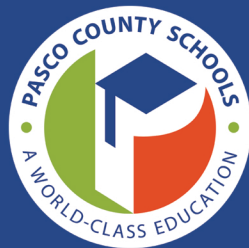


A WORLD-CLASS EDUCATION



2023-2024 TENTATIVE BUDGET



Kurt S. Browning, Superintendent of Schools
Land O' Lakes, Florida
www.pascoschools.org



2023-2024

TENTATIVE BUDGET

OF THE

DISTRICT SCHOOL BOARD OF PASCO COUNTY, FLORIDA

7227 LAND O' LAKES BOULEVARD

LAND O' LAKES, FLORIDA 34638

<http://www.pasco.k12.fl.us>

BOARD MEMBERS

Megan Harding, Chairman, District 5
Alison Crumbley, Vice Chairman, District 4
Al Hernandez, District 1
Colleen Beaudoin, District 2
Cynthia Armstrong, District 3

Kurt S. Browning, Superintendent of Schools

ADMINISTRATORS

Ray Gadd, Deputy Superintendent
Tammy Taylor, Chief Finance Officer

Tom Barker, Assistant Superintendent – Elementary Schools
Cortney Gnatt, Assistant Superintendent – Elementary Schools
Marcy Hetzler-Nettles, Assistant Superintendent – Middle Schools
Vanessa Hilton, Chief Academic Officer
Dr. Monica Ilse, Assistant Superintendent – High Schools
Kimberly Poe, Assistant Superintendent – Elementary Schools
James Greene, General Counsel to the Superintendent
Elizabeth Kuhn, Assistant Superintendent for Support Services
Kevin Shibley, Assistant Superintendent for Administration
Melanie Waxler, Director of Strategic Communications

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Mission

To provide a world-class education for all students.



Vision

All our students achieve success in college, career and life.

SECTION I

INTRODUCTION



Pasco County Schools

Kurt S. Browning, Superintendent of Schools
7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

July 25, 2023

Dear Honorable School Board Members:

The proposed budget of the District School Board of Pasco County for fiscal year 2023-2024 is submitted herewith. This budget has been developed based on the mission and goals of the School Board. The budget includes all Governmental and Proprietary Funds of the District and the proposed tax rate for the 2023 calendar year.

DESCRIPTION OF BUDGET PROCESS

Florida Law requires the School Board to adopt a balanced budget each fiscal year for all funds under its authority: General Fund, Debt Service Funds, Capital Outlay Funds, Special Revenue Funds and Trust & Agency Funds.

The law is specific in defining the process and timetable to be followed in adopting the budget and ad valorem property tax millage rates. By law, the School Board must conduct two public hearings on the proposed budget and millage rates.

CERTIFICATION OF ASSESSED VALUE OF TAXABLE PROPERTY

The County Property Appraiser is required by law to certify to each taxing authority in the County the assessed value of all non-exempt taxable real property. The Property Appraiser, who is independent of the School Board, is required to provide this certification no later than July 1 each year.

PROPOSED TAX

Based on the 2023 tax roll provided by the Department of Revenue and certified by the Commissioner of Education on July 19, 2023, the following is a summary of proposed millages to be levied on the 2023 tax roll for the 2023-2024 fiscal year:

	Proposed 2023-2024	Final 2022-2023	Increase/ (Decrease)
State Required Local Effort	3.201	3.268	(0.067)
Prior Period Adjustment	0.000	0.000	0.000
Local:			
Discretionary Effort	0.748	0.748	0.000
Voted Additional Levy*	1.000	0.000	1.000
Local Capital Improvement Millage	1.500	1.500	0.000
Total Millage Levy	6.449	5.516	0.933

* The Board had the authority to levy up to an additional 1 mill

The taxable value of property in Pasco County has experienced an increase this year. The tax base increased \$8.2 billion to a total of \$54.8 billion this fiscal year. This reflects an increase of 17.64% in the tax base. The required local effort is set at 3.201 mills. The Local Capital Improvement Millage will remain at 1.500 mills. The remaining 0.748 mills are Discretionary Millage. The 0.748 millage generates an average of \$445.01 per unweighted full-time student. A compression adjustment is calculated to equalize the funding to all school districts at the State average level of \$795.19. Since the Required Local Effort is set by the Legislature each year, the District School Board has limited flexibility in determining the millage. Additionally, the State bases the District's funding on the assumption that it will levy the full 0.748 Discretionary mills. If the District fails to levy the full discretionary amount, it will lose \$31.0 million in compression adjustment revenue from the State.

In August of 2022, the voters of Pasco County approved a 4-year millage referendum authorizing the Board to levy up to an additional 1 mil in each of the four years covered by the referendum, to improve the salaries of the District's non-administrative employees. For the 2023-2024 school year, approximately \$52,672,826 of referendum revenue will be generated based on a 1 mil levy of the projected 2023 Pasco County tax roll. Assuming a maximum collection rate of 96%, establishing a 5% reserve for fund balance, and providing eligible charter schools with their proportional share of funds, the District estimates \$43,880,000 will be available to provide non-recurring salary supplements including, mandatory employer withholdings, for the District's non-administrative employees. Providing a proportional share of funds to each of the eligible employee groups, an estimated \$28,860,000 will be provided for Instructional employees, \$10,410,000 for SRP employees, \$3,730,000 for NNB employees, and \$880,000 for Professional-Technical employees.

Under the proposed rate, the owner of a \$350,000 home, after deduction of the \$25,000 homestead exemption, would pay \$2,095.93, which is an increase of \$303.23 from 2022 millage.



	School Taxes 2023-2024	School Taxes 2022-2023
ASSESSED VALUE	\$ 350,000	\$ 350,000
Less: Homestead Exemption	(25,000)	(25,000)
Taxable Value	\$ 325,000	\$ 325,000
MILLAGE	Amount	Amount
Required Local Effort*	\$ 1,040.33	\$ 1,062.10
Voted Additional Levy	325.00	-
Discretionary Effort*	243.10	243.10
Capital Projects	487.50	487.50
Total	\$ 2,095.93	\$ 1,792.70

* Since the Legislature sets the rate, the District has limited flexibility in setting millage rates. The District is required to levy for the Required Local Effort and bases the compression adjustment on the assumption that the full Discretionary Millage is levied.

ADVERTISEMENT OF TENTATIVE BUDGET AND PROPOSED MILLAGE RATES

The Superintendent of Schools is responsible for recommending a tentative budget and proposed ad valorem property tax millage rates to the School Board. By law, the School Board must advertise a tentative budget and the proposed millage rates in a daily newspaper of general circulation in the County within 29 days after receiving the certification from the Property Appraiser. The advertisement contains a budget summary, proposed millage rates and a notice of the date and time of the first public hearing on the budget. The advertisement was published in the Tampa Bay Times on July 23, 2023. The tentative Budget Hearing is scheduled for July 25, 2023, at 6:00 p.m. in the School Board Meeting Room.

The County Property Appraiser notifies each property owner, usually in mid-August, of the amount of the property tax levies proposed by each taxing authority in the form of a "TRIM" Notice (Truth-In-Millage). This notice will show the actual tax levies for the prior year and the proposed tax levies for the current year. The tax notice will also inform the taxpayer of the date, time, and address of the final public hearing.

SECOND (FINAL) PUBLIC HEARING

The second public hearing is required to be held at least 65 days, but not more than 80 days after receiving the tax roll certification from the Property Appraiser. After this public hearing, the School Board adopts a resolution stating the ad valorem property tax millage rates to be levied and adopts the final budget. The Final Public Hearing is scheduled for September 11, 2023, at 6:00 p.m., in the School Board Meeting Room.

BUDGET REGULATIONS

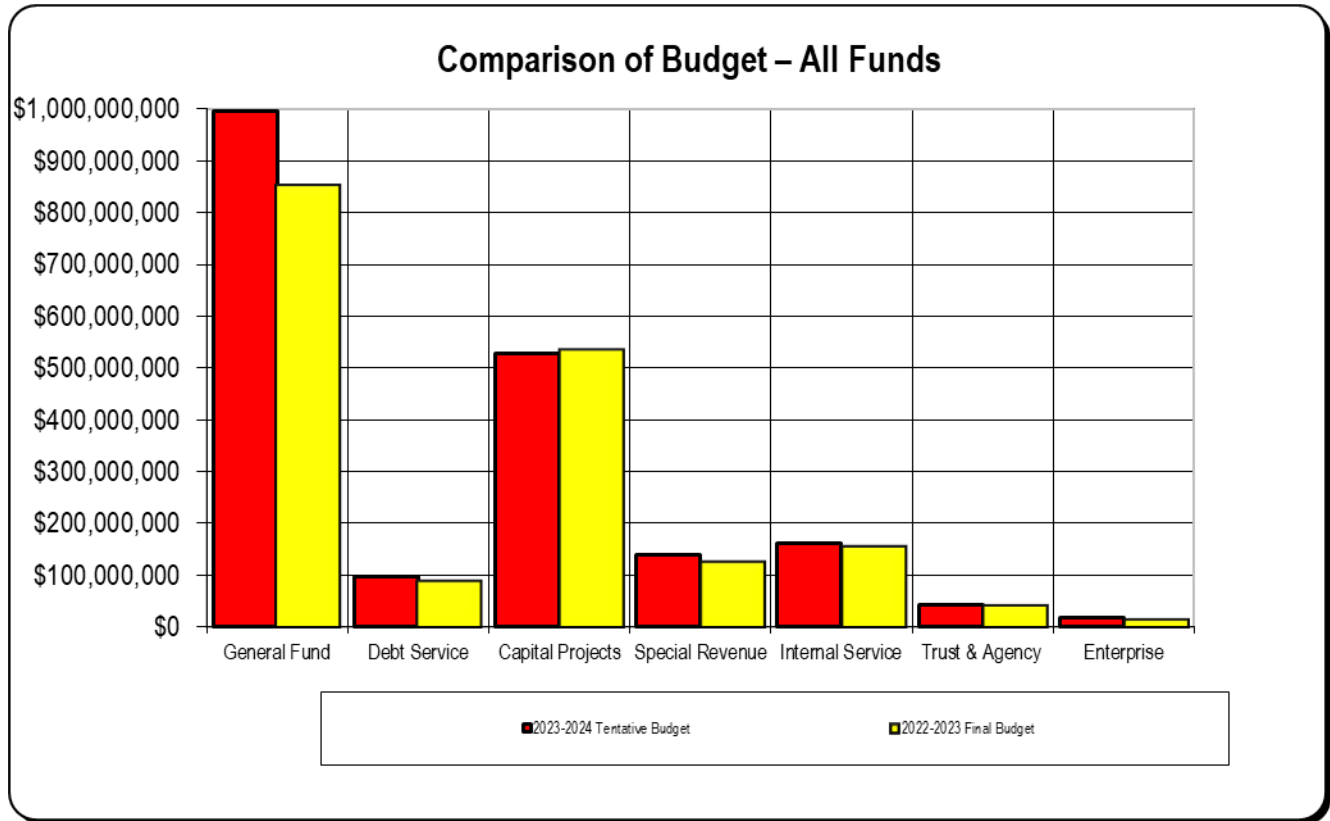
The budgetary accounts of the District are grouped into funds in accordance with Generally Accepted Accounting Principles (GAAP) and standards prescribed by the Florida Department of Education. The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified accrual basis of accounting as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis.

The budget document contains information for each of the funds or fund groups of the District for which a budget must be adopted. Budgetary control is maintained at the fund/function/object level. Each principal or department director is responsible for their respective budget. No expenditures are authorized for more than the budgetary appropriations. As with any projection, however, changes to appropriations are necessary to meet needs as they are identified. Therefore, budget amendments are prepared monthly and submitted to the School Board for approval.

Comparison of Budget – All Funds

The total budget for all funds for the 2023-2024 fiscal year is \$1,984,819,738. This is an increase of \$178,207,508 or 9.9% from the 2022-2023 budget. The 2023-2024 total budget figure reflected below includes a General Fund operating budget of \$996.2 million and a Capital Projects budget of \$529.1 million.

The following schedule presents a comparison of the proposed budgets for all Governmental and Proprietary Funds of the District.

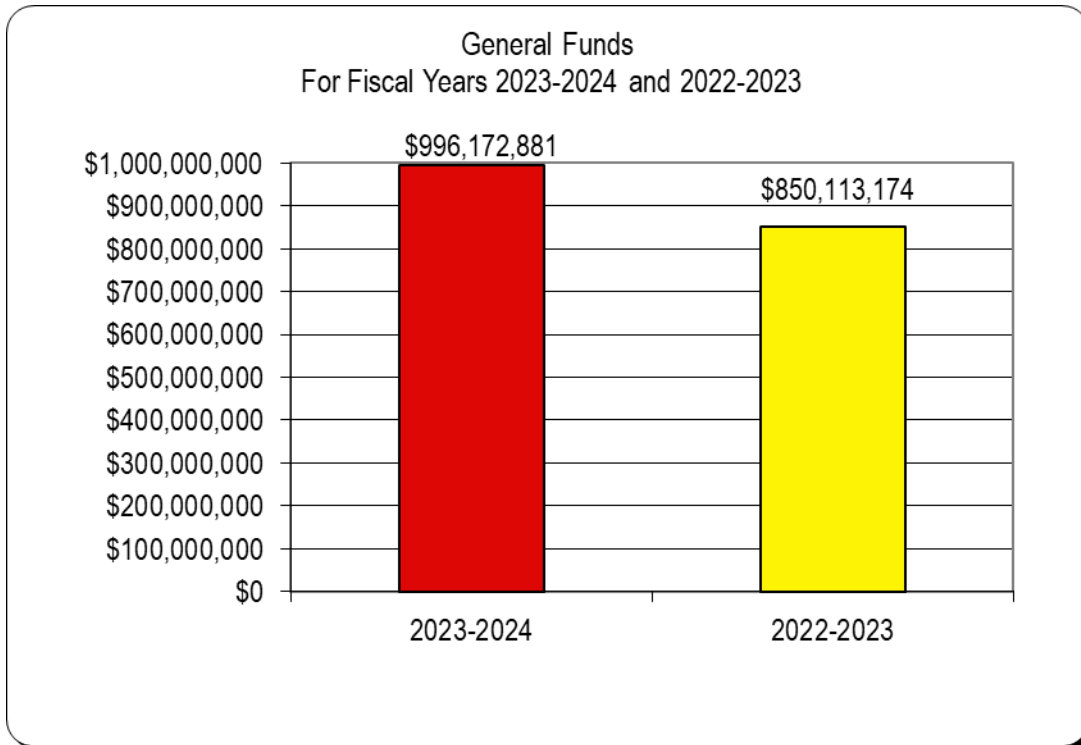


Total Funds				
Fund Titles	2023-2024 Tentative Budget	2022-2023 Final Budget	Increase (Decrease) Over 2022-2023	% Increase (Decrease)
General Fund	\$996,172,881	\$850,113,174	\$146,059,707	17.2 %
Debt Service	96,515,971	87,838,918	8,677,053	9.9 %
Capital Projects	529,126,309	534,605,699	(5,479,390)	(1.0) %
Special Revenue	140,215,468	124,890,532	15,324,936	12.3 %
Internal Service	162,092,457	154,386,676	7,705,781	5.0 %
Trust & Agency	43,205,991	41,193,566	2,012,425	4.9 %
Enterprise	17,490,661	13,583,665	3,906,996	28.8 %
Total All Funds	\$1,984,819,738	\$1,806,612,230	\$178,207,508	9.9 %

GENERAL FUND

The General Fund serves as the primary operating fund for the District and is the largest fund in the District's budget. It includes all annual local and state funding along with federal funding, as well as the District's required reserve funding. All general tax revenues and other receipts not allocated by law or by contractual agreement to another fund are accounted for in this fund. Daily operating costs such as personnel salaries and benefits, transportation, utilities, materials, and supplies are reflected in this fund.

The 2023-2024 budget for General Fund is \$996,172,881, an increase of \$146.0 million or 17.2% above the 2022-2023 budget.



Angeline Academy of Innovation is opening for the 2023-2024 school year and will be a 6th through 12th grade school, however, will open only serving 6th through 10th grade. The District also transitioned Mittye P. Locke Elementary to Mittye P. Locke Early Learning Academy, providing the Voluntary Prekindergarten Education Program (VPK) to prepare early learners for success in kindergarten and beyond. The District is estimating an increase of 2,985.46 full-time equivalent (FTE) students. The District's unassigned fund balance is in a strong position and exceeds the State's three percent minimum requirement and the five percent goal established by the Board.

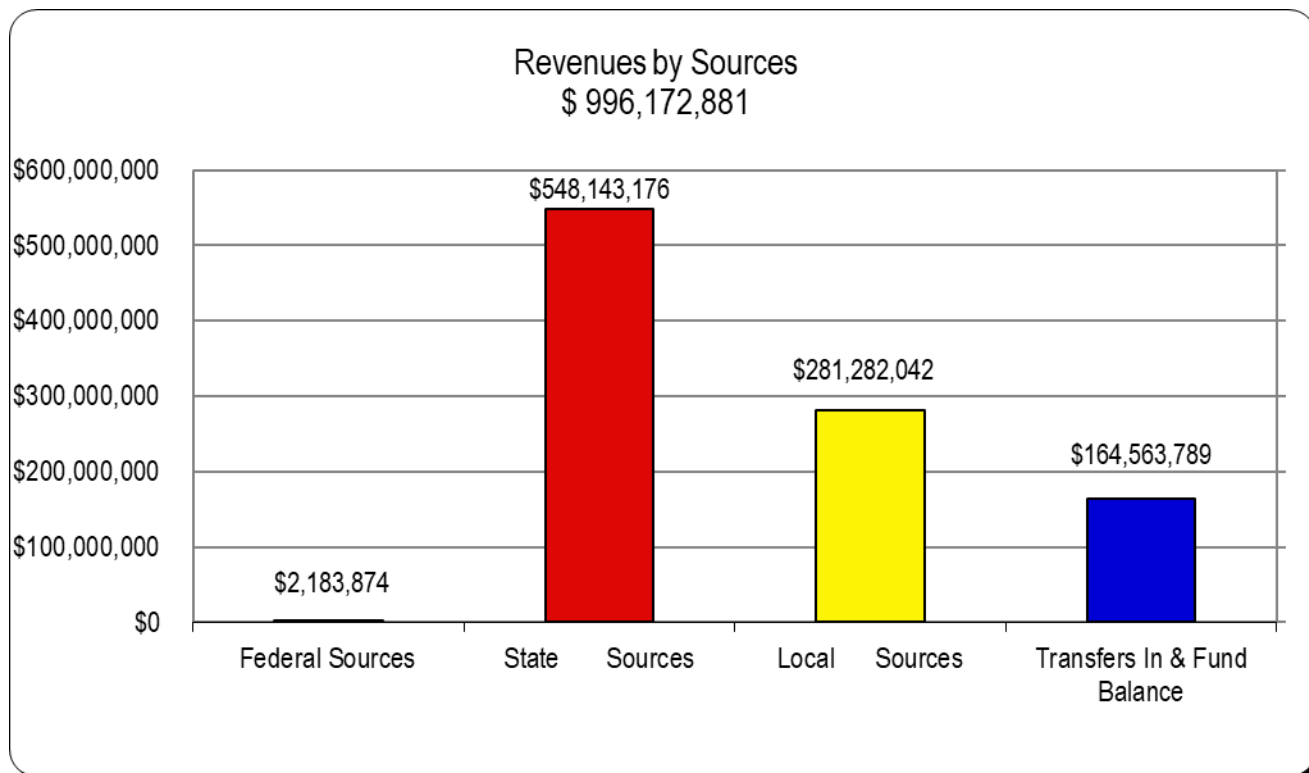
The District's financial stewardship is evidenced by a recent ratings upgrade by Fitch COPS ratings to "AA-" from "A+" and the Issuer Default Rating (IDR) to "AA" from "AA-". According to Fitch, this reflects a demonstrated multi-year trend of conservative budgeting practices and growth in fiscal reserve balances that has enabled the District to maintain an elevated level of financial flexibility through economic cycles. Fitch believes the district is well positioned to preserve its presently strong gap closing capacity, as supported by solid revenue growth prospects, moderate fixed carrying costs, and low long-term liabilities. The District's unrestricted general fund balance has historically equaled at least 9% of spending, providing solid financial resilience relative to its modest expected revenue volatility. Fitch believes that the district will continue to maintain reserves at similar or higher levels throughout the economic cycle, supported by its conservative budgeting and solid expenditure flexibility. In addition, the District's rating by Moody's is "A1" and by Standard & Poor's is "A". The Moody's issuer rating of Aa3 reflects the district's ability to repay debt and debt-like obligations without consideration of any pledge, security, or structural features.

In addition to providing a high-quality education to every child, the District has a variety of state and federal mandates to adhere to. A number of these requirements extend beyond the District's primary mission of education; however, they are vital to the District's role as a valued community partner. For example, the District provides facilities and staff members for

emergency shelters, operates the VPK Programs, works with other governmental entities to ensure appropriate community planning, feed children during the summer and contribute to the work of combating homelessness in the community. Even with limited resources, the District will continue to meet these obligations while prioritizing the needs of students as it works to streamline operations for maximum efficiency.

Resources to Support Operations

The District derives its operating income from a variety of federal, state, and local sources. The major categories of income sources for the General Fund are briefly described below. The District expects to receive 55.2% of the General Fund financial support from state and federal sources and 28.3% from local sources. The remaining 16.5% is comprised of transfers from other funds and carry forward fund balances (restricted and unrestricted).



State Support

This budget represents the funding level currently certified by the Department of Education, as of July 19, 2023.

