\$204	\$1,000	\$500
(55201) Operating Supplies	\$0	\$781	\$1,500	\$1,500
(55501) Training/Registration	\$2,500	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$5,200	\$985	\$2,500	\$2,000
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$21,453	\$0	\$0
(56402) Vehicles	\$0	\$50,809	\$0	\$0
(56459) Equip Yrend Accruals	\$0	\$264,852	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$337,114	\$0	\$0
Other Uses				
(59801) Reserves	\$25,000	\$0	\$10,000	\$0
OTHER USES TOTAL	\$25,000	\$0	\$10,000	\$0
TOTAL	\$468,790	\$793,124	\$470,013	\$353,955

Budget Summary: The total budget for Public Safety Administration decreased from \$470,013 in FY 2024-25 to \$353,955 in FY 2025-26, reflecting a decrease of \$116,058 or approximately 24.69%.

Public Safety Communications

Public Safety Department - Public Safety Communications D...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,743,812	\$1,555,345	\$1,754,057	\$1,791,835
(51304) Other Salaries - Terminal Pay	\$0	\$29,096	\$0	\$0
(51301) Other Salaries & Wages	\$95,000	\$52,629	\$90,000	\$65,000
(51401) Overtime	\$260,000	\$336,981	\$260,000	\$300,000
(51501) Special Pay	\$28,800	\$16,332	\$25,272	\$30,096
(52101) FICA Taxes	\$156,772	\$148,186	\$162,894	\$167,300
(52102) FICA Pretax Savings	\$0	\$4,676	\$0	\$0
(52201) Retirement Contributions	\$288,528	\$286,633	\$310,583	\$325,124
(52301) Life & Health Insurance	\$387,000	\$340,886	\$387,000	\$396,000
(52401) Worker's Compensation	\$2,870	\$2,870	\$3,407	\$2,646
PERSONNEL SERVICES TOTAL	\$2,962,782	\$2,773,633	\$2,993,213	\$3,078,001
Operating Expenses				
(53401) Other Contractual Service	\$408,000	\$337,827	\$603,210	\$576,205
(54001) Travel & Per Diem	\$4,500	\$0	\$4,500	\$4,500
(54101) Communications	\$296,000	\$223,880	\$278,000	\$250,000
(54201) Postage & Freight	\$1,000	\$109	\$1,000	\$1,000
(54608) Vehicle Repair & Maintenance	\$5,000	\$570	\$5,000	\$0
(54601) Repair & Maintenance	\$1,389,508	\$447,895	\$1,576,941	\$1,685,260
(54801) Promotional Activities	\$3,500	\$0	\$3,500	\$2,500
(54931) Host Ordinance Items	\$2,500	\$1,579	\$2,000	\$2,000
(55101) Office Supplies	\$12,000	\$3,720	\$11,999	\$10,000
(55201) Operating Supplies	\$17,200	\$17,959	\$27,200	\$27,200
(55204) Fuel	\$5,000	\$3,157	\$5,000	\$5,000
(55401) Book/Publ/Subscript/Membership	\$1,500	\$4,541	\$1,500	\$1,500
(55501) Training/Registration	\$26,700	\$17,420	\$31,700	\$23,700
OPERATING EXPENSES TOTAL	\$2,172,408	\$1,058,657	\$2,551,550	\$2,588,865
Capital Outlay				
(56813) Lease-Equip Right to Use	\$0	\$781,892	\$0	\$0
(56401) Machinery & Equipment	\$30,000	\$0	\$5,000	\$20,000
CAPITAL OUTLAY TOTAL	\$30,000	\$781,892	\$5,000	\$20,000
Debt Service	\$0	\$70,616	\$0	\$0
Other Uses				
(59101) Transfers	\$658,222	\$658,222	\$658,222	\$658,222
OTHER USES TOTAL	\$658,222	\$658,222	\$658,222	\$658,222
TOTAL	\$5,823,412	\$5,343,020	\$6,207,985	\$6,345,088

Budget Summary: The total budget for Public Safety Communications increased from \$6,207,985 in FY 2024-25 to \$6,345,088 in FY 2025-26, reflecting an increase of \$137,103 or approximately 2.21%.

Water Safety

Public Safety Department - Water Safety Division - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$277,680	\$229,325	\$303,139	\$422,036
(51301) Other Salaries & Wages	\$657,000	\$577,580	\$657,000	\$657,000
(51401) Overtime	\$5,000	\$20,822	\$5,000	\$5,000
(52101) FICA Taxes	\$71,026	\$62,146	\$73,834	\$82,929
(52102) FICA Pretax Savings	\$0	\$660	\$0	\$0
(52201) Retirement Contributions	\$125,989	\$31,335	\$131,549	\$238,280
(52301) Life & Health Insurance	\$64,500	\$50,812	\$75,250	\$77,000
(52401) Worker's Compensation	\$21,819	\$21,819	\$25,480	\$21,345
PERSONNEL SERVICES TOTAL	\$1,223,014	\$994,500	\$1,271,252	\$1,503,590
Operating Expenses				
(53101) Professional Services	\$0	\$105	\$0	\$0
(54101) Communications	\$10,620	\$3,005	\$10,620	\$10,620
(54201) Postage & Freight	\$100	\$0	\$100	\$100
(54608) Vehicle Repair & Maintenance	\$20,000	\$6,844	\$20,000	\$20,000
(54601) Repair & Maintenance	\$3,400	\$0	\$3,400	\$3,400
(54701) Printing & Binding	\$0	\$0	\$600	\$600
(55101) Office Supplies	\$1,000	\$1,500	\$1,000	\$1,000
(55201) Operating Supplies	\$24,000	\$41,729	\$24,000	\$24,000
(55204) Fuel	\$24,800	\$13,687	\$24,800	\$24,800
(55401) Book/Publ/Subscript/Membership	\$1,000	\$240	\$1,000	\$1,000
(55501) Training/Registration	\$2,175	\$1,058	\$2,175	\$2,175
OPERATING EXPENSES TOTAL	\$87,095	\$68,168	\$87,695	\$87,695
TOTAL	\$1,310,109	\$1,062,668	\$1,358,947	\$1,591,285

Budget Summary: The total budget for Water Safety increased from \$1,358,947 in FY 2024-25 to \$1,591,285 in FY 2025-26, reflecting an increase of \$232,338 or approximately 17.10%.

Public Works



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

Road Maintenance Division

- Provide maintenance and repair to the transportation and drainage infrastructure, which is performed through three operational task groups:
 1. **Road Maintenance** - Maintenance of roads and drainage systems; services include mowing of rights-of-way, dirt road grading, pothole repair, tree trimming and dead tree removal, road shoulder repair, driveway repair, cleaning, repair and maintenance of drainage structures and street sweeping
 2. **Holding Pond Maintenance** – Maintenance and repair of holding ponds as required by NPDES permit
 3. **Sign Maintenance** – Maintenance and upgrade of traffic control sign systems according to MUTCD standards and regulations

Fleet Maintenance Division

- Ensure vehicles and equipment are safe and fully operational; perform preventative maintenance services on light, heavy, and miscellaneous equipment on a scheduled basis; perform repairs as needed; and maintain replacement schedules for vehicles and equipment

- Provide road and field service repairs on disabled vehicles, towing service, in-house tire repairs for all BCC vehicles, and schedule replacement due to wear and/or damage
- Provide warehouse services for the Fleet Division and the Road Division, inventory and usage reports to all BCC departments/divisions for cost accounting, and Tier 2 reporting under Federal Code Regulations
- Manage all fuel and lubricant purchases, storage and distribution to all BCC and elected officials' agencies
- Inspect all sites monthly to ensure Florida DEP compliance
- Oversee and perform maintenance on 32 storage sites featuring nine fueling islands, nine fire stations and 14 generator sets

Pensacola Beach

- Maintain and enhance landscaping and sprinkler system
- Maintain public parking lots
- Maintain and repair dune crosswalks, piers and docks, boardwalks, picnic shelters, lights and electrical
- Clean up all beaches, parking areas, roadways and other public areas
- Maintain and clean public restrooms and showers
- Maintain and clean the recreational trail
- Maintain recreational facilities
- Pave and repair streets and parking lots
- Storm water management
- Create and maintain information and regulatory signs
- Maintain, repair, clean governmental buildings
- Repair and maintain SRIA, PW's and Public Safety's Pensacola Beach vehicles and equipment
- Utilities management
- Turtle monitoring program
- Monitor beach nourishment and beach erosion
- Hurricane evacuation and return and clean-up
- Maintain and repair Gulf Fishing Pier
- Maintain and repair Quietwater Pier

Goals

Road Maintenance Division

The Road Maintenance Division's main goal is to become fully staffed – achieving this goal will bring efficiency in all areas of the Road Maintenance operations.

Fleet Maintenance Division

The Fleet Maintenance Division's goal is to pursue a stand-alone shop for Emergency Vehicle repairs at the Public Works Fleet Operations location -- achieving this goal will result in operational and financial efficiencies for the County. Additionally, service of the First Responder Fleet will be much improved.

Pensacola Beach Public Works

Pensacola Beach Public Works' goal is to seek out and implement technology to assist in the collection and removal of trash from the beach --achieving this goal will bring efficiency to the operations and provide better service to the Beach patrons.



Accomplishments

- Repaired 6,040 potholes as of 8/1/25
- Holding Pond Rehabilitation of 49 Ponds as of 8/1/25
- Completed 33 Neighborhood Clean Sweeps as of 8/1/25
- Completed 10,438 maintenance workorders as of 8/1/25
- Repaired and reopened five north end roads after April rain event; Pine Forest Rd in Walnut Hill, Nokomis Rd, Meadows Ln, Old Flomaton Rd, and Macks Rd
- Prepared for, set up, worked, and cleaned up after 95 separate Pensacola Beach events, many with upwards of 80,000 people daily
- Applied oil treatment to 2,500 square feet of Beach Boardwalk
- Re-decked two wooden walkovers on Ft. Pickens Road
- Pruned palm trees on Via DeLuna

Performance Measures

	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
	Actual	Actual	Estimate	Estimate
Reported Potholes Patched within 48 hours	95%	95%	95%	95%
Row Mowing*, Complete Four Cycles Per Year	75%	75%	70%	80%
Dirt Road Grading, Complete Route Every Four Weeks	100%	100%	100%	100%
Holding Pond Mowing, Complete Two Cycles Per Year	100%	100%	100%	100%
Street Sweeping, Complete Four Cycles Per Year**	55%	50%	50%	55%
Inspect / Repair All Signs Twice Per Year	100%	100%	100%	100%
Sidewalk Maintenance (98 mi.); Complete Four Cycles Per Year***	75%	75%	80%	75%
Number of Fleet Repair / Maintenance Work Orders****	6,700	6,700	5,552	6,150
Number of Fleet Preventive Maintenance Services****	1,400	1,400	2,100	2,100
Number of Gallons of Fuel Delivered	1,800,000	1,800,000	1,800,000	1,800,000
Number of Gallons of Lubricant Delivered	6,600	6,600	7,100	7,000

*Row mowing figures reflected include the arterial and collector roads only. If smaller roads maintained in the districts are included, percentage would be less.

**Street sweeping estimates for current and next FY reflect loss of personnel/positions and additional curb miles yearly.

***Sidewalk maintenance figures reflect loss of inmate crews in prior FYs and less than full staffing in current and next FY.

****Fleet estimates reflect increases due to possible consolidation of Fleet services.

Benchmarking

	Escambia County	Industry Peer Average
Row Mowing	.52 hours/acres	.65 hours/acres
Pothole Patching	7,328 man hours/ton	7,497 man hours/ton
Sign Maintenance (Ground signs, 30 square feet or less)	.523 man hours/sign	.595 man hours/sign
Average Hourly Shop Rate for Fleet Maintenance	\$52.00	\$72.64
Average Percent of Available Hours Billed for Fleet Maintenance	67.00%	74.49%
Average Number of Gallons for Fuel Managed	1,845,612	1,803,738
Average Number of Gallons of Lubricant Managed	6,300	3,900
Resurfacing Cost Per Mile with Curb and Gutter, No Striping	\$148,000	\$352,800

Benchmark Sources:

Fleet: Shop rate - Lake County, FL \$68.00, Leon County, FL \$78.00, Okaloosa County \$71.92 (avg)

Billable hours: Ref. Florida Benchmarking Consortium 2012-2013; 11 Florida Counties reporting

Fuel: Ref. Florida Benchmarking Consortium 2012-2013; 13 Florida Counties reporting

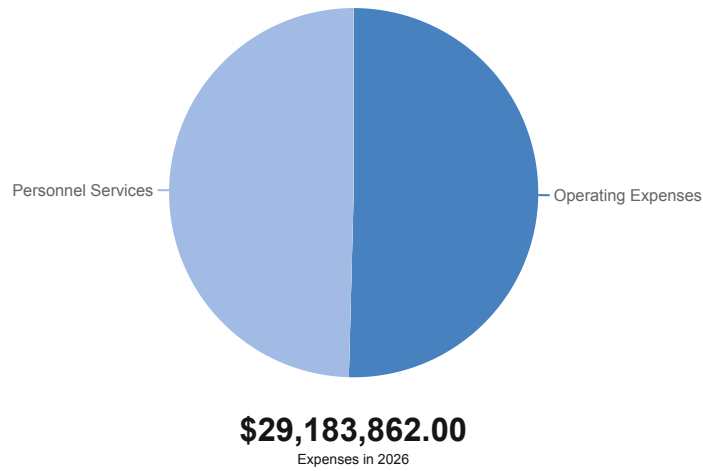
Funding Priorities

Major Issues Funded	Amount
Road and Right-of-Way Maintenance	\$9,280,577
Street Sign Maintenance	\$602,016
Holding Pond Maintenance	\$1,334,132
Fleet Maintenance	\$3,656,828
Fuel Distribution	\$8,388,506
Pensacola Beach Maintenance	\$2,971,600

Significant Changes for Fiscal Year 2025 / 2026

Public Works has transitioned to a new work order software, Brightly, for our work order recording and tracking. This program is a work-in-progress, and we are working through challenges of obtaining and ensuring accurate documentation and reporting.

**Public Works
Department by Expense
Type**



Public Works Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$9,103,980	\$8,300,460	\$9,350,123	\$9,326,867
(51304) Other Salaries - Terminal Pay	\$0	\$70,201	\$0	\$0
(51301) Other Salaries & Wages	\$10,400	-\$12,075	\$12,000	\$10,000
(51401) Overtime	\$190,000	\$192,717	\$190,000	\$190,000
(51501) Special Pay	\$75,840	\$24,018	\$66,600	\$72,432
(52101) FICA Taxes	\$703,066	\$618,998	\$735,308	\$734,346
(52102) FICA Pretax Savings	\$0	\$36,384	\$0	\$0
(52201) Retirement Contributions	\$1,306,809	\$1,214,455	\$1,395,091	\$1,450,436
(52301) Life & Health Insurance	\$2,117,750	\$2,397,143	\$2,119,900	\$2,147,200
(52401) Worker's Compensation	\$575,421	\$575,421	\$642,393	\$539,691
PERSONNEL SERVICES TOTAL	\$14,083,266	\$13,417,722	\$14,511,415	\$14,470,972
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$1,925	\$0	\$0
(55403) SBITA Agreements	\$0	\$12,127	\$0	\$185,300
(53101) Professional Services	\$0	\$0	\$0	\$20,000
(53401) Other Contractual Service	\$739,268	\$612,918	\$802,997	\$663,141
(54001) Travel & Per Diem	\$16,222	\$393	\$5,922	\$14,922
(54101) Communications	\$93,384	\$73,109	\$93,384	\$93,384
(54201) Postage & Freight	\$990	\$349	\$990	\$990
(54301) Utility Services	\$579,720	\$560,556	\$579,720	\$579,720
(54401) Rentals & Leases	\$37,425	\$19,063	\$37,424	\$37,424
(54504) Premium-Vehicle	\$758,405	\$758,405	\$694,936	\$695,494
(54501) Insurance/Surety Bonds	\$0	\$11,674	\$0	\$15,000
(54608) Vehicle Repair & Maintenance	\$1,000,000	\$1,048,976	\$1,075,000	\$1,090,000
(54601) Repair & Maintenance	\$842,100	\$640,610	\$972,100	\$1,102,100
(54701) Printing & Binding	\$1,900	\$1,483	\$1,900	\$1,900
(54901) Other Current Chgs & Obl.	\$11,600	\$332	\$5,600	\$5,600
(54931) Host Ordinance Items	\$6,996	\$4,022	\$6,996	\$6,996
(55101) Office Supplies	\$9,000	\$10,990	\$9,000	\$9,000
(55201) Operating Supplies	\$880,710	\$908,534	\$930,214	\$935,214
(55204) Fuel	\$8,595,000	\$5,968,430	\$8,750,000	\$8,750,000
(55301) Road Materials & Supplies	\$395,000	\$295,162	\$379,999	\$385,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(55401) Book/Publ/Subscript/Membership	\$23,780	\$19,981	\$26,280	\$39,280
(55501) Training/Registration	\$31,125	\$30,439	\$54,225	\$82,425
OPERATING EXPENSES TOTAL	\$14,022,625	\$10,979,478	\$14,426,687	\$14,712,890
Capital Outlay				
(56301) Improv Other Than Buildgs	\$0	\$298,082	\$0	\$0
(56399) Iob Yr End Reclass	\$0	-\$298,082	\$0	\$0
(56401) Machinery & Equipment	\$0	\$101,123	\$0	\$0
(56402) Vehicles	\$0	\$2,436,842	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$2,537,965	\$0	\$0
TOTAL	\$28,105,891	\$26,935,166	\$28,938,102	\$29,183,862

Roads Infrastructure

Public Works Department - Roads Infrastructure Division - ...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$6,072,948	\$5,561,433	\$6,265,968	\$6,328,481
(51304) Other Salaries - Terminal Pay	\$0	\$58,012	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$12,751	\$0	\$0
(51401) Overtime	\$100,000	\$72,124	\$100,000	\$100,000
(51501) Special Pay	\$19,248	\$5,031	\$15,912	\$19,512
(52101) FICA Taxes	\$464,779	\$410,272	\$487,689	\$493,271
(52102) FICA Pretax Savings	\$0	\$24,350	\$0	\$0
(52201) Retirement Contributions	\$871,857	\$806,931	\$930,196	\$967,445
(52301) Life & Health Insurance	\$1,386,750	\$1,621,407	\$1,388,900	\$1,421,200
(52401) Worker's Compensation	\$454,377	\$454,377	\$535,976	\$452,931
PERSONNEL SERVICES TOTAL	\$9,369,959	\$9,001,185	\$9,724,641	\$9,782,840
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$1,925	\$0	\$0
(55403) SBITA Agreements	\$0	\$12,127	\$0	\$6,000
(53401) Other Contractual Service	\$239,968	\$210,356	\$259,212	\$308,000
(54001) Travel & Per Diem	\$13,800	\$78	\$4,500	\$12,500
(54101) Communications	\$81,384	\$61,381	\$81,384	\$81,384
(54201) Postage & Freight	\$140	\$0	\$140	\$140
(54301) Utility Services	\$159,720	\$119,532	\$159,720	\$159,720
(54401) Rentals & Leases	\$37,425	\$19,063	\$37,424	\$37,424
(54504) Premium-Vehicle	\$709,452	\$709,452	\$652,802	\$652,802
(54601) Repair & Maintenance	\$272,100	\$389,425	\$397,100	\$397,100
(54701) Printing & Binding	\$1,400	\$1,483	\$1,400	\$1,400
(54901) Other Current Chgs & Obl.	\$10,000	\$332	\$4,000	\$4,000
(54931) Host Ordinance Items	\$6,996	\$4,022	\$6,996	\$6,996
(55101) Office Supplies	\$3,000	\$2,343	\$3,000	\$3,000
(55201) Operating Supplies	\$476,500	\$525,125	\$524,950	\$529,950
(55204) Fuel	\$1,500,000	\$929,359	\$1,650,000	\$1,650,000
(55301) Road Materials & Supplies	\$350,000	\$285,105	\$350,000	\$350,000
(55401) Book/Publ/Subscript/Membership	\$3,780	\$1,409	\$6,280	\$19,280
(55501) Training/Registration	\$13,250	\$19,894	\$29,750	\$40,500
OPERATING EXPENSES TOTAL	\$3,878,915	\$3,292,412	\$4,168,658	\$4,260,196
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$101,123	\$0	\$0
(56402) Vehicles	\$0	\$2,436,842	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$2,537,965	\$0	\$0
TOTAL	\$13,248,874	\$14,831,562	\$13,893,299	\$14,043,036

Budget Summary: The total budget for Public Works - Roads Infrastructure increased from \$13,893,299 in FY 2024-25 to \$14,043,036 in FY 2025-26, reflecting an increase of \$149,737 or approximately 1.08%.

Fleet Maintenance

Public Works - Fleet Maint w/o Fuel - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,413,412	\$1,266,074	\$1,450,257	\$1,279,581
(51304) Other Salaries - Terminal Pay	\$0	\$1,365	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$519	\$0	\$0
(51401) Overtime	\$50,000	\$85,386	\$50,000	\$50,000
(51501) Special Pay	\$45,792	\$18,987	\$47,088	\$45,720
(52101) FICA Taxes	\$112,254	\$98,521	\$118,372	\$105,211
(52102) FICA Pretax Savings	\$0	\$5,834	\$0	\$0
(52201) Retirement Contributions	\$203,961	\$189,998	\$218,866	\$211,770
(52301) Life & Health Insurance	\$322,500	\$361,024	\$322,500	\$297,000
(52401) Worker's Compensation	\$24,829	\$24,829	\$29,654	\$21,070
PERSONNEL SERVICES TOTAL	\$2,172,748	\$2,052,537	\$2,236,737	\$2,010,352
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$170,000
(53101) Professional Services	\$0	\$0	\$0	\$20,000
(53401) Other Contractual Service	\$249,300	\$153,593	\$249,300	\$79,300
(54001) Travel & Per Diem	\$2,422	\$316	\$1,422	\$2,422
(54201) Postage & Freight	\$250	\$349	\$250	\$250
(54504) Premium-Vehicle	\$48,953	\$48,953	\$42,134	\$42,692
(54608) Vehicle Repair & Maintenance	\$850,000	\$927,994	\$910,000	\$910,000
(54601) Repair & Maintenance	\$400,000	\$185,841	\$370,000	\$500,000
(55101) Office Supplies	\$3,000	\$8,592	\$3,000	\$3,000
(55201) Operating Supplies	\$98,140	\$82,173	\$98,136	\$98,136
(55204) Fuel	\$0	\$618	\$0	\$0
(55401) Book/Publ/Subscript/Membership	\$20,000	\$18,572	\$20,000	\$20,000
(55501) Training/Registration	\$16,950	\$7,848	\$14,950	\$25,100
OPERATING EXPENSES TOTAL	\$1,689,015	\$1,434,850	\$1,709,192	\$1,870,900
TOTAL	\$3,861,763	\$3,487,388	\$3,945,929	\$3,881,252

Budget Summary: The total budget for Public Works - Fleet Maintenance decreased from \$3,945,929 in FY 2024-25 to \$3,881,252 in FY 2025-26, reflecting a decrease of \$64,677 or approximately 1.64%.

