



**ESCAMBIA**  
**CHILDREN'S TRUST**

Our Children. Our Community. Our Future.

## TRIM Public Meeting

September 22, 2025  
5:01PM

Escambia Children's Trust  
**County Board Chambers, First Floor**  
**221 Palafox Place**

Virtual – [MyEscambia.com](http://MyEscambia.com)

(850) 475-4984

**Escambia Children's Trust Board of Directors  
Meeting**

Final TRIM Public Hearing

September 10, 2025, at 5:01 PM

Open to the public at 221 Palafox Place, Pensacola, 32502

**Agenda**

1. Call to Order
2. Roll Call.
3. Open Public Hearing on Final Millage Rate for 2025-2026 Fiscal Year.
4. Announcement of Final Millage Rate
  - a. Name of Taxing Authority: Escambia Children's Trust
    1. Millage rate of .3798
      - a. Final operating millage rate of .3798 is a 0.00% Increase Over rolled-back rate of .3798
      - b. Final Millage Rate:
        1. Operating Millage Rate of .3798
        2. Total Millage Rate of .3798
5. Reading of the Resolution by Title Only.
6. Comments from the Public.
7. Close Public Hearing on Final Millage Rate for 2025-2026 Fiscal Year.
8. Comments from the Board.
9. Adoption of the Resolution Adopting the Final Millage Rate for 2025-2026 Fiscal Year  
**Recommendation:** The Finance and Operations Committee recommends the Board approve Resolution 2025-15 Final Millage.
10. Roll Call Vote.
11. Open Public Hearing on Final budget for 2025-2026 Fiscal Year.
12. Reading of Resolution, by Title Only, Adopting the Final Budget for 2025-2026 Fiscal Year.
13. Comments from the Public.
14. Close Public Hearing on 2025-2026 Budget.
15. Comments from the Board.
16. Adoption of Resolution Adopting the Budget for 2025-2026 Fiscal Year

**Recommendation:** The Finance and Operations Committee recommends the Board approve Resolution 2025-16, Final Budget

18. Roll Call Vote.
19. Motion to Adjourn.



## RESOLUTION 2025-12

**A RESOLUTION OF THE ESCAMBIA CHILDREN'S TRUST ADOPTING THE FINAL MILLAGE RATE TO BE LEVIED FOR THE 2025 TAX YEAR; AND DECLARING THE PERCENTAGE CHANGE IN THE PROPERTY TAX LEVY AS DEFINED UNDER FLORIDA STATUTES, SECTION 200.065**

**WHEREAS**, pursuant to Chapter 200.065, Florida Statutes, and Escambia County Ordinance No.: 2020-22, the Escambia Children's Trust, of Escambia County, Florida held the first public hearing to consider the proposed Millage Rate to be levied for the 2025 tax year in order to raise sufficient revenues for the fiscal year ending September 30, 2026.

**NOW, THEREFORE, BE IT RESOLVED BY THE ESCAMBIA CHILDREN'S TRUST, OF ESCAMBIA COUNTY, FLORIDA:**

**SECTION 1.** That the final millage rate to be levied in order to produce sufficient ad valorem taxation revenue which when combined with other projected General Fund revenues will be adequate to pay the appropriations in the budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, shall be:

Operating Millage Rate	0.3798
Total Millage Rate	0.3798

**SECTION 2.** The final operating millage rate of 0.3798 will result in a property tax increase of 0.00% over the rolled-back rate of 0.3798 computed according to the procedures set forth under Chapter 200.065, Florida Statutes.

DULY ADOPTED in regular session, this 22nd day September, A.D., 2025.