Florida Education Finance Program Funding

The Florida Education Finance Program (FEFP) provides the funding for General Fund expenditures. The funding formula requires a combination of state and local funds to fund education. For 2023-2024, FEFP funds provided to Pasco County comprise a total of \$750,392,299. Of that amount, the state is providing \$542,387,310 and local property taxes are providing \$208,004,989.

The State of Florida’s base student allocation (BSA) increased from \$4,587.40 to \$5,139.73, an increase of \$552.33 from the amount funded during 2022-2023. During the 2023 legislative session, significant changes were made to the FEFP, including the elimination of several state categorical programs. These categorical allocations are now rolled into the base student allocation resulting in a significant increase to the base. The requirements to fund previous categorical set asides remain, such as Classroom Teacher Supplies, Instructional Personnel Salary Increases, K-12 reading plans and instructional materials. Thus, the increase in the BSA does not translate to unrestricted access to the additional funding.

Included in the FEFP formula are allocations for Exceptional Student Education (ESE) totaling \$35,008,315 to be used for educational programs and services for exceptional students. The Educational Enrichment Allocation, previously

Supplemental Academic Instruction, totaling \$24,286,244 will be used to provide supplemental instruction, reading instruction, after-school instruction, tutoring, mentoring and for the extended school year program.

The Family Empowerment Scholarship (FES) is still retained within the district FEFP allocations and is estimated to be \$33,938,435. FES expands available school choice options for all students in Florida, thus the funds are considered a passthrough and removed with future budget amendments.

State Categorical Programs

The State designates a portion of FEFP funds for specific purposes, restricting the District's discretionary use of these funds.

A summary of the Categorical Funding, which remain restricted, is described below:

Categorical Funding	Amount
Class Size Reduction	\$81,953,549
Safe School	6,271,677
Mental Health	4,581,414
Educational Enrichment Allocation	24,286,244
Total	\$117,092,884

Local Support

The primary source of local revenue is ad valorem real and tangible personal property taxes. School Boards are not empowered to levy any other taxes. In addition, the District earns interest on cash invested and collects other miscellaneous revenues.

Budgeted revenues from ad valorem taxes are based on applying millage levies to 96% of the non-exempt assessed valuation of real and personal property within Pasco County. Local taxes are presently projected to be \$208,004,989. The District is anticipating approximately \$52,672,826 of local revenue upon the Board authorizing an additional 1 mil levy. The referendum funds will be used for staff supplements as stated above and a proportionate share will be provided to the charter schools and is estimated at \$5.4 million.

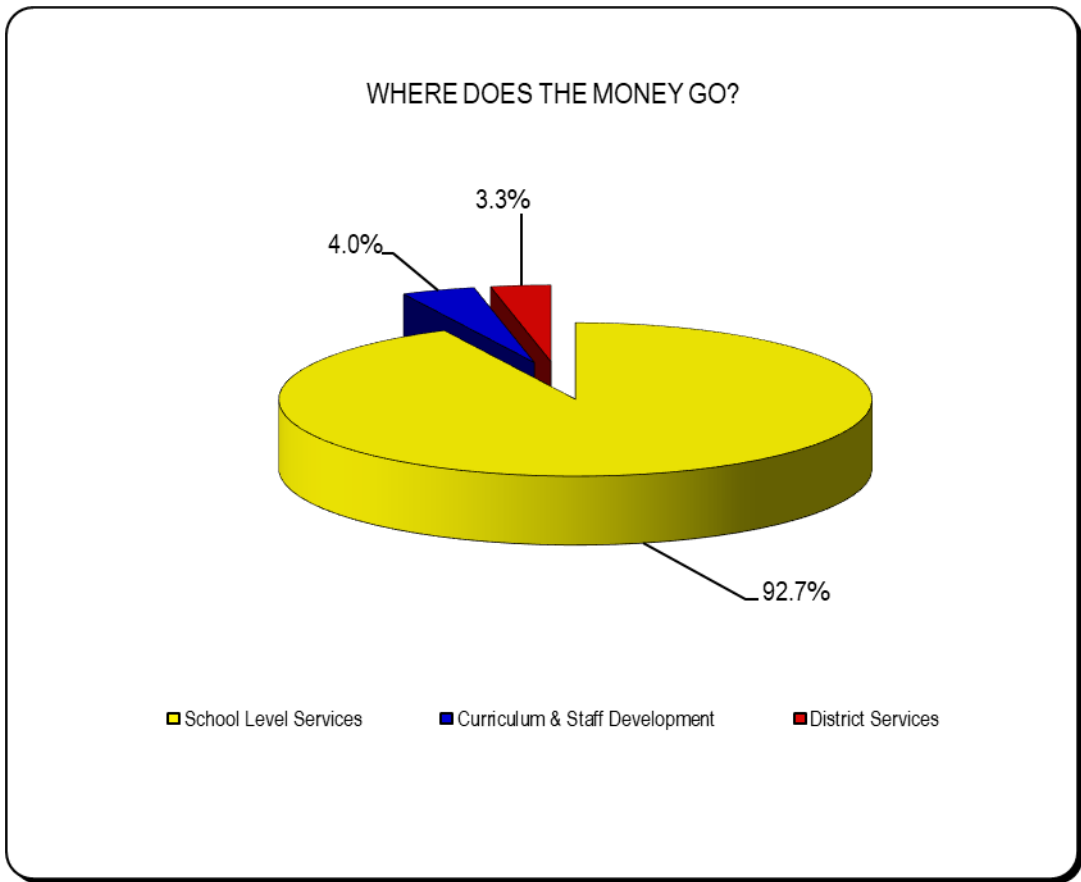
Federal Sources

Federal revenue sources do not represent a significant portion of the District's operating fund and are projected to decrease in the 2023-2024 fiscal year related to the processing of Medicaid claims.

Unweighted FTE	X	Program Cost Factors	=	Weighted FTE Students	X	Base Student Allocation	=	BASE FUNDING	+
Pasco 88,536.21		Pasco Avg. 1.103		Pasco 97,656.77		State 5,139.73		Pasco 501,929,430	
Compression Adjustment	+	Safe Schools Allocation	+	Mental Health Allocation	+	ESE Guaranteed Allocation	+	Educational Enrichment Allocation	+
Pasco 31,003,610		Pasco 6,271,677		Pasco 4,581,414		Pasco 35,008,315		Pasco 24,286,244	
DJJ Supplement	+	Transportation	+	State Discretionary Supplement	=	Gross State & Local FEFP	-		
Pasco 68,172		Pasco 19,959,258		Pasco 6,641,133		Pasco 629,749,253			
Required Local Effort/ Proration	=	Net State FEFP Allocation	+	Categorical Program Funds Allocation	=	TOTAL STATE FINANCE PROGRAM			
Pasco 169,315,492		Pasco 460,433,761		Pasco 81,953,549		Pasco 542,387,310			

Fiscal Year Program Cost Factors:

	2023-2024	2022-2023
Program 101 - Basic Ed. Grades K-3	1.122	1.126
Program 102 - Basic Ed. Grades 4-8	1.000	1.000
Program 103 - Basic Ed. Grades 9-12	0.988	0.999
Program 111 - Basic Ed. Grades K-3 w/ ESE	1.122	1.126
Program 112 - Basic Ed. Grades 4-8 w/ ESE	1.000	1.000
Program 113 - Basic Ed. Grades 9-12 w/ ESE	0.988	1.010
Program 130 - ESOL	1.208	1.206
Program 254 - Exceptional Students Level IV	3.706	3.674
Program 255 - Exceptional Students Level V	5.707	5.401
Program 300 - Vocational Grades 9-12	1.072	0.999



The largest portion of general fund resources are committed to conducting the educational programs offered to the residents of Pasco County.

- Instruction combined with other school-level programs such as transportation, media, counseling, psychological services, school administration, community services, capital outlay and operations & maintenance comprises 92.7% of the operating budget.
- Curriculum development and staff training comprise 4.0% of the operating budget.
- District Services such as human resources, finance, purchasing, warehouse, data processing and mail services comprise 3.3% of the operating budget.

GENERAL FUND APPROPRIATIONS

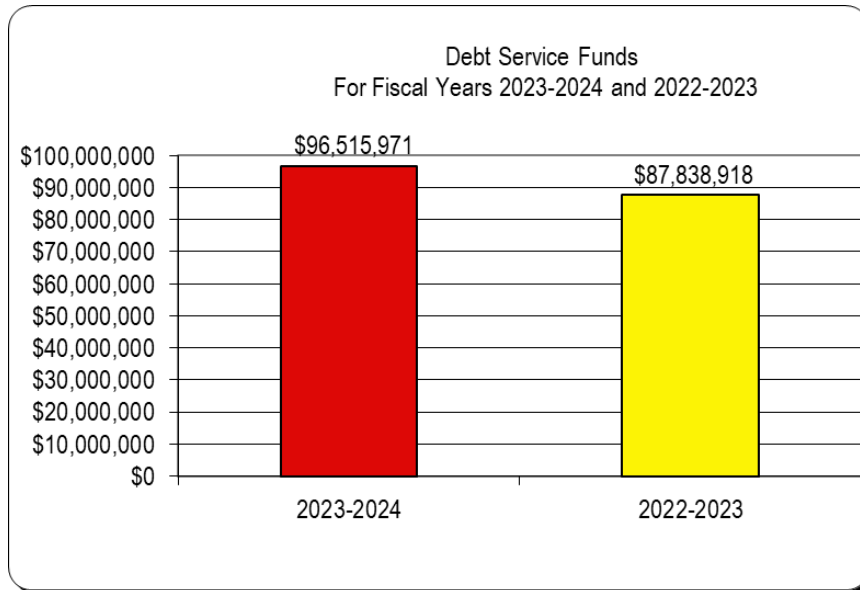
	TOTALS	% of Total Appropriations
SCHOOL LEVEL SERVICES		
INSTRUCTION	\$552,862,700	63.7%
STUDENT SERVICES [Includes counselors, psychologists, visiting teachers, instructional media and instruction-related technology]	65,228,657	7.5%
TRANSPORTATION	39,185,898	4.5%
SUB-TOTAL - DIRECT SERVICES TO STUDENTS	\$657,277,255	75.7%
OPERATIONS & MAINTENANCE	\$82,895,758	9.5%
SCHOOL ADMINISTRATION	55,981,573	6.5%
COMMUNITY SERVICES	966,151	0.1%
FOOD SERVICES	312,298	0.0%
CAPITAL OUTLAY	7,784,345	0.9%
SUB-TOTAL - INDIRECT SERVICES TO STUDENTS	\$147,940,125	17.0%
TOTAL SCHOOL LEVEL SERVICES	\$805,217,380	92.7%
CURRICULUM & STAFF DEVELOPMENT		
INSTRUCTIONAL & CURRICULUM DEVELOPMENT	29,634,667	3.4%
INSTRUCTIONAL STAFF TRAINING	5,264,973	0.6%
TOTAL CURRICULUM & STAFF DEVELOPMENT	\$34,899,640	4.0%
DISTRICT SERVICES		
FISCAL SERVICES [includes accounting, budget, payroll, accounts payable, and cash management]	\$3,986,979	0.5%
CENTRAL SERVICES [includes purchasing, human resources, data processing and warehousing services]	10,875,674	1.2%
ADMINISTRATIVE TECHNOLOGY SERVICES	10,965,685	1.3%
SCHOOL BOARD	719,693	0.1%
GENERAL ADMINISTRATION	1,932,714	0.2%
TOTAL DISTRICT SERVICES	\$28,480,745	3.3%
TOTAL APPROPRIATIONS	\$868,597,765	100.0%
RESERVES/TRANSFERS	127,575,116	
TOTAL APPROPRIATIONS, RESERVES & TRANSFERS	\$996,172,881	

DEBT SERVICE FUNDS

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of general long-term debt principal and interest. The District’s debt service funds are accounted for in five groups as follows:

- **State Board of Education Bond Fund** - To account for payment of principal and interest on various bond issues serviced by the State of Florida on the District’s behalf.
- **District Revenue Bonds Fund** – To account for payment of principal and interest on Motor Vehicle License Tax Revenue Bonds, which are secured by racetrack funds and jai alai fronton funds received annually by Pasco County pursuant to Chapter 79-548, Special Acts of 1979, Laws of Florida.
- **Debt Service Other Funds** – To account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of the governmental funds.

The 2023-2024 budget for the Debt Service Fund is \$96,515,971, an increase of \$8.6 million or 9.9% above the 2022-2023 budget due to the terms of financing agreements and principal and interest payments.



The District must repay debt service prior to making any other expenditures. The principal and interest payments for fiscal year 2023-2024 are listed below:

Debt Service Type	Principal	Interest/Fees
Certificates of Participation Notes	\$23,219,593	\$22,981,358
Sales Tax Bond Funds	20,105,000	1,202,599
Lease-Purchase Contracts	10,018,958	387,399
State Board of Education Bond Funds	632,000	135,030
Capital Improvement Revenue Bonds	60,000	140,400
Total	\$54,035,551	\$24,846,786

The District's current financial arrangements are as follows:

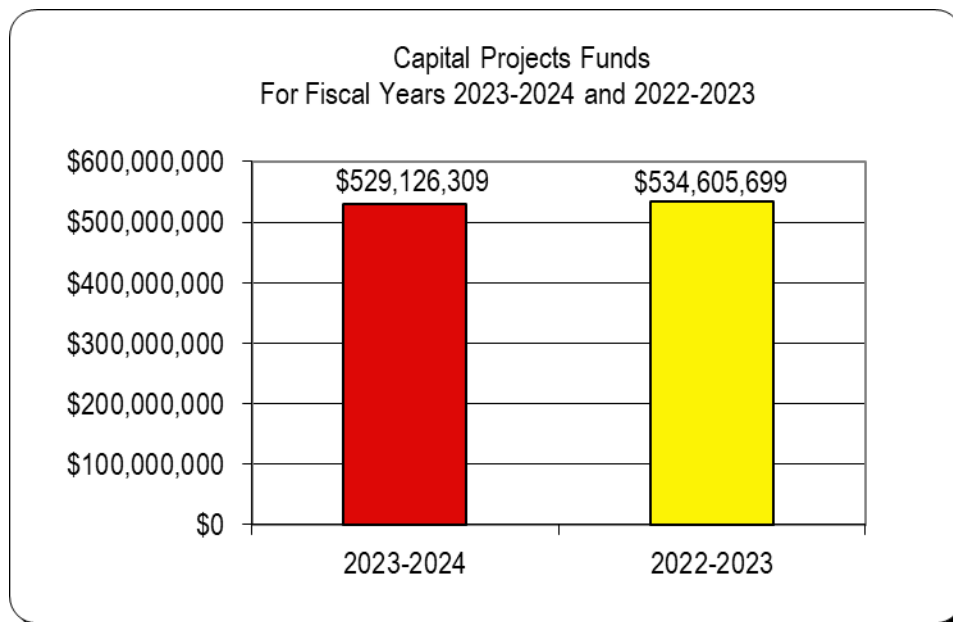
Bond Type	Amount Outstanding	Original Amount	Interest Rates (Percent)	Range of Final Maturity Dates
State School Bonds:				
Series 2014A, Refunding	\$ 321,000	\$ 1,724,000	2.00 - 3.00	2023-2025
Series 2017A, Refunding	1,972,000	3,288,000	5.00	2023-2028
Series 2020A, Refunding	610,000	820,000	5.00	2023-2031
District Revenue Bonds:				
Series 2013, Sales Tax	23,080,000	96,715,000	3.00 - 5.00	2023-2024
Series 2016, Sales Tax	7,395,000	30,075,000	1.99	2023-2024
Series 2018, Sales Tax	10,500,000	35,000,000	2.80	2023-2024
Series 2020, District Revenue	3,290,000	3,400,000	3.00 - 5.00	2023-2050
Subtotal	<u>47,168,000</u>			
Unamortized Premium on Debt	899,688			
Total Bonds Payable	<u><u>\$48,067,688</u></u>			

CAPITAL PROJECTS FUNDS

Capital Projects Funds contain revenue from both sales tax and local property tax millage of 1.5 mills. The District uses funds for the acquisition and construction of major capital facilities, improvements to existing facilities, the maintenance of approximately 1,400 buildings across the County, and to account for the purchase of land, equipment, technology equipment, buses and motor vehicles. The district accounts for Capital funds as follows:

- **Public Education Capital Outlay (PECO) Fund** – To account for Gross Receipts Taxes to be used for construction, remodeling, renovation, and site improvement of educational facilities.
- **District Revenue Bonds Fund** – To account for special act bond proceeds to be used for construction, remodeling, renovation, and site improvement of educational facilities.
- **Capital Outlay and Debt Service Funds** – To account for the excess dollars from the debt service funds used for construction and maintenance of schools. The District's allocation from the state of Florida's CO&DS Program is used to fund projects such as the construction of new schools, including capital equipment and additions to existing schools.
- **Local Capital Improvement Funds (Millage Funds)** – To account for funds received from the assessment of property taxes for construction and maintenance of schools. The District's Board can vote to levy up to 1.5 mills for use on projects advertised for expenditures listed in the 5-year capital plan on page 33. During the 2023 legislation the State passed HB 1259 requiring the District to share revenues from Capital Millage with Charter Schools. The amount provided is based on the Capital Outlay FTE. An initial allocation of 20% of the funds will be phased in with an increase of 20% per year over 5 years, the 2023-2024 charter school share is estimated to be \$401,000.
- **Other Capital Funds** – To account for the financial resources (e.g., certificates of participation, capital outlay sales tax, and capital leases) to be used for educational capital needs, including new construction and renovation and remodeling projects. The District accounts for School District impact fees used to increase student capacity, Pasco County Sales tax referendum - Penny for Pasco funds, and the expenditures related to sales tax bonds.

The 2023-2024 budget for the Capital Projects Funds is \$529,126,309 which reflects a decrease of \$5.5 million or 1.0% below the 2022-2023 budget.



Estimated Revenues

Revenue and other financing sources are comprised of Impact fees and the Capital Improvement Ad Valorem Tax Levy. On March 9, 2004, a referendum election, "Sales Tax Referendum," was held to determine whether the County could levy a one (1) cent infrastructure sales surtax within the County. A majority of the voters of Pasco County voting in the Sales Tax Referendum approved the levy of the sales surtax commencing January 1, 2005. The sales surtax proceeds will be distributed to the District, the County, and the municipalities, with the District receiving 45%. The purpose is to build new schools and renovate existing facilities. The District established the Penny for Pasco Oversight Committee to help monitor the needs and allocation of funding. The projected revenue from "Penny for Pasco" is expected to generate approximately \$357.8 million that will be used to provide needed repairs and renovations to aging schools. It will also be used to improve energy efficiency in schools, retrofit and equip older schools built before 1975 with the technology students need to succeed in the 21st century. In calendar year 2022, "Penny for Pasco" generated over \$45.9 million in revenue and is on target to exceed \$47.7 million in calendar year 2023. A second renewal was placed on the ballot for the November 8, 2022, election and approved by the voters, extending the Penny for Pasco Surtax for another fifteen years.

Projected revenues by source are described below:

Projected Revenues	Amount
Local Capital Improvement	\$79,009,239
Impact Fees	56,958,594
Sales Tax Proceeds	48,268,781
Other Financing Sources	22,400,000
Interest on Investment	6,197,949
Charter School Capital Outlay Funding	4,457,781
Capital Outlay & Debt Service Distributed	2,516,257
Total	\$219,808,601

Capital Appropriations

A large portion of the Capital Project appropriations are for the major renovations of West Zephyrhills Elementary School, Starkey Ranch K-8 classroom wing, the construction of Kirkland Ranch K-8, Gulf High School, and the Angeline Athletic complex, along with Pasco High School classroom wing and a new southwest Land O' Lakes K-8 school. Major projects include cafeteria renovations, replacement of HVAC systems, and infrastructure upgrades at various schools. Appropriations for capital debt service are to repay principal and interest payments for outstanding Certificates of Participation and Sales Tax Debt issues. Other uses of capital funds include maintenance and improvements of existing facilities, property insurance, capital equipment, technology, site acquisition, replacement of buses, vehicles, and portables.

Projected major appropriations and reserves are listed below:

Capital Projects	Amount
New Schools	\$69,364,000
Debt Service Payments	57,791,378
Capital Maintenance Projects	22,503,225
Sales Tax Debt Service Payments	21,303,099
Major Remodel/Re-Development	18,204,405
Property Insurance	9,951,380
Equipment and Software	8,922,155
Transfers to Charter Schools	4,858,589
Buses and Motor Vehicles	4,423,150
Land	67,480
Total	\$217,388,861

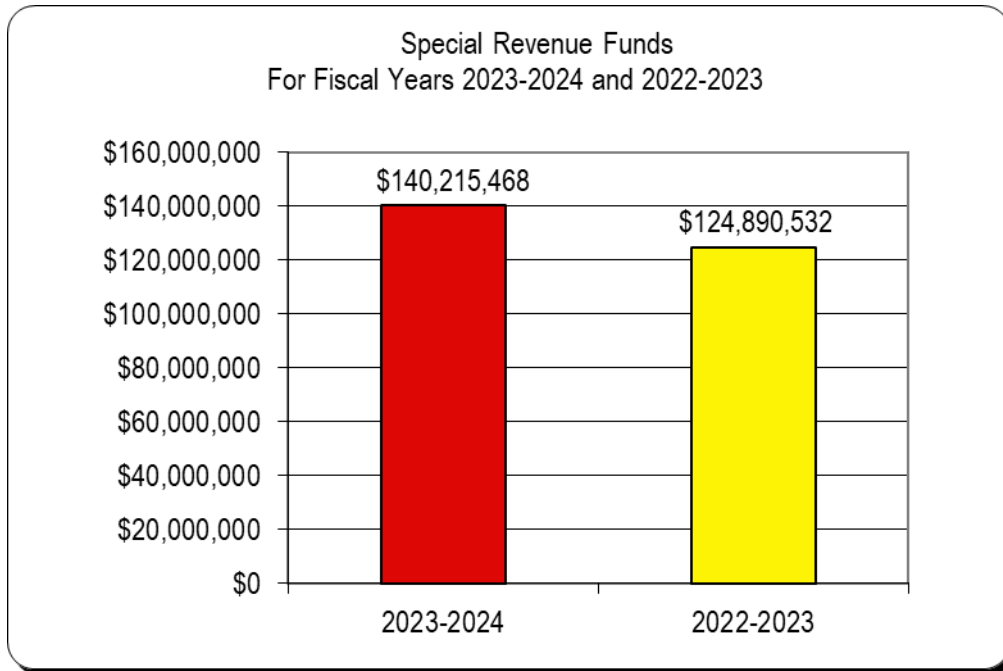
SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes.