Fuel Distribution

Public Works - Fuel Distribution - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$196,643	\$182,328	\$187,053	\$192,666
(51304) Other Salaries - Terminal Pay	\$0	\$5,955	\$0	\$0
(51401) Overtime	\$0	\$845	\$0	\$0
(51501) Special Pay	\$3,600	\$0	\$3,600	\$3,600
(52101) FICA Taxes	\$14,863	\$14,087	\$14,585	\$15,014
(52102) FICA Pretax Savings	\$0	\$694	\$0	\$0
(52201) Retirement Contributions	\$26,365	\$28,985	\$29,560	\$31,458
(52301) Life & Health Insurance	\$43,000	\$50,297	\$43,000	\$44,000
(52401) Worker's Compensation	\$10,362	\$10,362	\$10,846	\$9,274
PERSONNEL SERVICES TOTAL	\$294,833	\$293,554	\$288,644	\$296,012
Operating Expenses				
(53401) Other Contractual Service	\$0	\$0	\$14,000	\$14,000
(54201) Postage & Freight	\$500	\$0	\$500	\$500
(54301) Utility Services	\$0	\$1,488	\$0	\$0
(54501) Insurance/Surety Bonds	\$0	\$11,674	\$0	\$15,000
(54601) Repair & Maintenance	\$25,000	\$0	\$65,000	\$65,000
(54901) Other Current Chgs & Obl.	\$1,600	\$0	\$1,600	\$1,600
(55101) Office Supplies	\$500	\$55	\$500	\$500
(55201) Operating Supplies	\$60,000	\$98,490	\$60,000	\$60,000
(55204) Fuel	\$7,000,000	\$4,974,160	\$7,000,000	\$7,000,000
(55501) Training/Registration	\$925	\$300	\$925	\$925
OPERATING EXPENSES TOTAL	\$7,088,525	\$5,086,167	\$7,142,525	\$7,157,525
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL	\$7,383,358	\$5,379,721	\$7,431,169	\$7,453,537

Budget Summary: The total budget for Public Works - Fuel Distribution increased from \$7,431,169 in FY 2024-25 to \$7,453,537 in FY 2025-26, reflecting an increase of \$22,368 or approximately 0.30%.

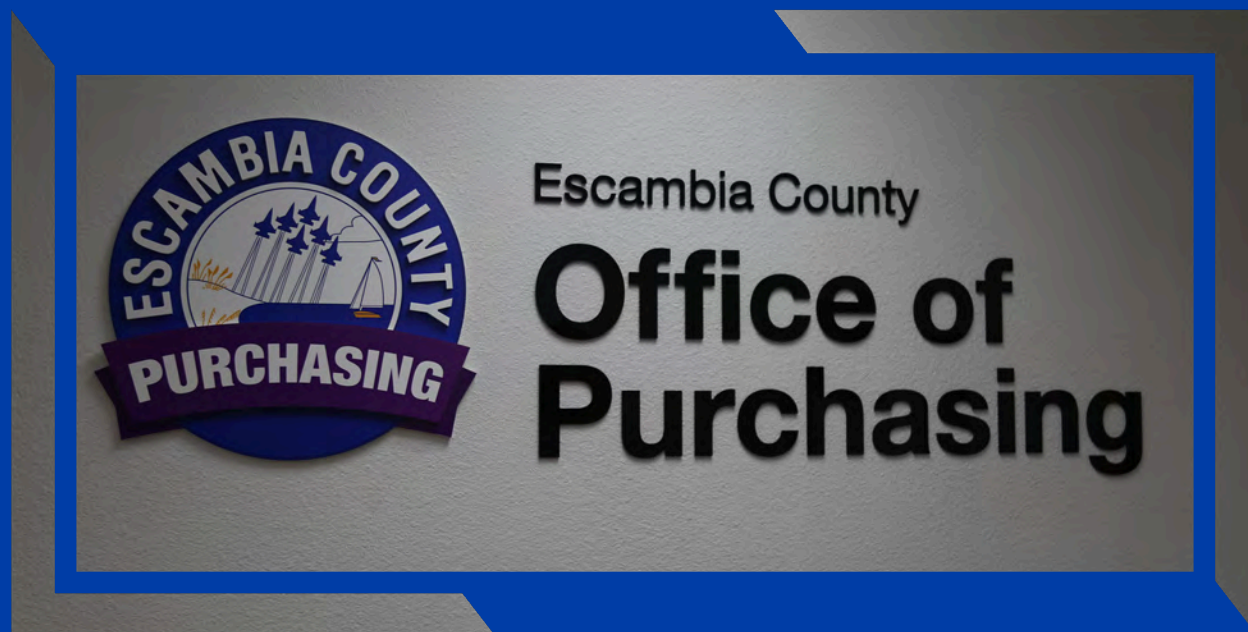
Pensacola Beach Public Works

Public Works Department - Pensacola Beach Public Works Di...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,420,977	\$1,290,625	\$1,446,845	\$1,526,139
(51304) Other Salaries - Terminal Pay	\$0	\$4,869	\$0	\$0
(51301) Other Salaries & Wages	\$10,400	\$158	\$12,000	\$10,000
(51401) Overtime	\$40,000	\$34,362	\$40,000	\$40,000
(51501) Special Pay	\$7,200	\$0	\$0	\$3,600
(52101) FICA Taxes	\$111,170	\$96,118	\$114,662	\$120,850
(52102) FICA Pretax Savings	\$0	\$5,506	\$0	\$0
(52201) Retirement Contributions	\$204,626	\$188,542	\$216,469	\$239,763
(52301) Life & Health Insurance	\$365,500	\$364,415	\$365,500	\$385,000
(52401) Worker's Compensation	\$85,853	\$85,853	\$65,917	\$56,416
PERSONNEL SERVICES TOTAL	\$2,245,726	\$2,070,447	\$2,261,393	\$2,381,768
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$9,300
(53401) Other Contractual Service	\$250,000	\$248,968	\$280,485	\$261,841
(54101) Communications	\$12,000	\$11,728	\$12,000	\$12,000
(54201) Postage & Freight	\$100	\$0	\$100	\$100
(54301) Utility Services	\$420,000	\$439,536	\$420,000	\$420,000
(54608) Vehicle Repair & Maintenance	\$150,000	\$120,982	\$165,000	\$180,000
(54601) Repair & Maintenance	\$145,000	\$65,344	\$140,000	\$140,000
(54701) Printing & Binding	\$500	\$0	\$500	\$500
(55101) Office Supplies	\$2,500	\$0	\$2,500	\$2,500
(55201) Operating Supplies	\$246,070	\$202,746	\$247,128	\$247,128
(55204) Fuel	\$95,000	\$64,292	\$100,000	\$100,000
(55301) Road Materials & Supplies	\$45,000	\$10,056	\$29,999	\$35,000
(55501) Training/Registration	\$0	\$2,397	\$8,600	\$15,900
OPERATING EXPENSES TOTAL	\$1,366,170	\$1,166,049	\$1,406,312	\$1,424,269
TOTAL	\$3,611,896	\$3,236,496	\$3,667,705	\$3,806,037

Budget Summary: The total budget for Pensacola Beach Public Works increased from \$3,667,705 in FY 2024-25 to \$3,806,037 in FY 2025-26, reflecting an increase of \$138,332 or approximately 3.77%.

Purchasing



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Office of Purchasing reports to the Assistant County Administrator and is responsible for providing centralized procurement of materials, equipment, supplies, and services for client departments, vendors, and the taxpayers of Escambia County.

Goals

The goal of the Office of Purchasing is to perform the centralized procurement function for all Board of County Commissioners' departments and divisions.

Accomplishments

- The county's staff has been fully trained on the implementation of OpenGov and the system has been successfully implemented.

- Issued 90 solicitations within fiscal year 24-25
- Processed 1678 purchase orders within fiscal year 24-25
- Promoted Purchasing Manager to Purchasing Division Manager
- Promoted Purchasing Coordinator to Senior Purchasing Coordinator
- Hired a full-time Purchasing Specialist
- Hired a full-time Purchasing Coordinator
- Promoted a Purchasing Specialist to Purchasing Coordinator
- Began the process of reviewing Purchasing procedures and policies.
- In the process of creating a Grants Coordinator position for Purchasing
- The county conducted a series of vendor workshops aimed at educating businesses in the process of doing business with the county. One of these workshops was held at the Brownsville Community Center, where Commissioner Lumon May provided the opening welcome speech on the importance of our local vendors.
- Completed DOGE audit of over 1800 contracts which included Purchase Orders
- Increased registered Minority Owned businesses in OpenGov from 1781 in the first quarter of 2025 to 1832 in the 2nd quarter of 2025.



Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
Cost Control - 0% Increase in Operating Costs Year over Year	0%	0%	0%	0%
Meet as Promised - Deadlines on Applications - NLT 90%	100%	100%	100%	100%
Develop Self-Monitoring Work Tool for Meeting Timelines	100%	100%	100%	100%
Develop Personal Growth Goals	100%	100%	100%	100%

Benchmarking

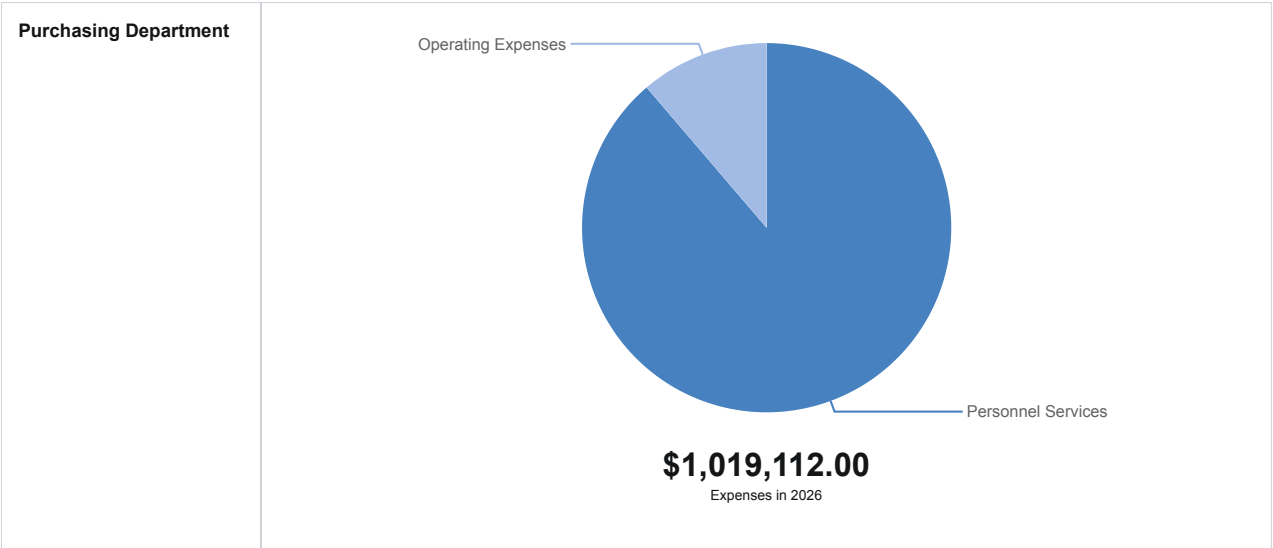
	Escambia County	Benchmark
Number of Suppliers Registered with the County	4,172	4,500
Number of Small Businesses Registered with the County	868	950
Number of Advertised Solicitations	138	147
Number of Purchase Orders	1,929	2,000

Funding Priorities

Major Issues Funded	Amount
OpenGov Software Renewal	\$60,000
CPPO / Certifications or other Employee Training	\$20,000

Significant Changes for Fiscal Year 2025 / 2026

- We are currently creating a Purchasing Grant Coordinator position to facilitate Grant Funded Procurements. This position will be effective October 1, 2025.
- Purchasing is continuing to offer comprehensive training sessions to county staff on the solicitation process and OpenGov. Our training programs will equip County Staff with the necessary skills and knowledge to effectively navigate the procurement process and leverage the power of OpenGov to streamline their operations.
- We are currently working to propose the implementation of new policies, procedures, and ordinances for purchasing. This will help optimize the purchasing process and enhance efficiency. I believe this initiative will be beneficial in the long run and will contribute to the growth of the county.
- Vendor outreach programs have been implemented to recruit local vendors on “How to Do Business” with the County but also provides them with the resources to be successful when submitting their proposals. Educational pamphlets and an enhanced Vendor Resources section have been added to the Escambia County Purchasing website.
- The Office of Purchasing has diligently worked to foster positive relationships with all County departments by assigning dedicated purchasing contacts for each department to process Purchase Orders, facilitating the Invitation to Quote process as well as the solicitation from the creation of the intake through the award of the agreement.



Purchasing - EXPENSES	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$651,872	\$532,926	\$640,707	\$652,811

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(51304) Other Salaries - Terminal Pay	\$0	\$4,621	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$1,646	\$0	\$0
(51401) Overtime	\$0	\$31	\$0	\$0
(51501) Special Pay	\$10,800	\$4,400	\$15,600	\$8,400
(52101) FICA Taxes	\$49,275	\$40,915	\$50,208	\$50,583
(52102) FICA Pretax Savings	\$0	\$1,355	\$0	\$0
(52201) Retirement Contributions	\$113,166	\$98,452	\$116,398	\$92,768
(52301) Life & Health Insurance	\$96,750	\$79,533	\$96,750	\$99,000
(52401) Worker's Compensation	\$902	\$902	\$1,051	\$800
PERSONNEL SERVICES TOTAL	\$922,765	\$764,781	\$920,714	\$904,362
Operating Expenses				
(55403) SBITA Agreements	\$0	\$44,399	\$0	\$60,000
(53101) Professional Services	\$5,000	\$0	\$5,000	\$0
(53401) Other Contractual Service	\$35,000	\$3,235	\$25,000	\$0
(54001) Travel & Per Diem	\$10,000	\$7,976	\$15,000	\$10,000
(54101) Communications	\$800	\$1,345	\$800	\$2,000
(54201) Postage & Freight	\$500	\$10	\$250	\$250
(54401) Rentals & Leases	\$500	\$0	\$500	\$0
(54504) Premium-Vehicle	\$500	\$0	\$600	\$600
(54608) Vehicle Repair & Maintenance	\$1,000	\$100	\$1,000	\$1,000
(54601) Repair & Maintenance	\$70,000	\$14,493	\$60,000	\$6,000
(54701) Printing & Binding	\$500	\$1,668	\$500	\$1,000
(54901) Other Current Chgs & Obl.	\$2,500	\$0	\$2,500	\$2,500
(54931) Host Ordinance Items	\$1,500	\$82	\$2,500	\$0
(55101) Office Supplies	\$4,000	\$9,469	\$7,000	\$7,000
(55201) Operating Supplies	\$8,000	\$10,714	\$8,000	\$10,000
(55204) Fuel	\$400	\$240	\$400	\$400
(55401) Book/Publ/Subscript/Membership	\$3,000	\$5,756	\$3,000	\$4,000
(55501) Training/Registration	\$15,000	\$5,437	\$20,000	\$10,000
OPERATING EXPENSES TOTAL	\$158,200	\$104,924	\$152,050	\$114,750
Capital Outlay	\$0	\$12,647	\$0	\$0
TOTAL	\$1,080,965	\$882,353	\$1,072,764	\$1,019,112

Budget Summary: The total budget for Purchasing increased from \$1,072,764 in FY 2024-25 to \$1,019,112 in FY 2025-26, reflecting a decrease of \$53,652 or approximately 5.00%.

Waste Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

- Inform/educate employees regarding landfill compliance/maintain professional services contracting
- Focus on staff recruitment, training and retention
- Rehabilitate existing heavy equipment for daily operations
- Drive efficient landfill gas collection and evaluate use for increased volume
- Focus on Leachate treatment and disposal alternatives
- Evaluate waste diversion strategies
- Increase community involvement and neighborhood cleanups

Goals

- Maintain all Waste Services facilities in full compliance with Federal, State and Local regulations
- Establish staffing at optimum levels
- Continue efficient compaction of waste material
- Manage and improve Gas Collection System
- Ensure ongoing waste disposal capacity through compaction efficiency and future expansion
- Partner with interlocal agencies to increase leachate discharge capacity

- Minimize necessary closure of PTS due to excess tipping floor waste



Performance Measures

	FY 2022/2023 Actual	FY 2023/2024 Actual	FY 2024/2025 Estimate	FY 2025/2026 Estimate
100% Complete of Additional Waste Disposal Capacity	100%	100%	100%	100%
100% Ops Staff Trained in Accordance with FAC 62-701	100%	100%	100%	100%
12-Month Average of 1200 scfm Gas Generation to Renewable Energy Plant	1,200	1,200	1,200	1,200

Benchmarking

	Escambia County	Target
Landfill Gas to Electrical Generation	1,200 scfm	1,250 scfm
Waste Compaction Density	1,600 lbs/cy	1,600 lbs/cy

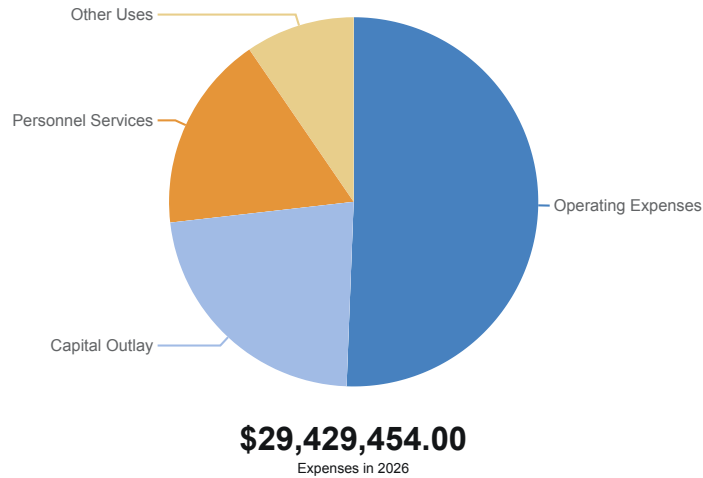
Funding Priorities

Major Issues Funded	Amount
Continuation of Landfill Expansion Permit and Design	\$1,200,000
Tipping Floor Conversion to Equipment Maintenance Shop (PLF)	\$750,000
Alternative Leachate Management	\$700,000
Rebuild/Replacement of Aging Heavy Equipment	\$1,600,000
Achieve 100% Staffing Level	\$443,000
Beulah Rd Relocation Design	\$1,000,000
Replace Landfill Flare	\$1,200,000
Install New Gas Collection System (Section V Cell IB)	\$450,000

Significant Changes for Fiscal Year 2025 / 2026

- Assess internal reclamation of airspace
- Continue design and permitting process for Landfill expansion project

**Waste Services
Department by Expense
Type**



Waste Services Department - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$2,681,999	\$2,181,077	\$2,854,458	\$3,201,973
(51304) Other Salaries - Terminal Pay	\$0	\$14,926	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$3,789	\$0	\$0
(51401) Overtime	\$296,300	\$297,185	\$296,300	\$310,800
(51501) Special Pay	\$5,952	\$7,894	\$7,800	\$11,400
(52101) FICA Taxes	\$224,423	\$182,714	\$241,633	\$269,602
(52102) FICA Pretax Savings	\$0	\$8,234	\$0	\$0
(52201) Retirement Contributions	\$431,553	\$381,569	\$477,197	\$545,625
(52202) Pension Related-Frs/His	\$0	-\$999	\$0	\$0
(52301) Life & Health Insurance	\$612,750	\$529,288	\$621,350	\$690,800
(52401) Worker's Compensation	\$88,686	\$88,686	\$108,296	\$102,960
(52601) Opeb-Other Post Emp Bene	\$0	-\$6,816	\$0	\$0
PERSONNEL SERVICES TOTAL	\$4,341,663	\$3,679,970	\$4,607,034	\$5,133,160
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$2,494	\$0	\$0
(55403) SBITA Agreements	\$0	\$17,127	\$0	\$47,278
(53101) Professional Services	\$745,000	\$256,530	\$525,000	\$765,000
(53401) Other Contractual Service	\$3,223,113	\$2,369,811	\$2,333,518	\$2,791,400
(54001) Travel & Per Diem	\$9,075	\$1,604	\$7,529	\$8,000
(54101) Communications	\$34,308	\$19,687	\$35,876	\$38,048
(54201) Postage & Freight	\$1,750	\$2,121	\$1,750	\$2,100
(54301) Utility Services	\$299,204	\$355,984	\$489,253	\$577,597
(54401) Rentals & Leases	\$120,940	\$26,467	\$123,440	\$108,740
(54503) Premium-Property/Building	\$181,286	\$140,699	\$150,214	\$141,129
(54504) Premium-Vehicle	\$352,328	\$352,328	\$341,372	\$376,111
(54501) Insurance/Surety Bonds	\$127,170	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$537,410	\$264,322	\$558,320	\$442,300
(54601) Repair & Maintenance	\$2,409,154	\$1,505,668	\$2,195,588	\$2,246,735
(54701) Printing & Binding	\$18,600	\$13,707	\$19,800	\$18,600
(54801) Promotional Activities	\$14,000	\$500	\$14,000	\$14,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54934) Cost Alloc-Indirect	\$940,000	\$940,000	\$948,200	\$948,200
(54901) Other Current Chgs & Obl.	\$64,875	\$58,814	\$64,575	\$39,945
(54931) Host Ordinance Items	\$2,075	\$1,957	\$3,065	\$5,465
(54998) Provision-Closure&Lt Care	\$1,501,000	\$2,003,300	\$1,500,000	\$1,500,000
(55101) Office Supplies	\$14,150	\$9,776	\$14,150	\$14,900
(55201) Operating Supplies	\$242,827	\$251,595	\$271,936	\$292,912
(55204) Fuel	\$820,020	\$756,751	\$812,080	\$891,776
(55301) Road Materials & Supplies	\$100,000	\$189,221	\$200,000	\$200,000
(55401) Book/Publ/Subscript/Membership	\$4,118	\$2,357	\$3,746	\$3,746
(55501) Training/Registration	\$13,375	\$10,022	\$14,750	\$20,235
(55901) Depreciation	\$3,700,000	\$2,833,879	\$3,700,000	\$3,400,000
OPERATING EXPENSES TOTAL	\$15,475,778	\$12,386,719	\$14,328,162	\$14,894,217
Capital Outlay				
(56201) Buildings	\$400,000	\$535,241	\$300,000	\$0
(56299) Bldg Yr End Reclass	\$0	-\$535,241	\$0	\$0
(56301) Improv Other Than Buildgs	\$4,425,000	\$1,715,347	\$9,650,000	\$5,050,000
(56399) Iob Yr End Reclass	\$0	-\$1,715,347	\$0	\$0
(56401) Machinery & Equipment	\$2,450,000	\$2,009,029	\$2,304,500	\$1,309,000
(56402) Vehicles	\$0	\$807,979	\$497,560	\$290,000
(56499) Equip Yr End Reclass	\$0	-\$2,817,008	\$0	\$0
CAPITAL OUTLAY TOTAL	\$7,275,000	\$0	\$12,752,060	\$6,649,000
Other Uses				
(59101) Transfers	\$1,250,853	\$1,250,853	\$1,469,037	\$1,582,808
(59801) Reserves	\$1,447,157	\$0	\$709,145	\$1,170,269
OTHER USES TOTAL	\$2,698,010	\$1,250,853	\$2,178,182	\$2,753,077
TOTAL	\$29,790,451	\$17,317,542	\$33,865,438	\$29,429,454

