

ESCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26	
FUND	LEGAL EXPENDITURE AUTHORITY	DESCRIPTION: Adopted FUND BUDGET	
<b>001 General Fund</b>	Chapter 129, F.S., General Governmental Expense	<p>129.02 Requisites of budgets.—Each budget shall conform to the following specific directions and requirements:</p> <p>(1) General fund budget shall contain an estimate of receipts by source, including any taxes now or hereafter authorized by law to be levied for any countywide purpose, except those countywide purposes provided for in the budgets enumerated below, any tax millage limitation to the contrary notwithstanding, and including any balance brought forward as provided herein; and an itemized estimate of expenditures that will need to be incurred to carry on all functions and activities of the county government now or hereafter authorized by law, except those functions and activities provided for in the budgets enumerated below, and of unpaid vouchers of the general fund; also of the reserve for contingencies and of the balances, as hereinbefore provided, which should be carried forward at the end of the year.</p>	\$348,478,662.00
<b>101 Escambia Restricted</b>	Many (see additional backup attached)	There are approximately 17 different activities with individual revenue restrictions and governance in this Fund, necessitating the creation of the Escambia County Restricted Fund to capture these specific functions and activities. See separate attachment.	\$606,679.00
<b>102 Econ Development</b>	Ordinance 2007-56 and 2009-13	Fund used for specific board approved economic development initiatives, funded by the County General Fund. AN ORDINANCE OF ESCAMBIA COUNTY, FLORIDA, PROVIDING FOR PURPOSE AND INTENT; PROVIDING FOR ECONOMIC DEVELOPMENT INCENTIVES TO INDUCE PRIVATE BUSINESS ENTERPRISES TO LOCATE OR EXPAND THEIR BUSINESSES IN ESCAMBIA COUNTY, FLORIDA; PROVIDING FOR INCENTIVE ELIGIBILITY CRITERIA; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.	\$50,000.00
<b>103 Code Enforcement</b>	Commercial Solid Waste Franchise Fees, per Escambia County Ordinance Chapter 82, Article V Division 1, Section 82-197 as amended by Resolution 2006-73 and by Fines/Fees related to Code Enforcement cases and liens. Special Magistrate Hearings - hearing more cases per magistrate session so hearings are lasting longer. Hourly charges for magistrates per County contract. County Ordinance Chapter 82, Article V Division 1, Section 82-197 as amended by Resolution 2006-73	Expenses in Fund 103 are funded by Revenue received from Commercial Solid Waste Franchise Fees, per Escambia County Ordinance Chapter 82, Article V Division 1, Section 82-197 as amended by Resolution 2006-73 and by Fines/Fees related to Code Enforcement cases and liens. Special Magistrate Hearings - hearing more cases per magistrate session so hearings are lasting longer. Hourly charges for magistrates per County contract. County Ordinance Chapter 82, Article V Division 1, Section 82-197 as amended by Resolution 2006-73	\$2,827,200.00

CAMBIA COUNTY FUND GOVERNANCE  
IND LEGAL EXPENDITURE AUTHORITY DESCRIPTION:

<p><u>04 Mass Transit</u></p> <p>1 to 5 Cents Local Option Fuel Tax Sections 206.41(1)(e) and 336.025, Florida Statutes. Terms of ADA, FDOT, FTA, and TPO Grant terms and requirements. Local LEVY of 4 Cents in Escambia County.</p>	<p>Section 336.025, F.S. County transportation system; levy of local option fuel tax on motor fuel and diesel fuel Authorized Uses of Proceeds: The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.</p>	<p>\$16,009,801.00</p>
<p><u>06 Mosquito &amp; Arthropod State</u></p> <p>Equipment repairs, supplies, and calibrations as required under F.A.C., Title 5 (Dept. of Agriculture), Chapter 5E-13</p>	<p>M&amp;A Fund expenses are funded by an annual agreement with the FL Dept. of Agriculture and Consumer Services</p>	<p>\$149,587.00</p>
<p><u>107 Hospital MSBU</u></p> <p>Ordinance 2021-20, participation with State of FL AHCA/Medicaid programs</p>	<p>AN ORDINANCE OF THE ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS CREATING VOLUME I, CHAPTER 90, ARTICLE X, SECTIONS 90-311 THROUGH 90-329 OF THE ESCAMBIA COUNTY CODE OF ORDINANCES; ESTABLISHING THE ESCAMBIA COUNTY LOCAL PROVIDER PARTICIPATION FUND UNDER THE AUTHORITY OF SECTION 1(F), ARTICLE VIII OF THE CONSTITUTION OF THE STATE OF FLORIDA TO HELP OFFSET HOSPITALS' MEDICAID SHORTFALL; ESTABLISHING THE ESCAMBIA COUNTY LOCAL PROVIDER PARTICIPATION FUND ORDINANCE; SPECIFYING THE METHOD OF SETTING AND COMPUTING ANNUAL NON-AD VALOREM SPECIAL ASSESSMENTS ON HOSPITALS TO BE DEPOSITED INTO THE FUND; IDENTIFYING AUTHORIZED USES FOR THE FUND PROCEEDS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.</p>	<p>\$127,308,292.00</p>

ESCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26
FUND	LEGAL EXPENDITURE AUTHORITY	ADOPTED FUND BUDGET
DESCRIPTION:		
<b>108 IDI</b>	Section 125.0104 Florida Statutes, Local LEVY 1-5 Cents	Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies must be approved in a referendum held at a general election. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2024-25 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$2.10 billion in revenue  \$25,300,921.00
<b>110 Grants</b>	Individual Grant Terms	County Fund where each grant received by Escambia County has a very specific use for those grant funds with the usage dictated by the terms of the individual grant. Grant funds can ONLY be spent per the terms of the grant and are reported to the grantor at the closing of the grant for auditing and compliance purposes. All Grants require BOCC approval.  \$466,304.00
<b>111 Inmate Commissary</b>	FS 951.23(9) Inmate Commissary and Welfare Fund	FS 951 County and Municipal Prisoners FS 951.23 (4)(a) County and Municipal Detention Facility Standards. Develop and maintain model standards called Florida Model Jail Standards (FMJS). FS 951.23(4)(b) Each County that operates a county detention facility shall adopt, at a minimum, FMJS. FS 943.125 Accreditation of state and local law enforcement agencies, correctional facilities, public agency offices of inspectors general, and certain pretrial diversion programs; intent - (1) to be upgraded and strengthened through the adoption of meaningful standards of operations for those agencies and their functions. (2) these agencies voluntarily adopt standards designed to promote enhanced professionalism. <b>FS 951.23(9) Inmate Commissary and Welfare Fund.</b> (a) A commissary may be operated in the detention facility. If a commissary is established, then an inmate welfare fund shall also be established. The officer in charge will establish a procedure for providing commissary or canteen facilities or access to canteen items for the benefit of the inmate. The commissary or canteen shall not sell food that competes with the detention facility food program. It is recommended that inmates routinely carry no money and that a check-off system from their account be implemented.  \$5,210,000.00
<b>112 Disaster Fund</b>	FEMA/State DCA/Insurance Reimbursements Fund	County Fund where hurricane and other natural disaster funds are budgeted for local recovery efforts post disaster. Budgets are set and approved by the Board for recovery efforts, FEMA, State DCA, and Insurance reimbursements are received and deposited into the fund to support ongoing expenditures and fund reconciliation.  \$0.00

ESCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26	
IND	LEGAL EXPENDITURE AUTHORITY	DESCRIPTION:	ADOPTED FUND BUDGET
13	Library Services Florida Statute §257.25, Ordinance 26-22 & ILA, local LEVY .359 mills	<p>Countywide millage set at .359 that fund the County-City Library System, approved thru Interlocal Agreement with the City of Pensacola and County Ordinance.</p> <p><b>County-5</b> Century Molino Southwest Bellview Brownsville</p> <p><b>City-3</b> Westside Tryon Pensacola (Downtown)</p>	\$12,324,340.00
14	Misdemeanor Probation FS 948.15 Misdemeanor probation services.	<p>Administrative Order 76-5 Misdemeanor Probation. FS 948.15 Misdemeanor probation services. FS 948.06 (9)(e)(5) Violation of probation or community control; revocation; modification; continuance; failure to pay restitution or cost of supervision. Drug testing. FS 948.09 (5) Payment for Cost of Supervision and other monetary obligations. The Department, at its discretion, may require offenders to submit to and pay for urinalysis testing to identify drug usage as part of the rehabilitation program. Random drug test are performed per Court orders. PD 23-24.034 Drug Screens</p>	\$1,815,070.00
15	Article V-Courts Article V Section 28.24, 29.008 Florida Statutes	<p>Florida voters approved by referendum a single Judiciary under the State of Florida's governance establishing Article V in the State Constitution. The county is mandated to pay for certain activities (Technology, Facilities, Communications, Personnel) of the State Attorney, Public Defender, Court Administration, and Gurdian Ad Litem and associated expenditures.</p>	\$6,178,514.00
116	Development Review BOCC Directive established FY08/09, R2007-159, Chapter 125, F.S.	<p>The purpose of the Development Review fund (Fund 116) is to account for fees generated by the review of all development plans within the county and to support the following:</p> <ul style="list-style-type: none"> <li>• Development Review Committee</li> <li>• Planning Board</li> <li>• Board of Adjustments</li> <li>• Rezoning Hearing Examiner</li> <li>• Board of County Commissioners</li> </ul>	\$1,024,861.00
117	Perdido Mouse Ordinance 2006-1, 2006-2	<p>AN ORDINANCE OF ESCAMBIA COUNTY, FLORIDA, AMENDING PART III OF THE ESCAMBIA COUNTY CODE OF ORDINANCES (1999), THE LAND DEVELOPMENT CODE OF ESCAMBIA COUNTY, FLORIDA, AS AMENDED; AMENDING ARTICLE 7, "PERFORMANCE STANDARDS," SECTION 7.13.03.E.3, TO ALLOW THE IN-LIEU FEE TO BE UTILIZED FOR IMPACTS TO THE PERDIDO KEY BEACH MOUSE AND ASSOCIATED HABITATS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE AND PROVIDING FOR AN EFFECTIVE DATE.</p>	\$231,800.00

ESCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26	
FUND	LEGAL EXPENDITURE AUTHORITY	DESCRIPTION: Adopted FUND BUDGET	
<b>118 Restore</b>	Federal Dept of Treasury 31 CFR Part 34 Final Rule	On July 6, 2012, the President signed into law the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act (RESTORE Act). The Act established the Gulf Coast Restoration Trust Fund in the U.S. Treasury Department. Eighty percent of all administrative and civil penalties paid after July 6, 2012, by responsible parties pursuant to a court order, negotiated settlement, or other instrument, under section 311 of the Federal Water Pollution Control Act in connection with the Deepwater Horizon oil spill are deposited into the Trust Fund and invested. Under the Act, amounts in the Trust Fund will be available for programs, projects, and activities that restore and protect the environment and economy of the Gulf Coast region. Treasury's RESTORE Act final rule at 31 C.F.R. Part 34 became effective on February 12, 2016, and was later amended to include changes to 31 C.F.R. § 34.204 regarding limitations on administrative costs and expenses.  Federal funding received by local governments in response to the COVID coronavirus epidemic for immediate public health response and later for various infrastructure related projects per federal guidance eCFR_2-CFR200 and SLRF Final Rules for public expenditure and post audit of federal funds for compliance.	\$120,720.00
<b>119 COVID Escambia Fund/ARPA</b>	Federal Guidance for COVID and ARPA Federal Funds, eCFR_2-CFR200 and SLRF Final Rules		\$0.00
<b>120 SHIP</b>	Florida Statute 420.9075(1)(b)(3), 24 CFR § 92.218, & 24 CFR § 92.220(a)(1), Code of Federal Regulations and Grant Terms	Low- Mod-Income HOME Substantial Rehabilitation required non-federal match. Low- Mod-Income SHIP housing Repair Program. Low- Mod-Income SHIP housing Repair Program (City Allocation)	\$11,395,887.00
<b>121 LET Sheriff</b>	Section 932.7055(5) Florida Statutes	If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the board of county commissioners or the governing body of the municipality. Such proceeds and interest earned therefrom shall be used for school resource officer, crime prevention, safe neighbourhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.	\$0.00
<b>122 OPIOID Abatement</b>	National Prescription Opiate Litigation, Case No.: 1:17-MD-2804, U.S. District Court	Opioid Abatement and BCC approved operating costs to supplement the decrease in State Funding for the CORE EMS team using Opioid Abatement funds. Opioid Abatement funds per legal settlement used to address Escambia County's Opioid addiction through various Opioid Board and BOCC approved initiatives and community partnerships.	\$518,326.00
<b>124 Escambia Affordable Housing Trust</b>	Grant Terms/Requirement	Appraisals, Title Searches, Environmental Review, Grant Compliance, Design, Planning and Engineering Services for HOME/SHIP reconstruction. May also include noise or other studies as required for Environmental Reviews, Recording Fees.	\$3,010,794.00

SCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26	
IND	LEGAL EXPENDITURE AUTHORITY	DESCRIPTION:	Adopted FUND BUDGET
28 CDBG-DR	Federally funded Community Development Block Grant Disaster Recovery Grant Terms	CDBG-DR Grant Project Funds used for Regional Stormwater Drainage Improvements (IRP), Escambia County Area Transit Center, Housing Repair and Replacement Program, Resilient streetscape improvements through new energy efficient, solar-powered, and ADA compliant Escambia County Area Transit Bus Shelters, Escambia County Sally Voluntary Home Buyout Project.	\$0.00
29 CDBG HUD Entitlement	24 CFR 570.201 & 24 CFR 570.208, Code of Federal Regulations and Grant Terms	Slum Blight Acquisition Rehab, Temporary Relocation for Low/Mod Households, NED Admin Support, Demolition/Clearance, Survey, testing, and workplans for potential Lead-Based-Paint abatement.	\$8,196,162.00
30 Handicapped Parking	Section 316.008(4), Florida Statutes	<p>A county or municipality may enact an ordinance providing a fine for the violation of s. 316.1955 in excess of the fine specified by s. 318.18(6), except that such a fine may not exceed \$250. Any such ordinance may provide for the deposit of such fines in a separate county or municipal account to be used in the following manner:</p> <p>(a) One-third to be used to defray expenses for the administration of this subsection.</p> <p>(b) Two-thirds to be used to provide funds to improve accessibility and equal opportunity to qualified persons who have disabilities in the county or municipality and to provide funds to conduct public awareness programs in the county or municipality concerning persons who have disabilities.</p>	\$39,500.00
131 Family Mediation	Section 44.102, 44.108 Florida Statutes	<p>Mediation and arbitration should be accessible to all parties regardless of financial status. A filing fee of \$1 is levied on all proceedings in the circuit or county courts to fund mediation and arbitration services which are the responsibility of the Supreme Court pursuant to the provisions of s. 44.106. The clerk of the court shall forward the moneys collected to the Department of Revenue for deposit in the State Courts Revenue Trust Fund.</p> <p>(2) When court-ordered mediation services are provided by a circuit court's mediation program, the following fees, unless otherwise established in the General Appropriations Act, shall be collected by the clerk of court:</p> <p>(a) One-hundred twenty dollars per person per scheduled session in family mediation when the parties' combined income is greater than \$50,000, but less than \$100,000 per year;</p> <p>(b) Sixty dollars per person per scheduled session in family mediation when the parties' combined income is less than \$50,000; or</p> <p>(c) Sixty dollars per person per scheduled session in county court cases involving an amount in controversy not exceeding \$15,000.</p>	\$50,000.00

ESCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26	
FUND	LEGAL EXPENDITURE AUTHORITY	Adopted FUND BUDGET	
DESCRIPTION:			
143 Fire Services	<p>Ordinance 96-13, Resolution 2003-71, Resolution 2025-92, FY26/26 SRIA Interlocal Agreement, Section 197.3632 Florida Statutes (MSBU)</p>	<p>15 (ORDINANCE NO. 86-33) THE ESCAMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICE; RETITLING SECS. 1-15-46 TO 1-15-61 AS DIVISION 1; ESTABLISHING DMSION 2 TO CREATE THE ESCAMBIA COUNTY FIRE PROTECTION DISTRICT, ITS BOUNDARIES AND GOVERNING BODY; CREATING A FIRE MUNICIPAL SERVICE BENEFIT UNIT; DETERMINING A NON-AD VALOREM SPECIAL ASSESSMENTS FOR FIRE PROTECTION SERVICE LEVIED ON OR AFTER JANUARY 1, 1996; AUTHORIZING SPECIAL ASSESSMENTS TO DEFRAY THE COSTS OF PROVIDING FIRE PROTECTION BASED ON A PRO RATA BASIS OF THE BENEFIT RECEIVED BY REAL PROPERTY ASSESSED IN THE UNINCORPORATED AREAS OF ESCAMBIA COUNTY, INCLUDING LEASEHOLD PROPERTY LOCATED ON SANTA ROSA ISLAND, AND THE TOWN OF CENTURY UPON CONSENT BY ORDINANCE AND THE BUDGETED COST OF SUCH SERVICES; REAFFIRMING THE INTENT TO USE THE UNIFORM METHOD OF COLLECTION PRESCRIBED IN SECTION 197.3632, FLORIDA STATUTES (1995) FOR THE COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS FOR FIRE PROTECTION SERVICES; PROVIDING FOR EXEMPTIONS TO LEVY OF THE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR A PROCESS TO APPEAL THE AMOUNT A PROPERTY OWNER IS ASSESSED; IDENTIFYING DUTIES OF THE ESCAMBIA COUNTY CLERK OF THE CIRCUIT COURT, TAX COLLECTOR AND PROPERTY APPRAISER; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES OF ESCAMBIA COUNTY, FLORIDA; PROVIDING AN EFFECTIVE DATE. Established the MSBU methodology used to fund Fire Services in Escambia County, which includes all lands in the Unincorporated areas of Escambia County (excluding Santa Rosa Island). The Pensacola Beach Fire Station is funded via interlocal Agreement thru an increase in SRIA Lease fees beginning in FY25/26. Revenue funds the Public Safety/Fire and Rescue Services for the Unincorporated Areas of Escambia</p>	\$34,649,152.00
145 E-911 Operations	<p>Section 365.172, F.S. Emergency communications</p>	<p>(1) SHORT TITLE.—This section may be cited as the “Emergency Communications Act.”  (2) LEGISLATIVE INTENT.—It is the intent of the Legislature to:  (a) Establish and implement a comprehensive statewide emergency communications and response capability using modern technologies and methods.  (b) Provide funds to counties to pay certain costs associated with their public safety emergency response capabilities and costs incurred to purchase, upgrade, and maintain 911 systems, computer-aided dispatch, and systems to create interoperable radio communications systems.  (c) Levy a reasonable fee on users of voice communications services, unless otherwise provided in this section, to accomplish these purposes.</p>	\$1,753,672.00

SCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26	
JND	LEGAL EXPENDITURE AUTHORITY	DESCRIPTION:	Adopted FUND BUDGET
46 HUD CDBG Rehab Loan	Grant Rehab Loan Balance of Funds	Balance of funds used to support CDBG Rehab Loan related activities in Escambia County.	\$27,804.00
47 HUD HOME	24 CFR § 92.300, National Affordable Housing Act (NAHA) § 231, 24 CFR § 92.2, & 24 CFR § 92.252, Code of Federal Regulations	<p>HUD Funding Set-aside/carve funding for CHDOs, set to minimum requirement set by HUD, Low-Mod-Income HOME Substantial Rehabilitation located in Santa Rosa County, Escambia County, and City of Pensacola. Surveys, Appraisals, Architectural Services as needed to implement HOME projects, Fair Housing Studies.</p> <p>and municipalities; community redevelopment agencies.—</p> <p>(1) Counties and municipalities may not exercise the power of eminent domain for the purpose of preventing or eliminating a slum area or blighted area as defined in this part; however, counties and municipalities may acquire property by eminent domain within a community redevelopment area, subject to the limitations set forth in ss. 73.013 and 73.014 or other general law.</p> <p>(2) Every county and municipality shall have all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this part, including the following powers in addition to others herein granted:</p> <p>(a) To make and execute contracts and other instruments necessary or convenient to the exercise of its powers under this part.</p> <p>(b) To disseminate slum clearance and community redevelopment information.</p> <p>(c) To undertake and carry out community redevelopment and related activities within the community redevelopment area, which may include:</p> <ol style="list-style-type: none"> <li>1. Acquisition of property within a slum area or a blighted area by purchase, lease, option, gift, grant, bequest, devise, or other voluntary method of acquisition.</li> <li>2. Demolition and removal of buildings and improvements.</li> <li>3. Installation, construction, or reconstruction of streets, utilities, parks, playgrounds, public areas of major hotels that are constructed in support of convention centers, including meeting rooms, banquet facilities, parking garages, lobbies, and passageways, and other improvements necessary for carrying out in the community redevelopment area the community redevelopment objectives of this part in accordance with the community redevelopment plan.</li> <li>4. Disposition of any property acquired in the community redevelopment area at its fair value as provided in s. 163.380 for uses in accordance with the community redevelopment plan.</li> <li>5. Carrying out plans for a program of voluntary or compulsory repair.</li> </ol>	\$13,687,368.00
151 Community Redevelopment	Florida Statutes (FS) 163.370(2)(c)(5) FS 163.387(6)(c)(7)		\$9,422,749.00