Food and Nutrition Services (FNS) Fund – To account for food and nutrition services activities, including the serving of breakfast and lunch at schools. FNS operates during the regular school year, as well as during the summer at many schools. This fund depends on local sales and Federal and State programs for subsidizing school breakfast and lunch programs. The fund’s total budget is \$86,568,254. During a normal school year, students attending brick and mortar schools’ fees are based on eligibility. The District serves more than 21,814 breakfasts, 36,971 lunches, and 1,400 suppers daily. Meal participation is expected to increase for the 2023-2024 school year once the District is approved to operate the Community Eligibility Provision program which offers free breakfast and lunch to all students. Meals are prepared and served at 80 sites. During the summer, the District provides on average 1,600 breakfasts, and 2,000 lunches daily to Pasco County students.

- **Other Federal Programs Fund** – To account for the receipt and use of Federal grant proceeds. Currently, approximately \$53.6 million in new federal funds is anticipated in the 2023-2024 school year.

The 2023-2024 budget for the Special Revenue Funds is \$140,215,468, an increase of \$15.3 million or 12.3% above the 2022-2023 budget.



The District received Coronavirus Response and Relief Supplemental Act (ESSER II) funds and continues to use these funds to support non-enrollment assistance, academic acceleration, and technology assistance. These grants are set to expire on September 30, 2023.

The District received American Rescue Plan (ESSER III) funds and continues to use these funds to recover from the impact COVID-19 had on schools in Florida and to ensure federal requirements are met. In doing so, the District has focused on in-person instruction, students’ academic and mental health needs all while addressing the opportunity gaps that existed before and were exacerbated by the pandemic. As such, this funding will mostly focus on supporting learning loss within the District and used to support Summer Learning Camps and High Impact Reading Interventions. These grants expire on September 30, 2024.

The amount received from Federal agencies is projected to be \$53,647,214 and will be used to serve all Pasco students who qualify for the following programs:

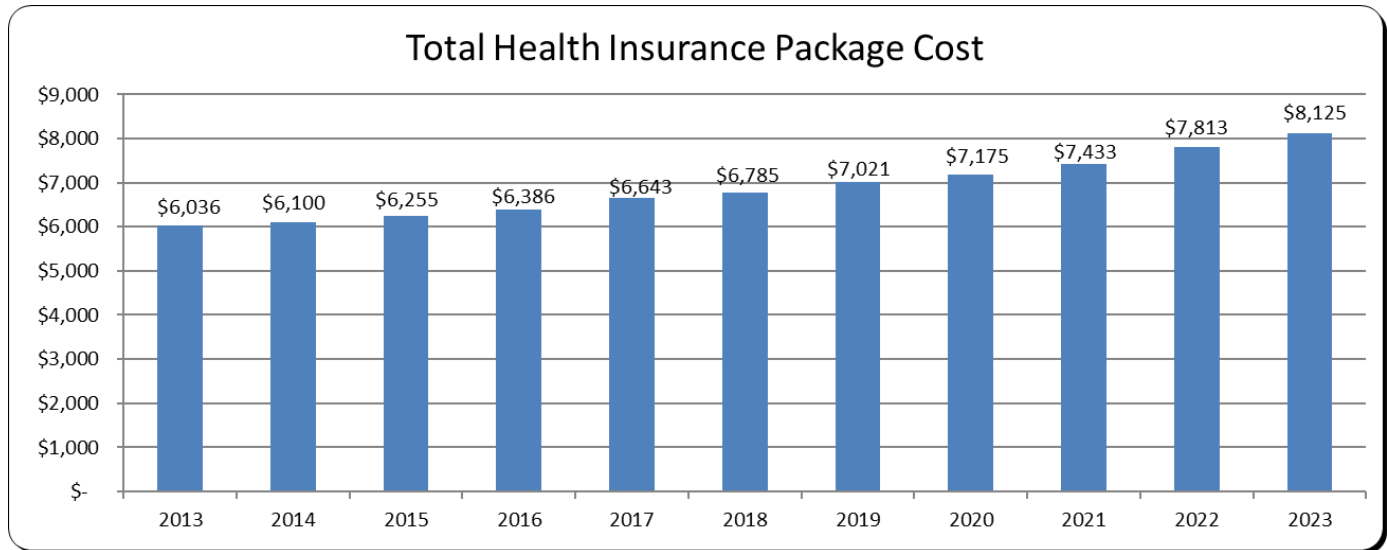
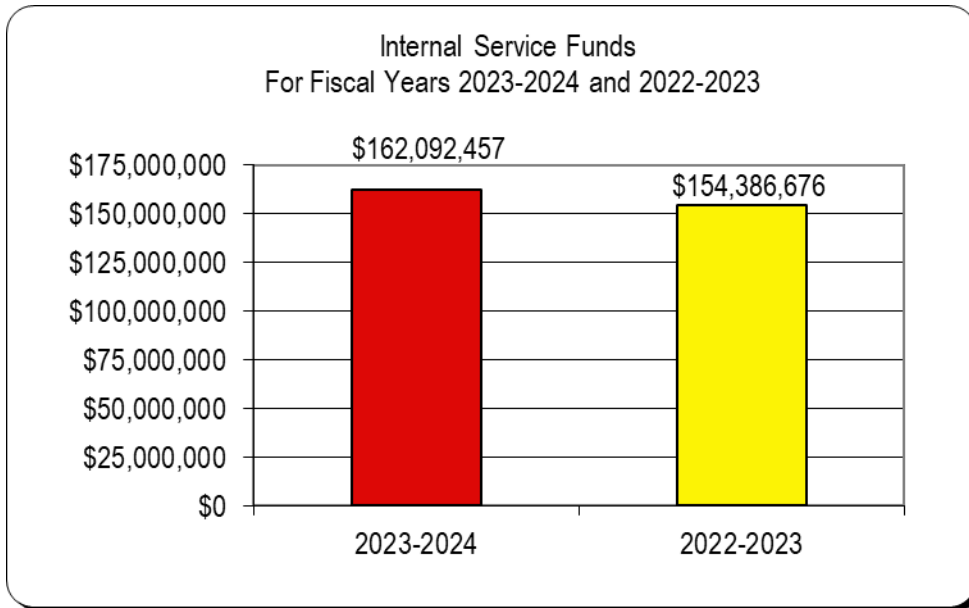
Program	Amount
Title I Programs	\$24,228,687
Individuals with Disabilities Education Act	21,083,843
Title II Programs	2,953,789
Vocational Education Programs	2,751,790
Pell	700,000
Title III Programs	949,463
Adult Education and Family Literacy	720,181
Homeless Children & Youth	259,461
Total	\$53,647,214

INTERNAL SERVICE FUNDS

The District has established Internal Service Funds to account for activity within the school district providing goods and services to other funds, departments, and agencies.

- **Self-Insurance Funds** – To account for the District’s fully self-insured employee group health and assistance program, casualty liability and workers’ compensation programs. The total budget for these programs is \$140,274,294.
- **Other Internal Service Funds** – To account for the Energy Management, Water Management, Waste Management and Exclusive Agreement Programs. The total budget for these programs is \$21,818,163.

The 2023-2024 budget for the Internal Service Funds is \$162,092,457 which reflects an increase of \$7.7 million or 5.0% above the 2022-2023 budget.



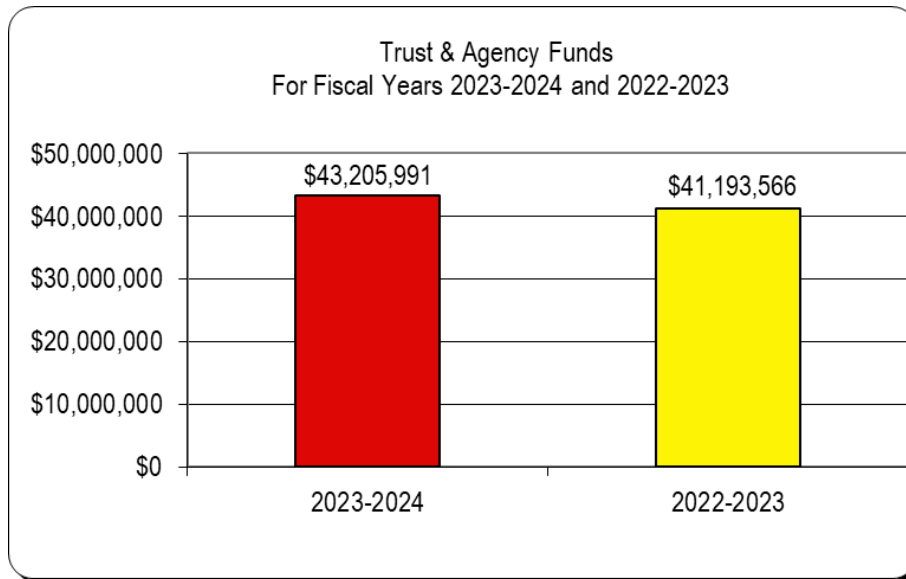
The District contributes \$8,125 per employee per year for employees’ medical, life and flexible benefits. The District contribution has increased from \$6,036 in calendar year 2013 to \$8,125 in calendar year 2023. This represents an increase of 34.6% since 2013. The total amount projected to pay premiums in fiscal year 2023-2024 is \$79,022,121. The contribution for premiums for the casualty liability, workers’ compensation claims and administrative costs is \$6,131,357. The District also operates six Health and Wellness Centers, to help defray costs associated with health care for employees and workers’ compensation services.

TRUST & AGENCY FUNDS

Trust and Agency Funds are used to account for resources held by the school district as a custodian.

- **Private-purpose Trust Funds** – To account for resources of various scholarship funds providing medical benefits and educational support. The budget for these funds totals \$144,291.
- **Pension Trust Fund** – To account for the Early Retirement Plan providing eligible employees, who elect to retire early retirement provisions, with a monthly benefit equal to the statutory reduction of the normal retirement benefits when early retirement precedes the normal retirement age of 62. The program is closed to new participants; however, it will remain open until final payments are made to all current participants. The total budget for this fund is \$13,172,735.
- **School Internal Funds** – To account for financial resources collected by the schools and held by the District as a custodian, which will be used for school and student athletic activities, class activities and club activities. The total budget for this fund is \$29,888,965.

The 2023-2024 budget for the Trust and Agency Funds is \$43,205,991, an increase of \$2.0 million or 4.9% above the 2022-2023 budget.

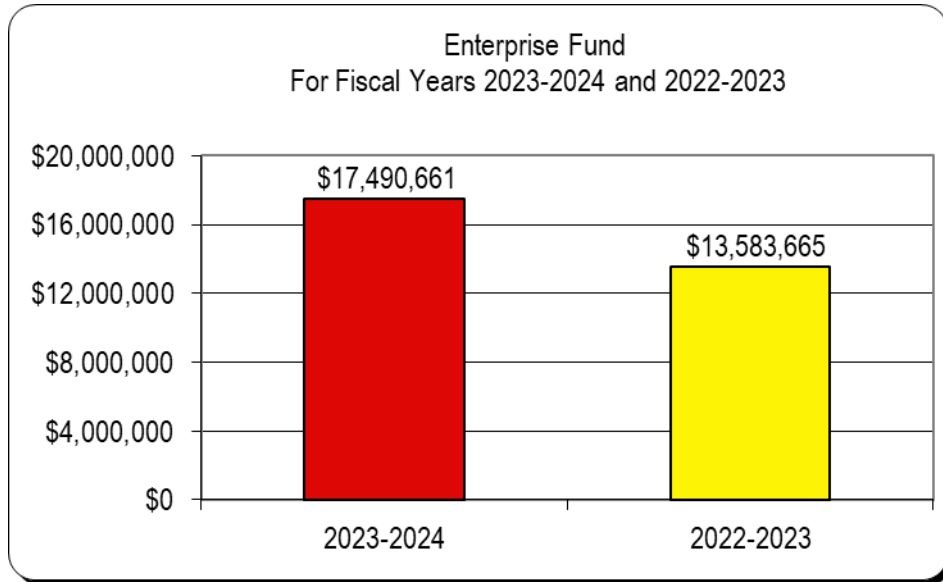


ENTERPRISE FUND

The Enterprise Fund is a completely self-supporting activity and receives no funding from property taxes or any other District fund.

- **After School Enrichment Program (ASEP) Fund** – To account for the financial resources of the extended day program of the District. ASEP will operate in 34 elementary schools during the regular 2023-2024 fiscal year and is expected to serve approximately 3,300 students during the school year and summer months.
- **Vending program Fund** – To account for the operations of the food and beverage machines throughout the District.

The 2023-2024 budget for the Enterprise Fund is \$17,490,661, an increase of \$3.9 million or 28.8% above the 2022-2023 budget.



CONCLUSION

The budget is designed to ensure the smooth delivery of effective school operations while prioritizing the needs of Pasco's students and the community. It is important for the District to have the flexibility to adapt to changing conditions during the year and to provide adequate reserves for the future. The budget development process reflects State mandates, School Board actions, and careful planning. Budget development, review, and consideration were completed with a detailed analysis of every revenue and expenditure category within the context of the School Board's goals, mission, and financial policies.

As with any projection, this budget will change during the year as needs develop and critical areas are identified. Budget amendments will be submitted to the School Board for approval during the year to make the best use of available resources and maximize opportunities for the students of Pasco County. I hereby submit and recommend this budget to the Pasco County School Board for the fiscal year 2023-2024.

Respectfully,



Kurt S. Browning
Superintendent of Schools



Tammy Taylor, MBA
Chief Finance Officer



Michelle Williams
Director of Finance Services

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
BUDGET SUMMARY
FISCAL YEAR 2023-2024**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF PASCO COUNTY ARE 9.9%
MORE THAN LAST YEAR'S OPERATING EXPENDITURES**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

REQUIRED LOCAL EFFORT	3.201	BASIC DISCRETIONARY OPERATING	0.748
PRIOR PERIOD ADJUSTMENT	0.000	DISCRETIONARY CRITICAL NEEDS (OPERATING)	0.000
BASIC DISCRETIONARY CAPITAL OUTLAY	1.500	ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	1.000
ADDITIONAL DISCRETIONARY CAPITAL OUTLAY	0.000	DEBT SERVICE (VOTED)	0.000
		TOTAL MILLAGE	6.449

REVENUES	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	TRUST & AGENCY	ENTERPRISE	GRAND TOTAL
Federal	2,183,874	566,574		93,227,214				95,977,662
State Sources	548,143,176	1,107,568	6,974,038	406,716				556,631,498
Local Sources	281,282,042	140,882	212,834,563	9,054,827	108,162,451	17,874,153	10,843,782	640,192,700
TOTAL REVENUES	831,609,092	1,815,024	219,808,601	102,688,757	108,162,451	17,874,153	10,843,782	1,292,801,860
Transfers In	5,367,789	79,094,477			9,951,380			94,413,646
Nonrevenue Sources	50,000				158,000			208,000
FUND BALANCES - JULY 1, 2023	159,146,000	15,606,470	309,317,708	37,526,711	43,820,626	25,331,838	6,646,879	597,396,232
TOTAL REVENUES AND BALANCES	996,172,881	96,515,971	529,126,309	140,215,468	162,092,457	43,205,991	17,490,661	1,984,819,738

EXPENDITURES

Instruction	552,862,700			28,306,551	138,757	16,303		581,324,311
Student Support Services	50,181,127			15,102,997				65,284,124
Instructional Media Services	2,734,955							2,734,955
Instructional & Curriculum Development Services	29,634,667			4,709,081				34,343,748
Instructional Staff Training	5,264,973			2,446,693				7,711,666
Instruction-Related Technology	12,312,575			10,180				12,322,755
Board	719,693					1,447,000		2,166,693
General Administration	1,932,714			2,089,460	1,300			4,023,474
School Administration	55,981,573			239,470	320,313			56,541,356
Facilities Acquisition Construction	7,784,345		123,484,415					131,268,760
Fiscal Services	3,986,979			77,528	110,725			4,175,232
Food Services	312,298			48,162,738				48,475,036
Central Services	10,875,674			309,402	113,751,233			124,936,309
Student Transportation Services	39,185,898			275,123				39,461,021
Operation of Plant	66,860,326				19,418,787			86,279,113
Maintenance of Plant	16,035,432				55,641			16,091,073
Administrative Technology Services	10,965,685			80,729				11,046,414
Community Services	966,151				40,342	39,000	10,324,497	11,369,990
Debt Service		78,882,337						78,882,337
Internal Funds Disbursements						19,040,000		19,040,000
TOTAL EXPENDITURES	868,597,765	78,882,337	123,484,415	101,809,952	133,837,098	20,542,303	10,324,497	1,337,478,367
Transfers Out	127,575,116		93,904,446		509,200			94,413,646
FUND BALANCES - JUNE 30, 2024		17,633,634	311,737,448	38,405,516	27,746,159	22,663,688	7,166,164	552,927,725
TOTAL EXPENDITURES	996,172,881	96,515,971	529,126,309	140,215,468	162,092,457	43,205,991	17,490,661	1,984,819,738
TRANSFERS & BALANCES								

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

NOTICE OF PROPOSED TAX INCREASE

The District School Board of Pasco County has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy.....\$257,264,225
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(\$276,237)
- C. Actual property tax levy.....\$257,540,462

This year's proposed tax levy.....\$353,840,681

A portion of the tax levy is required under state law in order for the school board to receive \$542,387,310 in state education grants.

The required portion has increased by 9.65 percent, and represents approximately five tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on July 25, 2023 at 6:00 p.m. in the School Board Meeting Room at the District Office located at 7205 Land O'Lakes Boulevard, Land O'Lakes, FL 34638.