Waste Services Administration

Waste Services Department - Waste Services Administration...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$534,394	\$522,152	\$612,629	\$751,911
(51304) Other Salaries - Terminal Pay	\$0	\$6,876	\$0	\$0
(51301) Other Salaries & Wages	\$0	-\$3,789	\$0	\$0
(51401) Overtime	\$6,000	\$2,682	\$6,000	\$6,000
(51501) Special Pay	\$4,800	\$7,800	\$7,800	\$7,800
(52101) FICA Taxes	\$40,173	\$40,609	\$47,923	\$58,577
(52102) FICA Pretax Savings	\$0	\$1,528	\$0	\$0
(52201) Retirement Contributions	\$100,267	\$104,775	\$124,377	\$150,176
(52202) Pension Related-Frs/His	\$0	-\$999	\$0	\$0
(52301) Life & Health Insurance	\$86,000	\$89,887	\$94,600	\$107,800
(52401) Worker's Compensation	\$735	\$735	\$1,085	\$1,008
(52601) Opeb-Other Post Emp Bene	\$0	-\$6,816	\$0	\$0
PERSONNEL SERVICES TOTAL	\$772,369	\$765,441	\$894,414	\$1,083,272
Operating Expenses				
(55403) SBITA Agreements	\$0	\$5,000	\$0	\$14,450
(53101) Professional Services	\$0	\$0	\$50,000	\$50,000
(53401) Other Contractual Service	\$38,940	\$46,986	\$43,332	\$43,332
(54001) Travel & Per Diem	\$3,698	\$1,604	\$3,698	\$3,926
(54101) Communications	\$12,924	\$4,646	\$12,924	\$12,696
(54201) Postage & Freight	\$600	\$559	\$600	\$600
(54301) Utility Services	\$25,200	\$18,874	\$25,200	\$25,200
(54504) Premium-Vehicle	\$548	\$548	\$468	\$0
(54608) Vehicle Repair & Maintenance	\$1,520	\$0	\$1,520	\$0
(54601) Repair & Maintenance	\$8,441	\$1,943	\$6,205	\$6,580
(54701) Printing & Binding	\$12,800	\$13,390	\$14,200	\$14,200
(54801) Promotional Activities	\$0	\$436	\$0	\$0
(54934) Cost Alloc-Indirect	\$940,000	\$940,000	\$948,200	\$948,200
(54901) Other Current Chgs & Obl.	\$2,650	\$0	\$2,650	\$12,100
(54931) Host Ordinance Items	\$1,275	\$948	\$2,265	\$2,265
(54998) Provision-Closure&Lt Care	\$1,501,000	\$2,003,300	\$1,500,000	\$1,500,000
(55101) Office Supplies	\$6,250	\$4,165	\$6,250	\$6,250
(55201) Operating Supplies	\$11,126	\$16,834	\$22,796	\$17,796
(55204) Fuel	\$1,383	\$6,431	\$1,680	\$0
(55401) Book/Publ/Subscript/Membership	\$3,137	\$2,357	\$2,960	\$2,960
(55501) Training/Registration	\$2,650	\$2,433	\$3,175	\$3,175
OPERATING EXPENSES TOTAL	\$2,574,142	\$3,070,455	\$2,648,123	\$2,663,730
Capital Outlay				
(56201) Buildings	\$0	\$535,241	\$300,000	\$0
(56299) Bldg Yr End Reclass	\$0	-\$535,241	\$0	\$0
(56301) Improv Other Than Buildgs	\$4,425,000	\$1,715,347	\$9,650,000	\$5,050,000
(56399) Iob Yr End Reclass	\$0	-\$1,715,347	\$0	\$0
(56401) Machinery & Equipment	\$400,000	\$51,063	\$7,500	\$0
(56402) Vehicles	\$0	\$345,761	\$0	\$0
(56499) Equip Yr End Reclass	\$0	-\$396,824	\$0	\$0
CAPITAL OUTLAY TOTAL	\$4,825,000	\$0	\$9,957,500	\$5,050,000
Other Uses				

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(59101) Transfers	\$1,250,853	\$1,250,853	\$1,469,037	\$1,582,808
(59801) Reserves	\$1,447,157	\$0	\$709,145	\$1,170,269
OTHER USES TOTAL	\$2,698,010	\$1,250,853	\$2,178,182	\$2,753,077
TOTAL	\$10,869,521	\$5,086,750	\$15,678,219	\$11,550,079

Budget Summary: The total budget for Waste Services Administration decreased from \$15,678,219 in FY 2024-25 to \$11,550,079 in FY 2025-26, reflecting a decrease of \$4,128,140 or approximately 26.33%.

Engineering and Environmental Quality

Waste Services Dept - Engineering & Environmental Quality...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$343,422	\$344,800	\$352,867	\$261,857
(51304) Other Salaries - Terminal Pay	\$0	\$23	\$0	\$0
(51401) Overtime	\$14,000	\$625	\$14,000	\$14,000
(52101) FICA Taxes	\$27,016	\$25,809	\$28,066	\$21,103
(52102) FICA Pretax Savings	\$0	\$576	\$0	\$0
(52201) Retirement Contributions	\$47,922	\$46,852	\$50,004	\$38,703
(52301) Life & Health Insurance	\$64,500	\$64,282	\$64,500	\$55,000
(52401) Worker's Compensation	\$8,391	\$8,391	\$9,792	\$8,133
PERSONNEL SERVICES TOTAL	\$505,251	\$491,358	\$519,229	\$398,796
Operating Expenses				
(53101) Professional Services	\$600,000	\$236,530	\$455,000	\$690,000
(53401) Other Contractual Service	\$1,615,450	\$1,393,488	\$1,115,450	\$1,663,350
(54001) Travel & Per Diem	\$1,941	\$0	\$1,941	\$1,941
(54101) Communications	\$3,270	\$2,090	\$3,270	\$5,070
(54201) Postage & Freight	\$750	\$1,544	\$750	\$1,100
(54301) Utility Services	\$206,504	\$139,706	\$260,504	\$283,200
(54401) Rentals & Leases	\$10,400	\$1,200	\$12,900	\$6,700
(54504) Premium-Vehicle	\$2,015	\$2,015	\$2,178	\$2,231
(54608) Vehicle Repair & Maintenance	\$8,250	\$598	\$11,250	\$11,250
(54601) Repair & Maintenance	\$735,306	\$153,057	\$635,275	\$450,850
(54701) Printing & Binding	\$400	\$164	\$200	\$200
(54901) Other Current Chgs & Obl.	\$3,000	\$2,380	\$3,000	\$4,920
(55101) Office Supplies	\$550	\$573	\$550	\$1,300
(55201) Operating Supplies	\$14,781	\$15,916	\$16,058	\$18,062
(55204) Fuel	\$4,901	\$4,029	\$6,400	\$6,400
(55401) Book/Publ/Subscript/Membership	\$536	\$0	\$536	\$536
(55501) Training/Registration	\$1,180	\$914	\$1,580	\$1,580
OPERATING EXPENSES TOTAL	\$3,209,234	\$1,954,206	\$2,526,842	\$3,148,690
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$140,439	\$57,000	\$12,000
(56499) Equip Yr End Reclasse	\$0	-\$140,439	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$0	\$57,000	\$12,000
TOTAL	\$3,714,485	\$2,445,564	\$3,103,071	\$3,559,486

Budget Summary: The total budget for Engineering & Environmental Quality increased from \$3,103,071 in FY 2024-25 to \$3,559,486 in FY 2025-26, reflecting an increase of \$456,415 or approximately 14.71%.

Palafox Transfer Station & Recycling

Waste Services Department - Programs Division - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$494,149	\$364,208	\$540,769	\$640,382
(51304) Other Salaries - Terminal Pay	\$0	\$250	\$0	\$0
(51401) Overtime	\$110,800	\$72,828	\$110,800	\$110,800
(51501) Special Pay	\$0	\$27	\$0	\$3,600
(52101) FICA Taxes	\$45,719	\$30,972	\$49,846	\$57,742
(52102) FICA Pretax Savings	\$0	\$2,380	\$0	\$0
(52201) Retirement Contributions	\$81,098	\$58,412	\$88,810	\$105,895
(52301) Life & Health Insurance	\$139,750	\$116,620	\$139,750	\$165,000
(52401) Worker's Compensation	\$24,488	\$24,488	\$30,188	\$26,348
PERSONNEL SERVICES TOTAL	\$896,004	\$670,184	\$960,163	\$1,109,767
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$6,657
(53101) Professional Services	\$20,000	\$20,000	\$20,000	\$25,000
(53401) Other Contractual Service	\$790,573	\$271,867	\$559,281	\$351,643
(54001) Travel & Per Diem	\$1,545	\$0	\$0	\$0
(54101) Communications	\$10,380	\$3,849	\$9,780	\$10,260
(54201) Postage & Freight	\$200	\$0	\$200	\$200
(54301) Utility Services	\$17,400	\$88,423	\$95,549	\$98,586
(54401) Rentals & Leases	\$12,040	\$0	\$12,040	\$12,040
(54504) Premium-Vehicle	\$62,663	\$62,663	\$78,508	\$87,082
(54608) Vehicle Repair & Maintenance	\$485,640	\$218,323	\$485,550	\$371,050
(54601) Repair & Maintenance	\$304,553	\$163,206	\$277,254	\$284,326
(54701) Printing & Binding	\$2,900	\$0	\$2,900	\$1,700
(54801) Promotional Activities	\$14,000	\$0	\$14,000	\$14,000
(54901) Other Current Chgs & Obl.	\$950	\$450	\$650	\$650
(55101) Office Supplies	\$1,300	\$648	\$1,300	\$1,300
(55201) Operating Supplies	\$84,903	\$49,751	\$85,950	\$87,877
(55204) Fuel	\$282,450	\$294,500	\$266,000	\$347,376
(55401) Book/Publ/Subscript/Membership	\$445	\$0	\$250	\$250
(55501) Training/Registration	\$3,950	\$0	\$4,400	\$4,685
OPERATING EXPENSES TOTAL	\$2,095,892	\$1,173,678	\$1,913,612	\$1,704,682
Capital Outlay				
(56201) Buildings	\$400,000	\$0	\$0	\$0
(56401) Machinery & Equipment	\$560,000	\$28,333	\$400,000	\$150,000
(56402) Vehicles	\$0	\$287,212	\$0	\$250,000
(56499) Equip Yr End Reclass	\$0	-\$315,545	\$0	\$0
CAPITAL OUTLAY TOTAL	\$960,000	\$0	\$400,000	\$400,000
TOTAL	\$3,951,896	\$1,843,863	\$3,273,775	\$3,214,449

Budget Summary: The total budget for Palafox Transfer Station & Recycling decreased from \$3,273,775 in FY 2024-25 to \$3,214,449 in FY 2025-26, reflecting a decrease of \$59,326 or approximately 1.81%.

Waste Services Operations

Waste Services Department - Waste Services Operations Div...

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$1,310,034	\$949,917	\$1,348,193	\$1,547,823
(51304) Other Salaries - Terminal Pay	\$0	\$7,776	\$0	\$0
(51401) Overtime	\$165,500	\$221,050	\$165,500	\$180,000
(51501) Special Pay	\$1,152	\$67	\$0	\$0
(52101) FICA Taxes	\$111,515	\$85,324	\$115,798	\$132,180
(52102) FICA Pretax Savings	\$0	\$3,750	\$0	\$0
(52201) Retirement Contributions	\$202,266	\$171,531	\$214,006	\$250,851
(52301) Life & Health Insurance	\$322,500	\$258,499	\$322,500	\$363,000
(52401) Worker's Compensation	\$55,072	\$55,072	\$67,231	\$67,471
PERSONNEL SERVICES TOTAL	\$2,168,039	\$1,752,986	\$2,233,228	\$2,541,325
Operating Expenses				
(54515) Claims-Legal Insurance	\$0	\$2,494	\$0	\$0
(55403) SBITA Agreements	\$0	\$12,127	\$0	\$26,171
(53101) Professional Services	\$125,000	\$0	\$0	\$0
(53401) Other Contractual Service	\$778,150	\$657,469	\$615,455	\$733,075
(54001) Travel & Per Diem	\$1,891	\$0	\$1,890	\$2,133
(54101) Communications	\$7,734	\$9,102	\$9,902	\$10,022
(54201) Postage & Freight	\$200	\$18	\$200	\$200
(54301) Utility Services	\$50,100	\$108,981	\$108,000	\$170,611
(54401) Rentals & Leases	\$98,500	\$25,267	\$98,500	\$90,000
(54503) Premium-Property/Building	\$181,286	\$140,699	\$150,214	\$141,129
(54504) Premium-Vehicle	\$287,102	\$287,102	\$260,218	\$286,798
(54501) Insurance/Surety Bonds	\$127,170	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$42,000	\$45,402	\$60,000	\$60,000
(54601) Repair & Maintenance	\$1,360,854	\$1,187,462	\$1,276,854	\$1,504,979
(54701) Printing & Binding	\$2,500	\$152	\$2,500	\$2,500
(54801) Promotional Activities	\$0	\$64	\$0	\$0
(54901) Other Current Chgs & Obl.	\$58,275	\$55,984	\$58,275	\$22,275
(54931) Host Ordinance Items	\$800	\$1,008	\$800	\$3,200
(55101) Office Supplies	\$6,050	\$4,390	\$6,050	\$6,050
(55201) Operating Supplies	\$132,017	\$169,093	\$147,132	\$169,177
(55204) Fuel	\$531,286	\$451,791	\$538,000	\$538,000
(55301) Road Materials & Supplies	\$100,000	\$189,221	\$200,000	\$200,000
(55501) Training/Registration	\$5,595	\$6,675	\$5,595	\$10,795
(55901) Depreciation	\$3,700,000	\$2,833,879	\$3,700,000	\$3,400,000
OPERATING EXPENSES TOTAL	\$7,596,510	\$6,188,380	\$7,239,585	\$7,377,115
Capital Outlay				
(56401) Machinery & Equipment	\$1,490,000	\$1,789,193	\$1,840,000	\$1,147,000
(56402) Vehicles	\$0	\$175,006	\$497,560	\$40,000
(56499) Equip Yr End Reclass	\$0	-\$1,964,199	\$0	\$0
CAPITAL OUTLAY TOTAL	\$1,490,000	\$0	\$2,337,560	\$1,187,000
TOTAL	\$11,254,549	\$7,941,366	\$11,810,373	\$11,105,440

Budget Summary: The total budget for Waste Services Operations decreased from \$11,810,373 in FY 2024-25 to \$11,105,440 in FY 2025-26, reflecting a decrease of \$704,933 or approximately 5.97%.



Fiscal Year 2025-2026 Budgets for Elected Officials

Sheriff's Office



Mission Statement

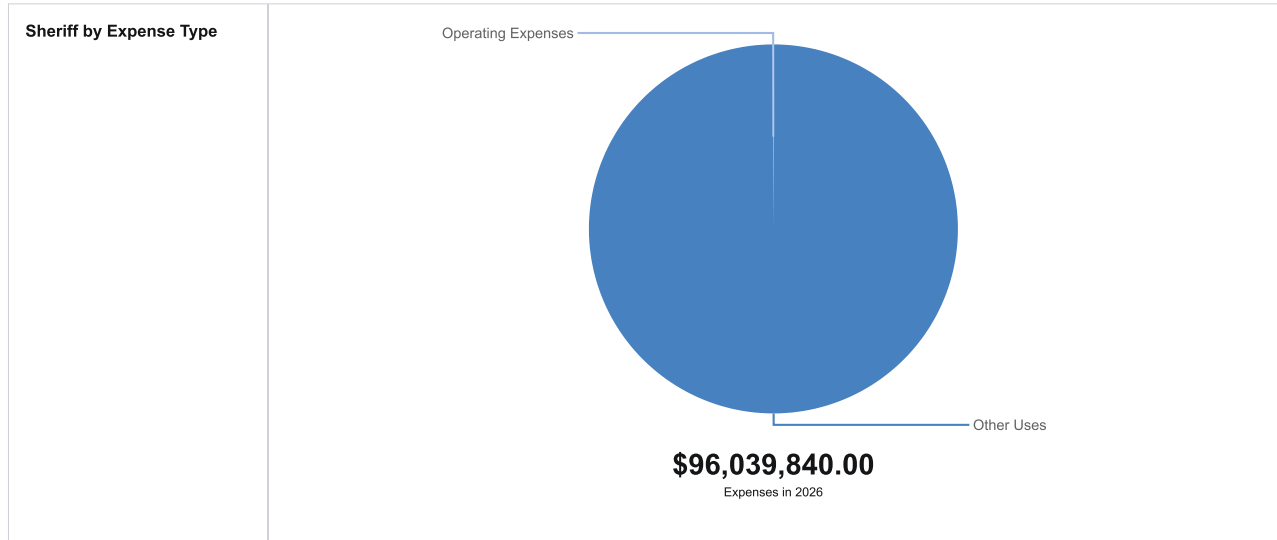
Improving the quality of life and protect the property of all individuals in Escambia County by providing responsible, effective, and efficient law enforcement services to prevent crime and enforce the law with integrity and fairness.

Program Description

The Sheriff's Office provides County-wide police protection and crime prevention including, but not limited to the following: road patrol, detective investigation, correctional services, court services, crime laboratory, community and school crime prevention programs. The Sheriff functions as an officer of the court in the service of documents and transportation of fugitives and committed persons.

- The Sheriff's Office will perform professional, efficient, effective county-wide law enforcement and crime prevention services including: the operation of the civil and criminal court process service, crime laboratory, investigative support, and community and school crime prevention programs. It will also provide a post-incarcerated program that will monitor court ordered rehabilitative programs.
- The Court Activity Division will provide security to judges and other court personnel to meet the demands presented by a multi-faceted court system through various modes of training.

- During FY2014-15 the Detention Activity was placed under the Board of County Commissioners, and continues to provide a safe, secure jail in compliance with State rules and regulations. This responsibility includes providing security, administrative requirements, health care, food and laundry services to operate a safe, secure, and constitutional jail in compliance with State standards for an average inmate population of 1,721.



Sheriff - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53501) Investigations	\$0	\$49,854	\$0	\$0
(55201) Operating Supplies	\$6,650	\$146	\$9,500	\$9,500
(55501) Training/Registration	\$36,100	\$0	\$36,100	\$28,500
OPERATING EXPENSES TOTAL	\$42,750	\$50,000	\$45,600	\$38,000
Grants And Aids				
(58101) Aids To Government Agency	\$0	\$161,033	\$0	\$0
(58235) Neighborhood Engage - Event	\$0	\$67,844	\$0	\$0
(58201) Aids To Private Organiz.	\$0	\$241,600	\$0	\$0
GRANTS AND AIDS TOTAL	\$0	\$470,477	\$0	\$0
Other Uses				
(59702) Constitutional Officers-Personal Services	\$76,095,855	\$76,095,855	\$81,532,783	\$86,903,767
(59703) Constitutional Officers-Operating Expenditures	\$8,998,073	\$9,265,958	\$8,998,073	\$8,998,073
(59704) Constitutional Officers-Capital Outlay	\$100,000	\$100,000	\$100,000	\$100,000
OTHER USES TOTAL	\$85,193,928	\$85,461,813	\$90,630,856	\$96,001,840
TOTAL	\$85,236,678	\$85,982,290	\$90,676,456	\$96,039,840

Sheriff - Administration

Sheriff - Administration - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Other Uses				
(59702) Constitutional Officers-Personal Services	\$71,832,602	\$71,832,602	\$76,545,483	\$82,082,670
(59703) Constitutional Officers-Operating Expenditures	\$8,958,073	\$9,225,958	\$8,958,073	\$8,958,073
(59704) Constitutional Officers-Capital Outlay	\$100,000	\$100,000	\$100,000	\$100,000
OTHER USES TOTAL	\$80,890,675	\$81,158,560	\$85,603,556	\$91,140,743
TOTAL	\$80,890,675	\$81,158,560	\$85,603,556	\$91,140,743

Budget Summary: The total budget for Administration increased from \$85,603,556 in FY 2024-25 to \$91,140,743 in FY 2025-26, reflecting an increase of \$5,537,187 or approximately 6.47%.

Court Security

Sheriff - Court Security - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Other Uses				
(59702) Constitutional Officers-Personal Services	\$4,263,253	\$4,263,253	\$4,987,300	\$4,821,097
(59703) Constitutional Officers-Operating Expenditures	\$40,000	\$40,000	\$40,000	\$40,000
OTHER USES TOTAL	\$4,303,253	\$4,303,253	\$5,027,300	\$4,861,097
TOTAL	\$4,303,253	\$4,303,253	\$5,027,300	\$4,861,097

Budget Summary: The total budget for Court Security decreased from \$5,027,300 in FY 2024-25 to \$4,861,097 in FY 2025-26, reflecting a decrease of \$166,203 or approximately 3.31%.