ESCAMBIA CHILDREN'S TRUST

By: \_\_\_\_\_  
Rex Northup, M.D.  
Board Chair

ATTEST: \_\_\_\_\_  
Stephanie White  
Board Vice Chair

**Escambia Children's Trust**  
**FY 2025-2026**  
**October 1, 2025 - September 30, 2026**  
**Final Budget Summary**

<b>Estimated Revenues</b>	<b>25/26 Final Budget</b>	<b>24/25 Amended budget</b>	<b>Difference</b>	<b>Percent of total</b>
Ad Valorem Taxes Millage rate of .3798 (at 96% to allow for uncollectable)	\$12,075,709	\$11,933,727.00	\$ 141,982	92.35%
Interest income	\$1,000,000	\$1,000,000.00	\$ -	7.65%
<b>Total Revenues</b>	<b>\$13,075,709</b>	<b>\$12,933,727.00</b>	<b>\$ 141,982</b>	<b>100.00%</b>
<b>Expenditures</b>				
<u>Financial and Administrative</u>				
Tax Collector Fee @ 2.5% of taxes collected	\$301,893	\$298,343.00	\$ 3,550	
Accounting & Auditing	\$28,239	\$26,984.00	\$ 1,255	
Special District Fees	\$175	\$175.00	\$ -	
Bank Fees	\$24,000	\$17,880.00	\$ 6,120	
<b>Total Financial and Administrative</b>	<b>\$354,307</b>	<b>\$343,382.00</b>	<b>\$ 10,925</b>	<b>2.71%</b>
<u>Operating Expenditures</u>				
Employee Salaries and Benefits	\$698,515	\$ 667,416.00	\$ 31,099	
Contracted Professional Services	\$160,500	\$ 180,500.00	\$ (20,000)	
Occupancy	\$41,205	\$ 40,006.00	\$ 1,199	
Insurance	\$21,808	\$ 24,602.00	\$ (2,794)	
Software & Apps	\$88,093	\$ 100,000.00	\$ (11,907)	
Other Operating	\$232,330.00	\$ 156,530.00	\$ 75,800	
<b>Total Operating Expenditures</b>	<b>\$1,242,451</b>	<b>\$ 1,173,852.00</b>	<b>\$73,397</b>	<b>9.50%</b>
<u>Grants and Aids</u>				
Program Funding	\$10,875,166	\$ 10,844,455.00	\$ 30,711	
<b>Total Grants and Aids</b>	<b>\$ 10,875,166.00</b>	<b>\$ 10,348,455.00</b>	<b>\$ 30,711.00</b>	<b>83.17%</b>
<b>Total Expenditures</b>	<b>\$12,471,924</b>	<b>\$12,337,041</b>	<b>\$ 134,883</b>	
Reserves (5% of taxes collected)	\$603,785	\$ 596,686.00	\$ 7,099	4.62%
<b>Total Expenditures, Reserves, and Fund Balance</b>	<b>\$13,075,709</b>	<b>\$ 12,933,727.00</b>	<b>\$ 141,982</b>	<b>100.00%</b>
	<b>\$0</b>			

Budget Breakdown	% of Total budget	% of budget before reserves
Tax collector fees	2.31%	2.42%
Administrative operations	5.86%	6.15%
Program	87.21%	91.43%
Reserves	4.62%	
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>

**Escambia Children's Trust**

**FY 2025 - 2026 Preliminary Budget**

**October 1, 2025 - September 30, 2026**

**Final Budget Detail**

<b>Fund</b>	<b>GL</b>	<b>Function</b>		<b>25-26 Proposed Budget @ .03798 (Rolled back rate)</b>	<b>24-25 Budget Amend 1</b>
4000	3110	10	Ad Valorem Taxes (at 96% to allow for uncollectable)	\$12,075,709	\$ 11,933,727
4000	3610	10	Interest income	\$1,000,000	\$ 1,000,000
			<b>Total Revenue</b>	<b>\$13,075,709</b>	<b>\$ 12,933,727</b>

			Finance and Admin		
4000	5201	10	Accounting & Auditing	\$11,111	\$ 10,654
4000	5201	20	Accounting & Auditing	\$17,128	\$ 16,330
4000	5910	10	Bank fees	\$24,000	\$ 17,880
4000	5940	10	Special District Fees	\$175	\$ 175
4000	5900	10	Tax Collector Fee @ 2.5% of taxes collected	\$301,893	\$ 298,343
			Employee Salaries and Benefits		
4000	5000	10	Executive Salaries	\$130,000	\$ 130,000
4000	5010	10	Regular Salaries & Wages	\$279,397	\$ 258,234
4000	5010	20	Regular Salaries & Wages	\$181,142	\$ 178,027
4000	5100	10	FICA & Unemployment Taxes	\$31,319	\$ 29,700
4000	5100	20	FICA & Unemployment Taxes	\$13,857	\$ 13,619
4000	5101	10	Retirement Contribution (5%)	\$20,470	\$ 19,412
4000	5101	20	Retirement Contribution (5%)	\$9,057	\$ 8,901
4000	5102	10	Life and Health Insurance	\$31,140	\$ 27,401
4000	5102	20	Life and Health Insurance	\$806	\$ 850
4000	5103	10	Workers Comp	\$920	\$ 872
4000	5103	20	Workers Comp	\$407	\$ 400
			Contracted Professional Services		
4000	5200	10	Legal Services	\$50,000	\$ 70,000
4000	5200	20	Legal Services	\$10,000	\$ 10,000
4000	5202	10	Information Technology	\$12,000	\$ 12,000
4000	5202	20	Information Technology	\$6,000	\$ 6,000
4000	5203	10	Other Professional Services	\$12,500	\$ 12,500
4000	5203	20	Other Professional Services	\$70,000	\$ 70,000
			Other Operating		
4000	5300	10	Car allowance	\$3,900	\$ 3,900
4000	5301	10	Other Travel	\$12,420	\$ 15,000
4000	5301	20	Other Travel	\$8,580	\$ 9,000
4000	5401	10	Telephone	\$4,120	\$ 4,120