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

DISTRICT SCHOOL BOARD OF PASCO COUNTY
MILLAGE LEVY FOR CAPITAL OUTLAY AND GENERAL OPERATIONS

<u>FISCAL YEAR</u>	<u>CAPITAL OUTLAY TAX MILLAGE</u>	<u>GENERAL OPERATIONS TAX MILLAGE</u>	<u>COMBINED TOTAL</u>
1971-72		10.000 mills	10.000 mills
1972-73		10.000 mills	10.000 mills
1973-74		10.000 mills	10.000 mills
1974-75		8.000 mills	8.000 mills
1975-76		8.000 mills	8.000 mills
1976-77		8.000 mills	8.000 mills
1977-78		8.000 mills	8.000 mills
1978-79		8.000 mills	8.000 mills
1979-80		6.750 mills	6.750 mills
1980-81	1.359 mills	6.005 mills	7.364 mills
1981-82	1.359 mills	6.112 mills	7.471 mills
1982-83	0.965 mills	5.478 mills	6.443 mills
1983-84	0.943 mills	5.500 mills	6.443 mills
1984-85	0.943 mills	5.526 mills	6.469 mills
1985-86	1.500 mills	5.626 mills	7.126 mills
1986-87	1.500 mills	5.942 mills	7.442 mills
1987-88	1.000 mills	5.890 mills	6.890 mills
1988-89	0.851 mills	6.203 mills	7.054 mills
1989-90	1.453 mills	6.364 mills	7.817 mills
1990-91	1.503 mills	6.756 mills	8.259 mills
1991-92	1.503 mills	6.911 mills	8.414 mills
1992-93	1.503 mills	7.084 mills	8.587 mills
1993-94	2.000 mills	7.128 mills	9.128 mills
1994-95	2.000 mills	7.282 mills	9.282 mills
1995-96	2.000 mills	7.418 mills	9.418 mills
1996-97	2.000 mills	7.228 mills	9.228 mills
1997-98	2.000 mills	7.105 mills	9.105 mills
1998-99	2.000 mills	7.218 mills	9.218 mills
1999-00	2.000 mills	6.894 mills	8.894 mills
2000-01	2.000 mills	6.644 mills	8.644 mills
2001-02	2.000 mills	6.382 mills	8.382 mills
2002-03	2.000 mills	6.365 mills	8.365 mills
2003-04	2.000 mills	6.382 mills	8.382 mills
2004-05	1.500 mills	6.080 mills	7.580 mills
2005-06	1.500 mills	6.013 mills	7.513 mills
2006-07	1.500 mills	5.681 mills	7.181 mills
2007-08	1.500 mills	5.522 mills	7.022 mills
2008-09	1.500 mills	5.708 mills	7.208 mills
2009-10	1.500 mills	5.840 mills	7.340 mills
2010-11	1.500 mills	6.267 mills	7.767 mills
2011-12	1.500 mills	6.144 mills	7.644 mills
2012-13	1.500 mills	5.841 mills	7.341 mills
2013-14	1.500 mills	5.857 mills	7.357 mills
2014-15	1.500 mills	5.649 mills	7.149 mills
2015-16	1.500 mills	5.609 mills	7.109 mills
2016-17	1.500 mills	5.277 mills	6.777 mills
2017-18	1.500 mills	5.065 mills	6.565 mills
2018-19	1.500 mills	4.779 mills	6.279 mills
2019-20	1.500 mills	4.601 mills	6.101 mills
2020-21	1.500 mills	4.422 mills	5.922 mills
2021-22	1.500 mills	4.310 mills	5.810 mills
2022-23	1.500 mills	4.016 mills	5.516 mills
2023-24*	1.500 mills	4.949 mills	6.449 mills

* Proposed

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2023-2024 FISCAL YEAR**

	AMOUNT	PERCENTAGE OF TOTAL
<u>FEDERAL</u>		
ROTC	\$ 683,874	0.1%
OTHER	1,500,000	0.2%
<u>STATE</u>		
Florida Education Finance Program (State Portion)	460,433,761	46.1%
State Categoricals	81,953,549	8.2%
Other State Revenues	5,755,866	0.6%
<u>LOCAL AD VALOREM TAXES</u>		
Required Local Effort, Discretionary	208,004,989	20.9%
Voted Tax	52,672,826	5.3%
<u>LOCAL - OTHER</u>		
Miscellaneous Local & Interest	20,604,227	2.1%
<u>NONREVENUE</u>	50,000	0.0%
<u>TRANSFERS</u>	5,367,789	0.5%
<u>FUND BALANCE</u>		
Fund Balance	159,146,000	16.0%
 GRAND TOTAL OF FUNDS AVAILABLE FOR APPROPRIATIONS FOR 2023-2024	\$ 996,172,881	100.0%

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2023-2024 FISCAL YEAR**

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
SALARIES		TOTAL SALARIES \$ <u>469,248,818</u>
BENEFITS	Retirement	62,005,527
	Social Security	35,010,610
	Group Insurance	68,783,365
	Worker's Comp	5,938,814
	Unemployment Comp	480,452
		TOTAL BENEFITS <u>172,218,768</u>
TOTAL SALARIES AND BENEFITS		<u>641,467,586</u>
	Additional salaries and benefits are reported in categorical and district programs	
STATE FUNDING & SET ASIDE	Educational Enrichment Allocation (SAI)	24,859,517
	Safe School	6,548,072
	Mental Health	4,092,640
	Instructional Materials & Textbook	5,625,678
	ESE APPS	125,000
	Media & Library Allocation	232,468
	Dual Enrollment Textbooks	480,000
	Supplemental K-12 Reading	4,674,004
	AP, Dual Enrollment, AICE, IB and Industry Certification	11,110,112
	Teacher Supply Assistance	1,400,000
	State Grants	517,980
	Family Empowerment Scholarships	33,938,435
		TOTAL STATE FUNDING & SET ASIDE 93,603,906.00
SCHOOL CHOICE PROGRAMS	Charter Schools	75,358,190
		TOTAL SCHOOL CHOICE PROGRAMS 75,358,190
FTE CONTRACTS	Baycare	44,000
		TOTAL FTE CONTRACTS 44,000
UTILITIES	Telephone	200,000
	Water & Sewer	3,000,000
	Electric	13,500,000
	Utilities/Other	135,100
	Garbage Collection Fees	1,500,000
	Wireless Network	700,000
		TOTAL UTILITIES 19,035,100

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2023-2024 FISCAL YEAR**

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
MAINTENANCE & REPAIRS	In-House Maintenance	3,500,000
	Outside Maintenance	1,113,604
	Tech Services Repairs	500,000
	Schoolwide Telephone Maintenance	745,000
	District-Wide Copy Machines	1,044,745
	Laser Printers/Owned	421,000
	Athletic Field & Maintenance	130,880
	Custodial Maintenance	369,850
	TOTAL MAINTENANCE & REPAIRS	7,825,079
BUS TRANSPORTATION	Bus & Motor Vehicle Maintenance	1,400,215
	Gas & Diesel	5,561,725
	District-Wide Transportation	600,360
	TOTAL BUS TRANSPORTATION	7,562,300
MISCELLANEOUS EXPENDITURES	Professional & Technical Services	3,867,759
	Security Services	50,000
	Communications	392,353
	Travel	446,280
	Insurance Premium	2,454,640
	Purchased Services	814,070
	Printing	184,285
	Materials & Supplies	988,838
	Other Expenses	1,919,923
	Speech Therapy Services	255,675
	Use of Facilities-Reimburse Schools	55,000
	TOTAL MISCELLANEOUS EXPENDITURES	11,428,823
SCHOOLS ALLOCATIONS	Allocation per Teacher Unit	5,292,483
	School Media	450,753
	Principals' Travel	32,670
	Comparability	210,873
	CTE Non-Discretionary	277,503
	TOTAL SCHOOLS' ALLOCATIONS	6,264,282
DISTRICT PROGRAMS	Adults with Disabilities	21,803
	All County Music	22,572
	Alternative Certification	119,270
	Athletic Officials/Transportation	600,000
	Attorney Fees	557,300
	Band Uniform Allocation	115,000
	Blended Learning	441,500
	Career Academies	52,087
	Certified Athletic Trainers	400,000
	Choral Allocation	30,000
	District End of Course Exams	174,134
	Early College Program	14,500
	Fingerprinting	245,700
	Fingerprinting Students to Work Program	5,000
	Florida Music Association Dues	13,000
	Gifted Program	7,819
	General Paper	893,000
	Health Services	20,000

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2023-2024 FISCAL YEAR**

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
Instrument Repair Program		100,000
Local Assessments		42,726
Magnet Schools		613,203
Mental Health Contracts		80,000
Middle School Course Recovery		75,000
Music Transportation		70,000
Odyssey of the Mind		4,500
Pasco's Vision - Elementary		20,000
Pasco's Vision - Secondary		20,000
Physical and Occupational Therapy Services		22,500
Positive Coaching Trainers		109,200
Professional Certification Renewal		30,000
Professional Certification Replacements		18,000
Professional Development		287,217
Professional Educational Competency		241,800
Recruitment Program		327,900
Regular Education Home Instruction		1,920
School Events		84,398
Teacher Assistance Program		5,000
Temporary Personnel Services		25,000
TOOLS		44,575
Vocational National Competition		30,600
World Language		22,275
	TOTAL DISTRICT PROGRAMS	6,008,499
2023-2024 TOTAL APPROPRIATIONS		\$868,597,765

SECTION II

BUDGET SUMMARY

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
BUDGET SUMMARY
GENERAL OPERATING FUND

	2023-2024 BUDGET	2022-2023 BUDGET
ESTIMATED REVENUE:		
Federal	2,183,874	2,883,217
State - FEFP	460,433,761	429,915,432
State - Other	87,709,415	88,226,061
Local - Taxes	260,677,815	179,812,582
Local - Other	20,604,227	12,313,150
Non-Revenue Sources	50,000	-
Incoming Transfers	5,367,789	4,548,045
RESERVES:		
Fund Balance	<u>159,146,000</u>	<u>132,414,687</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>996,172,881</u></u>	<u><u>850,113,174</u></u>
APPROPRIATIONS:		
Salaries & Benefits	674,134,017	564,989,237
Purchased Services	150,440,874	136,140,551
Energy Services	17,796,610	16,777,610
Materials and Supplies	21,438,821	20,676,816
Capital Outlay	678,266	752,752
Other Expenses	4,109,177	4,252,124
RESERVES:		
Fund Balance	<u>127,575,116</u>	<u>106,524,084</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>996,172,881</u></u>	<u><u>850,113,174</u></u>

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 BUDGET SUMMARY
 DEBT SERVICE FUNDS

	2023-2024 BUDGET	2022-2023 BUDGET
ESTIMATED REVENUE:		
Federal	566,574	500,000
State	1,107,568	1,107,568
Local	140,882	2,688
Incoming Transfers	79,094,478	71,529,314
Nonrevenue Sources	-	877,475
RESERVES:		
Fund Balance	<u>15,606,470</u>	<u>13,821,873</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>96,515,972</u></u>	<u><u>87,838,918</u></u>
APPROPRIATIONS:		
Payment on Bonds and Loans	54,035,551	47,481,317
Interest	24,762,286	24,329,382
Dues and Fees	84,500	990,475
RESERVES:		
Fund Balance	<u>17,633,635</u>	<u>15,037,744</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>96,515,972</u></u>	<u><u>87,838,918</u></u>

DISTRICT SCHOOL BOARD OF PASCO COUNTY
BUDGET SUMMARY
CAPITAL PROJECTS FUNDS

	2023-2024 BUDGET	2022-2023 BUDGET
ESTIMATED REVENUE:		
State	6,974,038	7,291,642
Local	212,834,563	171,496,392
Incoming Transfers	-	2,093,010
Bond Proceeds	-	957,687
Capital Lease	-	10,079,155
RESERVES:		
Fund Balance	<u>309,317,708</u>	<u>247,876,783</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>529,126,309</u></u>	<u><u>534,605,699</u></u>
 APPROPRIATIONS:		
Building & Fixed Equipment	82,464,000	207,871,147
Furniture, Fixtures & Equipment	6,297,832	17,059,504
Motor Vehicles/Buses	4,423,150	5,710,994
Land	67,480	6,657,200
Improvements Other than Building	5,432,645	11,281,302
Remodeling	21,999,308	22,234,569
Computer Software	2,800,000	3,597,799
Dues & Fees	-	500,000
Outgoing Transfers	93,904,446	80,709,232
RESERVES:		
Fund Balance	<u>311,737,448</u>	<u>178,983,952</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>529,126,309</u></u>	<u><u>534,605,699</u></u>

Change in revenues over the next 5 years has been estimated as follows:

**SCHOOL BOARD OF PASCO COUNTY
FIVE YEAR CAPITAL PLAN**

CURRENT REVENUE - RATE OF CHANGE (PERCENTAGE)

	Budget FY 23/24	Budget FY 24/25	Budget FY 25/26	Budget FY 26/27	Budget FY 27/28
ESTIMATED REVENUE					
Current Revenue - Local					
PROPERTY TAX MILLAGE COLLECTIONS	\$ 79,009,239	\$ 82,959,701	\$ 87,107,686	\$ 91,463,070	\$ 96,036,224
% Inc/(Dec)	17.2%	5.0%	5.0%	5.0%	5.0%
IMPACT FEE COLLECTIONS	56,958,594	57,528,180	58,103,462	58,684,497	59,271,342
% Inc/(Dec)	2.0%	1.0%	1.0%	1.0%	1.0%
SALES TAX COLLECTIONS	48,268,781	49,475,500	50,712,388	51,980,198	53,279,703
% Inc/(Dec)	2.5%	2.5%	2.5%	2.5%	2.5%
INTEREST	6,197,949	1,310,000	1,210,000	1,210,000	1,210,000
% Inc/(Dec)	-20.3%	-78.9%	-7.6%	0.0%	0.0%
Local Revenue Total:	\$ 190,434,563	\$ 191,273,381	\$ 197,133,536	\$ 203,337,765	\$ 209,797,269
Current Revenue - State					
CO & DS DISTRIBUTION per DOE ESTIMATE	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310
% Inc/(Dec)	0.0%	0.0%	0.0%	0.0%	0.0%
CO & DS INTEREST/UNDISTRIBUTED per DOE ESTIMATE	48,947	48,947	48,947	48,947	48,947
% Inc/(Dec)	0.0%	0.0%	n/a	n/a	n/a
PECO (Charter Schools)	4,457,781	-	-	-	-
% Inc/(Dec)	-0.3%	n/a	n/a	n/a	n/a
State Revenue Total:	\$ 6,974,038	\$ 2,516,257	\$ 2,516,257	\$ 2,516,257	\$ 2,516,257
Non Revenue Source					
OTHER FINANCING SOURCES	\$ 22,400,000	\$ -	\$ -	\$ -	\$ -
% Inc/(Dec)	0.0%	n/a	n/a	n/a	n/a
Non- Revenue Source Total:	\$ 22,400,000	\$ -	\$ -	\$ -	\$ -

Description of the impact on the Operating Budget from Major Capital Projects:

Renovation - Major renovation projects have been started, or are being completed on four elementary schools, one middle school, four high schools, and two district facilities within this budget year.

New Construction - Seven sites are planned to complete construction/additions within the district this budget year.

Repair Projects - Numerous repair projects planned in this budget year.

The School District of Pasco County
Proposed Five Year Capital Plan 2024-2028

	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total
REVENUES						
Property Tax Millage Collections	\$ 79,009,239	\$ 82,959,701	\$ 87,107,686	\$ 91,463,070	\$ 96,036,224	\$ 436,575,920
Impact Fee Collections	56,958,594	57,528,180	58,103,462	58,684,497	59,271,342	290,546,075
Sales Tax Collections	48,268,781	49,475,500	50,712,388	51,980,198	53,279,703	253,716,570
Other Financing Sources	22,400,000	-	-	-	-	22,400,000
Interest	6,197,949	1,310,000	1,210,000	1,210,000	1,210,000	11,137,949
PECO - Charter Schools	4,457,781	-	-	-	-	4,457,781
CO & DS Distribution per DOE Estimate	2,467,310	2,467,310	2,467,310	2,467,310	2,467,310	12,336,550
CO & DS Interest/Undistributed per DOE Estimate	48,947	48,947	48,947	48,947	48,947	244,735
TOTAL REVENUES	\$ 219,808,601	\$ 193,789,638	\$ 199,649,793	\$ 205,854,022	\$ 212,313,526	\$ 1,031,415,580
EXPENDITURES						
Construction	\$ 82,464,000	\$ 108,528,973	\$ 132,175,950	\$ 60,527,794	\$ 46,131,105	\$ 429,827,822
Angeline 6-12 School - New Construction	4,528,000	-	-	-	-	4,528,000
Chester W. Taylor ES - Facility Expansion	-	-	6,320,000	22,336,000	-	28,656,000
Cypress ES - Facility Expansion	2,500,000	2,665,000	22,640,000	6,378,152	-	34,183,152
Dayspring Academy - New Construction Charter	5,094,000	-	-	-	-	5,094,000
District Wide - Site Improvements (Improve pick-up/drop-off) Share cost with county	-	600,050	633,400	666,750	700,100	2,600,300
Fox Hollow ES - Facility Expansion	-	-	-	-	27,222,000	27,222,000
Gulf MS - Facility Expansion/Addition	-	-	70,490,000	-	-	70,490,000
Hudson HS - Athletic Facilities Renovation	-	-	-	6,866,492	-	6,866,492
Hudson HS - School Renovations	600,000	-	-	-	-	600,000
Hudson HS - Concession Stand Bathrooms - Baseball/Softball	-	354,075	-	-	-	354,075
J.W. Mitchell HS - Facility Expansion	-	-	-	6,650,000	-	6,650,000
K-8 School - New Construction (Smith 54)	34,742,000	36,656,000	-	-	-	71,398,000
Land O' Lakes HS - Athletic Facility Renovation	-	-	12,703,757	-	-	12,703,757
Land O' Lakes HS - Concession Stand Bathrooms - Baseball/Softball	-	-	370,750	-	-	370,750
Marchman TC - Facility Expansion	10,000,000	7,248,800	-	-	-	17,248,800
Pasco HS - Athletic Facilities Renovation	-	-	14,335,243	-	-	14,335,243
Pasco HS - Facility Expansion	6,000,000	25,690,600	1,132,000	-	-	32,822,600
Thomas E. Weightman MS - Facility Expansion	-	-	-	9,254,400	-	9,254,400
Wesley Chapel HS - Athletic Facilities Renovation	-	-	-	-	2,127,005	2,127,005
Wesley Chapel HS - Facility Expansion/Addition	-	-	-	8,376,000	-	8,376,000
West Zephyrhills ES - Facility Expansion	19,000,000	35,314,448	3,550,800	-	-	57,865,248
Wiregrass Ranch HS - Facility Expansion	-	-	-	-	16,082,000	16,082,000
Maintenance	\$ 23,164,649	\$ 35,730,864	\$ 28,881,916	\$ 16,241,560	\$ 15,618,423	\$ 119,637,412
Annual Accordion Door Renovation	226,680	240,020	253,360	266,700	280,040	1,266,800
Annual Athletic Bleacher Repair	175,000	186,673	198,345	210,018	221,690	991,726
Annual Athletic Fields & Courts	275,000	293,343	311,685	330,028	348,370	1,558,426
R.B. Stewart MS - Resurface Basketball Courts	-	47,742	-	-	-	47,742
River Ridge HS - Resurface Tennis/Basketball Courts	312,406	-	-	-	-	312,406
Annual Athletic Sound & Scoreboards	90,000	96,003	102,006	108,009	114,012	510,030
Annual Capital Projects Improvements	1,518,400	1,619,677	1,720,955	1,822,232	1,923,509	8,604,773
Annual Compliance with ADA	113,340	120,010	126,680	133,350	140,020	633,400
Annual Compliance w/Environmental Reg	235,000	250,675	266,349	282,024	297,698	1,331,746
Annual Elevator Upgrade	226,680	240,020	253,360	266,700	280,040	1,266,800
Annual Energy Retrofits	120,000	128,004	136,008	144,012	152,016	680,040
Annual Enhanced Hurricane Protection Area Compliance	13,496	14,163	14,830	15,497	16,164	74,150
Annual Exterior Building Renovations (Paint)	475,000	506,683	538,365	570,048	601,730	2,691,826
Annual Fencing	90,000	96,003	102,006	108,009	114,012	510,030
Annual Fire Alarm Systems	226,680	240,020	253,360	266,700	280,040	1,266,800
Annual Fire Safety	202,440	212,445	222,450	232,455	242,460	1,112,250
Annual FNS Serving Line Renovations	226,680	240,020	253,360	266,700	280,040	1,266,800
Annual Flooring Renovations	374,022	396,033	418,044	440,055	462,066	2,090,220
Annual Generator Repairs/Replacement	67,480	70,815	74,150	77,485	80,820	370,750
Annual Gym Floors Maintenance and Replacement	235,000	250,675	266,349	282,024	297,698	1,331,746
River Ridge HS - Replace Gym Floor	453,360	-	-	-	-	453,360
Seven Springs MS - Replace Gym Floor	-	-	253,360	-	-	253,360
Annual Health-Safety-Life	269,920	283,260	296,600	309,940	323,280	1,483,000
Annual HVAC Renovations and Replacements	344,525	362,625	380,725	398,825	416,925	1,903,625
Bayonet MS - Replace Gym A/C units	-	152,150	-	-	-	152,150
Gulf MS - Replace Campus & Gym Chillers. 160T & 120T	686,880	-	-	-	-	686,880
Lacoochee ES - New 10T Split System for Admin Bldg	-	-	-	-	170,250	170,250
Longleaf ES - Replace 2 Carrier Chillers - 125T	629,640	-	-	-	-	629,640
Oakstead ES - Replace Chillers (2) - 120T	-	-	709,280	-	-	709,280
Pasco HS - Two New Air Handlers Above the Gym	536,200	-	-	-	-	536,200
Pine View ES - Replace 2 Chillers - 125T	636,720	-	-	-	-	636,720
Rodney B. Cox ES - Change All Thermostats	-	-	-	58,032	-	58,032
San Antonio ES - New Chiller	629,120	-	-	-	-	629,120
Sunray ES - Replace 2 Chillers - 125T	-	669,460	-	-	-	669,460
Thomas E. Weightman MS - Two New Cooling Towers	-	-	-	322,400	-	322,400
Trinity ES - Replace 2 Chillers - 125T	-	-	709,280	-	-	709,280
Trinity Oaks ES - Two New Chillers Needed	550,000	-	-	-	-	550,000
Wiregrass Ranch HS - Two New Chillers Needed	-	-	1,704,080	-	-	1,704,080
Zephyrhills HS - Two New Chillers Needed	-	457,920	-	-	-	457,920
Annual HVAC Systems - Controls	-	322,400	340,500	358,600	376,700	1,398,200
Calusa ES - Upgrade HVAC Controls	-	-	322,400	-	-	322,400
Connerton ES - Upgrade HVAC Controls	-	304,300	-	-	-	304,300
Longleaf ES - Upgrade HVAC Controls	-	243,440	-	-	-	243,440
New River ES - Upgrade HVAC Controls	-	-	322,400	-	-	322,400
Oakstead ES - Upgrade HVAC Controls	-	-	-	272,400	-	272,400
Pasco ES - New A/C Controls In The Cafeteria	-	228,960	-	-	-	228,960
Pasco HS - Need Controls	-	-	426,020	-	-	426,020
Paul R. Smith MS - Upgrade HVAC Controls, NAE 1 & 2	343,440	-	-	-	-	343,440
R.B. Stewart MS - Upgrade HVAC Controls	-	-	-	-	358,600	358,600
Veterans ES - Upgrade HVAC Controls	286,200	-	-	-	-	286,200
Wendell Krinn Tech HS - Upgrade HVAC Controls	-	-	-	340,500	-	340,500
Annual Kitchen Epoxy	235,000	250,675	266,349	282,024	297,698	1,331,746
Annual Lift Station Upgrades	120,000	128,004	136,008	144,012	152,016	680,040
Annual Pavement Maintenance	476,028	504,042	532,056	560,070	588,084	2,660,280
Centennial MS - Mill and Repave All Parking Lots/Roads	-	239,557	-	-	-	239,557
Maintenance Dept - Mill and Repave All Parking Lots/Roads	-	612,644	-	-	-	612,644
Moon Lake ES - Mill and Repave All Parking Lots/Roads	-	120,010	-	-	-	120,010
Planning/Security - Mill and Repave Parking Lot	-	19,719	-	-	-	19,719
Transportation Central - Mill and Repave All Parking Lots/Roads	-	322,156	-	-	-	322,156
Transportation East - Mill and Repave All Parking Lots/Roads	-	159,272	-	-	-	159,272