Deputies Training & Education

Sheriff - Deputies Training & Education - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(55501) Training/Registration	\$36,100	\$0	\$36,100	\$28,500
OPERATING EXPENSES TOTAL	\$36,100	\$0	\$36,100	\$28,500
TOTAL	\$36,100	\$0	\$36,100	\$28,500

Budget Summary: The total budget for Deputies Training decreased from \$36,100 in FY 2024-25 to \$28,500 in FY 2025-26, reflecting a decrease of \$7,600 or approximately 21.05%.

Handicap Parking Enforcement

Sheriff - Handicap Parking - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(55201) Operating Supplies	\$6,650	\$0	\$9,500	\$9,500
OPERATING EXPENSES TOTAL	\$6,650	\$0	\$9,500	\$9,500
TOTAL	\$6,650	\$0	\$9,500	\$9,500

Budget Summary: The total budget for Handicap Parking Enforcement remained unchanged at \$9,500 for both FY 2024-25 and FY 2025-26.

Property Appraiser



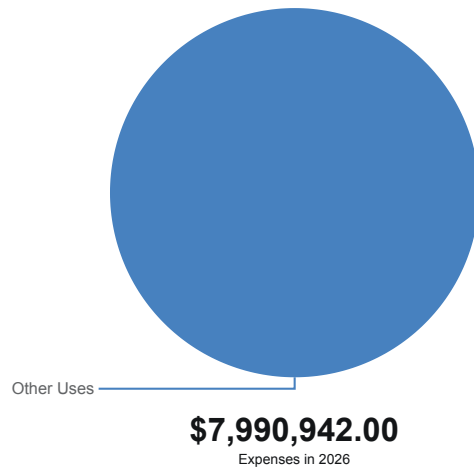
Mission Statement

Placing the public first, while providing prompt, efficient service in a friendly, professional manner. The office of the Property Appraiser is responsible for placing values on the tax rolls and submitting them to the Department of Revenue for approval, as well as certifying the rolls to the Tax Collector for the collection of taxes. Additionally, the Property Appraiser assists all residents and qualified organizations with the establishment or renewal of homestead and other exemptions.

Program Description

The office of the Property Appraiser is responsible for the determination of values of all real and tangible property within Escambia County as required by the laws of the State of Florida and rules and regulations of the Florida Department of Revenue. This Office is responsible for placing these values on the tax rolls, for submitting the rolls to the Department of Revenue for approval, and for the certification of the rolls to the Tax Collector for the collection of taxes. In addition, the Office of the Property Appraiser assists all residents and qualified organizations with the establishment or renewal of homestead and other exemptions.

**Property Appraiser by
Expense Type**



Property Appraiser - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Other Uses				
(59702) Constitutional Officers-Personal Services	\$7,583,817	\$7,585,781	\$7,798,145	\$7,990,942
OTHER USES TOTAL	\$7,583,817	\$7,585,781	\$7,798,145	\$7,990,942
TOTAL	\$7,583,817	\$7,585,781	\$7,798,145	\$7,990,942

Budget Summary: The total budget for Property Appraiser increased from \$7,798,145 in FY 2024-25 to \$7,990,942 in FY 2025-26, reflecting an increase of \$192,797 or approximately 2.47%.

Supervisor of Elections



Mission Statement

Ensuring all qualified citizens are free to exercise their fundamental right to vote in open, impartial and secure elections.

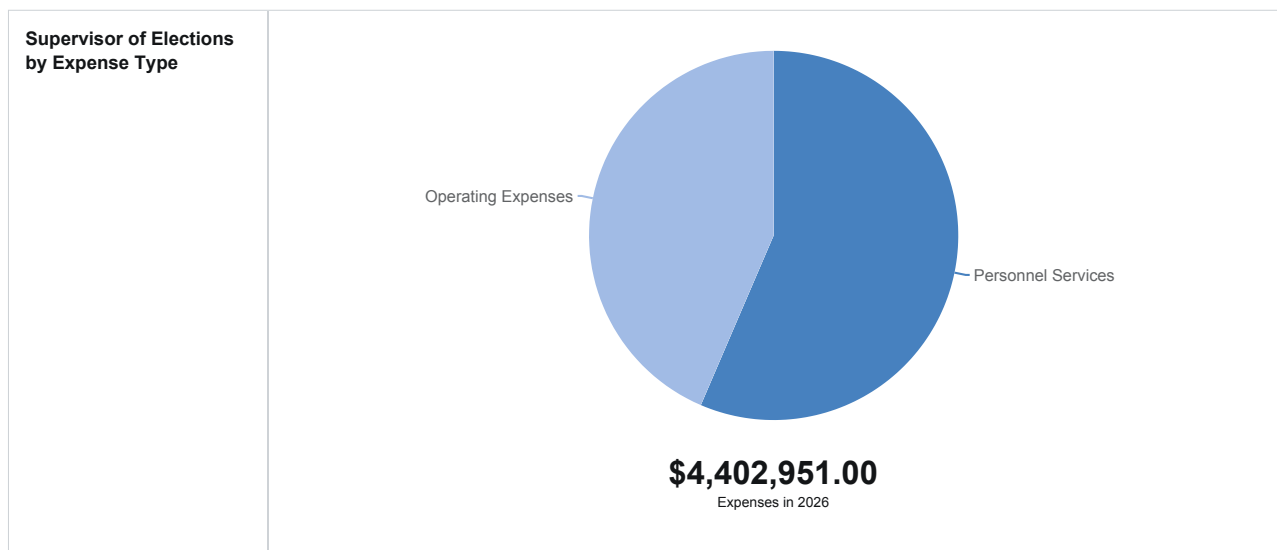
Program Description

The Supervisor of Elections has responsibility for all matters pertaining to the registration of electors and qualifications of candidates seeking public office, including the provision of necessary facilities to permit County residents to register and vote in all public elections. The Supervisor of Elections supervises all pertinent County registration and election activities as mandated by State law. As custodian of the County's voting equipment, the Supervisor of Elections has responsibility for providing voting equipment and associated services necessary for the efficient conduct of local elections.

Goals & Objectives

- Administer all election laws of the State of Florida.
- Process all registration applications accurately, quickly, and efficiently.
- Maintain the highest levels of customer service.

- Enhance physical security, cybersecurity and resiliency throughout our office and infrastructure.
- Maintain voter database as required by the Florida Department of State, Division of Elections.
- Conduct list maintenance activities pursuant to Federal and Florida law.
- Process documents and reports for local committees, elected officials and candidates.
- Process financial disclosure reports for local officials.
- Conduct voter outreach, registration drives, and education programs.
- Provide registration opportunities to all public high schools as required.
- Conduct school and community elections.
- Recruit and train more than 600 election workers for each election.
- Complete the transition to the new training and equipment warehouse.
- Provide professional training and continuing education for office personnel.
- Store election records and maintain training, equipment, and storage warehouse.
- Fulfill the requirements to provide bilingual services as required.

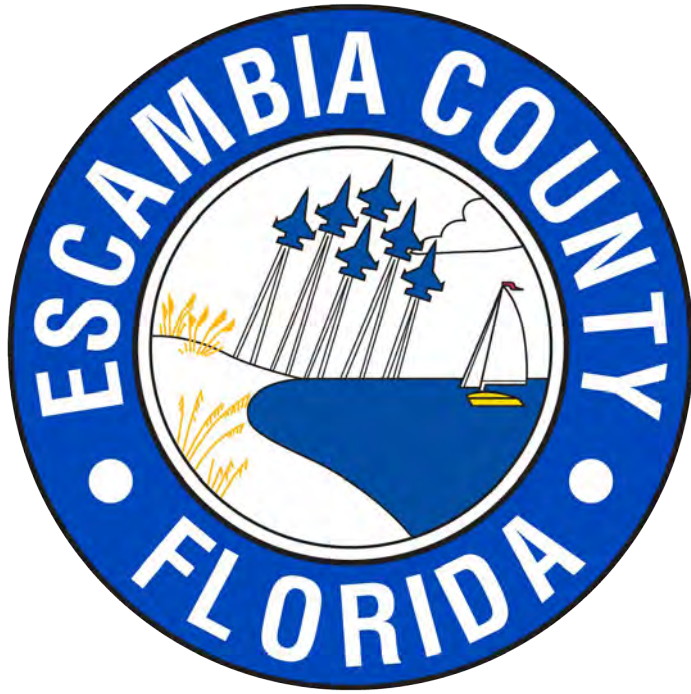


Supervisor of Elections - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51101) Executive Salaries	\$164,258	\$166,413	\$173,774	\$181,120
(51201) Regular Salaries & Wages	\$847,803	\$750,183	\$915,007	\$1,221,532
(51304) Other Salaries - Terminal Pay	\$0	\$13,812	\$0	\$0
(51301) Other Salaries & Wages	\$467,708	\$274,163	\$446,008	\$329,269
(51401) Overtime	\$27,500	\$80,990	\$27,500	\$27,500
(52101) FICA Taxes	\$113,950	\$76,322	\$119,516	\$134,596
(52102) FICA Pretax Savings	\$0	\$1,659	\$0	\$0
(52201) Retirement Contributions	\$202,130	\$216,935	\$218,007	\$358,587
(52301) Life & Health Insurance	\$193,500	\$153,912	\$193,500	\$231,000
(52401) Worker's Compensation	\$3,235	\$3,235	\$3,924	\$2,129
PERSONNEL SERVICES TOTAL	\$2,020,084	\$1,737,625	\$2,097,236	\$2,485,733
Operating Expenses				
(55403) SBITA Agreements	\$0	\$9,591	\$0	\$0
(53101) Professional Services	\$8,150	\$3,972	\$15,750	\$20,450
(53401) Other Contractual Service	\$558,925	\$170,296	\$303,775	\$272,325
(54001) Travel & Per Diem	\$22,100	\$11,709	\$25,000	\$32,100

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54101) Communications	\$40,970	\$31,935	\$40,970	\$38,266
(54201) Postage & Freight	\$461,000	\$324,918	\$461,000	\$411,000
(54401) Rentals & Leases	\$27,000	\$15,589	\$25,400	\$30,600
(54501) Insurance/Surety Bonds	\$4,400	\$4,606	\$4,750	\$7,100
(54608) Vehicle Repair & Maintenance	\$0	\$3,774	\$1,000	\$0
(54601) Repair & Maintenance	\$150,490	\$112,042	\$163,987	\$182,136
(54701) Printing & Binding	\$276,550	\$296,757	\$248,900	\$298,200
(54801) Promotional Activities	\$52,900	\$12,963	\$52,900	\$60,900
(54901) Other Current Chgs & Obl.	\$235,333	\$224,268	\$259,386	\$412,496
(54931) Host Ordinance Items	\$2,150	\$5,260	\$4,750	\$7,500
(55101) Office Supplies	\$28,200	\$22,153	\$30,900	\$28,550
(55201) Operating Supplies	\$43,440	\$53,577	\$43,555	\$91,975
(55204) Fuel	\$2,500	\$3,269	\$2,500	\$3,500
(55401) Book/Publ/Subscript/Membership	\$5,359	\$4,031	\$5,559	\$5,440
(55501) Training/Registration	\$7,250	\$10,248	\$12,400	\$14,680
OPERATING EXPENSES TOTAL	\$1,926,717	\$1,320,958	\$1,702,482	\$1,917,218
Capital Outlay				
(56301) Improv Other Than Bldgs	\$0	\$19,052	\$0	\$0
(56401) Machinery & Equipment	\$12,300	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$12,300	\$19,052	\$0	\$0
TOTAL	\$3,959,101	\$3,077,636	\$3,799,718	\$4,402,951

Budget Summary: The total budget for Supervisor of Elections increased from \$3,799,718 in FY 2024-25 to \$4,402,951 in FY 2025-26, reflecting an increase of \$603,233 or approximately 15.88%.



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Tax Collector



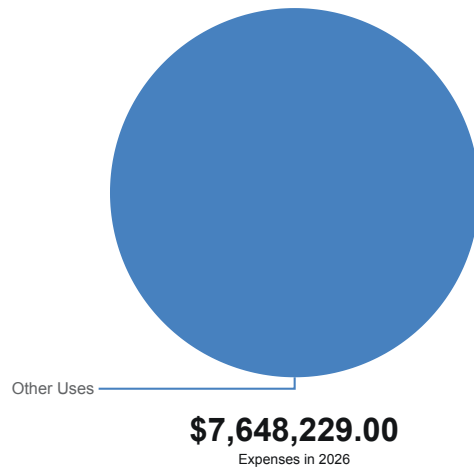
Mission Statement

Collects and distributes property tax receipts for all taxing authorities within Escambia County. The Tax Collector's Office also collects various required license fees assessed by the State of Florida for specific services. The Tax Collector serves as agent for registering and titling motor vehicles and vessels, and issues driver licenses, fishing and hunting licenses, local business tax receipts, processes concealed weapons license applications and renewals, and issues birth certificates.

Program Description

The Tax Collector is a fee officer whose budget is approved by the Department of Revenue. The Board of County Commissioners pays a fee to the Tax Collector for collection of property taxes and local business tax receipts based on a formula in Florida Statute 192.091. The remainder of the Tax Collector's budget is funded by fees earned for collecting taxes and providing services for other governmental agencies, such as the Department of Highway Safety and Motor Vehicles, Department of Revenue, Florida Fish and Wildlife Commission, Department of Agriculture, Department of Health, Northwest Florida Water Management District, and the City of Pensacola.

**Tax Collector by
Expense Type**



Tax Collector - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Other Uses				
(59705) Tax Collector-Commission & Fees	\$6,344,287	\$6,344,286	\$7,206,858	\$7,648,229
OTHER USES TOTAL	\$6,344,287	\$6,344,286	\$7,206,858	\$7,648,229
TOTAL	\$6,344,287	\$6,344,286	\$7,206,858	\$7,648,229

Budget Summary: The total budget for Tax Collector increased from \$7,206,858 in FY 2024-25 to \$7,648,229 in FY 2025-26, reflecting an increase of \$441,371 or approximately 6.12%.

Clerk of Circuit Court and Comptroller



Objectives/Priorities

The Florida Constitution established: "There shall be in each county a Clerk of the Circuit Court who shall be selected pursuant to the provisions of Article VIII, Section 1." Article V, Section 16, Florida Constitution, established at the county level a system of checks and balances that has served the public well. The Florida Clerk is not only Clerk of the Circuit Court, but also the County Treasurer, Recorder, Auditor, Finance Officer, and Ex-Officio Clerk of the Board of County Commissioners.

The Office of the Clerk & Comptroller performs a wide range of record keeping, information management, and financial management for the judicial system and county government. Because the Clerk & Comptroller's duties affect the rights and property of county citizens, the constitution and statutes require that the Clerk is governed by statutory authority in carrying out the duties and functions of the office. As auditor and custodian of county funds, the Clerk is subject to Florida Auditor General Rules and Regulations and is subject to annual audits by independent firms.

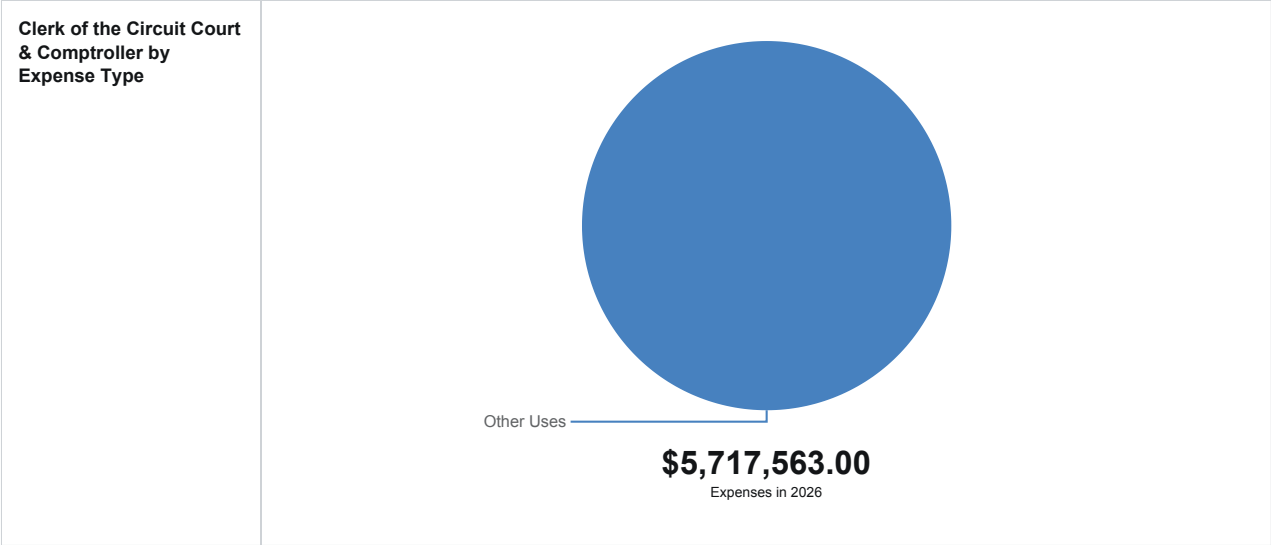
The Joint Select Committee on Judicial Personnel of the Florida Legislature calculated that the Clerk & Comptroller's Office performs 926 different constitutional and statutory functions and duties. The number of tasks continue to grow with changes in legislation, regulations and reporting requirements.

AS CLERK TO THE BOARD OF COUNTY COMMISSIONERS: The Clerk attends meetings of the Board of County Commissioners and committees of the board, and produces, records, indexes and distributes the official minutes of these meetings. The Clerk maintains legal custody of the

Official County Seal, maintains custody of all county resolutions, ordinances, and contracts. Process appeals for Value Adjustment Board, and Attestation.

AS ACCOUNTANT AND CUSTODIAN OF COUNTY FUNDS: The Clerk provides accounting services to all departments under the Board of County Commissioners. Provides an accounting system for all fiscal changes implemented by the Board. Handles investments of available County funds. Provides financial reporting to the Board and all federal and state agencies. Processes accounts payable and the County payroll.

AS COUNTY AUDITOR: The Clerk Pre-audits all County expenditures before payment and reviews contracts. Conducts internal post-audits to determine if financial controls are sufficient and prepares reports suggesting improvements to management.



Clerk of the Circuit Court and Comptroller - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Other Uses				
(59707) Fees-Clk Of Circuit Court	\$4,772,829	\$4,862,829	\$5,458,815	\$5,717,563
OTHER USES TOTAL	\$4,772,829	\$4,862,829	\$5,458,815	\$5,717,563
TOTAL	\$4,772,829	\$4,862,829	\$5,458,815	\$5,717,563

Budget Summary: The total budget for Clerk of Circuit Court and Comptroller increased from \$5,458,815 in FY 2024-25 to \$5,717,563 in FY 2025-26, reflecting an increase of \$258,748 or approximately 4.74%.

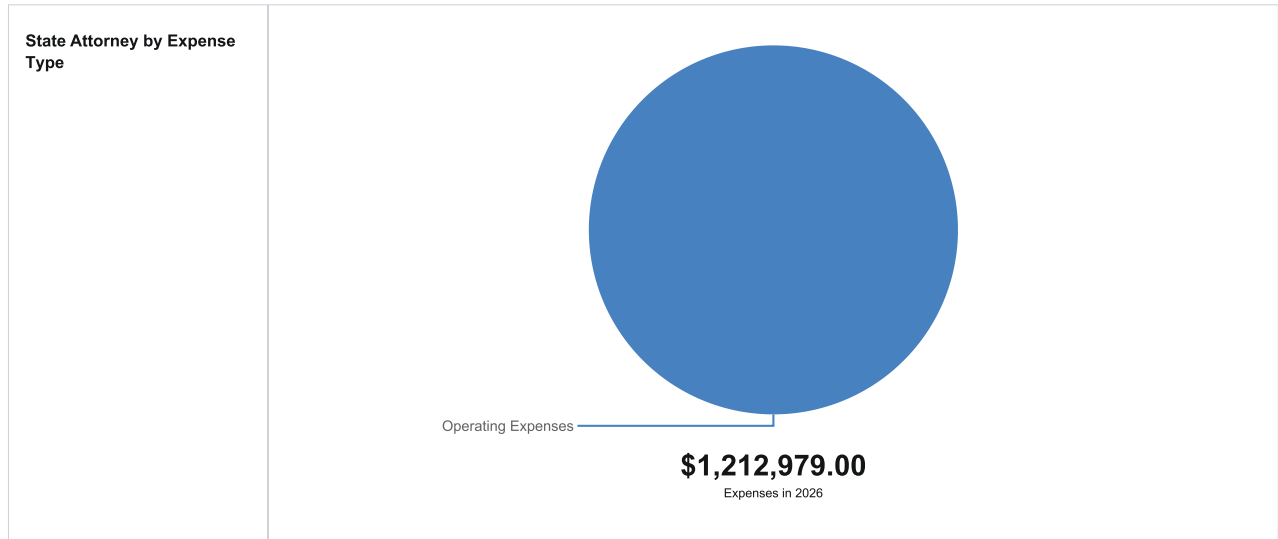


Fiscal Year 2025-2026

Judicial Services

State Attorney

The County is required to pay certain expenses for the Escambia County State Attorney's Office as outlined in the Florida Statutes. These expenses include communication and technology costs as defined by the Florida Statutes.



