

2025-2026 TENTATIVE BUDGET



A WORLD-CLASS EDUCATION



Dr. John Legg, Superintendent of Schools
Land O' Lakes, Florida
www.pascoschools.org



2025-2026

TENTATIVE BUDGET

OF

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA

7227 LAND O' LAKES BOULEVARD

LAND O' LAKES, FLORIDA 34638

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

BOARD MEMBERS

**Cynthia Armstrong, Chair, District 3
Colleen Beaudoin, Vice Chair, District 2
Al Hernandez, District 1
Jessica Wright, District 4
Megan Harding, District 5**

Dr. John Legg, Superintendent of Schools

ADMINISTRATORS

**Dr. Monica Ilse, Deputy Superintendent
Elizabeth Kuhn, Deputy Superintendent
Dr. Lori Romano, Chief Operations Officer
Kevin Shibley, Chief of Staff
Tammy Taylor, Chief Finance Officer
Dr. Toni Zetsche, Chief Communications Officer**

**Cortney Gantt, Assistant Superintendent – Elementary Schools
Kimberly Poe, Assistant Superintendent – Elementary Schools
Marcy Hetzler-Nettles, Assistant Superintendent – Middle Schools
Jason Joens, Assistant Superintendent – High Schools
Dr. Shana Rafalski, Assistant Superintendent – Opportunity Schools**

THIS PAGE INTENTIONALLY LEFT BLANK.

TABLE OF CONTENTS

SECTION I INTRODUCTION

TRANSMITTAL LETTER	1-21
ORGANIZATION CHART	22
ADVERTISEMENT - BUDGET SUMMARY	23
ADVERTISEMENT - NOTICE OF PROPOSED TAX INCREASE	24
ADVERTISEMENT - CAPITAL OUTLAY	25-26
TRUTH IN MILLAGE (TRIM) SCHEDULE	27
HISTORY OF SCHOOL MILLAGE RATES	28
GENERAL OPERATING FUND - REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET	29
GENERAL OPERATING FUND – APPROPRIATIONS	30-32

SECTION II BUDGET SUMMARY

GENERAL FUND	33
DEBT SERVICE FUND	34
CAPITAL PROJECTS FUNDS	35-38
SPECIAL REVENUE FUNDS	39
INTERNAL SERVICE FUNDS	40
TRUST & AGENCY FUNDS	41
ENTERPRISE FUNDS	42

SECTION III FINANCIAL AND STAFF ALLOCATIONS

GLOSSARY	43
ELEMENTARY SCHOOLS	44-48
MIDDLE SCHOOLS	49-50
HIGH SCHOOLS	51-52
COMBINATION SCHOOLS	53
OTHER EDUCATION CENTERS	54
CHARTER SCHOOLS	55-56
DISTRICT	57-62
STAFF ALLOCATIONS	63-75

Mission

To provide a world-class education for all students.



Vision

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

SECTION I

INTRODUCTION

THIS PAGE INTENTIONALLY LEFT BLANK.



Pasco County Schools

Dr. John Legg, Superintendent of Schools

7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

July 29, 2025

Dear Honorable School Board Members:

The proposed budget of The School Board of Pasco County, Florida for fiscal year 2025-2026 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 2025 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 which include: 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 2025 tax roll provided by the Department of Revenue and certified by the Commissioner of Education on July 18, 2025, the following is a summary of the proposed millages to be levied on the 2025 tax roll for the 2025-2026 fiscal year:

	Proposed 2025-2026	Final 2024-2025	Increase/ (Decrease)
State Required Local Effort	3.026	3.078	(0.052)
Prior Period Adjustment	0.000	0.005	(0.005)
Local:			
Discretionary Effort	0.748	0.748	0.000
Voted Additional Levy*	1.000	1.000	0.000
Local Capital Improvement Millage	1.500	1.500	0.000
Total Millage Levy	6.274	6.331	(0.057)

* The Board has the authority to levy an amount not to exceed one (1) mill annually.