The School District of Pasco County
Proposed Five Year Capital Plan 2024-2028

Transportation Northwest - Mill and Repave All Parking Lots/Roads	-	198,440	-	-	-	198,440
Transportation Southeast - Mill and Repave All Parking Lots/Roads	-	293,362	-	-	-	293,362
Annual Playground Structures	1,000,000	1,066,700	1,133,400	1,200,100	1,266,800	5,667,000
Annual Portables Moves	300,025	316,700	333,375	350,050	366,725	1,666,875
Annual New Portables - Growth	3,000,000	3,128,700	3,257,400	3,386,100	3,514,800	16,287,000
Annual Roof Replacement	-	337,200	359,000	380,800	402,600	1,479,600
Administration Warehouse - Roof Replacement	-	-	2,218,776	-	-	2,218,776
Chasco ES - Roof Maintenance	-	63,442	-	-	-	63,442
Chasco MS - Roof Maintenance	-	126,884	-	-	-	126,884
Gulf MS - Gutter Replacement	-	308,083	-	-	-	308,083
Land O' Lakes HS - Roof Replacement	-	627,646	-	-	-	627,646
Longleaf ES - Gutter Replacement	-	212,580	-	-	-	212,580
Mittyte P. Locke ES - Roof Maintenance	-	-	3,102,645	-	-	3,102,645
Oakstead ES - Gutter Replacement	-	215,935	-	-	-	215,935
Pasco HS - Roof Maintenance	-	-	5,175,777	-	-	5,175,777
Paul R. Smith MS - Gutter Replacement	225,602	-	-	-	-	225,602
Pine View ES - Gutter Replacement	181,051	-	-	-	-	181,051
River Ridge HS - Roof Replacement	-	5,881,579	-	-	-	5,881,579
Seven Oaks ES - Gutter Replacement	182,678	-	-	-	-	182,678
Seven Springs MS - Roof Maintenance	5,840,291	-	-	-	-	5,840,291
Transportation W - Roof Replacement	-	-	-	861,169	-	861,169
Trinity Oaks ES - Gutter Replacement	-	184,383	-	-	-	184,383
Wesley Chapel HS - Roof Replacement	-	7,425,273	-	-	-	7,425,273
Annual School Security & Hardening	-	950,100	1,000,125	1,050,150	1,100,175	4,100,550
Annual Security System Installs & Repairs	-	24,002	25,336	26,670	28,004	104,012
Annual Signs-Marquee	26,992	28,326	29,660	30,994	32,328	148,300
Annual Storage Buildings	73,671	78,007	82,342	86,678	91,013	411,711
Bayonet Point MS - Remodel Gym Restrooms & Entry Way Tile	-	-	253,360	-	-	253,360
CFA @ RRHS - Paint, Replace Theater Seats, Carpet, Sound Board	900,000	-	-	-	-	900,000
CFA @ WCHS - Replace Theater Seats and Sound Board	-	632,000	-	-	-	632,000
Denham Oaks ES - Accordion Door Replacement	-	120,010	-	-	-	120,010
Gulf HS - Remodel Gym Restrooms & Entry Way Tile	-	272,220	-	-	-	272,220
Hudson ES (WPEA) - Remodel Restrooms ADA Study	34,002	-	-	-	-	34,002
Hudson ES (WPEA) - Remodel Restrooms ADA	-	908,164	-	-	-	908,164
Eastside Maintenance Facility	-	1,011,200	-	-	-	1,011,200
Rodney B. Cox ES - Covered Play Area - including OTIS WI-FI	-	448,014	-	-	-	448,014
Sand Pine ES - Retile 33 Restrooms	-	140,952	-	-	-	140,952
Wendell Krinn Tech HS - Remodel Front Office	-	101,344	-	-	-	101,344
Vehicles & Equipment	\$ 7,801,107	\$ 15,521,962	\$ 16,454,414	\$ 17,386,869	\$ 18,436,481	\$ 75,600,833
Annual Athletic Equipment - 84010	156,435	162,870	169,305	175,740	182,175	846,525
Annual Automated External Defibrillators (AED)	45,336	48,004	50,672	53,340	56,008	253,360
Annual Bi-Directional Amplifiers Equipment	-	633,400	666,750	700,100	733,450	2,733,700
Annual CTE Equipment	100,000	156,435	162,870	169,305	175,740	764,350
Annual Custodial & Maintenance Equipment Replacement	650,000	677,885	705,770	733,655	761,540	3,528,850
Annual Data Center Server Refresh	300,000	300,000	300,000	300,000	300,000	1,500,000
Annual ESE Equipment	80,000	104,290	108,580	112,870	117,160	522,900
Annual ESE Seat Belt Equipment	12,265	12,694	13,123	13,552	13,981	65,615
Annual Furniture & Equipment Special Request	1,000,000	782,175	814,350	846,525	878,700	4,321,750
Annual Furniture Portable & Growth	108,580	112,870	117,160	121,450	125,740	585,800
Annual Music/Fine Arts Capital Equipment	175,000	156,435	162,870	169,305	175,740	839,350
Annual Motor Vehicles (White Fleet)	783,150	842,500	901,850	961,200	1,020,550	4,509,250
Annual Network Services Tools	5,000	5,215	5,429	5,644	5,858	27,146
Annual School Buses	3,640,000	4,072,068	4,504,136	4,936,204	5,368,272	22,520,680
Annual School Safety & Security Equipment	-	1,900,200	2,000,250	2,100,300	2,200,350	8,201,100
Annual School Furniture Refresh	-	4,514,800	4,686,400	4,858,000	5,029,600	19,088,800
Annual School Furniture Replacement	500,000	782,175	814,350	846,525	878,700	3,821,750
Annual Technology Equipment Replacement	50,000	52,145	54,290	56,435	58,580	271,450
Annual Time Clock Replacement	55,000	57,360	59,719	62,079	64,438	298,596
Annual Transportation Tools & Equipment	10,000	10,429	10,858	11,287	11,716	54,290
Annual Weight Room Equipment Upgrades	130,341	138,012	145,682	153,353	161,023	728,411
UPS Data Center Battery Replacement (Every 5 years)	-	-	-	-	117,160	117,160
Technology	\$ 5,719,875	\$ 12,012,390	\$ 12,611,425	\$ 13,110,460	\$ 13,409,495	\$ 60,863,645
Annual Classroom Display Installation	919,875	952,050	984,225	1,016,400	1,048,575	4,921,125
Annual Computer Devices - Student Growth	-	2,640,220	2,786,960	2,933,700	3,080,440	11,441,320
Annual Computer Refresh Cycles	2,000,000	5,500,000	5,800,000	6,100,000	6,400,000	29,300,000
Annual District Wide Software	2,800,000	2,920,120	3,040,240	3,160,360	3,280,480	15,201,200
Other	\$ 4,334,784	\$ 36,919,444	\$ 14,663,318	\$ 15,409,573	\$ 4,614,309	\$ 75,941,428
Annual Athletic Storage Sheds	26,068	27,602	29,136	30,671	32,205	145,682
Annual Habitat for Humanities	67,480	70,815	74,150	77,485	80,820	370,750
Annual Network IP Phone Infrastructure	600,000	600,000	-	-	-	1,200,000
Annual Network Services Infrastructure Upgrades	-	9,965,493	10,490,200	11,014,907	-	31,470,600
Annual Network Services Renovation Projects	1,619,520	1,699,560	1,779,600	1,859,640	1,939,680	8,898,000
Annual Renovation and Remodeling (Emergency Reserves)	2,000,000	2,133,400	2,266,800	2,400,200	2,533,600	11,334,000
Annual Signs - FISH	21,716	22,574	23,432	24,290	25,148	122,396
Other Financing Uses	-	22,400,000	-	-	-	22,400,000
Debt Service	\$ 93,904,446	\$ 88,522,511	\$ 65,987,747	\$ 65,326,539	\$ 67,119,703	\$ 380,860,946
Transfers Out - COPS Bond Payment	47,387,022	47,402,432	47,409,723	47,239,532	48,687,275	238,125,984
Transfers Out - Finance Payments: Computers	6,193,903	4,161,677	1,824,742	-	-	12,180,322
Transfers Out - Finance Payments: Vehicles	4,210,453	3,156,995	2,416,464	1,678,761	1,006,724	12,469,397
Transfers Out - Sales Tax Bond Payment	21,303,099	21,277,018	-	-	-	42,580,117
Transfers Out - Charter Schools Millage	400,808	974,389	1,736,818	2,758,246	2,725,704	8,595,965
Transfers Out - Charter Schools PECO	4,457,781	-	-	-	-	4,457,781
Transfers Out - Property Insurance	9,951,380	11,550,000	12,600,000	13,650,000	14,700,000	62,451,380
TOTAL EXPENDITURES	\$ 217,388,861	\$ 297,236,144	\$ 270,774,770	\$ 190,002,795	\$ 167,329,516	\$ 1,142,732,086
Net Change in Fund Balance	\$ 2,419,740	\$ (103,446,506)	\$ (71,124,977)	\$ 15,851,227	\$ 44,984,010	\$ (111,316,506)
FUND BALANCE - BEGINNING	309,317,708	311,737,448	208,290,942	137,165,965	153,017,192	309,317,708
FUND BALANCE - ENDING	\$ 311,737,448	\$ 208,290,942	\$ 137,165,965	\$ 153,017,192	\$ 198,001,202	\$ 198,001,202

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 BUDGET SUMMARY
 SPECIAL REVENUE FUNDS

	2023-2024 BUDGET	2022-2023 BUDGET
ESTIMATED REVENUE:		
Federal Projects	53,647,214	54,043,579
School Food Service	<u>86,568,254</u>	<u>70,846,953</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>140,215,468</u></u>	<u><u>124,890,532</u></u>
 APPROPRIATIONS:		
Federal Projects	53,647,214	54,043,579
School Food Service	<u>86,568,254</u>	<u>70,846,953</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>140,215,468</u></u>	<u><u>124,890,532</u></u>

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 BUDGET SUMMARY
 INTERNAL SERVICE FUNDS

	2023-2024 BUDGET	2022-2023 BUDGET
ESTIMATED REVENUE:		
Local	107,109,906	104,941,790
Interest Income	1,052,545	122,284
Incoming Transfer	9,951,380	5,810,001
Nonrevenue Sources	158,000	158,000
RESERVES:		
Fund Balance	43,820,626	43,354,601
TOTAL ESTIMATED REVENUE AND FUND BALANCE	162,092,457	154,386,676
APPROPRIATIONS:		
Salaries	1,716,886	1,206,435
Fringe Benefits	635,282	354,158
Purchased Services	28,500,915	22,488,235
Energy Services	13,635,100	12,620,100
Materials and Supplies	500,213	472,002
Capital Outlay	1,800	4,225
Other Expenses	88,908,902	80,335,735
Transfers	509,200	1,178,128
RESERVES:		
Fund Balance	27,684,159	35,727,658
TOTAL APPROPRIATIONS AND FUND BALANCE	162,092,457	154,386,676

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 BUDGET SUMMARY
 TRUST & AGENCY FUNDS

	2023-2024 BUDGET	2022-2023 BUDGET
ESTIMATED REVENUE:		
Local	17,874,153	16,072,802
RESERVES:		
Fund Balance	<u>25,331,838</u>	<u>25,120,764</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>43,205,991</u></u>	<u><u>41,193,566</u></u>
APPROPRIATIONS:		
Expendable Trusts	35,303	44,000
Internal Funds Disbursements	19,060,000	15,560,000
Pension Trust Funds	1,447,000	1,564,000
RESERVES:		
Fund Balance	<u>22,663,688</u>	<u>24,025,566</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>43,205,991</u></u>	<u><u>41,193,566</u></u>

DISTRICT SCHOOL BOARD OF PASCO COUNTY
BUDGET SUMMARY
ENTERPRISE FUNDS

	2023-2024 BUDGET	2022-2023 BUDGET
ESTIMATED REVENUE:		
Local	10,843,782	10,757,965
RESERVES:		
Fund Balance	<u>6,646,879</u>	<u>2,825,700</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>17,490,661</u></u>	<u><u>13,583,665</u></u>
APPROPRIATIONS:		
Community Services	10,324,497	9,799,673
RESERVES:		
Fund Balance	<u>7,166,164</u>	<u>3,783,992</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>17,490,661</u></u>	<u><u>13,583,665</u></u>

SECTION III

FINANCIAL AND STAFF ALLOCATIONS

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**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 – 2024
Glossary**

Personnel Cost

Salaries Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those in permanent positions.

Benefits Amounts paid by the school system on behalf of employees. Such payments are fringe benefits, and while not paid directly to employees, are part of the cost of employing staff.

Operational Cost

Purchased Services Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services that the board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Energy Services Expenditures for the various types of energy used by the District.

Materials and Supplies Expenditures for items that are consumed, worn out, or deteriorated in use, or items that lose the identity through fabrication or incorporation into different or more complex units or substances. This includes expenditures for instructional, custodial, and maintenance supplies.

Other Expenses - Amounts paid for goods and services not previously classified. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.

Capital Outlay

Capital Outlay Expenditures for the acquisition of capital assets, or additions of capital assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment and new and replacement equipment, and software.

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Elementary Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0021 - Rodney B Cox Elementary				
Personnel Cost	3,007,361	3,030,594	(23,233)	-0.8%
Operational Costs	20,521	19,372	1,149	5.9%
Capital Outlay	2,636	3,522	(886)	-25.2%
Total	3,030,518	3,053,488	(22,970)	-0.8%
0032 - Trinity Elementary				
Personnel Cost	4,738,763	4,020,472	718,291	17.9%
Operational Costs	32,420	30,671	1,749	5.7%
Capital Outlay	1,600	2,700	(1,100)	-40.7%
Total	4,772,783	4,053,843	718,940	17.7%
0059 - Denham Oaks Elementary				
Personnel Cost	5,769,559	5,289,413	480,146	9.1%
Operational Costs	44,039	43,660	379	0.9%
Capital Outlay	6,826	5,984	842	14.1%
Total	5,820,424	5,339,057	481,367	9.0%
0060 - Chester W Taylor Elementary				
Personnel Cost	5,032,957	4,410,382	622,575	14.1%
Operational Costs	42,765	37,074	5,691	15.4%
Capital Outlay	900	900	-	0.0%
Total	5,076,622	4,448,356	628,266	14.1%
0061 - Pasco Elementary				
Personnel Cost	4,190,069	4,038,814	151,255	3.7%
Operational Costs	33,064	29,154	3,910	13.4%
Capital Outlay	2,740	2,300	440	19.1%
Total	4,225,873	4,070,268	155,605	3.8%
0065 - James M Marlowe Elementary				
Personnel Cost	4,654,359	4,824,659	(170,300)	-3.5%
Operational Costs	55,072	51,632	3,440	6.7%
Capital Outlay	5,262	2,800	2,462	87.9%
Total	4,714,693	4,879,091	(164,398)	-3.4%
0070 - Chasco Elementary				
Personnel Cost	5,340,249	5,548,232	(207,983)	-3.7%
Operational Costs	38,413	32,699	5,714	17.5%
Capital Outlay	1,810	9,185	(7,375)	-80.3%
Total	5,380,472	5,590,116	(209,644)	-3.8%

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Elementary Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0072 - Sunray Elementary				
Personnel Cost	3,317,895	3,134,535	183,360	5.8%
Operational Costs	47,596	25,773	21,823	84.7%
Capital Outlay	2,000	2,200	(200)	-9.1%
Total	3,367,491	3,162,508	204,983	6.5%
0082 - Oakstead Elementary				
Personnel Cost	7,216,246	6,838,451	377,795	5.5%
Operational Costs	59,081	53,392	5,689	10.7%
Capital Outlay	12,000	10,400	1,600	15.4%
Total	7,287,327	6,902,243	385,084	5.6%
0083 - Gulf Highlands Elementary				
Personnel Cost	4,994,657	5,239,817	(245,160)	-4.7%
Operational Costs	37,868	44,321	(6,453)	-14.6%
Capital Outlay	3,550	3,740	(190)	-5.1%
Total	5,036,075	5,287,878	(251,803)	-4.8%
0084 - Double Branch Elementary				
Personnel Cost	5,817,242	5,037,475	779,767	15.5%
Operational Costs	49,291	44,408	4,883	11.0%
Capital Outlay	3,500	6,300	(2,800)	-44.4%
Total	5,870,033	5,088,183	781,850	15.4%
0085 - Trinity Oaks Elementary				
Personnel Cost	5,145,161	4,092,251	1,052,910	25.7%
Operational Costs	42,395	35,566	6,829	19.2%
Capital Outlay	2,000	2,100	(100)	-4.8%
Total	5,189,556	4,129,917	1,059,639	25.7%
0091 - West Zephyrhills Elementary				
Personnel Cost	4,874,264	4,871,306	2,958	0.1%
Operational Costs	33,699	36,127	(2,428)	-6.7%
Capital Outlay	1,502	3,412	(1,910)	-56.0%
Total	4,909,465	4,910,845	(1,380)	0.0%
0092 - New River Elementary				
Personnel Cost	6,034,365	4,920,941	1,113,424	22.6%
Operational Costs	45,981	37,605	8,376	22.3%
Capital Outlay	3,886	1,147	2,739	238.8%
Total	6,084,232	4,959,693	1,124,539	22.7%

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Elementary Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0093 - Gulf Trace Elementary				
Personnel Cost	5,086,938	4,330,494	756,444	17.5%
Operational Costs	72,169	35,078	37,091	105.7%
Capital Outlay	3,300	3,550	(250)	-7.0%
Total	5,162,407	4,369,122	793,285	18.2%
0110 - Veterans Elementary				
Personnel Cost	4,730,993	4,490,956	240,037	5.3%
Operational Costs	43,174	40,634	2,540	6.3%
Capital Outlay	700	2,450	(1,750)	-71.4%
Total	4,774,867	4,534,040	240,827	5.3%
0112 - Watergrass Elementary				
Personnel Cost	6,887,162	5,520,055	1,367,107	24.8%
Operational Costs	59,531	41,748	17,783	42.6%
Capital Outlay	800	3,635	(2,835)	-78.0%
Total	6,947,493	5,565,438	1,382,055	24.8%
0117 - Odessa Elementary				
Personnel Cost	7,243,064	6,218,354	1,024,710	16.5%
Operational Costs	60,781	50,493	10,288	20.4%
Capital Outlay	5,000	7,500	(2,500)	-33.3%
Total	7,308,845	6,276,347	1,032,498	16.5%
0119 - Sanders Memorial Elementary				
Personnel Cost	5,708,791	5,173,351	535,440	10.3%
Operational Costs	50,082	46,055	4,027	8.7%
Capital Outlay	1,500	1,750	(250)	-14.3%
Total	5,760,373	5,221,156	539,217	10.3%
0120 - Quail Hollow Elementary				
Personnel Cost	3,985,687	3,255,468	730,219	22.4%
Operational Costs	29,583	28,993	590	2.0%
Capital Outlay	2,900	300	2,600	866.7%
Total	4,018,170	3,284,761	733,409	22.3%
0121 - Shady Hills Elementary				
Personnel Cost	3,987,751	3,570,189	417,562	11.7%
Operational Costs	29,080	27,167	1,913	7.0%
Capital Outlay	1,720	1,900	(180)	-9.5%
Total	4,018,551	3,599,256	419,295	11.6%

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Elementary Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0122 - Wiregrass Elementary				
Personnel Cost	6,892,435	5,289,125	1,603,310	30.3%
Operational Costs	47,561	39,815	7,746	19.5%
Capital Outlay	16,000	17,338	(1,338)	-7.7%
Total	6,955,996	5,346,278	1,609,718	30.1%
0125 - Bexley Elementary				
Personnel Cost	8,403,765	6,549,503	1,854,262	28.3%
Operational Costs	74,122	61,313	12,809	20.9%
Capital Outlay	6,148	4,500	1,648	36.6%
Total	8,484,035	6,615,316	1,868,719	28.2%
0132 - Woodland Elementary				
Personnel Cost	5,263,421	5,068,722	194,699	3.8%
Operational Costs	43,569	43,942	(373)	-0.8%
Capital Outlay	2,899	3,565	(666)	-18.7%
Total	5,309,889	5,116,229	193,660	3.8%
0201 - Connerton Elementary				
Personnel Cost	6,887,558	5,829,809	1,057,749	18.1%
Operational Costs	50,831	41,269	9,562	23.2%
Capital Outlay	7,500	16,098	(8,598)	-53.4%
Total	6,945,889	5,887,176	1,058,713	18.0%
0211 - Mittye P Locke Early Learning Academy				
Personnel Cost	2,137,184	3,733,332	(1,596,148)	-42.8%
Operational Costs	11,793	30,558	(18,765)	-61.4%
Capital Outlay	-	804	(804)	-100.0%
Total	2,148,977	3,764,694	(1,615,717)	-42.9%
0251 - San Antonio Elementary				
Personnel Cost	4,595,614	4,100,747	494,867	12.1%
Operational Costs	60,734	44,151	16,583	37.6%
Capital Outlay	6,016	6,709	(693)	-10.3%
Total	4,662,364	4,151,607	510,757	12.3%
0271 - Richey Elementary				
Personnel Cost	6,524,471	5,684,978	839,493	14.8%
Operational Costs	58,017	72,132	(14,115)	-19.6%
Capital Outlay	5,479	2,149	3,330	155.0%
Total	6,587,967	5,759,259	828,708	14.4%