ESCAMBIA COUNTY FUND GOVERNANCE FUND	LEGAL EXPENDITURE AUTHORITY	DESCRIPTION:	FISCAL YEAR 2025-26 Adopted FUND BUDGET
<p><b>167 Bob Sikes Toll</b></p>	<p>Ordinance, 93-23, Florida Statutes 338.161, Capital Improvement Refunding Revenue Bonds, Series 2018</p>	<p><b>BOND PLEDGE:</b> The net revenues generated from the Bob Sikes tolls, other incomes and the Constitutional Gas Tax revenues are pledged to payment of principal and interest of the Road Improvement Revenue Bonds, Series 1993B. The required debt coverage test for Additional Parity Bonds equals 1.75 times the Maximum Bond Service Requirement for all debt. The toll bridge revenue, along with the Santa Rosa Island Authority (SRIA) lease fees are pledged to the payment of the Capital Improvement Revenue Bonds Series 2002.</p> <p><b>Ordinance:</b> It is necessary to identify a source of funding for the maintenance. repair and administration of the Bridge. The County hereby determines and finds that it is most equitable and appropriate that those persons using the properties and facilities of Santa Rosa Island should bear the majority of the cost of the maintenance. repair and administration of the Bridge. and that such burden should be most appropriately distributed by establishing a schedule of tolls for those persons using the Bob Sikes Bridge</p>	<p><b>\$2,935,500.00</b></p>
<p><b>175 Transportation Trust</b></p>	<p>Section 336.022, F.S. County Transportation Trust Fund; Local Government Fuel Taxes Section 206, F.S.</p>	<p>Section 336.022, F.S. County transportation trust fund; controls and administrative remedies.—</p> <p>(1) Each county shall establish and maintain a transportation trust fund for all transportation-related revenues and expenditures. All funds received by a county for transportation shall be deposited into this fund. No expenditures other than transportation expenditures authorized by law shall be made from such fund. Each county shall use a uniform accounts classification system approved by the Chief Financial Officer.</p> <p>Ninth-Cent Fuel Tax Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes, 1 to 6 Cents Local Option Fuel Tax Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes, Constitutional Fuel Tax (2 Cents) Article XII, Section 9(c), Florida Constitution Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes, County Fuel Tax (1 Cent) Sections 206.41(1) and 206.60, Florida Statutes, Fuel Taxes can ONLY be spent on Transportation expenditures.</p>	<p><b>\$24,004,573.00</b></p>

SCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26	
JND	LEGAL EXPENDITURE AUTHORITY	Adopted FUND BUDGET	
	DESCRIPTION:		
77 MSBU Fund	Section 197.3632 Florida Statutes, individual Ordinances for each MSBU	Municipal Services Benefit Unit - the uniform method for collecting non-ad valorem special assessments to defray the cost of benefits conferred by the provision of street lighting, road paving and drainage, road resurfacing, disposal and recycling of solid waste, stormwater management, fire protection services, parks, recreation and amenities, water services, utilities services, sewer and lift station services, data communications services, natural resource protection, code enforcement, nuisance abatements, dredging, law enforcement and mosquito services to property within both the unincorporated and incorporated areas of the County as authorized by §197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually.  AN EMERGENCY ORDINANCE AMENDING ORDINANCE NO. 92-19, RELATING TO COLLECTION OF DRAINAGE FEES: FOR CONSTRUCTION OF STRUCTURES FOR WHICH AN ESCAMBIA COUNTY BUILDING PERMIT IS REQUIRED; AMENDING SECTION 13 RELATING TO EFFECTIVE DATE; PROVIDING FOR ELECTION BY AN INDIVIDUAL OR CORPORATION AS TO CRITERIA TO BE UTILIZED, IN ASSESSING THE FEE; PROVIDING AN EFFECTIVE DATE.	\$1,781,698.00
181 Master Drainage Basin	Ordinance 92-20, Section 125.66(3) Florida Statutes		
203 Debt Service	Bond Terms of each Debt Issuance, Accounting and Audit: GASB Statement No. 34	Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for borrowed debt service 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. Favorable County Financials affect Bond ratings related to Debt Issuance and contribute/support lower borrowing expense to the taxpayer.	\$162,360.00
320 FTA Capital	Federal Mass Transportation Grant Terms for Capital Replacement (Federal Transit Administration)	Federal capital grant funds used to support local government mass transit programs. Funds are used to purchase new capital items, typically rolling stock/vehicles/equipment. These can be large volume diesel buses, electric buses, or transit vans per the individual grant terms of the grant award. All Grants require BOCC approval.	\$11,792,274.00
			\$0.00

ESCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26
FUND	LEGAL EXPENDITURE AUTHORITY	Adopted FUND BUDGET
DESCRIPTION:		
352 LOST 3	Section 212.055(2), Florida Statutes	<p>Approved by Escambia voters via local referendum. The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP)</p> <p style="text-align: right;"><b>\$1,277,500.00</b></p>
353 LOST 4	Section 212.055(2), Florida Statutes	<p>Approved by Escambia voters via local referendum. The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP)</p> <p style="text-align: right;"><b>\$60,063,750.00</b></p>
401 Waste Services	Enterprise Fund: Solid Waste fees per County Ordinance 2006-73	<p>AN ORDINANCE OF ESCAMBIA COUNTY, FLORIDA AMENDING CHAPTER 82, ARTICLE V, DIVISION 1, SECTION 82-195 OF THE ESCAMBIA COUNTY CODE OF ORDINANCES TO REMOVE REFERENCE TO SOLID WASTE DISPOSAL SYSTEM REVENUE BONDS SERIES 1978 AND SECTION 82-197 OF THE ESCAMBIA COUNTY CODE OF ORDINANCES AMENDING THE USE OF FEES COLLECTED BY VIRTUE OF GARBAGE FRANCHISES; REMOVING REFERENCE TO THE SOLID WASTE DISPOSAL SYSTEM REVENUE BONDS, SERIES 1978.</p> <p>The accounting system for the County Solid Waste Disposal Program is an enterprise fund. All revenues received by virtue of solid waste or refuse disposal fees, or as a result of any other service of the County Solid Waste Disposal Program, shall be paid over into a special enterprise account established for and used only to defray the costs of the County Solid Waste Disposal Program. The County Solid Waste Disposal Program shall include, but not be limited to, operations of current landfills, monitoring and upkeep of closed landfills and recycling. Revenues received by virtue of garbage franchises shall be used as directed by the Board of County Commissioners through its annual budgeting process.</p> <p style="text-align: right;"><b>\$29,429,454.00</b></p>

LEGAL EXPENDITURE AUTHORITY

DESCRIPTION:

Enterprise Fund: Fulfills Escambia County's requirement to enforce – F.S. Chapter 633.025; Florida Mechanical Code; Florida Plumbing Code & F.S. Chapter 553.01 – 553.14; National Electrical Code & F.S. Chapter 553.15 – 553.23, Florida Gas Code, Florida Building Code & F.S. Chapter 553.75, Florida Energy Code – F.S. Chapter 553.900 – 553.975; Florida Americans With Disabilities Act – F.S. Chapter 553.45 – 553.495; Contractor Licensing; Swimming Pool Code, Florida/County Mobile Homes Installation; F. S. Administrative Rule, Chapter 15C-1.10, Floodplain Management; Florida Fire Code, F.S. Chapter 633.025; Florida Construction Lien Laws – F.S. Chapter 713.135; Funding of the Building Code Administrators and Inspectors Board, F.S. Chapter 468.631; Funding of the Florida Building Commission, F.S. Chapter 553.721;

**.06 Building Inspections**

Fulfills Escambia County's requirement to enforce – F.S. Chapter 633.025; Florida Mechanical Code; Florida Plumbing Code & F.S. Chapter 553.01 – 553.14; National Electrical Code & F.S. Chapter 553.15 – 553.23, Florida Gas Code, Florida Building Code & F. S. Chapter 553.75, Florida Energy Code – F.S. Chapter 553.900 – 553.975; Florida Americans With Disabilities Act – F.S. Chapter 553.45 – 553.495; Contractor Licensing; Swimming Pool Code, Florida/County Mobile Homes Installation; F. S. Administrative Rule, Chapter 15C-1.10, Floodplain Management; Florida Fire Code, F.S. Chapter 633.025; Florida Construction Lien Laws – F.S. Chapter 713.135; Funding of the Building Code Administrators and Inspectors Board, F.S. Chapter 468.631; Funding of the Florida Building Commission, F.S. Chapter 553.721; Mandatory Building Inspector Certification, F.S. Chapter 468.601 & 468.633; Carbon Monoxide Detection by Occupancy, F. S. Chapter 509.211.