The taxable value of property in Pasco County has experienced an increase this year. The tax base increased \$5.3 billion to a total of \$66.8 billion and reflects an increase of 8.65% in the tax base. The required local effort is set at a millage rate of 3.026. The local capital improvement millage will remain at a millage rate of 1.500. The discretionary effort millage is set at a rate of 0.748 and generates an average of \$510.85 per unweighted full-time student. A compression adjustment is calculated to equalize funding to all school districts at the State average level of \$864.08. Since the required local effort is set by the Legislature each year, the District School Board has limited flexibility in determining the millage. In addition, state law requires the District to levy the full discretionary amount in order to receive \$593.7 million in state education funding.

In August of 2022, the voters of Pasco County approved a four-year millage referendum authorizing the Board to levy up to an additional one (1) mill in each of the four years covered by the referendum, to improve the salaries of the District's non-administrative employees. For the 2025-2026 school year, approximately \$64,129,768 of referendum revenue will be generated based on a levy of one millage of the projected tax roll. Assuming a maximum collection rate of 96%, establishing a 5% reserve for fund balance, carryforward funds, and providing eligible charter schools with their proportional share of funds, the District estimates \$55,911,800 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, instructional employees, school related personnel (SRP) employees, non-instructional non-bargaining (NNB) employees and professional-technical employees.

Under the proposed rate, the owner of a \$350,000 home, after deduction of the \$25,000 homestead exemption, would pay \$2,039.05, which is a decrease of \$18.53 from 2024 millage rates.



	School Taxes 2025-2026	School Taxes 2024-2025
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*	\$ 983.45	\$ 1,000.35
Prior Period Adjustment	-	1.63
Voted Additional Levy	325.00	325.00
Discretionary Effort*	243.10	243.10
Capital Projects	487.50	487.50
Total	\$ 2,039.05	\$ 2,057.58

* Since the Legislature sets the rate, the District has limited flexibility in setting millage rates. The District is required to levy 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 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 for the Proposed Tentative Budget will be published on the Pasco County Schools website on Thursday, July 24, 2025. The Tentative Budget Hearing is scheduled for Tuesday, July 29, 2025, at 6:00 p.m. in the school board meeting room.

The County Property Appraiser notifies each property owner, in mid-August, of the amount of the property tax levies proposed by each taxing authority in the form of a Truth-In-Millage ("TRIM") notice. This notice details 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 will adopt a resolution stating the ad valorem property tax millage rates to be levied and adopt the final budget. The Final Public Hearing is scheduled for September 9, 2025, at 6:00 p.m., in the school board meeting room.

BUDGET REGULATIONS

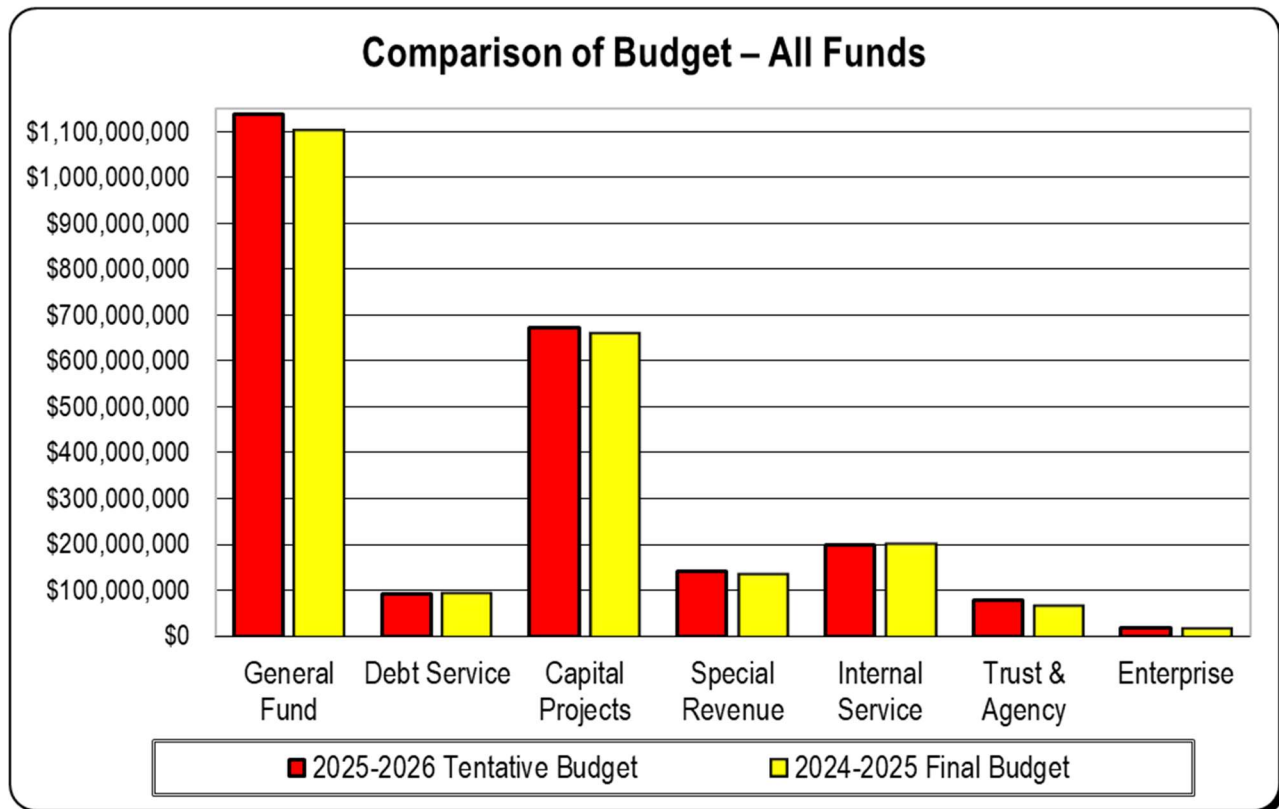
The budgetary accounts of the District are grouped into funds in accordance with Generally Accepted Accounting Principles (GAAP) and standards prescribed by the Florida Department of Education. The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified 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 fund 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 2025-2026 fiscal year is \$2,338,437,781. This is an increase of \$53,462,164 or 2.3% from the 2024-2025 budget. The 2025-2026 total budget figure reflected below includes a General Fund operating budget of \$1.1 billion and a Capital Projects budget of \$671.6 million.