State Attorney by Expense Type

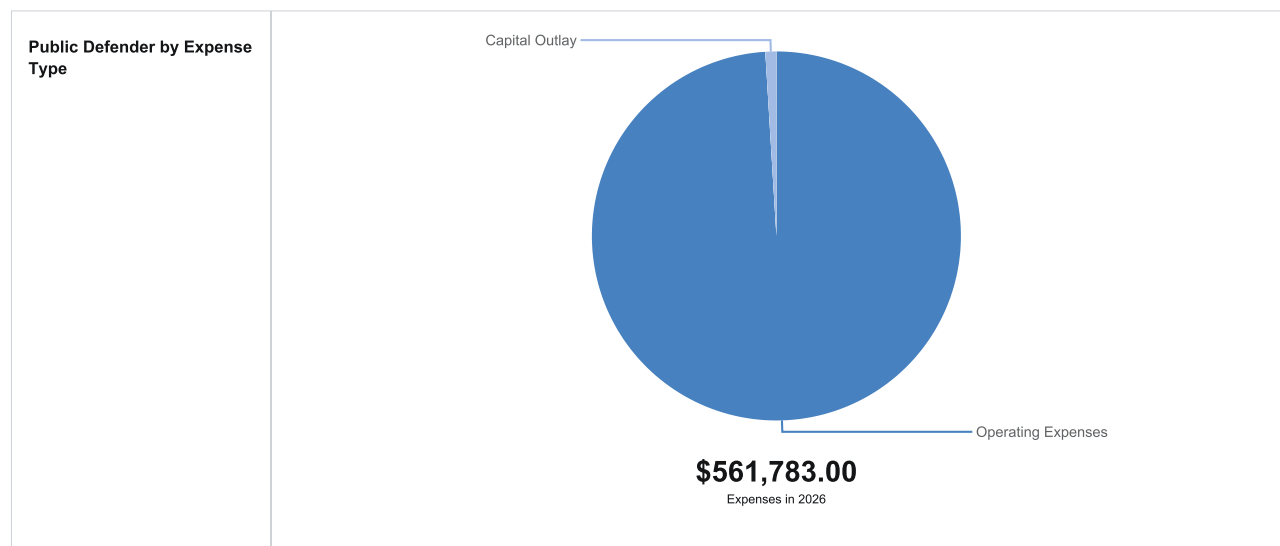
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses	\$1,050,136	\$1,034,085	\$925,903	\$1,212,979
Capital Outlay	\$25,000	\$30,334	\$0	\$0
TOTAL	\$1,075,136	\$1,064,419	\$925,903	\$1,212,979

Budget Summary: The total budget for State Attorney increased from \$925,903 in FY 2024-25 to \$1,212,979 in FY 2025-26, reflecting an increase of \$287,076 or approximately 31.00%.

Public Defender

Mission Statement

It is the function of the Office of the Public Defender to represent, without additional compensation, any person who is determined by the court to be indigent and who is: arrested for or charged with a felony; arrested for or charged with a misdemeanor, a violation of Chapter 316, F. S. which is punishable by imprisonment, a violation of a municipal or county ordinance in county court, in which the defendant faces imprisonment; by petition involuntarily placed (as a mentally ill person), or involuntarily admitted to residential services (as a person with developmental disabilities). [Chapter 27.51, F.S.]



Public Defender - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Operating Expenses				
(53101) Professional Services	\$273,068	\$235,089	\$262,532	\$329,876
(54101) Communications	\$50,378	\$36,970	\$5,628	\$25,338
(54601) Repair & Maintenance	\$158,065	\$191,178	\$92,138	\$132,335
(54934) Cost Alloc-Indirect	\$14,150	\$14,150	\$9,200	\$9,800
(55101) Office Supplies	\$6,500	\$4,177	\$2,500	\$4,000
(55201) Operating Supplies	\$67,743	\$42,750	\$48,625	\$55,038
OPERATING EXPENSES TOTAL	\$569,904	\$524,314	\$420,623	\$556,387
Capital Outlay				
(56401) Machinery & Equipment	\$37,500	\$35,355	\$0	\$5,396
CAPITAL OUTLAY TOTAL	\$37,500	\$35,355	\$0	\$5,396
TOTAL	\$607,404	\$559,669	\$420,623	\$561,783

Budget Summary: The total budget for Public Defender increased from \$420,623 in FY 2024-25 to \$561,783 in FY 2025-26, reflecting an increase of \$141,160 or approximately 33.56%.

Court Administration

Mission Statement

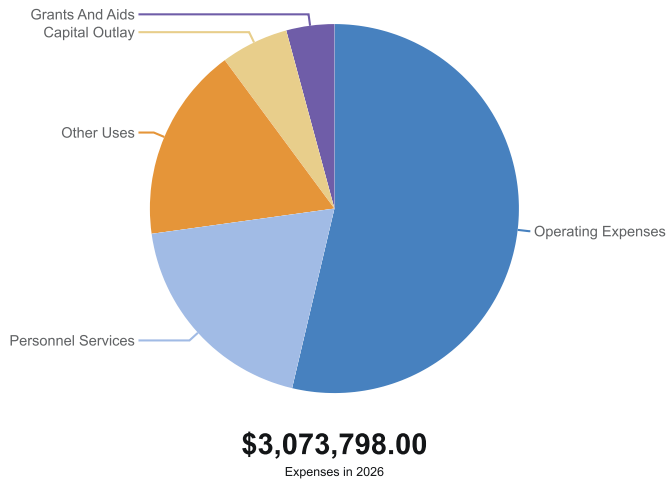
Court Administration Office objectives are to provide administrative support to the offices of the Circuit and County Court Judges and operate in accordance with the guidelines established under Article V of the Florida State Constitution, the Florida Rules of Judicial Administration, and applicable Florida Statutes.

Program Description

The Court Administration Office: provides circuit-wide support and assistance to the judges in management areas of budget and fiscal administration, facilities management, personnel administration, courtroom scheduling and public information monitors functions of programs integral to court operations in the areas of Security, Family and Small Claims Mediation, Child Support Hearing Officer, Court Interpreters, Drug Court, Law Library and various grant activities, serves as chief liaison between the Court and various governmental agencies and provides administrative support to judges in cases involving special sensitive and/or high profile issues.

- Provide the required fiscal, personnel, and administrative support to all divisions within the judiciary.
- Respond to requests for assistance or information from the public, judiciary, and all state and local governments and agencies.
- Participate in various committee and activities that serve to enhance the overall justice system in terms of service and cost efficiency.
- Assist the chief judge in developing and administrative plan for the Circuit to run efficiently and properly.
- Provide general direction for repair and maintenance of all court facilities and to regulate the use of courtrooms and other areas within the facilities.
- Provide the public full access to prompt legal recourse for all matters coming before the Criminal and Civil courts.
- Provide Pro Se assistance to parties involved in Dissolution of Marriage when they are unrepresented by an attorney.
- The Law Library is a component of Court Administration.

**Court Administration by
Expense Type**



Court Administration - EXPENSES

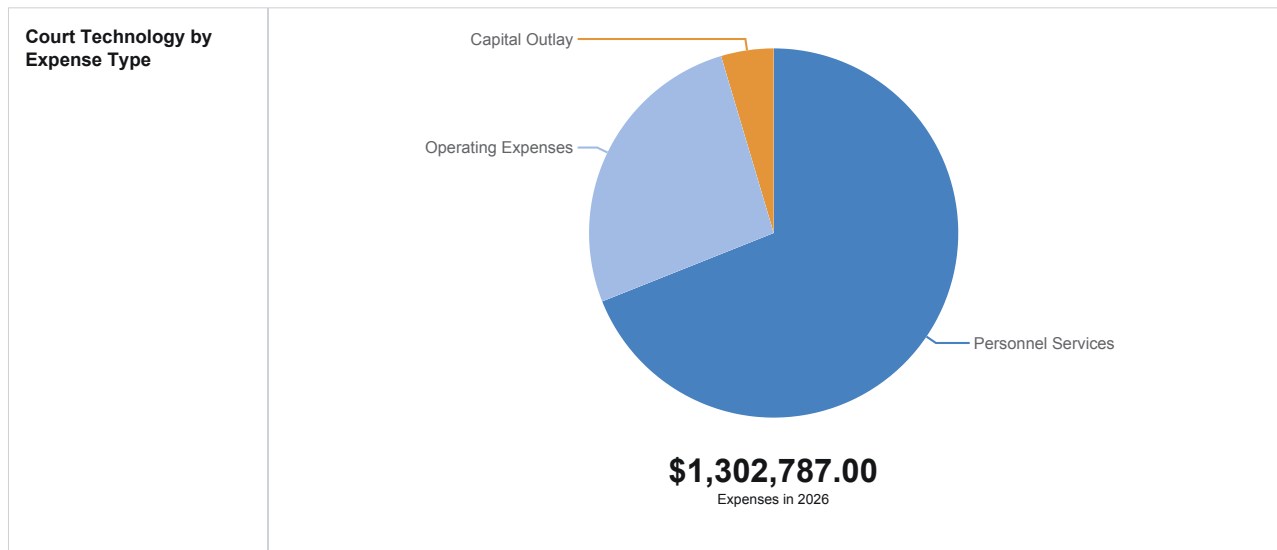
	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$376,056	\$346,739	\$389,710	\$394,792
(51304) Other Salaries - Terminal Pay	\$0	\$6,935	\$0	\$0
(51501) Special Pay	\$0	\$0	\$0	\$3,600
(52101) FICA Taxes	\$28,430	\$26,893	\$29,815	\$30,509
(52102) FICA Pretax Savings	\$0	\$672	\$0	\$0
(52201) Retirement Contributions	\$54,598	\$51,895	\$57,423	\$59,538
(52301) Life & Health Insurance	\$106,910	\$56,485	\$96,750	\$99,000
(52401) Worker's Compensation	\$523	\$523	\$626	\$483
PERSONNEL SERVICES TOTAL	\$566,517	\$490,141	\$574,324	\$587,922
Operating Expenses				
(55403) SBITA Agreements	\$0	\$18,859	\$0	\$15,000
(53101) Professional Services	\$16,375	\$8,640	\$51,034	\$44,885
(53401) Other Contractual Service	\$1,183,184	\$1,145,216	\$1,301,558	\$1,454,054
(54001) Travel & Per Diem	\$14,164	\$447	\$14,086	\$16,511
(54101) Communications	\$15,032	\$22,579	\$13,472	\$13,932
(54201) Postage & Freight	\$202	\$0	\$201	\$201
(54401) Rentals & Leases	\$900	\$1,905	\$900	\$900
(54503) Premium-Property/Building	\$1,100	\$1,100	\$0	\$1,500
(54601) Repair & Maintenance	\$21,320	\$76,802	\$23,920	\$29,820
(54801) Promotional Activities	\$1,000	\$0	\$1,000	\$1,000
(54901) Other Current Chgs & Obl.	\$4,770	\$3,025	\$4,770	\$4,770
(54931) Host Ordinance Items	\$7,565	\$5,826	\$7,565	\$7,565
(55101) Office Supplies	\$3,451	\$3,809	\$2,722	\$2,931
(55201) Operating Supplies	\$127,944	\$102,197	\$80,355	\$42,855
(55401) Book/Publ/Subscript/Membership	\$1,656	\$1,049	\$410	\$560
(55501) Training/Registration	\$13,890	\$25	\$13,695	\$13,695
OPERATING EXPENSES TOTAL	\$1,412,553	\$1,391,479	\$1,515,688	\$1,650,179
Capital Outlay				
(56201) Buildings	\$0	\$0	\$0	\$42,000
(56401) Machinery & Equipment	\$170,832	\$314,356	\$216,500	\$140,000
CAPITAL OUTLAY TOTAL	\$170,832	\$314,356	\$216,500	\$182,000
Grants And Aids				
(58201) Aids To Private Organiz.	\$124,688	\$120,066	\$124,688	\$124,688
(58301) Other Grants & Aids	\$4,660	\$35	\$4,660	\$4,660
GRANTS AND AIDS TOTAL	\$129,348	\$120,101	\$129,348	\$129,348
Other Uses				

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(59101) Transfers	\$380,000	\$380,000	\$427,500	\$475,000
(59801) Reserves	\$283,642	\$0	\$49,349	\$49,349
OTHER USES TOTAL	\$663,642	\$380,000	\$476,849	\$524,349
TOTAL	\$2,942,892	\$2,696,077	\$2,912,709	\$3,073,798

Budget Summary: The total budget for Court Administration increased from \$2,912,709 in FY 2024-25 to \$3,073,798 in FY 2025-26, reflecting an increase of \$161,089 or approximately 5.53%.

Court Technology

The County is required to pay certain expenses for Court Technology as outlined in the Florida Statutes 29.008 (1)(f)2 and 29.008 (1)(h). This includes any county related technology support staff. There are interlocal agreements between Escambia, Santa Rosa, Okaloosa and Walton Counties creating a circuit-wide funding agreement that allows for the funding of Court Technology personnel to address the needs of the Circuit as a singular entity.



Court Technology - EXPENSES

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	\$572,028	\$546,209	\$580,915	\$666,974
(52101) FICA Taxes	\$43,762	\$40,177	\$43,777	\$50,335
(52102) FICA Pretax Savings	\$0	\$1,749	\$0	\$0
(52201) Retirement Contributions	\$77,625	\$73,197	\$77,995	\$92,314
(52301) Life & Health Insurance	\$96,750	\$128,132	\$86,000	\$88,000
(52401) Worker's Compensation	\$802	\$795	\$917	\$796
PERSONNEL SERVICES TOTAL	\$790,967	\$790,261	\$789,604	\$898,419
Operating Expenses				
(55403) SBITA Agreements	\$0	\$48,889	\$0	\$135,850
(53101) Professional Services	\$26,200	\$49,134	\$19,600	\$9,600
(53401) Other Contractual Service	\$57,480	\$27,359	\$63,900	\$7,000
(54001) Travel & Per Diem	\$11,200	\$12,032	\$17,325	\$17,000
(54101) Communications	\$21,400	\$34,084	\$24,900	\$20,300
(54401) Rentals & Leases	\$21,800	\$17,848	\$21,800	\$21,800
(54601) Repair & Maintenance	\$183,318	\$131,491	\$174,118	\$30,468
(54934) Cost Alloc-Indirect	\$13,250	\$26,125	\$16,000	\$17,000

	2023-24 Adopted	2023 - 24 Actual	2024-25 Adopted	2025-26 Adopted
(54901) Other Current Chgs & Obl.	\$12,875	\$0	\$0	\$0
(55101) Office Supplies	\$100	\$0	\$100	\$100
(55201) Operating Supplies	\$89,000	\$79,648	\$99,000	\$85,000
(55401) Book/Publ/Subscript/Membership	\$250	\$730	\$250	\$250
OPERATING EXPENSES TOTAL	\$436,873	\$427,340	\$436,993	\$344,368
Capital Outlay				
(56401) Machinery & Equipment	\$40,000	\$16,258	\$193,504	\$60,000
CAPITAL OUTLAY TOTAL	\$40,000	\$16,258	\$193,504	\$60,000
TOTAL	\$1,267,840	\$1,233,858	\$1,420,101	\$1,302,787

Budget Summary: The total budget for Court Administration decreased from \$1,420,101 in FY 2024-25 to \$1,302,787 in FY 2025-26, reflecting a decrease of \$117,314 or approximately 8.26%.



County Debt, Bonds, & Capital Improvement Plan

Summary of County Debt

Escambia County has no outstanding General Obligation Debt pledged against its Ad Valorem Taxes. All outstanding bond issues are pledged against specific non-ad valorem revenues restricted to the repayment of debt service for specific bond issues. There is no locally or state-imposed limit on the issuance of debt by the Board of County Commissioners pledged against non-ad valorem revenues.

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt Service funds are also used to report resources of legally mandated and financial resources that are being accumulated for principal and interest maturing in the future. The County has the following Debt in the Debt Service Fund:

The **Sales Tax Refunding Revenue Note, Series 2012** in the aggregate amount of \$48,040,000 was issued on August 1, 2012. The Note has a fixed interest rate of 2.820% and a maturity date of October 1, 2032. The proceeds of the 2012 Note refunded on a current basis the balance of the Sales Tax Revenue Refunding Bonds Series 2002. The Bond is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Half-Cent Sales Tax.

The **Capital Improvement Revenue Note, Series 2014** was satisfied in 2021. It was in the amount of \$8,500,000, was issued on September 30, 2014, and had a maturity date of October 1, 2021. The proceeds of this note, in addition to matching funds approved by the State of Florida, were used to re-nourish 8.2 miles of Pensacola Beach located on Santa Rosa Island.

The **Sales Tax Revenue Bond, Series 2017** for a par amount of \$78,060,000 and a net premium of \$10,682,424 was issued on June 22, 2017. The bonds have coupon rates ranging from 2% to 5%, with the yield ranging from .93% to 3.69% and a maturity date of October 1, 2047. The proceeds of this bond are reported in the 2017 Capital Projects fund and are being used for the construction of the new Jail Facility. The bond is secured by certain pledged revenues consisting of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax. As of September 30, 2019.

The **Capital Improvement Refunding Revenue Bond, Series 2018** for a par amount of \$41,545,000 and a net premium of \$5,318,882 was issued on November 28, 2018. The bonds have an average coupon rate of 5%, with a true interest cost of 2.978988% and a maturity date of October 1, 2031. The Bonds are secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues and will use the same source of pledged revenue as the refunded issues. The proceeds of this bond are reported in the debt service fund and used to current refund the following three issues:

- The Sales Tax Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of \$29,535,000 on October 21, 2011. The proceeds of this bond were used to advance refund a portion of the Sales Tax Revenue Refunding Bonds Series 2002. The 2002 series had refunded the 1993 series. The Bond was secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.
- The Capital Improvement Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of \$19,345,000 on December 9, 2011. The proceeds of this 2011 Bond were used to advance refund all of the outstanding Capital Improvement Revenue Bonds Series 2002. The Bond was secured by a covenant to budget and appropriate from available Non-Ad Valorem revenues.

- The Capital Improvement Revenue Note, Series 2013 which was issued in the aggregate amount of \$12,000,000 on November 14, 2013. The proceeds of this note reimbursed the LOST fund for acquisition and construction of certain transportation and drainage related capital improvements of the County. The Note was secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues.

The **Tourist Development Tax Revenue Note, Series 2025** in the aggregate amount of \$25,100,000 was issued on June 25, 2025. The Note has a fixed interest rate of 4.76% and a maturity date of October 1, 2039. The proceeds of the 2025 Note are reported in the Series 2025 TDT Note Capital Projects fund (312) and are being used for the construction and equipping of improvements to the County's John R. Jones outdoor arena, consisting of the installation of artificial turf and improvement of concession areas, restroom facilities, parking and other related facilities. The Note is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Tourist Development Tax.

DEBT SERVICE SCHEDULES

ESCAMBIA COUNTY, FLORIDA, SALES TAX REFUNDING REVENUE NOTE, SERIES 2012

PURPOSE: In the aggregate amount of \$48,040,000 was issued on August 1, 2012. The Note has a fixed interest rate of 2.48% and a maturity date of October 1, 2032. The proceeds of the 2012 Note refunded on a current basis the balance of the Sales Tax Revenue Refunding Bonds Series 2002. The proceeds of the 2022 Note refunded on a current basis the balance of the Sales Tax Revenue Refunding Bonds Series 2002. The Bond is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Half-Cent Sales Tax.

SECURITY: The issuer shall in each fiscal year maintain an amount of Non-Ad Valorem revenue less the allocable portion of cost of essential services for each fiscal year that equals or exceeded 1.2 times the maximum annual debt service on all outstanding debt and furnish a Compliance Certificate to the Holder of the 2012 Note establishing compliance.

DEBT COVERAGE: Half-Cent Sales Tax revenue from the State.

RATINGS:

- Moody's - Aa3
- Standard & Poor's - AA
- Insurer - None

Cost Center: 110237

Fund: 203.104964

**ESCAMBIA COUNTY
SALES TAX REFUNDING REVENUE NOTE, SERIES 2012
ISSUED: 08/01/2012
AMORTIZATION SCHEDULE**

Assumed Interest Rate:		Fixed Interest Payments
Cost Center	110237	
Fund	203.104964	

**DEBT SERVICE SCHEDULE
(as of 9-30-2026)**

Year	Interest Due	Principal Due	Remaining Principal
10/1/2026	535,074	2,490,000	18,790,000
10/1/2027	472,464	2,560,000	16,230,000
10/1/2028	409,212	2,635,000	13,595,000
10/1/2029	341,839	2,710,000	10,885,000
10/1/2030	273,697	2,790,000	8,095,000
10/1/2031	203,544	2,870,000	5,225,000
10/1/2032	131,740	5,225,000	-
Totals	\$ 15,902,887.08	\$ 48,040,000.00	

*Payments are to be made prior to the due date .

ESCAMIA COUNTY, FLORIDA, CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 2018, \$41,545,000

PURPOSE: The proceeds of this bond were used to current refund the following three issues, due to the change in the corporate interest rate. The bond was issued for a par amount of \$41,545,000 and, a net premium of \$5,318,882 on November 28, 2018. The bonds have an average coupon rate 5%, with a true interest cost of 2.978988% and a maturity date of October 1, 2031.

SECURITY: The Bonds are secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues, and will use the same source of pledged revenue as the refunded issues:

- Capital Improvement Revenue Note, Series 2013: Pledged Revenues: Non-Ad Valorem Revenues budgeted, appropriated and deposited in the Debt Service Fund, and any other moneys deposited in the Debt Service fund. Revenues are received per interlocal agreement.
- Capital Improvement Refunding Revenue Bond, Series 2011 Pledged Revenues: Non-Ad Valorem Revenues budgeted, appropriated and deposited in the Debt Service Fund. Available Non-Ad Valorem Revenues, continues to use Net Toll Revenues and Lease Revenues.
- Sales Tax Refunding Revenue Bond, Series 2011 Pledged Revenues: Half Cent Sales Tax

DEBT COVERAGE: The total amount of Non-Ad Valorem Revenues received in the immediately preceding Fiscal Year less the Allocable Portion of the Cost of Essential Services for the prior Fiscal Year are at least 1.20 times the Maximum Annual Debt Service requirement on all Debt of the Issuer secured in any part by a lien upon or covenant to budget and appropriate from Non-Ad Valorem Revenue.

RATINGS:

- Moody's - Aa2
- Standard & Poor's - AA
- Insurer - None

Cost Center: 110260

Fund: 203.104815

ISSUED: 11/28/2018 AMORTIZATION SCHEDULE

Assumed Interest Rate: 5% Coupon
Cost Center 110260
Fund 203.104815

Fixed Interest Payments

DEBT SERVICE SCHEDULE (as of 9-30-2026)

Year	Interest Due	Principal Due	Remaining Principal
10/1/26	1,026,750	3,525,000	17,010,000
10/1/27	850,500	3,680,000	13,330,000
10/1/28	666,500	3,830,000	9,500,000
10/1/29	475,000	3,035,000	6,465,000
10/1/30	323,250	3,165,000	3,300,000
10/1/31	165,000	3,300,000	-
Totals	14,729,102.09	41,545,000.00	

*Payments are to be made prior to the due date .