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Elementary Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0311 - Cotee River Elementary				
Personnel Cost	4,957,342	5,114,420	(157,078)	-3.1%
Operational Costs	32,924	32,376	548	1.7%
Capital Outlay	1,200	1,138	62	5.4%
Total	4,991,466	5,147,934	(156,468)	-3.0%
0321 - Lacochee Elementary				
Personnel Cost	2,495,879	2,429,110	66,769	2.7%
Operational Costs	18,520	18,229	291	1.6%
Capital Outlay	-	-	-	-
Total	2,514,399	2,447,339	67,060	2.7%
0341 - Schrader Elementary				
Personnel Cost	4,865,718	4,623,922	241,796	5.2%
Operational Costs	34,315	30,418	3,897	12.8%
Capital Outlay	3,000	3,930	(930)	-23.7%
Total	4,903,033	4,658,270	244,763	5.3%
0351 - Fox Hollow Elementary				
Personnel Cost	4,490,568	4,218,407	272,161	6.5%
Operational Costs	35,965	38,082	(2,117)	-5.6%
Capital Outlay	750	-	750	-
Total	4,527,283	4,256,489	270,794	6.4%
0401 - Centennial Elementary				
Personnel Cost	5,673,730	4,596,964	1,076,766	23.4%
Operational Costs	59,696	50,533	9,163	18.1%
Capital Outlay	1,500	1,063	437	41.1%
Total	5,734,926	4,648,560	1,086,366	23.4%
0411 - Seven Springs Elementary				
Personnel Cost	3,771,433	3,613,276	158,157	4.4%
Operational Costs	27,101	24,042	3,059	12.7%
Capital Outlay	2,000	2,000	-	0.0%
Total	3,800,534	3,639,318	161,216	4.4%
0421 - Deer Park Elementary				
Personnel Cost	4,195,829	4,081,643	114,186	2.8%
Operational Costs	31,520	31,085	435	1.4%
Capital Outlay	-	-	-	-
Total	4,227,349	4,112,728	114,621	2.8%

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Elementary Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0451 - Mary Giella Elementary				
Personnel Cost	4,196,626	4,077,916	118,710	2.9%
Operational Costs	35,682	32,243	3,439	10.7%
Capital Outlay	1,490	1,990	(500)	-25.1%
Total	4,233,798	4,112,149	121,649	3.0%
0501 - Hudson Primary Academy				
Personnel Cost	5,359,844	4,669,537	690,307	14.8%
Operational Costs	50,303	30,537	19,766	64.7%
Capital Outlay	1,420	1,200	220	18.3%
Total	5,411,567	4,701,274	710,293	15.1%
0701 - Cypress Elementary				
Personnel Cost	4,483,800	4,247,149	236,651	5.6%
Operational Costs	39,692	38,971	721	1.9%
Capital Outlay	-	3,404	(3,404)	-100.0%
Total	4,523,492	4,289,524	233,968	5.5%
0901 - Anclote Elementary				
Personnel Cost	3,714,120	3,229,000	485,120	15.0%
Operational Costs	28,004	23,986	4,018	16.8%
Capital Outlay	918	780	138	17.7%
Total	3,743,042	3,253,766	489,276	15.0%
0902 - Pine View Elementary				
Personnel Cost	4,786,030	4,251,887	534,143	12.6%
Operational Costs	64,987	51,574	13,413	26.0%
Capital Outlay	950	950	-	0.0%
Total	4,851,967	4,304,411	547,556	12.7%
0911 - Gulfside Elementary				
Personnel Cost	3,319,526	3,181,171	138,355	4.3%
Operational Costs	24,954	22,474	2,480	11.0%
Capital Outlay	1,090	1,000	90	9.0%
Total	3,345,570	3,204,645	140,925	4.4%
0932 - Calusa Elementary				
Personnel Cost	3,490,849	3,672,787	(181,938)	-5.0%
Operational Costs	27,530	28,462	(932)	-3.3%
Capital Outlay	2,748	1,971	777	39.4%
Total	3,521,127	3,703,220	(182,093)	-4.9%

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Elementary Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0941 - Moon Lake Elementary				
Personnel Cost	4,877,559	4,483,859	393,700	8.8%
Operational Costs	34,866	33,155	1,711	5.2%
Capital Outlay	700	1,193	(493)	-41.3%
Total	4,913,125	4,518,207	394,918	8.7%
0961 - Lake Myrtle Elementary				
Personnel Cost	4,836,296	4,070,667	765,629	18.8%
Operational Costs	39,089	35,211	3,878	11.0%
Capital Outlay	2,880	1,151	1,729	150.2%
Total	4,878,265	4,107,029	771,236	18.8%
2061 - Sand Pine Elementary				
Personnel Cost	4,059,900	3,777,959	281,941	7.5%
Operational Costs	30,267	29,227	1,040	3.6%
Capital Outlay	3,275	2,750	525	19.1%
Total	4,093,442	3,809,936	283,506	7.4%
2071 - Wesley Chapel Elementary				
Personnel Cost	6,097,669	5,378,293	719,376	13.4%
Operational Costs	55,885	44,359	11,526	26.0%
Capital Outlay	1,000	4,505	(3,505)	-77.8%
Total	6,154,554	5,427,157	727,397	13.4%
2081 - Longleaf Elementary				
Personnel Cost	4,925,604	4,607,791	317,813	6.9%
Operational Costs	38,275	36,274	2,001	5.5%
Capital Outlay	100	1,100	(1,000)	-90.9%
Total	4,963,979	4,645,165	318,814	6.9%
2091 - Seven Oaks Elementary				
Personnel Cost	5,099,561	4,534,273	565,288	12.5%
Operational Costs	40,605	41,695	(1,090)	-2.6%
Capital Outlay	500	3,000	(2,500)	-83.3%
Total	5,140,666	4,578,968	561,698	12.3%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Middle Schools

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0057 - Seven Springs Middle				
Personnel Cost	9,432,142	9,413,574	18,568	0.2%
Operational Costs	95,066	91,390	3,676	4.0%
Capital Outlay	7,362	9,690	(2,328)	-24.0%
Total	9,534,570	9,514,654	19,916	0.2%
0069 - Chasco Middle				
Personnel Cost	4,643,464	4,405,560	237,904	5.4%
Operational Costs	45,638	46,838	(1,200)	-2.6%
Capital Outlay	6,000	7,000	(1,000)	-14.3%
Total	4,695,102	4,459,398	235,704	5.3%
0071 - Pasco Middle				
Personnel Cost	5,565,167	5,398,611	166,556	3.1%
Operational Costs	101,073	73,369	27,704	37.8%
Capital Outlay	1,000	1,000	-	0.0%
Total	5,667,240	5,472,980	194,260	3.5%
0074 - Centennial Middle				
Personnel Cost	4,666,331	4,320,057	346,274	8.0%
Operational Costs	45,016	38,699	6,317	16.3%
Capital Outlay	7,250	7,950	(700)	-8.8%
Total	4,718,597	4,366,706	351,891	8.1%
0086 - Dr John Long Middle				
Personnel Cost	8,017,354	7,231,224	786,130	10.9%
Operational Costs	92,071	78,409	13,662	17.4%
Capital Outlay	3,230	5,305	(2,075)	-39.1%
Total	8,112,655	7,314,938	797,717	10.9%
0089 - Paul R Smith Middle				
Personnel Cost	6,026,948	6,464,008	(437,060)	-6.8%
Operational Costs	98,263	72,374	25,889	35.8%
Capital Outlay	7,300	6,500	800	12.3%
Total	6,132,511	6,542,882	(410,371)	-6.3%
0100 - Charles S Rushe Middle				
Personnel Cost	8,324,997	7,779,434	545,563	7.0%
Operational Costs	85,613	83,673	1,940	2.3%
Capital Outlay	13,200	11,400	1,800	15.8%
Total	8,423,810	7,874,507	549,303	7.0%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Middle Schools

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0102 - Raymond B Stewart Middle				
Personnel Cost	6,347,719	5,740,346	607,373	10.6%
Operational Costs	60,261	61,093	(832)	-1.4%
Capital Outlay	8,500	10,000	(1,500)	-15.0%
Total	6,416,480	5,811,439	605,041	10.4%
0103 - Crews Lake Middle				
Personnel Cost	5,535,378	5,276,550	258,828	4.9%
Operational Costs	58,193	50,210	7,983	15.9%
Capital Outlay	1,074	2,941	(1,867)	-63.5%
Total	5,594,645	5,329,701	264,944	5.0%
0133 - Cypress Creek Middle School				
Personnel Cost	7,359,140	7,206,410	152,730	2.1%
Operational Costs	89,428	95,946	(6,518)	-6.8%
Capital Outlay	8,400	4,979	3,421	68.7%
Total	7,456,968	7,307,335	149,633	2.0%
0261 - Gulf Middle				
Personnel Cost	7,040,479	6,453,791	586,688	9.1%
Operational Costs	81,430	89,061	(7,631)	-8.6%
Capital Outlay	8,266	2,200	6,066	275.7%
Total	7,130,175	6,545,052	585,123	8.9%
0342 - Bayonet Point Middle				
Personnel Cost	4,765,732	4,411,084	354,648	8.0%
Operational Costs	49,244	47,866	1,378	2.9%
Capital Outlay	3,580	3,919	(339)	-8.7%
Total	4,818,556	4,462,869	355,687	8.0%
0461 - Thomas E Weightman Middle				
Personnel Cost	7,892,293	7,359,869	532,424	7.2%
Operational Costs	58,658	72,093	(13,435)	-18.6%
Capital Outlay	31,300	10,500	20,800	198.1%
Total	7,982,251	7,442,462	539,789	7.3%

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Middle Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0472 - River Ridge Middle				
Personnel Cost	6,421,396	7,167,680	(746,284)	-10.4%
Operational Costs	57,556	53,323	4,233	7.9%
Capital Outlay	1,192	5,032	(3,840)	-76.3%
Total	6,480,144	7,226,035	(745,891)	-10.3%
0921 - Pine View Middle				
Personnel Cost	6,795,836	6,715,064	80,772	1.2%
Operational Costs	93,859	95,087	(1,228)	-1.3%
Capital Outlay	3,704	5,547	(1,843)	-33.2%
Total	6,893,399	6,815,698	77,701	1.1%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
High Schools

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0031 - Pasco High				
Personnel Cost	9,132,525	8,595,227	537,298	6.3%
Operational Costs	281,005	281,432	(427)	-0.2%
Capital Outlay	3,122	6,500	(3,378)	-52.0%
Total	9,416,652	8,883,159	533,493	6.0%
0063 - Wesley Chapel High				
Personnel Cost	10,058,746	8,407,623	1,651,123	19.6%
Operational Costs	131,390	154,081	(22,691)	-14.7%
Capital Outlay	18,181	17,954	227	1.3%
Total	10,208,317	8,579,658	1,628,659	19.0%
0073 - J W Mitchell High				
Personnel Cost	11,848,556	10,320,234	1,528,322	14.8%
Operational Costs	173,806	192,782	(18,976)	-9.8%
Capital Outlay	-	7,854	(7,854)	-100.0%
Total	12,022,362	10,520,870	1,501,492	14.3%
0090 - Wiregrass Ranch High				
Personnel Cost	10,867,458	10,181,461	685,997	6.7%
Operational Costs	160,693	197,110	(36,417)	-18.5%
Capital Outlay	9,200	3,000	6,200	206.7%
Total	11,037,351	10,381,571	655,780	6.3%
0101 - Sunlake High				
Personnel Cost	10,866,999	9,445,104	1,421,895	15.1%
Operational Costs	176,050	200,998	(24,948)	-12.4%
Capital Outlay	-	-	-	-
Total	11,043,049	9,646,102	1,396,947	14.5%
0113 - Anclote High				
Personnel Cost	7,558,015	6,547,079	1,010,936	15.4%
Operational Costs	217,333	209,069	8,264	4.0%
Capital Outlay	15,650	20,890	(5,240)	-25.1%
Total	7,790,998	6,777,038	1,013,960	15.0%
0114 - Fivay High				
Personnel Cost	9,137,578	8,916,014	221,564	2.5%
Operational Costs	133,122	141,073	(7,951)	-5.6%
Capital Outlay	-	28,069	(28,069)	-100.0%
Total	9,270,700	9,085,156	185,544	2.0%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
High Schools

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0123 - Cypress Creek High				
Personnel Cost	9,950,341	8,276,951	1,673,390	20.2%
Operational Costs	142,146	173,397	(31,251)	-18.0%
Capital Outlay	13,700	13,600	100	0.7%
Total	10,106,187	8,463,948	1,642,239	19.4%
0128 - Wendell Krinn Technical High				
Personnel Cost	5,553,702	4,618,929	934,773	20.2%
Operational Costs	46,727	54,666	(7,939)	-14.5%
Capital Outlay	2,290	2,890	(600)	-20.8%
Total	5,602,719	4,676,485	926,234	19.8%
0131 - Zephyrhills High				
Personnel Cost	9,109,754	8,152,296	957,458	11.7%
Operational Costs	134,434	163,993	(29,559)	-18.0%
Capital Outlay	5,500	7,000	(1,500)	-21.4%
Total	9,249,688	8,323,289	926,399	11.1%
0142 - Kirkland Ranch Academy				
Personnel Cost	5,347,728	2,992,224	2,355,504	78.7%
Operational Costs	58,729	55,310	3,419	6.2%
Capital Outlay	1,050	444	606	136.5%
Total	5,407,507	3,047,978	2,359,529	77.4%
0331 - Gulf High				
Personnel Cost	9,822,212	8,905,048	917,164	10.3%
Operational Costs	178,079	221,901	(43,822)	-19.7%
Capital Outlay	11,400	8,300	3,100	37.3%
Total	10,011,691	9,135,249	876,442	9.6%
0471 - River Ridge High				
Personnel Cost	11,062,775	9,319,923	1,742,852	18.7%
Operational Costs	161,207	178,464	(17,257)	-9.7%
Capital Outlay	3,500	4,000	(500)	-12.5%
Total	11,227,482	9,502,387	1,725,095	18.2%
0521 - Hudson High				
Personnel Cost	8,896,034	7,567,781	1,328,253	17.6%
Operational Costs	273,313	263,414	9,899	3.8%
Capital Outlay	9,000	10,800	(1,800)	-16.7%
Total	9,178,347	7,841,995	1,336,352	17.0%

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
High Schools**

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0801 - Land O' Lakes High				
Personnel Cost	11,441,911	9,556,134	1,885,777	19.7%
Operational Costs	271,498	303,507	(32,009)	-10.5%
Capital Outlay	17,267	10,999	6,268	57.0%
Total	11,730,676	9,870,640	1,860,036	18.8%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Combo Schools

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0153 - Angeline Academy of Innovation				
Personnel Cost	3,730,906	-	3,730,906	100.0%
Operational Costs	43,918	-	43,918	100.0%
Capital Outlay	-	-	-	-
Total	3,774,824	-	3,774,824	100.0%
0951 - Hudson Academy				
Personnel Cost	6,585,728	5,838,953	746,775	12.8%
Operational Costs	123,277	89,814	33,463	37.3%
Capital Outlay	-	2,416	(2,416)	-100.0%
Total	6,709,005	5,931,183	777,822	13.1%
1411 - Starkey Ranch K-8				
Personnel Cost	12,351,275	10,664,606	1,686,669	15.8%
Operational Costs	144,170	135,848	8,322	6.1%
Capital Outlay	5,500	4,500	1,000	22.2%
Total	12,500,945	10,804,954	1,695,991	15.7%
7004 - Pasco eSchool-Flvs Franchise				
Personnel Cost	8,950,513	7,597,928	1,352,585	17.8%
Operational Costs	1,861,350	1,882,165	(20,815)	-1.1%
Capital Outlay	9,000	9,000	-	-
Total	10,820,863	9,489,093	1,331,770	14.0%
7006 - Pasco Virtual Course Offerings				
Personnel Cost	2,226,521	1,632,135	594,386	36.4%
Operational Costs	3,000	3,000	-	-
Capital Outlay	-	-	-	-
Total	2,229,521	1,635,135	594,386	36.4%
7023 - Virtual Instruction Program				
Personnel Cost	1,193,267	1,189,213	4,054	0.3%
Operational Costs	58,000	53,500	4,500	8.4%
Capital Outlay	8,500	8,500	-	-
Total	1,259,767	1,251,213	8,554	0.7%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Other Education Centers

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
0991 - Marchman Technical College				
Personnel Cost	2,066,148	1,739,654	326,494	18.8%
Operational Costs	27,953	68,825	(40,872)	-59.4%
Capital Outlay	-	1,201	(1,201)	-100.0%
Total	2,094,101	1,809,680	284,421	15.7%
0242 - West Pasco Education Academy				
Personnel Cost	4,223,322	3,212,415	1,010,907	31.5%
Operational Costs	18,257	16,267	1,990	12.2%
Capital Outlay	-	750	(750)	-100.0%
Total	4,241,579	3,229,432	1,012,147	31.3%
4081 - Pasco Girls Academy				
Personnel Cost	432,109	379,235	52,874	13.9%
Operational Costs	870	870	-	-
Capital Outlay	-	-	-	-
Total	432,979	380,105	52,874	13.9%
5242 - Girls Pace				
Personnel Cost	101,722	78,773	22,949	29.1%
Operational Costs	302,375	376,235	(73,860)	-19.6%
Capital Outlay	-	-	-	-
Total	404,097	455,008	(50,911)	-11.2%
5881 - Sheriffs Detention Center				
Personnel Cost	61,932	49,640	12,292	24.8%
Operational Costs	769	769	-	-
Capital Outlay	-	-	-	-
Total	62,701	50,409	12,292	24.4%
6997 - Energy & Marine Center				
Personnel Cost	394,938	380,738	14,200	3.7%
Operational Costs	14,050	14,050	-	-
Capital Outlay	-	-	-	-
Total	408,988	394,788	14,200	3.6%
7071 - East Pasco Education Academy				
Personnel Cost	3,064,504	2,744,890	319,614	11.6%
Operational Costs	12,107	17,874	(5,767)	-32.3%
Capital Outlay	-	300	(300)	-100.0%
Total	3,076,611	2,763,064	313,547	11.3%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Other Education Centers

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
7081 - Juvenile Detention Center				
Personnel Cost	422,175	368,337	53,838	14.6%
Operational Costs	1,305	1,305	-	-
Capital Outlay	-	-	-	-
Total	423,480	369,642	53,838	14.6%
9045 - Baycare Behavioral Health				
Personnel Cost	-	-	-	-
Operational Costs	120,000	120,003	(3)	-
Capital Outlay	-	-	-	-
Total	120,000	12,461	(3)	-
Adult Education				
Personnel Cost	994,133	1,075,962	(81,829)	-7.6%
Operational Costs	11,460	11,834	(374)	-3.2%
Capital Outlay	-	800	(800)	-100.0%
Total	1,005,593	1,088,596	(83,003)	-7.6%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Charter Schools

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
4301 - Dayspring Academy				
Personnel Cost	3,918.00	28,192.00	(24,274.00)	-86.1%
Operational Costs	8,500,003.00	7,857,895.00	642,108.00	8.2%
Capital Outlay	-	-	-	-
Total	8,503,921.00	7,886,087.00	617,834.00	7.8%
4302 - Academy At The Farm				
Personnel Cost	3,865.00	33,634.00	(29,769.00)	-88.5%
Operational Costs	6,364,288.00	5,976,532.00	387,756.00	6.5%
Capital Outlay	-	-	-	-
Total	6,368,153.00	6,010,166.00	357,987.00	6.0%
4307 - Countryside Montessori				
Personnel Cost	3,981.00	22,457.00	(18,476.00)	-82.3%
Operational Costs	3,071,685.00	3,162,038.00	(90,353.00)	-2.9%
Capital Outlay	-	-	-	-
Total	3,075,666.00	3,184,495.00	(108,829.00)	-3.4%
4321 - Athenian Academy				
Personnel Cost	11,764.00	3,409.00	8,355.00	245.1%
Operational Costs	3,626,370.00	3,760,789.00	(134,419.00)	-3.6%
Capital Outlay	-	-	-	-
Total	3,638,134.00	3,764,198.00	(126,064.00)	-3.3%
4323 - Imagine School at Land O' Lakes				
Personnel Cost	18,829.00	25,364.00	(6,535.00)	-25.8%
Operational Costs	7,847,672.00	8,004,118.00	(156,446.00)	-2.0%
Capital Outlay	-	-	-	-
Total	7,866,501.00	8,029,482.00	(162,981.00)	-2.0%
4326 - Classical Preparatory				
Personnel Cost	3,918.00	22,504.00	(18,586.00)	-82.6%
Operational Costs	9,782,775.00	10,220,391.00	(437,616.00)	-4.3%
Capital Outlay	-	-	-	-
Total	9,786,693.00	10,242,895.00	(456,202.00)	-4.5%
4327 - Learning Lodge Academy				
Personnel Cost	3,918.00	20,448.00	(16,530.00)	-80.8%
Operational Costs	2,604,353.00	2,583,423.00	20,930.00	0.8%
Capital Outlay	-	-	-	-
Total	2,608,271.00	2,603,871.00	4,400.00	0.2%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
Charter Schools