**Escambia Children's Trust**

**FY 2025 - 2026 Preliminary Budget**

**October 1, 2025 - September 30, 2026**

**Final Budget Detail**

<b>Fund</b>	<b>GL</b>	<b>Function</b>		<b>25-26 Proposed Budget @ .03798 (Rolled back rate)</b>	<b>24-25 Budget Amend 1</b>
4000	5401	20	Telephone	\$2,060	\$ 2,060
4000	5402	10	Website Administration	\$1,000	\$ 1,400
4000	5402	20	Website Administration	\$100	\$ 100
4000	5500	10	Freight & Postage	\$4,500	\$ 1,000
4000	5500	20	Freight & Postage	\$500	\$ 500
4000	5600	10	Rent	\$27,608	\$ 26,804
4000	5600	20	Rent	\$13,597	\$ 13,202
4000	5700	10	Directors & Officers Insurance	\$12,500	\$ 12,500
4000	5701	10	Liability Insurance	\$8,108	\$ 11,002
4000	5703	10	Surety Bond	\$1,200	\$ 1,100
4000	5800	10	Printing & Binding	\$5,000	\$ 5,000
4000	5810	10	Promotional Activities	\$20,000	\$ 20,000
4000	5810	20	Promotional Activities	\$2,000	\$ 2,000
4000	5820	10	Other Current Charges	\$300	\$ 300
4000	5820	20	Other Current Charges	\$300	\$ 300
4000	5830	10	Office Supplies	\$4,500	\$ 8,000
4000	5830	20	Office Supplies	\$1,800	\$ 1,500
4000	5841	10	Software & Apps	\$22,973	\$ 33,480
4000	5841	20	Software & Apps	\$65,120	\$ 66,520
4000	5843	10	Books, Publications, Subscriptions, & Memberships	\$21,900	\$ 21,000
4000	5843	20	Books, Publications, Subscriptions, & Memberships	\$9,100	\$ 10,000
4000	5850	10	Training - ECT Internal	\$10,000	\$ 10,000
4000	5850	20	Training - ECT Internal	\$5,000	\$ 5,000
4000	5851	20	Training - External	\$110,000	\$ 10,000
4000	6000	10	Capital Outlays	\$3,750	\$ 5,000
4000	6000	20	Capital Outlays	\$1,500	\$ 1,500
4000	7000	20	Grants and Aids to Programs	\$10,875,166	\$ 10,844,455
				<b>\$12,471,924</b>	<b>\$ 12,337,041</b>
			Reserves (5% of taxes collected)	\$603,785	\$ 596,686
				<b>\$13,075,709</b>	<b>\$ 12,933,727</b>
				\$0	\$ -

**Escambia Children's Trust**

**FY 2025 - 2026 Preliminary Budget**

**October 1, 2025 - September 30, 2026**

**Final Budget Detail**

<b>Fund</b>	<b>GL</b>	<b>Function</b>	<b>25-26 Proposed Budget @ .03798 (Rolled back rate)</b>	<b>24-25 Budget Amend 1</b>
		Operating Percent change	1.09%	

<b>Budget breakdown</b>	<b>Total Budget</b>	<b>Total Budget</b>
Admin	\$ 1,068,704.00	\$ 1,066,777
Program	\$ 11,403,220.00	\$ 11,270,264
Budget before reserves	\$ 12,471,924.00	\$ 12,337,041
Reserves	\$ 603,785.00	\$ 596,686
<b>Total Budget</b>	<b>\$ 13,075,709.00</b>	<b>\$ 12,933,727</b>

<b>Administrative Breakdown</b>		
Tax collector fees	\$301,893	\$ 298,343
Administrative Operations	\$766,811	\$ 768,434
<b>Total Admin</b>	<b>\$1,068,704</b>	<b>\$ 1,066,777</b>

<b>Budget before reserves breakdown</b>		
Grants and Aids to Programs	\$10,875,166	\$ 10,844,455
Program Operations	\$528,054	\$ 425,809
Tax collector fees	\$301,893	\$ 298,343
Administrative Operations	\$766,811	\$ 768,434
<b>Budget before reserves</b>	<b>\$12,471,924</b>	<b>\$ 12,337,041</b>

<b>Budget Percentages</b>		
Grants and Aids to Programs	87.20%	87.90%
Program Operations	4.23%	3.45%
Tax collector fees	2.42%	2.42%
Administrative Operations	6.15%	6.23%
<b>Budget before reserves</b>	<b>100.00%</b>	<b>100.00%</b>



## RESOLUTION 2025-16

### A RESOLUTION OF ESCAMBIA CHILDREN'S TRUST, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2025-2026.

**WHEREAS**, the Escambia Children's Trust, of Escambia County, Florida has received and examined the final budget for the fiscal year 2025-2026; and

**WHEREAS**, said budget has been prepared in accordance with Section 200.065, Florida Statutes, and Chapter 2000-461, Laws of Florida, as amended, and is necessary for the continuation of the activities of the Escambia Children's Trust.

**NOW, THEREFORE, BE IT RESOLVED BY THE ESCAMBIA CHILDREN'S TRUST, OF ESCAMBIA COUNTY, FLORIDA:**

**SECTION 1.** That the final budget for the fiscal year 2025-2026, attached hereto, is hereby approved, and adopted.

DULY ADOPTED in regular session, this 22nd day September, A.D., 2025.

ESCAMBIA CHILDREN'S TRUST

By: \_\_\_\_\_  
Rex Northup M.D.  
Board Chair

ATTEST: \_\_\_\_\_  
Stephanie White  
Board Vice Chair