ESCAMBIA COUNTY, FLORIDA, SALES TAX REVENUE BONDS, SERIES 2017, \$78,060,000

PURPOSE: To provide funds to 1) finance the development and construction of a new County Jail Facility and other improvements and, 2) finance the cost of associated with the issuance of the Series 2017 Bonds and, 3) pay a portion of the costs of issuance of the 2017 bonds, including the costs of financial guaranty insurance and a reserve account insurance policy.

SECURITY: The Bonds are limited and special obligations of the County payable solely from receipts received from the proceeds of the local government half-cent sales tax as defined and described in and distributed to the County by the State, under Part VI, Chapter 218, Florida Statutes.

DEBT COVERAGE: The debt coverage test using the Local Government Half-Cent Sales Tax Revenues for Additional Parity Bonds equals 1.35 times the Maximum Bond Service Requirement for all debt.

RATINGS:

- Moody's - Aa3
- Standard & Poor's - AA
- Insurer - None

Cost Center: 110242

Fund: 203.104968

ESCAMBIA COUNTY
SALES TAX REVENUE BOND, SERIES 2017
ISSUED: 06/22/2017
AMORTIZATION SCHEDULE

Assumed Interest Rate: Fixed Interest Payments
Cost Center 110242
Fund 203.104968

DEBT SERVICE SCHEDULE
(as of 9-30-2026)

Year	Interest Due	Principal Due	Remaining Principal
10/01/26	3,499,450	700,000	72,800,000
10/01/27	3,464,450	735,000	72,065,000
10/01/28	3,427,700	770,000	71,295,000
10/01/29	3,389,200	810,000	70,485,000
10/01/30	3,348,700	850,000	69,635,000
10/01/31	3,306,200	890,000	68,745,000
10/01/32	3,261,700	935,000	67,810,000
10/01/33	3,214,950	3,180,000	64,630,000
10/01/34	3,055,950	3,340,000	61,290,000
10/01/35	2,888,950	3,510,000	57,780,000
10/01/36	2,713,450	3,685,000	54,095,000
10/01/37	2,529,200	3,870,000	50,225,000
10/01/38	2,335,700	4,060,000	46,165,000
10/01/39	2,173,300	4,225,000	41,940,000
10/01/40	2,004,300	4,390,000	37,550,000
10/01/41	1,784,800	4,610,000	32,940,000
10/01/42	1,554,300	4,845,000	28,095,000
10/01/43	1,312,050	5,085,000	23,010,000
10/01/44	1,057,800	5,340,000	17,670,000
10/01/45	790,800	5,605,000	12,065,000
10/01/46	510,550	5,885,000	6,180,000
10/01/47	216,300	6,180,000	-
Totals	81,878,175.00	78,060,000.00	

*Payments are to be made prior to the due date .

ESCAMBIA COUNTY, FLORIDA, TOURIST DEVELOPMENT TAX REVENUE NOTE, SERIES 2025, \$25,080,800

PURPOSE: In the aggregate amount of \$25,100,000 was issued on June 25, 2025. The Note has a fixed interest rate of 4.76% and a maturity date of October 1, 2039. The proceeds of the 2025 Note are reported in the Series 2025 TDT Note Capital Projects fund (312) and are being used for the construction and equipping of improvements to the County's John R. Jones outdoor arena, consisting of the installation of artificial turf and improvement of concession areas, restroom facilities, parking and other related facilities. The Note is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Tourist Development Tax.

SECURITY: The Note is a limited and special obligation of the County payable solely from receipts received from the proceeds of the local government tourist development tax as defined and described in Chapter 125.0104, Florida Statutes.

DEBT COVERAGE: Local Government Tourist Development Tax (up to 5 cents).

RATINGS:

- N/A - Bank Loan

Cost Center: 110248

Fund: 203.104969

**ESCAMBIA COUNTY
TOURIST DEVELOPMENT TAX REVENUE NOTE, SERIES 2025
ISSUED: 6/25/2025
AMORTIZATION SCHEDULE**

Assumed Interest Rate:	4.76%	Fixed Interest Payments
Cost Center	110248	
Fund	203.104969	

**DEBT SERVICE SCHEDULE
(as of 9-30-2026)**

Year	Interest Due	Principal Due	Remaining Principal
10/1/2026	1,193,846	1,301,200	23,779,600
10/1/2027	1,131,909	1,363,100	22,416,500
10/1/2028	1,067,025	1,428,000	20,988,500
10/1/2029	999,053	1,496,000	19,492,500
10/1/2030	927,843	1,567,200	17,925,300
10/1/2031	853,244	1,641,800	16,283,500
10/1/2032	775,095	1,719,900	14,563,600
10/1/2033	693,227	1,801,800	12,761,800
10/1/2034	607,462	1,887,600	10,874,200
10/1/2035	517,612	1,977,400	8,896,800
10/1/2036	423,488	2,071,500	6,825,300
10/1/2037	324,884	2,170,200	4,655,100
10/1/2038	221,583	2,273,400	2,381,700
10/1/2039	113,369	2,381,700	-
Totals	\$ 10,167,998.47	\$ 25,080,800.00	

*Payments are to be made prior to the due date .

DEBT SERVICE AND BOND REDEMPTION

SUMMARY

Bond Issue	Amount Issued	FY 24/25 Balance	FY 25/26 Principal Payments	FY 25/26 Ending Balance
Sales Tax Refunding Revenue Note, Series 2012	48,040,000	\$21,280,000	\$2,490,000	\$18,790,000
Capital Improvement Refunding Revenue Bond, Series 2018	\$41,545,000	\$20,535,000	\$3,525,000	\$17,010,000
Sales Tax Revenue Bonds, Series 2017	\$78,060,000	\$73,500,000	\$700,000	\$72,800,000
Tourist Development Tax Revenue Note, Series 2025	\$25,080,000	\$25,080,000	\$1,301,200	\$23,779,600
Total	\$192,725,000	\$140,395,000	\$8,016,200	\$132,379,600

DEBT RATIOS

Direct Debt	FY 21/22	FY22/23	FY23/24	FY24/25	FY25/26
Direct Debt	\$134,010,000	\$128,005,000	\$121,775,000	\$115,315,000	\$132,379,600
Population	329,538	329,583	331,485	333,452	334,119*
Per Capita	407	388	367	346	396

*Note: The most recent population data was used in this calculation (Source: State of Florida, Office of Economic and Demographic Research website: <http://edr.state.fl.us>)

CAPITAL IMPROVEMENT PROGRAM (CIP)

Purpose:

The Capital Improvements Program (CIP) provides a planned and programmed approach to utilizing the County's financial resources in the most responsive and efficient manner to meet its service and facility needs. The CIP serves as a "blueprint" for the future of the community. It is a dynamic tool, not a static accounting document. Development of the CIP requires the integration of financial, engineering, and planning functions. The CIP is developed to achieve the following results:

- Consolidating and coordinating all department requests with the goal of reducing unnecessary delays and coordinating the individual improvement programs of the departments;
- Establishing a system of procedures and priorities by which each proposal can be evaluated in terms of public need, the comprehensive planning of the area, the inter-relationship of projects, and cost requirements;
- Scheduling capital projects over an extended period so that the most efficient financial plan for the CIP can be achieved;
- Relating needed projects to existing and projected fiscal capacity; and
- Providing that public facilities and services meet or exceed the standards established in the Capital Improvements Element (CIE) required by Florida Statutes 163.3177 and are available when needed for development, or that development orders and permits are conditioned on the availability of these public facilities and services necessary to serve the proposed development. Not later than one year after its due date established by the state land planning agency's rule for submission of local comprehensive plans pursuant to Florida Statutes 163.3167(2)k a local government shall not issue a development order or permit which results in a reduction in the level of service for the affected public facilities below the level of services provided in the comprehensive plan of the local government.

Capital Expenditures Defined:

Expenditures which result in the acquisition of, or addition to, general fixed assets, with a value of more than \$5,000 and a useful life of more than one year. Additionally, included are capital purchases of major equipment items which are not permanently attached to a public facility. This would include the replacement or addition of major motorized and other equipment.

Process to Identify Funded Projects:

Escambia County strives to follow GFOA's recommended steps for capital planning as follows:

- Identify needs – Departments submit their requested projects and/or equipment needed, ranked in order of priority
- Determine financial impacts – Departments in conjunction with the Purchasing Office staff estimate costs for the requests and suggest funding sources (grants, LOST, etc.)
- Prioritize capital requests – Office of Management and Budget and County Administration review the requests from the department and rank in order of priority based on the County's strategic goals, health and safety considerations, and available funding
- Develop a comprehensive financial plan – Projects that are deemed to be highest priority are included in the County's Capital Improvement Plan and adopted budget

Impact of the Capital Program on the Operating Budgets:

In approving the capital program each year, the Board of County Commissioners considers a detailed analysis of the projected impacts of the program on future operating budgets. These

include, but are not limited to, the direct impacts of capital financing and increased operating expenses and staff requirements. In many instances, operating impacts are negligible and difficult to compute. For example, paving dirt roads eliminates the need for continual grading but creates a need for periodic right-of-way maintenance. As more projects are added to the Capital Improvement Plan, staff members are striving to quantify better estimates for future operating expenses to ensure all funds remain structurally balanced.

Interface of CIP and Capital Improvement Element as required by the County's Comprehensive Plan:

The CIP establishes the proper interface with the Capital Improvements Element as required by the County's Comprehensive Plan, adopted on October 20, 1993, which states:

"The County shall formalize a process for the update and refinement of multi-year projections of fiscal resources such that a financially feasible schedule of capital improvements is maintained."

Adoption of annual budgets included a specific capital budget which implemented adequate funding sources and which was consistent with CIE.

The CIP shall embody and be consistent with the following:

- The maintenance of existing infrastructure, including renewal/replacement of worn-out facilities, shall be specifically projected and funding identified;
- Debt obligations shall be specifically identified and projected to ensure compliance with debt covenants, including coverage requirements;
- A debt management strategy and set of criteria which shall be based upon debt management principals;
- Maintenance of levels of budgeted and undesignated reserves adequate to serve sound public fiscal management purposes; and
- Equity of the uses of a revenue source relative to the populace generating the revenue.

The presentation that follows includes the Capital Improvement Plan and the Capital Budget. The Capital Improvement Plan typically contains funding for those projects with a value of \$25,000 and above. The Capital Budget contains the plan for the purchase of all capital items with a value of \$5,000 and above. The difference, therefore, between the aggregate funding in the Capital Budget and the funding in the CIP represents those capital outlays with a value between \$5,000 and \$25,000.

Escambia County Government
Office of Management & Budget
Adopted Captial Project Request FY 25/26
& Five Year Operating Costs
(ROUTINE)

		Adopted	Five-Year Operating Projection				
		Total					
Description		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
FUND:	GENERAL FUND						
	Communications						
001	ARES ESF2 Equipment & Support	5,000	100	100	100	100	100
001	Tower Site Security Cameras	15,000	750	800	850	875	875
	County Attorney Admin						
001	Multi Function Copier Replacement	15,000	500	525	550	600	625
	Land Management Section						
001	Stormwater Field Mapping Receiver	9,950	0	0	0	0	0
	Public Information						
001	High-Definition Production Camera	5,000	0	0	0	0	0
	Work Annex						
001	Radios APX8000 (5)	51,000	100	100	100	100	100
	Total General Fund	100,950	1,450	1,525	1,600	1,675	1,700
FUND:	M AND A STATE I FUND						
	M&A State I Funds						
106	Ford F-250 with Fogging Equipment Installation	82,500	5,000	5,500	6,000	6,000	6,500
	Total M and A State I Fund	82,500	5,000	5,500	6,000	6,000	6,500
FUND:	OTHER GRANTS AND PROJECTS FUND						
	Vessel Local Ordinance 2022-11 Funds						
110	Fabrication and Deployment of Artificial Reef	100,000	0	0	0	0	0
	Total Other Grants and Projects Fund	100,000	0	0	0	0	0
FUND:	LIBRARY FUND						
	Operations						
113	Books, Audiobooks, Movies and Library Materials	892,050	0	0	0	0	0
113	Security Gates and Library Shelving (New Branch Library)	35,000	0	0	0	0	0
	Library Maintenance						
113	Replace ACU's and AHU's at Century Branch	27,000	0	0	0	0	0
113	Replace ACU's and AHU's at Southwest Branch	45,000	0	0	0	0	0
113	Repair Southwest Library Drive Thru	16,000	0	0	0	0	0
	Library Information Systems						
113	Desktop/Laptops Replacements (89)	142,400	0	0	0	0	0
113	Meeting Room Audio/Video Upgrades	20,000	250	300	350	400	450
113	Radio Frequency Identification Sorter (RFID) Upgrade	50,000	500	600	700	800	900
113	Vending Machines for Library Materials (10)	620,000	0	0	0	0	0
	Total Library Fund	1,847,450	750	900	1,050	1,200	1,350
FUND:	MISDEMEANOR PROBATION FUND						
	Pre-Trial Diversion						
114	Copier Replacement	5,200	150	150	150	150	150
	Total Misdemeanor Probation Fund	5,200	150	150	150	150	150
FUND:	ARTICLE V FUND						
	Administration - Court						
115	Carpet Replacement in Court Room	25,000	0	0	0	0	0
115	Repaint Parking Lines at JJC	17,000	0	0	0	0	0

Escambia County Government
Office of Management & Budget
Adopted Captial Project Request FY 25/26
& Five Year Operating Costs
(ROUTINE)

Description	Adopted	Five-Year Operating Projection				
	Total 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Court Administration - Escambia Technology						
115 Firewall Refresh	45,000	0	0	0	0	0
Court Administration - Santa Rosa Technology						
115 Wolfvision Upgrade	15,000	200	250	300	350	400
Court Security						
115 Access Control Readers and Intercom System	15,000	300	400	500	550	600
115 DPS and Motion Detectors	30,000	0	0	0	0	0
115 Security Camera Replacement	95,000	0	0	0	0	0
PD-Santa Rosa Technology						
115 Replace Copier	5,396	150	150	150	150	150
Total Article V Fund	247,396	650	800	950	1,050	1,150
FUND: CDBG HUD ENTITLEMENT FUND						
2022 CDBG Admin						
129 Lawton & Graves Sidewalks	511,285	0	0	0	0	0
2022 CDBG Housing Rehab						
129 Ferry Pass Community Center Sidewalks	360,097	0	0	0	0	0
2023 CDBG Admin						
129 Whitemire & Kipling Sidewalks	525,000	0	0	0	0	0
Brownfield/Romana-VCTC						
129 E Street Improvement Project	505,039	0	0	0	0	0
CDBG 2019 Admin/Planning						
129 Erress Diego Acquistion Rehab	31,675	0	0	0	0	0
CDBG 2020 Admin/Planning						
129 Erress Diego Acquistion Rehab	110,000	0	0	0	0	0
CDBG 2020 Housing Rehab						
129 Erress Diego Acquistion Rehab	291,471	0	0	0	0	0
CDBG 2021 Housing Rehab						
129 Erress Diego Acquistion Rehab	375,256	0	0	0	0	0
Total CDBG HUD Entitlement Fund	2,709,823	0	0	0	0	0
FUND: FIRE PROTECTION FUND						
Fire Dept Paid						
143 Vehicle Extrication Equipment (2)	85,000	1,000	1,000	1,000	2,000	3,000
143 Drone (2)	25,000	0	0	0	0	0
143 ALS 360 Lease	153,500	0	0	0	0	0
Total Fire Protection Fund	263,500	1,000	1,000	1,000	2,000	3,000
FUND: COMMUNITY REDEVELOPMENT FUND						
Community Redevelopment Atwood						
151 Carl Dean Street Sidewalk Project	250,000	0	0	0	0	0
Community Redevelopment Barrancas						
151 Wilson Avenue Sidewalk Project	244,000	0	0	0	0	0
151 Poppy Avenue Sidewalk Project	244,000	0	0	0	0	0
Community Redevelopment Brownsville						
151 Mallory Street Sidewalk Project	110,000	0	0	0	0	0

Escambia County Government
Office of Management & Budget
Adopted Captial Project Request FY 25/26
& Five Year Operating Costs
(ROUTINE)

Description	Adopted Total	Five-Year Operating Projection				
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
151 Moreno Street Sidewalk Project	110,000	0	0	0	0	0
151 Blount Street Sidewalk Project	110,000	0	0	0	0	0
Community Redevelopment Cantonment						
151 Sidewalk and Stormwater Projects	300,000	0	0	0	0	0
Community Redevelopment Englewood						
151 North S Street Sidewalks	250,000	0	0	0	0	0
Community Redevelopment Ensley						
151 Vera Street Sidewalk Project	350,000	0	0	0	0	0
151 Salem Drive Sidewalk Project	300,000	0	0	0	0	0
151 Ensley Street Sidewalk Project	325,000	0	0	0	0	0
151 Sidewalk Projects	159,217	0	0	0	0	0
Community Redevelopment Oakfield						
151 Woodley Drive Sidewalk Project	170,000	0	0	0	0	0
151 Rhonda Road Sidewalk Project	125,000	0	0	0	0	0
Community Redevelopment Palafox						
151 Residential Improvement Grant	73,000	0	0	0	0	0
151 Income Based Roof Program	100,000	0	0	0	0	0
151 Tree/Paint Program	27,000	0	0	0	0	0
151 Sidewalk Projects	225,000					
Community Redevelopment Warrington						
151 E Winthrop Avenue Sidewalk Project	400,000	0	0	0	0	0
151 2nd Street Sidewalk Project	325,000	0	0	0	0	0
151 Jamaica Street Sidewalk Project	350,000	0	0	0	0	0
151 Corry Park Walking Track	200,000	0	0	0	0	0
Total Community Redevelopment Fund	4,747,217	0	0	0	0	0
FUND: TRANSPORTATION TRUST FUND						
Traffic Operations						
175 Traffic Calming Devices /Installation	150,000	0	0	0	0	0
175 Transportation Control/Signal Equipment	200,000	0	0	0	0	0
Total Transportation Trust Fund	350,000	0	0	0	0	0
FUND: MASTER DRAINAGE BASIN FUND						
Engineering						
181 Drainage Basin Projects	88,970	0	0	0	0	0
181 Land Acquisition - Basin XIII	45,000	0	0	0	0	0
Total Master Drainage Basin Fund	133,970	0	0	0	0	0
FUND: LOCAL OPTION SALES TAX IV FUND						
LOST IV Admin Reserves/Discretionary Projects						
353 BCC Discretionary Projects	24,350,893	0	0	0	0	0
Natural Resources Management						
353 Southwest Greenway/Trail/Boardwalk Rehabilitation	25,000	0	0	0	0	0
353 Replace Equipment As Required	25,000	0	0	0	0	0
353 Stream/Floodplain Restoration	1,000,000	0	0	0	0	0
Parks Capital Projects						
353 Park Development and Enhancements	148,222	0	0	0	0	0
Public Safety / Fire						
353 EMS Ambulances/ Staff Vehicles	500,000	24,000	24,000	24,000	24,000	24,000

Escambia County Government
Office of Management & Budget
Adopted Captial Project Request FY 25/26
& Five Year Operating Costs
(ROUTINE)

Description	Adopted Total	Five-Year Operating Projection				
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
353 Water Safety Vehicles	60,000	3,600	3,600	3,600	3,600	3,600
Sheriff Capital Projects						
353 Sheriff Facilities	888,167	5,000	5,000	5,000	5,000	5,000
353 Vehicle/Equipment Replacement	4,000,000	400,000	400,000	400,000	400,000	400,000
Transportation & Drainage Projects						
353 Bridge Replacement Program	1,277,778	0	0	0	0	0
353 Bridge Rehab Program	1,281,570	0	0	0	0	0
353 Countywide Traffic Calming	50,000	0	0	0	0	0
353 Ten Mile Drainage Holsberry/McArthur Drainage	450,000	0	0	0	0	0
353 Northcreek Subdivision Culvert and Shoulder Work Area	200,000	0	0	0	0	0
353 Pinestead/Capacity	1,000,000	0	0	0	0	0
353 Saddlebrook S/D and Wymart Road (Belguim Circle)	350,000	0	0	0	0	0
353 Woodlands Subdivision Drainage Improvement project	1,000,000	0	0	0	0	0
353 Cedartown Road/Design Paving	65,000	0	0	0	0	0
353 Spence Road/Design Paving	100,000	0	0	0	0	0
353 Spence Road Ph. 1/Construction Paving	628,360	0	0	0	0	0
353 Railroad Street/Construction Paving	642,744	0	0	0	0	0
353 Countywide Resurfacing Projects	2,747,655	0	0	0	0	0
Total Local Option Sales Tax IV Fund	40,790,389	432,600	432,600	432,600	432,600	432,600
FUND: SOLID WASTE FUND						
Environmental Quality						
401 Field Mapping Receiver	12,000	300	300	350	350	400
Projects						
401 Beulah Road Relocation - Construction	1,500,000	0	0	0	0	0
401 Landfill Access Roads - New Landfill	1,200,000	0	0	0	0	0
401 Landfill Perimeter Fence - New Landfill	850,000	1,000	1,000	5,000	5,000	9,000
Recycling						
401 Propane Extraction Machine	150,000	3,000	3,500	4,000	5,000	6,000
SW Transfer Station						
401 Replacement Walking Floor Trailer (2)	250,000	18,000	20,000	20,000	22,000	22,000
SWM Operations						
401 Replacement D6 Dozer	625,000	13,000	13,000	13,000	18,000	20,000
401 Rubber Tire Backhoe	122,000	7,000	7,000	8,000	8,000	10,000
401 Replacement CAT 950 Loader - 4 YD High Tip	400,000	15,000	15,000	20,000	20,000	20,000
401 Chevy Equinox to Replace Ford Ranger	40,000	800	1,000	1,000	1,200	1,200
Total Solid Waste Fund	5,149,000	58,100	60,800	71,350	79,550	88,600
FUND: INSPECTION FUND						
Building Inspections Administration						
406 Drone (1) for Inspections	30,000	0	0	0	0	0
406 Replacement of Scan Snap Scanner	10,000	0	0	0	0	0
406 Ice Machine	8,000	0	0	0	0	0
406 Replacement of Inspection Vehicles (4)	200,000	4,000	4,100	4,200	4,300	4,400
Total Inspection Fund	248,000	4,000	4,100	4,200	4,300	4,400
FUND: EMERGENCY MEDICAL SERVICE FUND						
EMS Operations						
408 ALS 360 software 10-year lease	1,918,868	0	0	0	0	0
Total Emergency Medical Service Fund	1,918,868	0	0	0	0	0