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
4328 - Pepin Academies of Pasco County				
Personnel Cost	3,918.00	17,792.00	(13,874.00)	-78.0%
Operational Costs	3,755,078.00	5,099,629.00	(1,344,551.00)	-26.4%
Capital Outlay	-	-	-	-
Total	3,758,996.00	5,117,421.00	(1,358,425.00)	-26.5%
4329 - Plato Academy Trinity				
Personnel Cost	11,407.00	19,065.00	(7,658.00)	-40.2%
Operational Costs	4,756,721.00	4,115,497.00	641,224.00	15.6%
Capital Outlay	-	-	-	-
Total	4,768,128.00	4,134,562.00	633,566.00	15.3%
4330 - Union Park				
Personnel Cost	11,157.00	18,601.00	(7,444.00)	-40.0%
Operational Costs	6,687,640.00	6,887,443.00	(199,803.00)	-2.9%
Capital Outlay	-	-	-	-
Total	6,698,797.00	6,906,044.00	(207,247.00)	-3.0%
4332 - Pinecrest Academy Wesley Chapel				
Personnel Cost	11,273.00	14,530.00	(3,257.00)	-22.4%
Operational Costs	10,528,797.00	9,616,228.00	912,569.00	9.5%
Capital Outlay	-	-	-	-
Total	10,540,070.00	9,630,758.00	909,312.00	9.4%
4333 - Innovation Preparatory Academy				
Personnel Cost	11,160.00	14,282.00	(3,122.00)	-21.9%
Operational Costs	10,378,717.00	6,934,383.00	3,444,334.00	49.7%
Capital Outlay	0.00	-	-	-
Total	10,389,877.00	6,948,665.00	3,441,212.00	49.5%
4334 - Dayspring Jazz				
Personnel Cost	-	7,661.00	(7,661.00)	-100.0%
Operational Costs	2,071,253.00	1,759,123.00	312,130.00	17.7%
Capital Outlay	-	-	-	-
Total	2,071,253.00	1,766,784.00	304,469.00	17.2%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
District

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
9000 - Superintendent				
Personnel Cost	542,484	380,675	161,809	42.5%
Operational Costs	46,900	51,294	(4,394)	-8.6%
Capital Outlay	-	-	-	-
Total	589,384	431,969	157,415	36.4%
9001 - School Brd Members & Attorneys				
Personnel Cost	457,043	406,515	50,528	12.4%
Operational Costs	143,550	143,550	-	-
Capital Outlay	150	150	-	-
Total	600,743	550,215	50,528	9.2%
9005 - Communication				
Personnel Cost	945,447	873,006	72,441	8.3%
Operational Costs	171,603	180,289	(8,686)	-4.8%
Capital Outlay	4,350	4,350	-	0.0%
Total	1,121,400	1,057,645	63,755	6.0%
9006 - Pasco Education Foundation				
Personnel Cost	43,795	35,313	8,482	24.0%
Operational Costs	-	1,000	(1,000)	-100.0%
Capital Outlay	-	-	-	-
Total	43,795	36,313	7,482	20.6%
9007 - Internal Audit				
Personnel Cost	423,649	381,714	41,935	11.0%
Operational Costs	17,733	9,577	8,156	85.2%
Capital Outlay	300	-	300	-
Total	441,682	391,291	50,391	12.9%
9009 - Enterprise Resource Planning				
Personnel Cost	75,669	72,652	3,017	4.2%
Operational Costs	-	-	-	-
Capital Outlay	-	-	-	-
Total	75,669	72,652	3,017	4.2%
9010 - Asst Supt for Support Services				
Personnel Cost	236,548	200,102	36,446	18.2%
Operational Costs	7,350	6,750	600	8.9%
Capital Outlay	300	500	(200)	-40.0%
Total	244,198	207,352	36,846	17.8%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
District

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
9011 - Employee Relations				
Personnel Cost	838,545	707,791	130,754	18.5%
Operational Costs	264,210	159,610	104,600	65.5%
Capital Outlay	2,573	2,573	-	-
Total	1,105,328	869,974	235,354	27.1%
9012 - Planning Services				
Personnel Cost	457,743	409,703	48,040	11.7%
Operational Costs	65,717	65,617	100	0.2%
Capital Outlay	1,300	1,300	-	-
Total	524,760	476,620	48,140	10.1%
9016 - Employee Benefits & Assist				
Personnel Cost	114,134	190,995	(76,861)	-40.2%
Operational Costs	52,009	52,009	-	-
Capital Outlay	-	-	-	-
Total	166,143	243,004	(76,861)	-31.6%
9019 - Construction Svcs & Code Compl				
Personnel Cost	2,039,690	1,515,220	524,470	34.6%
Operational Costs	40,185	44,721	(4,536)	-10.1%
Capital Outlay	3,100	3,100	-	-
Total	2,082,975	1,563,041	519,934	33.3%
9020 - Chief Finance Officer				
Personnel Cost	287,181	243,468	43,713	18.0%
Operational Costs	7,700	7,505	195	2.6%
Capital Outlay	300	580	(280)	-48.3%
Total	295,181	251,553	43,628	0.8%
9021 - Finance Services				
Personnel Cost	2,581,385	2,308,119	273,266	11.8%
Operational Costs	747,332	908,860	(161,528)	-17.8%
Capital Outlay	17,200	17,200	-	-
Total	3,345,917	3,234,179	111,738	3.5%
9027 - Conservation & Recycling Op				
Personnel Cost	-	-	-	-
Operational Costs	18,135,100	16,220,100	1,915,000	11.8%
Capital Outlay	-	-	-	-
Total	18,135,100	16,220,100	1,915,000	11.8%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
District

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
9030 - General Counsel				
Personnel Cost	-	-	-	-
Operational Costs	6,000	-	6,000	100.0%
Capital Outlay	-	-	-	-
Total	6,000	-	6,000	100.0%
9031 - Transportation Services				
Personnel Cost	2,153,816	1,482,683	671,133	45.3%
Operational Costs	5,028,422	4,923,407	105,015	2.1%
Capital Outlay	1,000	700	300	42.9%
Total	7,183,238	6,406,790	776,448	12.1%
9032 - Transportation-East				
Personnel Cost	3,442,567	3,518,327	(75,760)	-2.2%
Operational Costs	194,800	194,700	100	0.1%
Capital Outlay	-	-	-	-
Total	3,637,367	3,713,027	(75,660)	-2.0%
9033 - Transportation-West				
Personnel Cost	6,169,090	5,635,628	533,462	9.5%
Operational Costs	377,045	376,845	200	0.1%
Capital Outlay	-	-	-	-
Total	6,546,135	6,012,473	533,662	8.9%
9034 - Transportation-Central				
Personnel Cost	5,015,337	5,123,076	(107,739)	-2.1%
Operational Costs	312,500	311,500	1,000	0.3%
Capital Outlay	-	-	-	-
Total	5,327,837	5,434,576	(106,739)	-2.0%
9035 - Transportation-N/W Garage				
Personnel Cost	4,905,523	4,987,693	(82,170)	-1.6%
Operational Costs	312,500	311,800	700	0.2%
Capital Outlay	-	-	-	-
Total	5,218,023	5,299,493	(81,470)	-1.5%
9036 - Transportation-CNG Fueling Sta				
Personnel Cost	-	81,066	(81,066)	-100.0%
Operational Costs	389,800	389,800	-	-
Capital Outlay	-	-	-	-
Total	389,800	470,866	(81,066)	-17.2%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
District

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
9037 - Transportation-South				
Personnel Cost	4,129,793	3,632,846	496,947	13.7%
Operational Costs	208,200	146,600	61,600	42.0%
Capital Outlay	-	-	-	-
Total	4,337,993	3,779,446	558,547	14.8%
9038 - Transportation-Southeast				
Personnel Cost	4,896,755	4,369,757	526,998	12.1%
Operational Costs	213,100	212,000	1,100	0.5%
Capital Outlay	50	50	-	-
Total	5,109,905	4,581,807	528,098	11.5%
9040 - Purchasing Services				
Personnel Cost	881,712	826,560	55,152	6.7%
Operational Costs	71,400	71,600	(200)	-0.3%
Capital Outlay	800	800	-	-
Total	953,912	898,960	54,952	6.1%
9051 - Distribution Services				
Personnel Cost	867,714	768,235	99,479	12.9%
Operational Costs	71,200	74,101	(2,901)	-3.9%
Capital Outlay	1,500	7,700	(6,200)	-80.5%
Total	940,414	850,036	90,378	10.6%
9052 - Mail Services				
Personnel Cost	100,760	91,764	8,996	9.8%
Operational Costs	318,025	365,907	(47,882)	-13.1%
Capital Outlay	-	1,200	(1,200)	-100.0%
Total	418,785	458,871	(40,086)	-8.7%
9053 - Plant Operations Admin Complex				
Personnel Cost	525,077	479,568	45,509	8.7%
Operational Costs	31,275	31,275	-	-
Capital Outlay	1,501	1,501	-	-
Total	557,853	512,344	45,509	8.2%
9056 - Lakeview Express				
Personnel Cost	33,182	31,646	1,536	4.9%
Operational Costs	-	-	-	-
Capital Outlay	-	-	-	-
Total	33,182	31,646	1,536	4.9%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
District

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
9061 - Maintenance Services				
Personnel Cost	10,270,971	9,415,907	855,064	9.1%
Operational Costs	6,064,005	5,501,875	562,130	10.2%
Capital Outlay	9,483	11,483	(2,000)	-17.4%
Total	16,344,459	14,929,265	1,415,194	9.5%
9070 - Deputy Superintendent				
Personnel Cost	268,706	196,353	72,353	36.8%
Operational Costs	50,220	50,251	(31)	-0.1%
Capital Outlay	680	680	-	-
Total	319,606	247,284	72,322	29.2%
9071 - Safety and Security Officer				
Personnel Cost	791,929	699,061	92,868	13.3%
Operational Costs	3,663,509	3,166,687	496,822	15.7%
Capital Outlay	-	-	-	-
Total	4,455,438	3,865,748	589,690	15.3%
9312 - Human Resources				
Personnel Cost	2,510,229	2,625,982	(115,753)	-4.4%
Operational Costs	2,017,765	1,504,457	513,308	34.1%
Capital Outlay	9,375	8,000	1,375	17.2%
Total	4,537,369	4,138,439	398,930	9.6%
9313 - HR On Assignment				
Personnel Cost	435,272	351,230	84,042	23.9%
Operational Costs	-	-	-	-
Capital Outlay	-	-	-	-
Total	435,272	351,230	84,042	23.9%
9410 - Asst Supt for Administration				
Personnel Cost	225,598	204,093	21,505	10.5%
Operational Costs	28,960	29,410	(450)	-1.5%
Capital Outlay	400	600	(200)	-33.3%
Total	254,958	1,509,706	20,855	1.4%
9420 - Information Services				
Personnel Cost	3,636,873	2,841,190	795,683	28.0%
Operational Costs	2,238,168	1,601,953	636,215	39.7%
Capital Outlay	6,125	6,125	-	-
Total	5,881,166	4,449,268	1,431,898	32.2%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
District

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
9421 - Network Services				
Personnel Cost	2,249,253	1,960,119	289,134	14.8%
Operational Costs	1,652,740	1,833,640	(180,900)	-9.9%
Capital Outlay	4,000	4,000	-	-
Total	3,905,993	3,797,759	108,234	2.8%
9422 - Technology Services				
Personnel Cost	1,339,755	1,099,429	240,326	21.9%
Operational Costs	1,022,400	972,400	50,000	5.1%
Capital Outlay	7,000	7,000	-	-
Total	2,369,155	2,078,829	290,326	14.0%
9423 - Records Management				
Personnel Cost	327,987	231,172	96,815	41.9%
Operational Costs	19,800	19,800	-	-
Capital Outlay	900	900	-	-
Total	348,687	251,872	96,815	38.4%
9500 - Asst Supt Student Achievement				
Personnel Cost	280,920	224,932	55,988	24.9%
Operational Costs	6,000	3,300	2,700	81.8%
Capital Outlay	-	-	-	-
Total	286,920	228,232	58,688	25.7%
9501 - Asst Superintendent High				
Personnel Cost	243,641	191,900	51,741	27.0%
Operational Costs	6,000	6,700	(700)	-10.4%
Capital Outlay	-	-	-	-
Total	249,641	198,600	51,041	25.7%
9503 - Asst Superintendent Middle				
Personnel Cost	245,926	184,891	61,035	33.0%
Operational Costs	6,000	6,700	(700)	-10.4%
Capital Outlay	-	-	-	-
Total	251,926	191,591	60,335	31.5%
9504 - Asst Superintendent Elementar				
Personnel Cost	672,074	684,379	(12,305)	-1.8%
Operational Costs	19,800	19,900	(100)	-0.5%
Capital Outlay	-	-	-	-
Total	691,874	704,279	(12,405)	-1.8%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2023 - 2024
District

	2023 - 2024 Budget	2022- 2023 Budget	Variance	%Change
9520 - Office For Leading & Learning				
Personnel Cost	6,850,299	6,383,574	466,725	7.3%
Operational Costs	10,000,705	5,813,700	4,187,005	72.0%
Capital Outlay	4,250	12,250	(8,000)	-65.3%
Total	16,855,254	12,209,524	4,645,730	38.1%
9526 - CFA at WCHS				
Personnel Cost	130,381	113,697	16,684	14.7%
Operational Costs	250,880	219,750	31,130	14.2%
Capital Outlay	3,800	11,500	(7,700)	-67.0%
Total	385,061	344,947	40,114	11.6%
9527 - CFA at RRHS				
Personnel Cost	157,820	144,564	13,256	9.2%
Operational Costs	366,948	325,070	41,878	12.9%
Capital Outlay	10,549	9,749	800	8.2%
Total	535,317	479,383	55,934	11.7%
9550 - Office For Student Support				
Personnel Cost	21,456,335	11,351,938	10,104,397	89.0%
Operational Costs	1,664,125	3,078,933	(1,414,808)	-46.0%
Capital Outlay	22,417	25,140	(2,723)	-10.8%
Total	23,142,877	14,456,011	8,686,866	60.1%
9570 - Career and Technical Education				
Personnel Cost	564,809	498,617	66,192	13.3%
Operational Costs	437,879	342,204	95,675	28.0%
Capital Outlay	9,450	9,450	-	-
Total	1,012,138	850,271	161,867	19.0%
9580 - Accountability Research & Mea				
Personnel Cost	910,641	858,540	52,101	6.1%
Operational Costs	1,516,865	1,143,992	372,873	32.6%
Capital Outlay	500	600	(100)	-16.7%
Total	2,428,006	2,003,132	424,874	21.2%
9590 - Early Childhood Programs				
Personnel Cost	1,547,448	1,341,129	206,319	15.4%
Operational Costs	3,812	5,074	(1,262)	-24.9%
Capital Outlay	-	-	-	-
Total	1,551,260	1,346,203	205,057	15.2%

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	OPERATING FUND										Total	
	2023-2024	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp		District
Instructional												
Basic		1,692.74	191.28	677.20	904.96	0.09	89.70				1.00	3,556.97
ESE		398.18	53.38	170.40	192.00	0.00	9.80				51.55	875.31
Vocational			7.00	41.80	117.20		8.00	25.10				199.10
Others			2.00	19.00	113.55	6.75	2.00	7.86			7.14	158.30
Total Instructional		2,090.92	253.66	908.40	1,327.71	6.84	109.50	32.96	0.00	0.00	59.69	4,789.68
Instructional Support		215.20	27.20	84.95	137.95	1.00	12.80	4.00			191.40	674.50
School Related Personnel		747.64	83.80	264.66	459.22	3.32	11.32	10.32		784.50	274.73	2,639.50
NNB		190.08	13.34	44.33	62.01		1.11	1.50		54.20	202.45	569.02
Professional Technical		1.00			0.200	0.80	1.00			2.00	68.69	73.69
Administrators		100.00	14.00	54.00	82.40	0.00	4.00	1.60		5.00	94.25	355.25
BCE Students & Interns		46.00	4.00	15.00	20.00		1.00			0.00	11.90	97.90
TOTAL		3,390.84	396.00	1,371.34	2,089.49	11.96	140.73	50.38	0.00	845.70	903.11	9,199.54

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	OPERATING FUND										Total	
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District		
Instructional												
Basic	1,611.90	161.10	686.90	863.81	0.09	93.70	0.00			1.00	3,418.50	
ESE	418.04	47.58	182.60	200.00	0.00	8.60				44.61	901.43	
Vocational		3.00	47.60	111.20		6.00	32.22				200.02	
Others		2.00	18.00	113.60	6.75	2.00	10.00			5.00	157.35	
Total Instructional	2,029.94	213.68	935.10	1,288.61	6.84	110.30	42.22	0.00	0.00	50.61	4,677.30	
Instructional Support	217.52	24.00	84.97	132.29	1.00	10.50	4.00			135.92	610.20	
School Related Personnel	725.26	67.17	264.41	454.84	3.32	9.32	11.32		794.70	272.49	2,602.84	
NNB	194.75	10.34	45.13	61.54		1.11	1.50		52.20	195.33	561.90	
Professional Technical	0.00			0.20	0.80				0.00	67.15	68.15	
Administrators	100.00	11.00	55.00	79.00	0.00	4.00	1.00		5.00	84.47	339.47	
BCE Students & Interns	47.00	3.00	15.00	20.00		1.00			0.00	13.00	99.00	
TOTAL	3,314.47	329.19	1,399.61	2,036.48	11.96	136.23	60.04	0.00	851.90	818.98	8,958.86	

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	OPERATING FUND										Total
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	
	Increase (Decrease)										
Instructional	80.84	30.18	(9.70)	41.15	0.00	(4.00)	-	-	-	0.00	138.47
Basic	(19.86)	5.80	(12.20)	(8.00)	0.00	1.20	-	-	-	6.94	(26.12)
ESE	-	4.00	(5.80)	6.00	-	2.00	(7.12)	-	-	-	(0.92)
Vocational	-	0.00	1.00	(0.05)	0.00	0.00	(2.14)	-	-	2.14	0.95
Others	60.98	39.98	(26.70)	39.10	0.00	(0.80)	(9.26)	0.00	0.00	9.08	112.38
Total Instructional	(2.32)	3.20	(0.02)	5.66	0.00	2.30	0.00	-	-	55.48	64.30
Instructional Support	22.38	16.63	0.25	4.38	0.00	2.00	(1.00)	-	(10.20)	2.24	36.66
School Related Personnel	(4.67)	3.00	(0.80)	0.47	-	0.00	0.00	-	2.00	7.12	7.12
NNB	1.00	0.00	0.00	0.00	0.00	1.00	-	-	2.00	1.54	5.54
Professional Technical	0.00	3.00	(1.00)	3.40	0.00	0.00	0.60	-	0.00	9.78	15.78
Administrators	(1.00)	1.00	0.00	0.00	-	0.00	-	-	0.00	(1.10)	(1.10)
BCE Students & Interns											
TOTAL	76.37	66.80	(28.27)	53.01	0.00	4.50	(9.66)	0.00	(6.20)	84.13	240.68

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
ALL OTHER FUNDS											
2023-2024											
Instructional											
Basic	112.66	7.42	17.10	8.00		7.40				3.70	156.28
ESE	4.20	1.00	0.00	0.00						3.50	8.70
Vocational				0.20							0.20
Others	116.86	1.00	0.00	1.00		7.40	1.19			0.00	3.19
Total Instructional		9.42	17.10	9.20	0.00		1.19	0.00	0.00	7.20	168.37
Instructional Support	66.20	5.40	31.75	18.45			2.16	2.00		59.60	185.56
School Related Personnel	929.35	102.42	233.60	313.24		2.00	6.32	163.00		232.39	1,982.32
NNB	48.47	7.63	32.53	37.43		2.00	0.50	85.94	0.80	83.88	299.18
Professional Technical	0.00		0.00	2.00			1.00	2.00		55.11	60.11
Administrators	5.00		1.00					3.00		29.55	38.55
BCE Students & Interns								0.00		0.00	0.00
TOTAL	1,165.88	124.87	315.98	380.32	0.00	11.40	11.17	255.94	0.80	467.73	2,734.09

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	2022-2023										Total	
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District		
Instructional												
Basic	100.63	6.42	8.80	9.80		10.00	0.00			1.70	137.35	
ESE	1.00		0.00	0.00						3.50	4.50	
Vocational				0.20			0.00				0.20	
Others		1.00	1.00	1.20			0.00			0.00	3.20	
Total Instructional	101.63	7.42	9.80	11.20	0.00	10.00	0.00	0.00	0.00	5.20	145.25	
Instructional Support	63.65	4.40	21.70	19.30			3.16	3.00		42.75	157.96	
School Related Personnel	901.45	80.62	223.60	320.54		3.00	5.32	139.50	0.80	155.51	1,830.34	
NNB	49.45	6.63	33.48	40.03		1.00	0.50	70.87	0.80	71.93	274.70	
Professional Technical	0.00		0.00	1.00			1.00	2.00		47.95	51.95	
Administrators								1.00		23.33	24.33	
BCE Students & Interns								0.00		1.00	1.00	
TOTAL	1,116.18	99.07	288.58	392.07	0.00	14.00	9.98	216.37	1.60	347.67	2,485.53	