\$5,967,856.00

ESCAMBIA COUNTY FUND GOVERNANCE FUND	LEGAL EXPENDITURE AUTHORITY	FISCAL YEAR 2025-26 Adopted FUND BUDGET
		DESCRIPTION:
<p><b>408 Emergency Medical Services</b></p>	<p>Enterprise Fund established to provide Emergency Medical Response Services. Ordinance 73-8 establishing EMS Fund. Resolution R2024-86.</p>	<p>AN ORDINANCE PERTAINING TO AMBULANCE TRANSPORTATION SERVICES; PROVIDING FOR DEFINITIONS, APPLICATION FOR CERTIFICATE OF CONVENIENCE AND NECESSITY, INVESTIGATIONS OF APPLICANTS; PROVIDING FOR EXEMPTIONS; REPORTS OF TRANSFERS OF STOCK; HEARINGS ON APPLICATIONS; FORM AND CONTENTS OF CERTIFICATES, TERMINATION, FEES, TRANSFER OR ASSIGNMENT; PROVIDING FOR REVOCATION, ALTERATION OR SUSPENSION OF CERTIFICATE AND SETTING GROUNDS THEREFOR; PROVIDING FOR OPERATING REGULATIONS OF COMPANIES PROVIDING AMBULANCE TRANSPORTATION, INCLUDING VEHICLE, EMERGENCY MEDICAL EQUIPMENT, COMMUNICATIONS AND SAFETY EQUIPMENT; REQUIRING A RATE SCHEDULE FOR AMBULANCE TRANSPORTATION; REQUIRING OPERATOR'S INSURANCE, INDEMNIFICATION OF VEHICLES; GOVERNING CONDUCT OF DRIVERS AND ATTENDANTS; REGULATING PASSENGERS; PROVIDING FOR OBEDIENCE TO TRAFFIC LAWS; PROVIDING FOR ADMINISTRATION AND ENFORCEMENT; PROVIDING FOR PROSECUTION OF VIOLATIONS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.</p> <p>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. EMS funds are not limited or restricted to EMS response services. The BOCC approved the current EMS service rates at its meeting held on 8-1-2024 via Resolution R2024-86.</p>
		<p><b>\$33,985,633.00</b></p>

ESCAMBIA COUNTY FUND GOVERNANCE		FISCAL YEAR 2025-26	
IND	LEGAL EXPENDITURE AUTHORITY	DESCRIPTION:	ADOPTED FUND BUDGET
09 Bay Center	Enterprise Fund: Ordinance 80-16, Section 125.0104, Florida Statutes	<p>Approved by voter referendum for the levy of TDT and construction of the Pensacola Bay Center and facility management. An ORDINANCE OF ESCAMBIA COUNTY, FLORIDA, LEVYING A TWO PERCENT TAX ON EACH WHOLE AND MAJOR FRACTION OF EACH DOLLAR OF THE TOTAL RENTAL CHARGED EVERY PERSON WHO RENTS, LEASES OR LETS FOR CONSIDERATION ANY LIVING QUARTERS OR ACCOMMODATIONS IN ANY HOTEL, APARTMENT HOTEL, MOTEL, RESORT MOTEL, APARTMENT, APARTMENT HOTEL, ROOMING HOUSE, TOURIST OR TRAILER CAMP, OR CONDOMINIUM, FOR A TERM OF SIX MONTHS OR LESS; PROVIDING TAX SHALL APPLY TO FAIR MARKET VALUE OF PROPERTY OR CONSIDERATION RECEIVED IN LIEU OF RENTS; PROVIDING FOR THE COLLECTION AND DISBURSEMENT THEREOF; ADOPTING A TOURIST DEVELOPMENT PLAN FOR ESCAMBIA COUNTY; PROVIDING FOR ADMINISTRATION OF THE PLAN; SETTING FURIH A METHOD FOR AMENDING THE TOURIST DEVELOPMENT PLAN; PROVIDING AUTHORITY TO PLEDGE REVENUES TO SECURE AND LIQUIDATE REVENUE BONDS; PROVIDING FOR VIOLATIONS AND PENALTIES; PROVIDING FOR THE TAX LEVIED TO CONSTITUTE A LIEN ON THE PROPERTY OF THE LESSEE, CUSTOMER OR TENANT; PROVIDING FOR REFERENDUM APPROVAL PRIOR TO EFFECTIVE DATE OF THE ORDINANCE; PROVIDING AN EFFECTIVE DATE; PROVIDING METHOD OF REPEAL.</p>	\$11,465,000.00
501 Internal Service	Accounting and Audit: GASB Statement No. 34, paragraph 67, governance of Internal Services Fund	<p>GASB Statement No. 34, paragraph 67 Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis. Internal service funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, on a cost reimbursement basis. The internal services fund captures the cost of county employee benefits, Health Insurance, Property Insurance, Workers' Comp, related employees and software support.</p>	\$54,242,799.00
<b>ADOPTED TOTAL FISCAL YEAR 2025-2026 BUDGET</b>			<b>\$867,962,562.00</b>