Escambia County Government
Office of Management & Budget
Adopted Captial Project Request FY 25/26
& Five Year Operating Costs
(ROUTINE)

Description	Adopted	Five-Year Operating Projection				
	Total	2026/27	2027/28	2028/29	2029/30	2030/31
FUND: BAY CENTER FUND						
 Bay Center						
409 Replace/Update Admin Hallway Flooring, Walls, Ceiling and Lighting	150,000	0	0	0	0	0
409 Improve Temperature Control in Arena	250,000	0	0	0	0	0
409 LED Boards to the East/West Voms	250,000	0	0	0	0	0
409 Replace an Upgrade Locker Room Restrooms/Showers	200,000	0	0	0	0	0
409 Replace and Update Merchandise Stands	50,000	0	0	0	0	0
409 Replace and Update Boilers	40,000	0	0	0	0	0
409 Cooling Tower Replacement	375,000	0	0	0	0	0
409 Dehumidification Upgrade	180,000	0	0	0	0	0
409 Replace and Update Variable Frequency Drives (VFD) (10)	100,000	0	0	0	0	0
409 Replace and Update Arena Chairs & Carts	270,000	0	0	0	0	0
409 Replace and Update Meeting Room Chairs & Carts	75,000	0	0	0	0	0
409 Replace/Update/Add Staging for Performance Stage and Risers	125,000	0	0	0	0	0
409 Replace and Updates House Curtaining System	125,000	0	0	0	0	0
409 Truss System/Lighting/Motors	120,000	0	0	0	0	0
409 Other Capital Replacement	200,000	0	0	0	0	0
 Total Bay Center Fund	2,510,000	0	0	0	0	0
GRAND TOTAL:	61,204,263	503,700	507,375	518,900	528,525	539,450

**Escambia County Government
Office of Management & Budget
Adopted Capital Project Request FY 25/26
& Five Year Operating Cost
(NON-ROUTINE)**

Description	Adopted Total 2025/26	Five-Year Operating Projection				
	2026/27	2027/28	2028/29	2029/30	2030/31	
FUND: DETENTION/JAIL INMATE COMMISSARY FUND Detention/Jail Commissary						
111 Jail Management Software	1,473,506	0	0	0	0	0
Completion Date: Fiscal Year 2025/26 Annual Operating Costs/Savings: Operating costs associated with this project will be paid from the General Fund. Description: Jail Management Software (JMS) is an integrated information management system used by correctional facilities to efficiently handle inmate intake, booking, classification, housing, movement, release, and recordkeeping. The software supports security, accountability, and compliance by providing real-time access to inmate data, incident reports, warrants, and facility operations.						
FUND: CDBG HUD ENTITLEMENT FUND CDBG Admininstration						
129 East Johnson Avenue Sidewalks	1,782,969	0	0	0	0	0
Completion Date: Fiscal Year 2025/26 Annual Operating Costs/Savings: There will be no operating costs associated with this project. Description: Funds are being used to build sidewalks on East Johnson Avenue from University Parkway to Olive Road for the citizens to have a safe place to walk.						
FUND: LOCAL OPTION SALES TAX IV FUND Community Centers						
353 Escambia County Multi-Use Center Project	5,000,000	0	0	0	0	0
Completion Date: Fiscal Year 2025/26 Annual Operating Costs/Savings: No determination at this time. Description: Funds will be used to construct a multi-use facility that will house community meeting space, retail, office and other community opportunities in the Englewood CRA.						
FUND: SOLID WASTE FUND Projects Division						
401 Landfill Gas Collection and Control System Expansion	500,000	7,000	8,000	11,000	12,000	14,000
Completion Date: Fiscal Year 2025/26 Annual Operating Costs: Operating costs associated with this project will include equipment and materials to maintain and repair the system to ensure efficiency and compliance with environmental requirements. Annual Operating Savings: Escambia County receives revenues from Florida Power and Light for landfill gas. Description: Design and construct gas collection and control system in Landfill Section V Cell 1B to expand existing infrastructure. System is required for environmental compliance and also collects methane gas which is conveyed to Florida Power and Light gas-to-energy facility, producing green energy and providing revenue for the County.						
401 Leachate Management System	1,000,000	5,000	7,000	10,000	12,000	12,000
Completion Date: Fiscal Year 2025/26 Annual Operating Costs/Savings: Operating costs associated with this project will be for electricity to operate the pumps and for any necessary maintenance and repairs to the system. Anticipate a cost savings in the reduction in leachate disposal volume. Description: This leachate minimization system is to be installed and used to manage leachate flow and disposal.						
GRAND TOTAL:	9,756,475	12,000	15,000	21,000	24,000	26,000

**Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program**

Description	Adopted Total 2025/26	2026/27	2027/28	2028/29	2029/30
FUND: GENERAL FUND					
Communications					
001 ARES ESF2 Equipment & Support	5,000	0	0	0	0
001 Tower Site Security Cameras	15,000	0	0	0	0
County Attorney Admin					
001 Multi Function Copier Replacement	15,000	0	0	0	0
Land Management Section					
001 Stormwater Field Mapping Receiver	9,950	0	0	0	0
Public Information					
001 High-Definition Production Camera	5,000	0	0	0	0
Work Annex					
001 Radios APX8000 (5)	51,000	0	0	0	0
Total General Fund	100,950	0	0	0	0
FUND: M AND A STATE I FUND					
M&A State I Funds					
106 Ford F-250 with Fogging Equipment Installation	82,500	0	0	0	0
Total M and A State I Fund	82,500	0	0	0	0
FUND: OTHER GRANTS AND PROJECTS FUND					
Vessel Local Ordinance 2022-11 Funds					
110 Fabrication and Deployment of Artificial Reef	100,000	0	0	0	0
Total Other Grants and Projects Fund	100,000	0	0	0	0
FUND: DETENTION/JAIL INMATE COMMISSARY FUND					
Detention/Jail Commissary					
111 Jail Management Software	1,473,506	0	0	0	0
Total Detention/Jail Inmate Commissary Fund	1,473,506	0	0	0	0
FUND: LIBRARY FUND					
Operations					
113 Books, Audiobooks, Movies and Library Materials	892,050	0	0	0	0
113 Security Gates and Library Shelving (New Branch Library)	35,000	0	0	0	0
Library Maintenance					
113 Replace ACU's and AHU's at Century Branch	27,000	0	0	0	0
113 Replace ACU's and AHU's at Southwest Branch	45,000	0	0	0	0
113 Repair Southwest Library Drive Thru	16,000	0	0	0	0
Library Information Systems					
113 Desktop/Laptops Replacements (89)	142,400	0	0	0	0
113 Meeting Room Audio/Video Upgrades	20,000	0	0	0	0
113 Radio Frequency Identification Sorter (RFID) Upgrade	50,000	0	0	0	0
113 Vending Machines for Library Materials (10)	620,000	0	0	0	0
Total Library Fund	1,847,450	0	0	0	0
FUND: MISDEMEANOR PROBATION FUND					
Pre-Trial Diversion					
114 Copier Replacement	5,200	0	0	0	0
Total Misdemeanor Probation Fund	5,200	0	0	0	0

**Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program**

Description	Adopted Total 2025/26	2026/27	2027/28	2028/29	2029/30
FUND: GENERAL FUND					
FUND: ARTICLE V FUND					
Administration - Court					
115 Carpet Replacement in Court Room	25,000	0	0	0	0
115 Repaint Parking Lines at JJC	17,000	0	0	0	0
Court Administration - Escambia Technology					
115 Firewall Refresh	45,000	0	0	0	0
Court Administration - Santa Rosa Technology					
115 Wolfvision Upgrade	15,000	0	0	0	0
Court Security					
115 Access Control Readers and Intercom System	15,000	0	0	0	0
115 DPS and Motion Detectors	30,000	0	0	0	0
115 Security Camera Replacement	95,000	0	0	0	0
PD-Santa Rosa Technology					
115 Replace Copier	5,396	0	0	0	0
Total Article V Fund	247,396	0	0	0	0
FUND: CDBG HUD ENTITLEMENT FUND					
2022 CDBG Admin					
129 Lawton & Graves Sidewalks	511,285	0	0	0	0
2022 CDBG Housing Rehab					
129 Ferry Pass Community Center Sidewalks	360,097	0	0	0	0
2023 CDBG Admin					
129 Whitemire & Kipling Sidewalks	525,000	0	0	0	0
2024 CDBG Admin					
129 E Johnson Avenue Sidewalks	1,053,605	0	0	0	0
2025 CDBG Admin					
129 E Johnson Avenue Sidewalks	678,750	0	0	0	0
Brownfield/Romana-VCTC					
129 E Street Improvement Project	505,039	0	0	0	0
CDBG 2019 Admin/Planning					
129 Erress Diego Acquistion Rehab	31,675	0	0	0	0
CDBG 2020 Admin/Planning					
129 Erress Diego Acquistion Rehab	110,000	0	0	0	0
CDBG 2020 Housing Rehab					
129 Erress Diego Acquistion Rehab	291,471	0	0	0	0
CDBG 2021 Admin/Planning					
129 E Johnson Avenue Sidewalks	50,614	0	0	0	0
CDBG 2021 Housing Rehab					
129 Erress Diego Acquistion Rehab	375,256	0	0	0	0
Total CDBG HUD Entitlement Fund	4,492,792	0	0	0	0

**Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program**

Description	Adopted Total 2025/26	2026/27	2027/28	2028/29	2029/30
FUND: GENERAL FUND					
FUND: FIRE PROTECTION FUND					
Fire Dept Paid					
143 Vehicle Extrication Equipment (2)	85,000	0	0	0	0
143 Drone (2)	25,000	0	0	0	0
143 ALS 360 Lease	153,500	0	0	0	0
Total Fire Protection Fund	263,500	0	0	0	0
FUND: COMMUNITY REDEVELOPMENT FUND					
Community Redevelopment Atwood					
151 Carl Dean Street Sidewalk Project	250,000	0	0	0	0
Community Redevelopment Barrancas					
151 Wilson Avenue Sidewalk Project	244,000	0	0	0	0
151 Poppy Avenue Sidewalk Project	244,000	0	0	0	0
Community Redevelopment Brownsville					
151 Mallory Street Sidewalk Project	110,000	0	0	0	0
151 Moreno Street Sidewalk Project	110,000	0	0	0	0
151 Blount Street Sidewalk Project	110,000	0	0	0	0
Community Redevelopment Cantonment					
151 Sidewalk and Stormwater Projects	300,000	0	0	0	0
Community Redevelopment Englewood					
151 North S Street Sidewalks	250,000	0	0	0	0
Community Redevelopment Ensley					
151 Vera Street Sidewalk Project	350,000	0	0	0	0
151 Salem Drive Sidewalk Project	300,000	0	0	0	0
151 Ensley Street Sidewalk Project	325,000	0	0	0	0
151 Sidewalk Projects	159,217	0	0	0	0
Community Redevelopment Oakfield					
151 Woodley Drive Sidewalk Project	170,000	0	0	0	0
151 Rhonda Road Sidewalk Project	125,000	0	0	0	0
Community Redevelopment Palafox					
151 Residential Improvement Grant	73,000	0	0	0	0
151 Income Based Roof Program	100,000	0	0	0	0
151 Tree/Paint Program	27,000	0	0	0	0
151 Sidewalk Projects	225,000				
Community Redevelopment Warrington					
151 E Winthrop Avenue Sidewalk Project	400,000	0	0	0	0
151 2nd Street Sidewalk Project	325,000	0	0	0	0
151 Jamaica Street Sidewalk Project	350,000	0	0	0	0
151 Corry Park Walking Track	200,000	0	0	0	0
Total Community Redevelopment Fund	4,747,217	0	0	0	0
FUND: TRANSPORTATION TRUST FUND					
Traffic Operations					
175 Traffic Calming Devices /Installation	150,000	0	0	0	0
175 Transportation Control/Signal Equipment	200,000	0	0	0	0
Total Transportation Trust Fund	350,000	0	0	0	0

**Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program**

Description	Adopted Total 2025/26	2026/27	2027/28	2028/29	2029/30
FUND: GENERAL FUND					
FUND: MASTER DRAINAGE BASIN FUND					
Engineering					
181 Drainage Basin Projects	88,970	0	0	0	0
181 Land Acquisition - Basin XIII	45,000	0	0	0	0
Total Master Drainage Basin Fund	133,970	0	0	0	0
FUND: LOCAL OPTION SALES TAX IV FUND					
LOST IV Admin Reserves/Discretionary Projects					
353 BCC Discretionary Projects	24,350,893	12,848,750	5,375,250	0	0
Natural Resources Management Capital Projects					
353 Southwest Greenway/Trail/Boardwalk Rehabilitation	25,000	25,000	25,000	0	0
353 Replace Equipment As Required	25,000	50,000	25,000	0	0
353 Stream/Floodplain Restoration	1,000,000	0	0	0	0
Parks Capital Projects					
353 Equestrian Center Development & Maintenance	0	210,000	0	0	0
353 Countywide Park Maintenance	0	600,000	600,000	0	0
353 Park Development and Enhancements	148,222	1,296,891	2,593,782	0	0
353 Countywide Upgrades for Aesthetic and Safety	0	600,000	600,000	0	0
353 County Parks ADA and Special Needs Projects	0	200,000	200,000	0	0
Public Safety / Fire Capital Projects					
353 EMS Ambulances/ Staff Vehicles	500,000	550,000	0	0	0
353 Water Safety Vehicles	60,000	60,000	0	0	0
Sheriff Capital Projects					
353 Sheriff Facilities	888,167	888,167	888,167	0	0
353 Vehicle/Equipment Replacement	4,000,000	4,000,000	4,000,000	0	0
Transportation & Drainage Projects					
353 11-Mile Creek Basin/Regional Pond Construction	0	300,000	350,000	0	0
353 Basin Study for Garson Swamp and SW Side Basin incl. Improvements	0	0	450,000	0	0
353 BASIN STUDY: Santa Roza Villas Subd and Villas on the Gulf Area	0	0	300,000	0	0
353 Beverly Parkway Basin Zone H- Loretta St between Kelly Ave and N "P" St	0	0	0	0	0
353 Delano Area North Kelly Avenue Basin	0	0	400,000	0	0
353 Bridge Replacement Program	1,277,778	1,277,778	0	0	0
353 Bridge Rehab Program	1,281,570	1,277,778	1,277,778	0	0
353 Countywide Traffic Calming	50,000	50,000	50,000	0	0
353 Godwin Lane/Chicago Ave Area Drainage	0	91,109	0	0	0
353 Ten Mile Drainage Holsberry/McArthur Drainage	450,000	0	0	0	0
353 Helms Rd -Beulah School Road-Hidden Valley Area	0	170,000	0	0	0
353 Kingfisher, Bush Street and Interstate Circle Drainage	0	1,132,703	0	0	0
353 Northcreek Subdivision Culvert and Shoulder Work Area	200,000	0	0	0	0
353 Muldoon Area -Felton Pond Outfall	0	0	350,000	0	0
353 Muldoon Area -Windham Pond Outfall	0	0	300,000	0	0
353 Muldoon -Saufley Field-Cerny-Velma-Fresno Area Drainage	0	500,000	0	0	0
353 Muldoon Road Sidewalks	0	650,000	0	0	0
353 Jackson Street Sidewalks	0	627,778	1,652,778	0	0
353 Pinestead/Capacity	1,000,000	1,000,000	625,000	0	0
353 Myrtle Grove System A Drainage	0	300,000	0	0	0
353 Oakfield Area Drainage	0	200,000	0	0	0
353 Perdido Bay Country Club Estates Unit 8	0	170,000	0	0	0
353 Pin Oak Lane Drainage (Ph 1) HMGP, and Flood Plain Rest Proj (Ph 2)	0	200,000	0	0	0
353 Ranch Lands- Sagebrush Trail Flood Plain Restoration	0	500,000	0	0	0
353 Riola Place - Bridge Creek/Heron Bayou Study Branch E	0	0	100,000	0	0
353 Saddlebrook S/D and Wymart Road (Belguim Circle)	350,000	250,000	0	0	0
353 St Johns North of PCC (Beverly Parkway Branch F)	0	0	450,000	0	0
353 Westview Lane & Lewis St Area Drainage	0	0	0	0	0
353 Willowside Drive and Westlake Subdivision Drainage	0	0	200,000	0	0
353 Woodlands Subdivision Drainage Improvement project	1,000,000	0	0	0	0
353 Youpon Rd Pond Expansion & Pebble Creek Dr Outfall Improvement	0	0	250,000	0	0

**Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program**

Description	Adopted Total 2025/26	2026/27	2027/28	2028/29	2029/30
FUND: GENERAL FUND					
353 Cedartown Road/Design Paving	65,000	0	0	0	0
353 Spence Road/Design Paving	100,000	0	0	0	0
353 Spence Road Ph. 1/Construction Paving	628,360	0	0	0	0
353 Railroad Street/Construction Paving	642,744	0	0	0	0
353 N. Pineville Road/Design Paving	0	375,000	0	0	0
353 S. Pineville Road/Design Paving	0	720,000	0	0	0
353 Spence Road Ph. 1/Construction Paving	0	691,560	0	0	0
353 Koehn Road/Construction Paving	0	413,440	0	0	0
353 N. Pineville Road Phase 1/Construction Paving	0	0	1,545,150	0	0
353 Cedartown Road/Construction Paving	0	0	654,850	0	0
353 Countywide Resurfacing Projects	2,747,655	5,483,277	5,403,475	0	0
Neighborhood and Human Services Projects					
353 Community Center	5,000,000	0	0	0	0
Total Local Option Sales Tax IV Fund	45,790,389	37,709,231	28,666,230	0	0
FUND: SOLID WASTE FUND					
Environmental Quality					
401 Field Mapping Receiver	12,000	0	0	0	0
Projects					
401 Beulah Road Relocation - Construction	1,500,000	0	0	0	0
401 Leachate Management System Implementation	1,000,000	0	0	0	0
401 Gas Control and Collection System Expansion - Cell 1B	500,000	0	0	0	0
401 Landfill Access Roads - New Landfill	1,200,000	0	0	0	0
401 Landfill Perimeter Fence - New Landfill	850,000	0	0	0	0
Recycling					
401 Propane Extraction Machine	150,000	0	0	0	0
SW Transfer Station					
401 Replacement Walking Floor Trailer (2)	250,000	0	0	0	0
SWM Operations					
401 Replacement D6 Dozer	625,000	0	0	0	0
401 Rubber Tire Backhoe	122,000	0	0	0	0
401 Replacement CAT 950 Loader - 4 YD High Tip	400,000	0	0	0	0
401 Chevy Equinox to Replace Ford Ranger	40,000	0	0	0	0
Total Solid Waste Fund	6,649,000	0	0	0	0
FUND: INSPECTION FUND					
Building Inspections Administration					
406 Drone (1) for Inspections	30,000	0	0	0	0
406 Replacement of Scan Snap Scanner	10,000	0	0	0	0
406 Ice Machine	8,000	0	0	0	0
406 Replacement of Inspection Vehicles (4)	200,000	0	0	0	0
Total Inspection Fund	248,000	0	0	0	0
FUND: EMERGENCY MEDICAL SERVICE FUND					
EMS Operations					
408 ALS 360 software 10-year lease	1,918,868	0	0	0	0
Total Emergency Medical Service Fund	1,918,868	0	0	0	0

**Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program**

	Adopted Total 2025/26	2026/27	2027/28	2028/29	2029/30
FUND: GENERAL FUND					
FUND: BAY CENTER FUND					
Bay Center-Capital					
409 Replace or Update Admin Hallway Flooring, Walls, Ceiling and Lighting	150,000	0	0	0	0
409 Improve Temperature Control in Arena	250,000	0	0	0	0
409 LED Boards to the East/West Voms	250,000	0	0	0	0
409 Replace an Upgrade Locker Room Restrooms/Showers	200,000	0	0	0	0
409 Replace and Update Merchandise Stands	50,000	0	0	0	0
409 Replace and Update Boilers	40,000	0	0	0	0
409 Cooling Tower Replacement	375,000	0	0	0	0
409 Dehumidification Upgrade	180,000	0	0	0	0
409 Replace and Update Variable Frequency Drives (VFD) (10)	100,000	0	0	0	0
409 Replace and Update Arena Chairs & Carts	270,000	0	0	0	0
409 Replace and Update Meeting Room Chairs & Carts	75,000	0	0	0	0
409 Replace, Update and Add Staging for Performance State and Risers	125,000	0	0	0	0
409 Replace and Updates House Curtaining System	125,000	0	0	0	0
409 Truss System/Lighting/Motors	120,000	0	0	0	0
	200000	0	0	0	0
Total Bay Center Fund	2,510,000	0	0	0	0
GRAND TOTAL:	70,960,738	37,709,231	28,666,230	0	0

GLOSSARY OF TERMS AND ACRONYMS

Section I - Definitions

Section II - Acronyms

The Annual Operating Budget and financial plan contains specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been included in this document to assist the reader in understanding these terms.

Section I - Definitions

ACE - Acronym for the Arts, Culture, and Entertainment Organization.

ACFR - Acronym for the Annual Comprehensive Financial Report. A set of financial statements for a state, municipality or other governmental entity that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB). It must be audited by an independent auditor using generally accepted auditing standards. For Escambia County this Report is prepared annually by the Clerk and Comptroller's Office.

A.C.O. Reserve - Accumulative Capital Outlay reserve. A reserve within a construction fund for the purpose of accumulating monies over several years for future building needs.

Accrual Basis of Accounting - A basis of accounting utilized by Enterprise and Internal Service types that recognizes revenues in the accounting period in which they are earned and become measurable, and expenditures are recognized in the accounting period in which they are incurred.

ADA - Acronym for the Americans with Disabilities Act. The Americans with Disabilities Act (ADA) prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications and access to state and local government's programs and services. As it relates to employment, Title I of the ADA protects the rights of both employees and job seekers. The ADA also establishes requirements for telecommunications relay services. Title IV, which is regulated by the Federal Communications Commission (FCC), also requires closed captioning of federally funded public service announcements.

Adopted Budget - The financial plan of revenues and expenditures for a fiscal year, as approved by the Escambia County Board of County Commissioners.

Ad Valorem Tax - A tax levied in proportion to the value of the property against which it is assessed. Also known as the property tax.

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - A legal authorization granted by the Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited both in amount and by the time when it may be expended.