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	ALL OTHER FUNDS										Total	
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District		
Instructional												
Basic	12.03	1.00	8.30	(1.80)	-	(2.60)	0.00	-	-	2.00	-	18.93
ESE	3.20	1.00	0.00	-	-	-	-	-	-	0.00	-	4.20
Vocational	-	-	-	0.00	-	-	0.00	-	-	-	-	0.00
Others	-	0.00	(1.00)	(0.20)	-	-	1.19	-	-	0.00	-	(0.01)
Total Instructional	15.23	2.00	7.30	(2.00)	0.00	(2.60)	1.19	0.00	0.00	2.00	0.00	23.12
Instructional Support	2.55	1.00	10.05	(0.85)	-	-	(1.00)	(1.00)	-	16.85	-	27.60
School Related Personnel	27.90	21.80	10.00	(7.30)	-	(1.00)	1.00	23.50	(0.80)	76.88	-	151.98
NNB	(0.98)	1.00	(0.95)	(2.60)	-	1.00	0.00	15.07	0.00	11.95	-	24.49
Professional Technical	0.00	-	-	1.00	-	-	0.00	0.00	-	7.16	-	8.16
Administrators	5.00	-	1.00	-	-	-	-	2.00	-	6.22	-	14.22
BCE Students & Interns	-	-	-	-	-	-	-	0.00	-	(1.00)	-	(1.00)
TOTAL	49.70	25.80	27.40	(11.75)	0.00	(2.60)	1.19	39.57	(0.80)	120.05	(1.00)	248.56

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	ALL FUNDS										Total	
	2023-2024	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp		District
Instructional												
Basic		1,805.40	198.70	694.30	912.96	0.09	97.10				4.70	3,713.25
ESE		402.38	54.38	170.40	192.00		9.80				55.05	884.01
Vocational			7.00	41.80	117.40		8.00	25.10			0.00	199.30
Others			3.00	19.00	114.55	6.75	2.00	9.05			7.14	161.49
Total Instructional		2,207.78	263.08	925.50	1,336.91	6.84	116.90	34.15	0.00	0.00	66.89	4,958.06
Instructional Support		281.40	32.60	116.70	156.40	1.00	12.80	6.16	2.00	0.00	251.00	860.06
School Related Personnel		1,676.99	186.22	498.26	772.45	3.32	13.32	16.64	163.00	784.50	507.11	4,621.81
NNB		238.55	20.97	76.86	99.45	0.00	3.11	2.00	85.94	55.00	286.33	868.20
Professional Technical		1.00	0.00	0.00	2.20	0.80	1.00	1.00	2.00	2.00	123.80	133.80
Administrators		105.00	14.00	55.00	82.40	0.00	4.00	1.60	3.00	5.00	123.80	393.80
BCE Students & Interns		46.00	4.00	15.00	20.00	0.00	1.00	0.00	0.00	0.00	11.90	97.90
TOTAL		4,556.72	520.87	1,687.32	2,469.81	11.96	152.13	61.55	255.94	846.50	1,370.84	11,933.63

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	ALL FUNDS											Total
	2022-2023	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	
Instructional												
Basic		1,712.53	167.52	695.70	873.61	0.09	103.70	0.00	-	-	2.70	3,555.85
ESE		419.04	47.58	182.60	200.00	0.00	8.60	-	-	-	48.11	905.93
Vocational		-	3.00	47.60	111.40	-	6.00	32.22	-	-	-	200.22
Others		-	3.00	19.00	114.80	6.75	2.00	10.00	-	-	5.00	160.55
Total Instructional		2,131.57	221.10	944.90	1,299.81	6.84	120.30	42.22	0.00	0.00	55.81	4,822.55
Instructional Support		281.17	28.40	106.67	151.59	1.00	10.50	7.16	-	-	178.67	768.16
School Related Personnel		1,626.71	147.79	488.01	775.38	3.32	12.32	16.64	139.50	795.50	428.00	4,433.18
NNB		244.20	16.97	78.61	101.57	-	2.11	2.00	70.87	53.00	267.27	836.60
Professional Technical		0.00	-	-	1.20	0.80	-	1.00	2.00	-	115.10	120.10
Administrators		100.00	11.00	55.00	79.00	0.00	4.00	1.00	1.00	5.00	107.80	363.80
BCE Students & Interns		47.00	3.00	15.00	20.00	-	1.00	-	0.00	0.00	14.00	100.00
TOTAL		4,430.66	428.27	1,688.19	2,428.55	11.96	150.23	70.02	216.37	853.50	1,166.65	11,444.39

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2023-2024 FISCAL YEAR

	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
ALL FUNDS											
Increase (Decrease)											
Instructional											
Basic	92.87	31.18	(1.40)	39.35	0.00	(6.60)	0.00	-	-	2.00	157.40
ESE	(16.66)	6.80	(12.20)	(8.00)	0.00	1.20	0.00	-	-	6.94	(21.92)
Vocational	-	4.00	(5.80)	6.00	-	2.00	(7.12)	-	-	-	(0.92)
Others	-	0.00	0.00	(0.25)	0.00	0.00	(0.95)	-	-	2.14	0.94
Total Instructional	76.21	41.98	(19.40)	37.10	0.00	(3.40)	(8.07)	0.00	0.00	11.08	135.50
Instructional Support	0.23	4.20	10.03	4.81	0.00	2.30	(1.00)	(1.00)	-	72.33	91.90
School Related Personnel	50.27	38.43	10.25	(2.92)	0.00	1.00	0.00	23.50	(11.00)	79.11	188.63
NNB	(5.65)	4.00	(1.75)	(2.13)	-	1.00	0.00	15.07	2.00	19.07	31.61
Professional Technical	1.00	0.00	-	1.00	0.00	1.00	0.00	0.00	2.00	8.70	13.70
Administrators	5.00	3.00	0.00	3.40	0.00	0.00	0.60	2.00	0.00	16.00	30.00
BCE Students & Interns	(1.00)	1.00	0.00	-	-	0.00	-	0.00	0.00	(2.10)	(2.10)
TOTAL	126.07	92.61	(0.87)	41.26	0.00	1.90	(8.47)	39.57	(7.00)	204.18	489.24

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		Operating	Other	Total
Instructional				
Subtotal		112.38	23.12	135.50
Inst Support				
2051	ASSESSMENT COORDINATOR	5.60	3.00	8.60
2002	BEHAVIOR SPECIALIST	0.00	(3.60)	(3.60)
2005	CERT SCH COUNS AD VOC	(1.00)	0.00	(1.00)
2007	CERT SCH COUNS ELEM	(7.60)	0.00	(7.60)
2008	CERT SCH COUNS HS	(13.00)	0.00	(13.00)
2022	CERT SCH COUNS HS 245	16.00	0.00	16.00
2009	CERT SCH COUNS MJ	(15.00)	(1.00)	(16.00)
2060	CERT SCH COUNS MJ 245	16.00	0.00	16.00
2063	EARLY LITERACY COACH PREK/VPK	1.00	0.00	1.00
2043	ECP COACH	0.00	2.00	2.00
2041	ECP INTERVENTIONIST 196	0.00	3.00	3.00
2042	ECP INTERVENTIONIST 216	0.00	(2.00)	(2.00)
2011	INSTRUCT TRAINER COACH	1.00	(1.50)	(0.50)
2059	INTERVENTION SPEC 245	0.00	1.00	1.00
2054	INTERVENTION SPECIALIST	4.00	(1.00)	3.00
2037	LEARN DESIGN COACH	2.00	1.50	3.50
2053	LEARN DESIGN COACH 245	0.00	(1.00)	(1.00)
2062	LIBRARY MEDIA INSTRUCTOR	0.00	1.00	1.00
2034	PARENT INVOLVEMENT EDUCATOR	0.00	(1.00)	(1.00)
2020	SCH NURSE 196	2.00	2.00	4.00
2023	SCH NURSE 230	0.00	1.00	1.00
2047	SCH PSYCHOLOGIST 206	2.00	(1.00)	1.00
2026	SCH SOCIAL WORKER 196	(2.10)	16.10	14.00
2057	SCH SOCIAL WORKER SL 196	2.50	1.00	3.50
2061	STUDENT SUPPORT SPECIALIST	90.00	2.00	92.00
3900	TCHR RESOURCE	0.00	8.00	8.00
3916	TCHR RESOURCE COMPLIANCE	(39.60)	(1.40)	(41.00)
3901	TCHR RESOURCE ESOL	0.50	0.50	1.00
3912	TCHR RESOURCE GRANT	0.00	(1.00)	(1.00)
Subtotal		64.30	27.60	91.90
SRP				
6114	ADMIN ASST 245	4.80	(0.80)	4.00
6103	ADMIN ASST SECONDARY 216	1.00	0.00	1.00
4017	BEHAVIOR ASST 7.0	(1.00)	1.60	0.60
6326	BENEFITS REP	1.00	0.00	1.00
6204	BOOKKEEPER SEC 7.5H	(2.82)	1.62	(1.20)
6200	BOOKKEEPER SEC 8H	2.00	0.00	2.00
5008	BUS DRIVER	(10.00)	0.00	(10.00)
4016	CLASSROOM ASSISTANT	0.00	(11.40)	(11.40)
5021	CLINIC ASST	1.00	0.00	1.00

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6310	CONSTR FINANCE ASST	1.00	0.00	1.00
5026	CUSTODIAN	15.88	(2.00)	13.88
5314	CUSTODIAN RELIEF	12.00	0.00	12.00
6303	DATA ENTRY OPERATOR	2.00	0.00	2.00
5038	EHS CAREGIVER 230	0.00	(11.00)	(11.00)
5201	EHS CAREGIVER 245	0.00	14.00	14.00
6330	EHS LEAD CAREGIVER 245	0.00	(3.00)	(3.00)
4115	EXTENDED LEARNING TUTOR	0.00	12.00	12.00
5045	FACILITY SVC WORKER	1.00	0.00	1.00
6305	FINANCE ASST	(1.10)	(0.90)	(2.00)
5131	FNS ASSOCIATE	0.00	(1.00)	(1.00)
5052	FNS ASST 192	0.00	44.11	44.11
5051	FNS ASST 245	0.00	(1.40)	(1.40)
5058	FNS PRODUCTION ASST	0.00	1.00	1.00
5196	FNS TECHNICIAN	0.00	1.00	1.00
5145	GROUP LEADER	0.00	(1.00)	(1.00)
5221	GROUP LEADER 196	0.00	1.00	1.00
5064	HELP DESK TECHNICIAN	(1.60)	0.00	(1.60)
5040	HOME SVCS WORKER	0.00	(8.00)	(8.00)
5311	HOME SVCS WORKER 7.5	0.00	9.00	9.00
4000	INST ASST	1.20	61.50	62.70
4210	INST ASST 8H	(2.00)	0.00	(2.00)
4001	INST ASST BUS DR	0.00	1.00	1.00
4003	INST ASST DHH ESE	2.00	0.00	2.00
4005	INST ASST ESE	4.00	14.00	18.00
4014	INST ASST ESE 8H	0.00	10.00	10.00
4006	INST ASST ESOL BIL	1.00	0.00	1.00
4007	INST ASST ILS	1.00	0.00	1.00
4024	INST ASST KINDERGARTEN	1.00	22.50	23.50
4021	INST ASST PE	3.00	0.60	3.60
4008	INST ASST PREK	5.05	3.95	9.00
4009	INST ASST SD	(2.00)	(6.00)	(8.00)
4028	INST ASST SD 8.0H	0.00	5.00	5.00
4011	INST ASST SPEC AD ED PROG	(2.00)	1.00	(1.00)
4201	INTERPRETER FOR DHH	(2.00)	(3.00)	(5.00)
4010	LPN 189	0.00	5.00	5.00
5087	NETWORK TECHNICIAN	(1.00)	0.00	(1.00)
6324	ONBOARDING REP	1.00	0.00	1.00
4114	PARA KINDERGARTEN 7.0	0.00	(25.50)	(25.50)
4104	PARA TRANS ASST	(2.00)	0.00	(2.00)
4111	PARAPROFESSIONAL 7.0	(1.00)	0.00	(1.00)
4205	PARENT INVOLVE ASST 188	0.00	8.50	8.50
5173	PROP CONTROL ASST	(2.00)	0.00	(2.00)
6309	REGISTRAR	2.00	0.00	2.00
4211	RESOURCE MGMT ASSOC	(1.50)	(0.50)	(2.00)
6115	SECRETARY II 216	(1.00)	0.00	(1.00)
6102	SECRETARY II 245	(2.70)	(2.20)	(4.90)
6108	SECRETARY III 196	(1.00)	0.00	(1.00)
6109	SECRETARY III 216	(1.00)	0.00	(1.00)

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6320	SR FINANCE ASST	1.20	0.80	2.00
5130	SR FNS ASSOCIATE	0.00	(1.00)	(1.00)
5146	SR GROUP LEADER	0.00	(2.50)	(2.50)
5320	SR GROUP LEADER 245	0.00	16.00	16.00
4214	SRP 7H PROFESSIONAL GUEST TCHR	9.00	0.00	9.00
4215	SRP 8H PROFESSIONAL GUEST TCHR	1.00	0.00	1.00
5107	TECH SVCS TECHNICIAN	(0.75)	(2.00)	(2.75)
5171	TRANS COMMUNICATION TECH	(2.00)	0.00	(2.00)
5113	TRANSP ASST	(3.00)	0.00	(3.00)
6334	TRANSP CUSTOMER SERVICE REP	6.00	0.00	6.00
Subtotal		36.66	151.98	188.63

NNB

5300	ACCOUNTING SPECIALIST	1.00	2.00	3.00
6315	ADMIN ASST NNB 245	(5.50)	(1.50)	(7.00)
6117	ADMIN ASST SECONDARY NNB 245	2.00	0.00	2.00
5198	ALT FUEL SPECIALIST	(1.00)	0.00	(1.00)
5006	ASST PLANT MGR	1.00	0.00	1.00
5321	ASST SITE MGR 6H L3 245 DAY	0.00	8.00	8.00
5231	ASST SITE MGR L1	0.00	(0.93)	(0.93)
5233	ASST SITE MGR L3	0.00	1.00	1.00
5147	ASST SITE MGR RELIEF	0.00	(2.00)	(2.00)
6321	BENEFITS SPECIALIST	(1.00)	0.00	(1.00)
6205	BOOKKEEPER SEC NNB 8H	(1.00)	0.00	(1.00)
5166	BUSINESS SUPPORT SPEC	4.00	0.00	4.00
5170	CTE PLACEMENT COORD	1.00	0.00	1.00
5200	ECP ED SPECIALIST 245	(0.01)	0.01	0.00
5310	EDUCATIONAL TECHNOLOGY ANALYST	0.00	1.00	1.00
6318	EDUCATOR QUALITY SPEC	(1.00)	0.00	(1.00)
5044	ESE TRANS COORDINATOR	1.00	0.00	1.00
5134	FINC ACCT ANALYST	1.66	0.34	2.00
5181	FNS ASST MGR L2	0.00	(1.00)	(1.00)
5182	FNS ASST MGR L3	0.00	5.40	5.40
5183	FNS ASST MGR L4	0.00	(0.13)	(0.13)
5184	FNS ASST MGR L5	0.00	(5.33)	(5.33)
5269	FNS DUAL ASST MGR L3	0.00	7.47	7.47
5270	FNS DUAL ASST MGR L4	0.00	1.07	1.07
5271	FNS DUAL ASST MGR L5	0.00	(6.43)	(6.43)
5274	FNS DUAL MGR L3	0.00	7.00	7.00
5275	FNS DUAL MGR L4	0.00	1.00	1.00
5276	FNS DUAL MGR L5	0.00	(7.00)	(7.00)
5258	FNS MGR L1	0.00	1.50	1.50
5259	FNS MGR L2	0.00	(3.00)	(3.00)
5260	FNS MGR L3	0.00	1.00	1.00
5277	FNS MGR L4 245 NNB	0.00	1.00	1.00
5278	FNS MGR L5 245 NNB	0.00	(1.00)	(1.00)
5128	FNS SPECIALIST 245	0.00	1.00	1.00
5313	LEAD ONBOARDING REPRESENTATIVE	1.00	0.00	1.00
5206	LEAD STAFFING SPECIALIST	1.00	0.00	1.00

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5252	MULTI SITE COORD	0.00	1.00	1.00
5194	NETWORK COORDINATOR	(1.00)	0.00	(1.00)
5315	NETWORK SPECIALIST	1.00	0.00	1.00
6335	OFFICE SUPPORT SPECIALIST	3.99	4.01	8.00
5167	RETIREMENT SVCS COORD	1.00	0.00	1.00
5226	RETIREMENT SVCS REP	1.00	0.00	1.00
5154	ROUTE ANALYST	2.00	0.00	2.00
6105	SECRETARY II NNB 245	(1.00)	0.00	(1.00)
5172	SERVER SUPPORT ANALYST	1.00	0.00	1.00
5143	SERVER SUPPORT SPEC	(2.00)	0.00	(2.00)
5322	SITE COORDINATOR 245D	0.00	8.00	8.00
5256	SITE MGR RELIEF	0.00	(1.00)	(1.00)
5098	SOCIAL SVCS COORD 245	(0.02)	0.02	0.00
5319	STUDENT INFORMATION SYS COORD	1.00	0.00	1.00
5106	TECH SVCS SPECIALIST	(5.00)	2.00	(3.00)
6333	WELLNESS SPECIALIST	1.00	0.00	1.00
Subtotal		7.12	24.49	31.61
Protech				
1735	BEHAVIOR ANALYST 196	(0.28)	(0.52)	(0.80)
1736	BEHAVIOR ANALYST 216	(0.13)	(0.87)	(1.00)
1780	BEHAVIOR ANALYST 230	0.14	0.86	1.00
1734	BEHAVIOR ANALYST 245	0.15	0.85	1.00
1786	CONSTRUCTION WARRANTY MANAGER	1.00	0.00	1.00
1758	CURRICULUM SPEC 245	(1.00)	3.00	2.00
1766	EIP PD COORDINATOR	0.00	(1.00)	(1.00)
1783	FNS REGISTERED DIETICIAN	0.00	1.00	1.00
1711	GRANT RESOURCE SPEC	0.25	0.75	1.00
1742	LEAD SYSTEMS ANALYST	(1.00)	0.00	(1.00)
1779	LIBRARY MEDIA SPECIALIST	1.00	0.00	1.00
1781	LIEUTENANT OF EMERGENCY OPER	1.00	0.00	1.00
1725	MTSS SPECIALIST 245	0.00	(1.00)	(1.00)
1746	PD SPECIALIST 245	1.00	0.00	1.00
1722	POSITION CONTROL SPEC	0.00	1.00	1.00
1752	PROG COORD CTE	0.00	2.00	2.00
1751	PROG COORD ECP	(0.01)	0.01	0.00
1762	PROG COORD PROF DEVL	(0.33)	0.33	0.00
1732	PROG COORD SSPS	0.00	1.00	1.00
1784	PROG COORD SSPS 216	1.00	0.00	1.00
1733	PROG COORD TEACHING LEARNING	(1.25)	2.25	1.00
1785	PROG COORD VPK	1.00	0.00	1.00
1769	PROG SPEC SSPS	1.00	0.00	1.00
1768	PROG SPEC SSPS 216	0.00	0.50	0.50
1715	PROJECT COORDINATOR	1.00	0.00	1.00
1771	SAFETY AND SECURITY COORD	(1.00)	0.00	(1.00)
1737	SPEC TEACHING LEARNING	0.00	(1.00)	(1.00)
1729	SR INSTRUCTIONAL SPEC	0.00	(1.00)	(1.00)
1782	TRANSPORTATION AREA COORD	2.00	0.00	2.00
Subtotal		5.54	8.16	13.70

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Admin				
1593	ADMIN INTERN PRIN	0.00	4.00	4.00
9310	ADMIN ON ASSIGN ELEM AP	0.00	1.00	1.00
1616	ASST DIRECTOR TECH COLLEGE	(1.00)	0.00	(1.00)
1603	ASST PRINCIPAL ELEM 230	0.00	4.00	4.00
1605	ASST PRINCIPAL HS 216	2.00	0.00	2.00
1604	ASST PRINCIPAL HS 245	3.00	0.00	3.00
1621	ASST PRINCIPAL K8 216	(1.00)	0.00	(1.00)
1618	ASST PRINCIPAL K8 245	1.00	0.00	1.00
1608	ASST PRINCIPAL MJ 216	(1.00)	1.00	0.00
1612	ASST PRINCIPAL OTHER SEC 245	1.00	0.00	1.00
1462	COORDINATOR, ASEP	0.00	2.00	2.00
1224	DIR EARLY CHILDHOOD PROGRAMS	(0.22)	0.22	0.00
1448	EAP CLINICAL COORD	1.00	0.00	1.00
1456	EMPL BEN RISK MGR	2.00	0.00	2.00
1231	GENERAL COUNSEL TO SUPT	1.00	0.00	1.00
1443	HC PARTNER	(1.00)	0.00	(1.00)
1453	MANAGER COMPENSATION	(1.00)	0.00	(1.00)
1425	MGR ACCOUNTING	2.00	0.00	2.00
1412	MGR TECH INFO SVCS	5.00	0.00	5.00
1419	MGR TRANSP SVCS	(2.00)	0.00	(2.00)
1432	PRINCIPAL COACH	0.00	1.00	1.00
1503	PRINCIPAL HIGH SCHOOL	1.00	0.00	1.00
9307	PRINCIPAL ON ASSIGN	0.00	1.00	1.00
1461	SR MGR COMPENSATION	1.00	0.00	1.00
1460	SR MGR TRANSPORTATION	2.00	0.00	2.00
1458	SR SUPV CTE	1.00	0.00	1.00
1430	SR SUPV SSPS	(0.30)	0.30	0.00
1446	SR SUPV SSPS COMP	(0.70)	(0.30)	(1.00)
1436	SUPV TEACHING LEARNING	1.00	0.00	1.00
Subtotal		15.78	14.22	30.00
Intern/Student				
9100	INTERN	(0.10)		(0.10)
9102	STUDENT	(1.00)	(1.00)	(2.00)
Subtotal		(1.10)	(1.00)	(2.10)
Grand Total		240.68	248.56	489.24