Article V - Revision to the Florida Constitution, passed in 1998, requires the state to fund the majority of the costs for the Florida court system effective July 1, 2004.

Article V Costs - Expenditures mandated by State Legislature and funded by local dollars. Examples include support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

Assessed Valuation - A valuation set upon real estate or other property by a government appraiser as the basis for levying property taxes.

Available Financing - All the means of financing a budget.

Balanced Budget - The total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves (F.S., 129.01(2)(b)).

Basis of Budgeting - The conventions for recognizing of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or collect revenues.

BCC/BOCC (Board of County Commissioners) - Escambia County is governed by a five-member board.

BID - Acronym for Building Inspections Department.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget - A financial plan appropriating proposed expenditures for a given period and the means of financing them. The term usually indicates a financial plan for a fiscal year. The fiscal year for Escambia County is October 1 through September 30.

Budget Amendment - A procedure to revise a budgeted appropriation. The amendment may be authorized either by County Commission approval (through adoption of a supplemental appropriation), by ordinance (for any interdepartmental or interfund amendments), or by County Administrator authorization (to adjust appropriations within a departmental budget, other than one which increases the total of the salary accounts).

Budget Calendar - The schedule of key dates and milestones which the County follows in the preparation, adoption, and administration of the budget.

Budget Document - The written instrument used by the budget-making authority to present a comprehensive financial program.

Budget Hearing - A public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message - A written statement presented by the County Administrator to explain principal budget issues and to provide recommendations to the Board of County Commissioners.

Budget Preparation Manual - The set of instructions and forms sent by the Office of Management and Budget to the departments, offices and agencies of the County to assist them in preparing their budget requests for the upcoming year.

Bureau - An organizational device used by county management to group programs of a like nature, under the overall direction of a single manager.

CAFR - Acronym for the Comprehensive Annual Financial Report, prepared annually by the Clerk and Comptroller's Office and audited by an external (AICPA) certified accounting firm that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Capital Equipment - Capital purchases of major equipment items which are not permanently attached to a public facility. This would include the replacement or addition of major motorized and other equipment.

Capital Outlay - Expenditures which result in the acquisition of, or addition to, general fixed assets, with a value of more than one thousand dollars, and a useful life of more than one year.

Capital Projects - Projects which involve the construction, purchase or renovation of land, buildings, streets, or any other physical structure.

Capital Projects Fund - A Fund type authorized by the Florida Uniform Accounting System, established to account for the acquisition or construction of capital projects.

Cash & Cash Equivalents - The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with maturities of three months or less from the time of acquisition.

CDBG -Acronym for Community Development Block Grant.

CDBG-DR - Acronym for Community Development Block Grant Disaster Recovery. Flexible grants provided by HUD to help cities, counties and States recover from Presidentially declared disasters, especially in low-income areas.

CIP (Capital Improvement Program) - A five-year plan developed to meet the future needs of the County, such as road construction and long-range capital projects.

Constitutional Officers - Elected Officials that are funded in total or in part by the Board of County Commissioners who maintain the autonomy of their offices. The constitutional officers are the Clerk of the Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

CMR - Acronym for the Community and Media Relations Division.

DCA - Acronym for Florida Department of Community Affairs.

DCAT (Design and Construction Administration Team) - Division under Facilities Management that supports the County in the development, design, and construction of new buildings and/or the renovations of existing buildings.

Debt Service - The County's obligation to pay principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Funds - Funds established to account for the payment of principal and interest on bonds or other long-term borrowing, in accordance with a predetermined schedule.

Deepwater Disaster - Oil disaster in the Gulf of Mexico from the British Petroleum (BP) Rig explosion in 2010.

Department - An organizational device used by county management to group programs of a like nature, under the overall direction of a single manager.

Depreciation - The periodic allocation of an asset's cost over its useful life. Depreciation is required for proprietary fund types (such as enterprise and internal service funds) and is recorded as an expense.

Division - A distinct organizational subunit within a department, responsible for carrying out a distinct group of the activities assigned to that department.

DJJ (Department of Juvenile Justice) - DJJ operates 21 juvenile detention centers in the state of Florida. Detention centers provide custody, supervision, education and mental health/substance abuse and medical services to juveniles statewide.

DOGE (Department of Government Efficiency) - An initiative by the second Trump administration that conducts financial and performance audits to reduce waste, fraud, and abuse in the federal government and improve efficiency.

DRC (Development Review Committee) - The Development Review Committee is a board of designated County officials, or their approved designees, with diverse expertise in development issues and administrative authority to review development plan applications for compliance with the requirements of the Land Development Code and the Comprehensive Plan, and to determine or recommend final approval, approval with conditions, or denial of such applications.

ECAT - Acronym for Escambia County Area Transit.

EDATE - Acronym for Economic Ad-valorem Tax Exemption.

EDR - Acronym for the Florida Office of Economic & Development Research formerly known as LCIR.

EMS - Acronym for Emergency Medical Services.

Encumbrance - An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation, and for which a part of the appropriation is reserved. For any of these obligations which may exist at the close of a fiscal year, reserves must be carried over into the succeeding fiscal year. Such reserves are then called "Reserves for Encumbrances."

Enterprise Activities - Activities of a commercial nature; carried on by a governmental entity, and the mechanisms established to account for their operations and finances. The fundamental financial principle of enterprise activities is the need to operate on cash flow, without recourse to subsidization from a broader fund pool. As a result, enterprise activities are generally self-supporting from charges paid by users of their services. In the Escambia County Annual Budget, four Enterprise Funds account for a variety of enterprise activities, such as landfill operations.

EOC (Emergency Operations Center) - A central location utilizing personnel for initial activation and assistance to citizens before, during and after disasters. The EOC is located in the new Public Safety Building on "W" Street.

Estimated Receipts - All revenues reasonably expected to be collected in a fiscal year.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FAFO (Florida Agency for Fiscal Oversight) - The unofficial name for Florida's Department of Government Efficiency (DOGE), an agency created to audit local governments and state

universities for wasteful or inefficient spending, ensure accountability to taxpayers, and promote fiscal responsibility.

FDOT - Acronym for Florida Department of Transportation.

Federally Qualified Health Center (FQHC) - Federally funded nonprofit health centers or clinics that serve medically underserved areas and populations and provide primary care services regardless of ability to pay.

Fees - A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

FEMA - Acronym for the Federal Emergency Management Agency.

Fiscal Year - The twelve-month period for which a budget is prepared. The fiscal year for the County is October 1 through September 30.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used: land, buildings, improvements other than buildings, and machinery and equipment.

FTE (Full Time Equivalent) - one position funded for a full year.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public safety is a function.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources (assets), together with all related liabilities, residual equities, and balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or other limitations. The Florida Uniform Accounting System provides for 4 fund types: Governmental funds; Proprietary funds; Fiduciary funds; and Revolving funds and Clearing Accounts.

Fund Balance - The fund equity of Governmental funds. In most instances, this equity equates to working capital.

Fund Balance Available - The amount of cash (or working capital) remaining at the close of one year, after deducting encumbrances and established reserves, which then becomes available to help finance the budget in the ensuing year.

Funded Positions - The number of actual authorized positions for which funding is included in a given fiscal year's budget.

GASB (Governmental Accounting Standards Board) - The independent organization that establishes and improves accounting and financial reporting standards for U.S. state and local governments.

GASB 34 - New accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing requirements for fund financial statements using the modified accrual basis of accounting). Infrastructure assets such as streets,

bridge, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

General Fund - The major County-wide fund. The General Fund accounts for most of the financial resources, as well as most of the operating services of the County government.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

GFOA (Government Finance Officers' Association) - The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Report and the Distinguished Budget Presentation Award.

GIS - Acronym for Geographic Information Systems.

Goals - Broad statements determined at the highest level of government of what the County would like to accomplish over an extended length of time.

Governmental Funds - A group of funds categorized by the Florida Uniform Accounting System to include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Grants - Contributions from another governmental unit to be used or expended for a special purpose, activity, or facility. Example: "Summer Food Service" is a program financed by a state grant and administered by the County.

HUD - Acronym for Housing and Urban Development.

Inter-fund Transfers - Transfers of monies from one fund which receives the revenue to a second fund through which those monies are to be expended. Inter-fund transfers occur most often in situations where the funding of a program activity is the joint responsibility of more than one budgetary fund. In such cases, it is customary budgeting practice for one fund to account for all of the costs incurred by that program, and for the other fund to merely contribute its share of costs via an inter-fund transfer between them.

Intergovernmental Revenue - Revenue collected by one governmental unit and distributed to another, usually according to a predetermined allocation formula such as population, retail sales, or vehicle registration.

Internal Service Funds - Funds used to account for the financing of goods and services provided by one department or agency to another, or to other governments, on a cost reimbursement basis. One Internal Service Fund accounts for the County's various self-insurance programs.

LEM (Leadership Evaluation Manager) - Management tool used for tracking defined performance measures and outcomes for management and other classes of employees.

LOA (Letter of Agreement) - A document of agreement outlining the terms of a working agreement between two or more parties.

LDC (Land Development Code) - Escambia County Ordinance to provide orderly growth management for the unincorporated areas of Escambia County. The ordinance is intended to provide mechanisms for growth management in order to service the citizens, visitors and property owners of Escambia County.

Line Item Budget - A budget that lists each expenditure category (salary, training, travel, etc.) separately, along with the dollar amount budgeted for each specific category.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

LOST (Local Option Sales Tax) - A one-cent local sales tax used to fund capital projects and equipment in accordance with the requirements of Ordinance 92-10. Applies to all transactions that are subject to state sales tax imposed on sales, uses services, rentals, admissions, and other authorized transactions. The tax is only subject to the first \$5,000 sales amount on any item. Mandate – This term refers to unfunded costs/expenses passed down from the State Government to be paid for with local tax dollars.

LPPF (Local Provider Participation Fund) – A healthcare related tax that is implemented on a local level, administered by an existing unit of local government, and that is designed specifically to meet federal requirements associated with eligible local funds. The local government operating an LPPF will establish a non - ad valorem (non - property tax) special assessment that is charged solely to non - public hospitals located in the local government's jurisdiction. Revenue generated through this special assessment is placed into a LPPF and is matched with federal funds to provide Florida's hospitals with the supplemental Medicaid reimbursement. This helps to ensure that the non - federal share is paid by the hospitals, rather than by individuals with no ties to Medicaid.

Low Income Pool (LIP) - A funding pool to support health care providers that provide uncompensated care to Florida residents who are uninsured or underinsured.

Mandate – Unfunded costs/expenses passed down from the State Government to be paid for with local tax dollars.

Medicaid - Healthcare expenses associated with individuals that do not have private insurance or for individuals that are in nursing homes and considered medically needy, these costs are born by the Federal Government, and the State of Florida with a percentage paid by each County.

Millage - The tax rate applied to real property in the County, based on a ratio of One Dollar of tax for each \$1,000 of assessed property value. To determine the amount of tax which a parcel of land will owe in the current taxable year, the millage rate is multiplied by the assessed value of the property, after deducting the first \$25,000 of value (the so-called "Homestead exemption"). Example: a house assessed at \$75,000 by the Property Appraiser will first receive its homestead credit, lowering the taxable value to \$50,000. Then the millage rate will apply to the balance. Thus, a millage of 9.0 would yield a tax liability of \$450.

Mission Statement - A broad statement of purpose which is derived from organizational and/or community values and goals.

Modified Accrual Accounting - A basis of accounting utilized by governmental fund types and expendable trust funds that recognizes revenues when they are measurable and available to pay liabilities of the current period, and expenditures when the related liability is incurred.

MSBU - See "Municipal Services Benefit Unit."

MSPB (Merit System Protection Board) - A seven-member, autonomous board that will have personnel system oversight responsibilities as well as full authority to adjudicate employee appeals and protect employee merit rights.

MSTU - See "Municipal Services Taxing Unit."

Municipal Services Benefit Unit - A defined geographic area of the County within which a special fee or assessment is levied for the purpose of supporting the financial needs of some County service(s) provided within that geographic area.

Municipal Services Taxing Unit - A defined geographic area of the County within which an ad valorem tax rate is levied for the purpose of supporting the financial needs of some County service(s) provided within that geographic area.

Non-Departmental Programs - Expenditures not directly related to one specific department.

NPDES (National Pollutant Discharge Elimination System) - The NPDES Stormwater Program is a national program, mandated by Congress under the Clean Water Act, to address non-agricultural sources of stormwater discharges which adversely affect the quality of our Nation's waters. The program, which is administered by the Environmental Protection Agency (EPA) and delegated to the Florida Department of Environmental Protection (FDEP), regulates the discharge of stormwater by municipalities, industries, and certain construction activities. FDEP issues permits to monitor and control the quality of stormwater being released and its effects on the receiving water bodies.

NRDA (Natural Resource Damage Assessment) - The purpose of a Natural Resource Damage Assessment (NRDA) is to assess the extent of injury to a natural resource and determine appropriate ways of restoring and compensating for damage to the environment.

Object - A classification of expenditure or revenue, which is given a unique identification number and name. Also referred to as a "line item" or "account."

Objective - A simply stated, readily measurable statement of aim or expected accomplishment within a period of time, often the current fiscal year. A statement of objective should imply a specific standard of performance for a given program.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OLF8 - Economic development initiative property located in County District 1 located adjacent to the Navy Federal Credit Union complex formerly owned by the United States Navy.

OLFx - Economic development initiative property located in Santa Rosa County as part of a land swap for OLFx property located in Escambia County to be used by the United States Navy for future activities.

Operating Budget - Plans of current expenditures and reserves, together with the proposed means of financing them. The annual operating budget is the summary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Operating Expenses - Fund expenses which are directly related to the fund's primary service activities.

OTTED - An acronym for the State of Florida's Office of Tourism, Trade and Economic Development

Performance Measures - Quantitative and Qualitative measures that analyze the level of service provided, and the effectiveness and efficiencies of Departments and Divisions.

Personal Services - A categorization by the Florida Uniform Accounting System of all the expenditure appropriations for salaries and wages, pensions, health insurance, and other compensation-related fringe benefits of the County.

Proposed Budget - The recommended County budget submitted by the County Administrator to the Board of County Commissioners for adoption.

Proposed Millage - The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Funds - A group of funds categorized by the Florida Uniform Accounting System to include Enterprise and Internal Service Funds.

PSA - Acronym for the Pensacola Sports Association.

Re-budget - A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

Reserve - An amount in a fund used to meet cash requirements, emergency expenditures, or future defined requirements. Various types of reserves have varying requirements for their use, and often require a specific appropriation action of the Board of County Commissioners to make them available for subsequent expenditure.

Reserve for Contingencies - An amount set aside that can subsequently be appropriated to meet unexpected needs. Moving funds from this account requires the approval of four commissioners.

Restore Act - Passed by Congress on June 29, 2012, and signed into law on July 6, 2012, by President Obama, provides a vehicle for civil and administrative Clean Water Act penalties from the Deepwater Horizon disaster, which occurred on April 20, 2010, to be shared across the Gulf. The Act provides that 80% of penalties collected as a result of the spill will be allocated to the five Gulf States in a variety of categories. In Florida, the 23 Gulf coastal counties have access to two categories, 35% directly to the counties, and 30% to a consortium of counties. A third category provides that 30% of the funds be used for projects of Gulf-wide significance and will be allocated according to a Comprehensive Plan developed by the Gulf Coast Ecosystem Restoration Council (Council).

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund. Retained earnings are the functional equivalent of fund balances in governmental fund types.

Revenue Bonds - Bonds issues by a governmental entity, the security for which is a revenue stream pledged by the issuing entity. Often, that revenue stream may be user rates and charges, or some other on-going source of income (other than the County-wide ad valorem taxes which are a general obligation of the County).

Revenues - Funds that the government receives as income. It includes such items as tax payment, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest. The following are not classified as revenue: (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under GASB pronouncements, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets rather than expense refunds, capital contributions, and residual equity transfers. Under GASB pronouncements, operating transfers-in are classified separately from revenues.

RFP (Request for Proposal) – A solicitation document issued to procure goods or services, inviting vendors to submit proposals that meet specified requirements.

RFQ (Request for Qualifications) – A procurement method that solicits statements of qualifications from vendors, typically used when professional competence and expertise are the primary criteria.

Risk Management - An organized attempt to protect an organization's assets against accidental loss.

Rolled Back Rate - Rate that would generate prior year tax revenues less allowances for new construction, additions and deletions.

SHIP (State Housing Initiatives Partnership) - A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

Special Revenue Funds - A group of funds classified by the Florida Uniform Accounting System to account for revenues derived from specific external sources to be used for specific restricted types of activities.

SRIA - Acronym for Santa Rosa Island Authority.

Tax Base - The total property valuations on which each taxing authority levies its tax rates.

Tax Roll - The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year - The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2007 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2008 budget.

Taxable Value - The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The Taxable Value is calculated by the Property Appraisers Office in compliance with State Law.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

TDC (Tourist Development Council) - Advisory Council created in accordance with Florida Statutes through County Ordinance consisting of 9 members who shall be appointed by the governing board.

Tentative Budget - At its first of two public hearings in September, the Board of County Commissioners, sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

Transfers - Transfers of monies from one fund which receives the revenue to a second fund through which those monies are to be expended. Inter-fund transfers occur most often in situations where the funding of a program activity is the joint responsibility of more than one budgetary fund. In such cases, it is customary budgeting practice for one fund to account for all of the costs incurred by that program, and for the other fund to merely contribute its share of costs via an inter-fund transfer between them.

TPO - Acronym for the Florida-Alabama Transit Planning Organization for Escambia County and State-owned roads.

TRIM (Truth in Millage Law) - A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust Funds - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Uniform Accounting System - The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

Uses - All of the ways in which a budgetary fund can consume its available financial resources, including expenditures, reserves, and transfers to other funds.

VP - Acronym for Visit Pensacola, Inc., the areas marketing and research firm associated and funded by the Tourist Development Tax.

Section II - Acronyms

Acronyms:

ACE - Arts, Culture, and Entertainment Organization

AI - Artificial Intelligence

ACFR - Annual Comprehensive

ADA - Americans with Disabilities Act

ALS - Advanced Life Support

ARPA - American Rescue Plan Act of 2021

AT&T - American Telephone & Telegraph

BARC - Bay Area Resource Council

BLS - Basic Life Support

BID - Building Inspections Department

CARES - Coronavirus Aid, Relief and Economic Security 2020/2021

CDBG - Community Development Block Grant

CDBG-DR - Community Development Block Grant Disaster Recovery

CEO - Chief Executive Officer

CFO - Chief Financial Officer

CIP - Capital Improvement Program

CMR - Community and Media Relations Division
COA - Chart of Accounts
COI - Certificate of Insurance
COO - Chief Operations Officer
COOP - Continuity of Operations Plan
COVID-19 - Coronavirus Disease 2019
CPI - Consumer Price Index
CRA - Community Redevelopment Agency
DCA - Florida Department of Community Affairs.
DCAT - Design and Construction Administration Team
DHS - Department of Homeland Security
DIB - Downtown Improvement Board
DJJ - Department of Juvenile Justice
DOGE - Department of Government Efficiency
DOT - Department of Transportation
DRA - Disaster Readiness Assessment
DRC - Development Review Committee
DROP - Deferred Retirement Option Program
ECAT - Escambia County Area Transit.
ECSD - Escambia County Sheriff's Department
ECUA - Emerald Coast Utilities Authority
EDATE - Economic Ad-valorem Tax Exemption.
EDR - Florida Office of Economic & Development Research
EMS - Emergency Medical Services
EMT - Emergency Medical Technician
EOC - Emergency Operations Center
EPA - Environmental Protection Agency
FAHCA - Florida Agency for Healthcare Administration
FAFO - Florida Agency for Fiscal Oversight (informal rebrand of DOGE)
FDEP - Florida Department of Environmental Protection
FDLE - Florida Department of Law Enforcement
FDOT - Florida Department of Transportation.
FEMA - Federal Emergency Management Agency.
FF&E – Furniture, Fixtures, & Equipment
FLSA - Fair Labor Standards Act
FQHC - Federally Qualified Health Center
FROC - Florida Recovery Obligation Calculation
FRS - Florida Retirement System
FTE - Full Time Equivalent (employees)
FY - Fiscal Year
GAAP - Generally Accepted Accounting Principles
GASB - Governmental Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographic Information Systems.
HUD - U.S. Department of Housing and Urban Development
HVAC - Heating, Ventilation, and Air Conditioning
IDA - Internal Damage Assessment
IFAB - Inspection Fund Advisory Board
JPDA - Joint Preliminary Damage Assessment
LAN - Local Area Network
LDC - Land Development Code
LEM - Leadership Evaluation Manager
LEO - Law Enforcement Officer
LIP - Low Income Pool
LDC - Land Development Code

LOA - Letter of Agreement
LOGT - Local Option Gasoline Tax
LOST - Local Option Sales Tax
LPPF – Local Participation Provider Fund
MBE - Minority Business Enterprise
MHz - Megahertz
MIS - Management Information Service
MMBtu - One Million British Thermal Units
MSBU - Municipal Services Benefit Unit
MSPB - Merit System Protection Board
MSTU - Municipal Services Taxing Unit
MTAC - Mass Transit Advisory Committee
N/A - Not Applicable
NAS - Naval Air Station
NMTC - New Market Tax Credit
NPDES - National Pollutant Discharge Elimination System
NRDA - Natural Resource Damage Assessment
OLFx - Navy Outlying Landing Field
OSHA - Occupational Safety and Health Administration
OTTED - State of Florida’s Office of Tourism, Trade and Economic Development
PEDC - Pensacola-Escambia Development Commission
PA - Public Assistance
PO - Purchase Order
PSA – Pensacola Sports Association
RFP - Request for Proposal.
RFQ – Request for Qualifications
ROW - Right of Way
RSTC - Roger Scott Tennis Center
SAS - Statement on Auditing Standards
SHIP - State Housing Initiatives Partnership
SRIA – Santa Rosa Island Authority
SRO - School Resource Officer
STEM - Science, Technology, Engineering & Mathematics
TAC - Tactical Unit
TBD - To Be Determined
TDC - Tourist Development Council
TIF - Tax Increment Financing
TPO – Transit Planning Organization
TRIM - Truth in Millage
TSA - Transportaion Security Administration
UAAL - Unfunded Accrued Actuarial Liability
VHF - Very High Frequency
VP - Visit Pensacola, Inc.