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

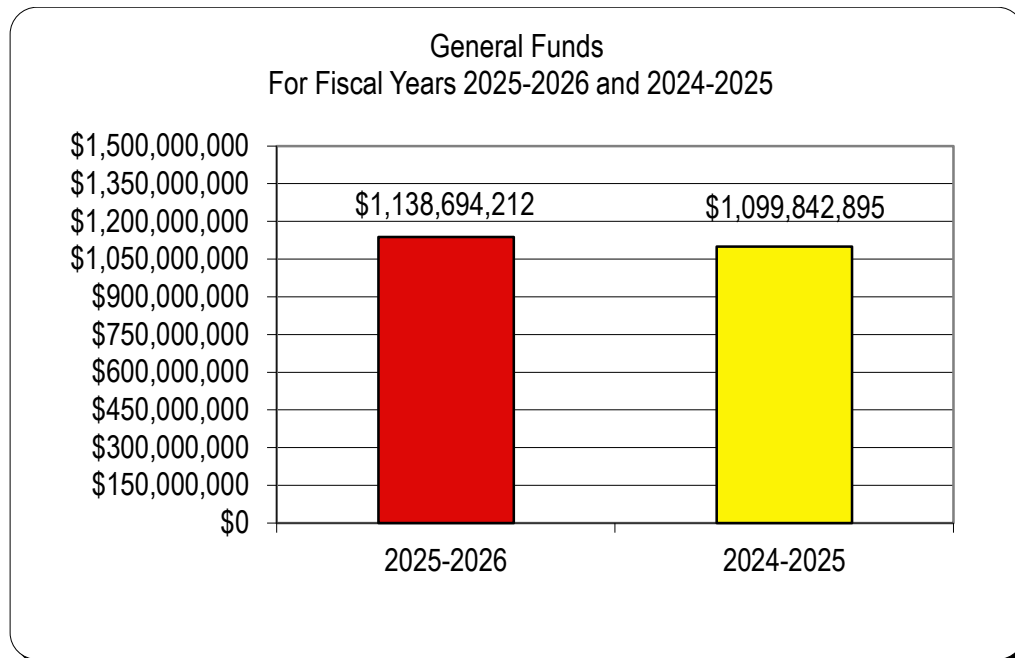


Total Funds				
Fund Titles	2025-2026 Tentative Budget	2024-2025 Final Budget	Increase (Decrease) Over 2024-2025	% Increase (Decrease)
General Fund	\$ 1,138,694,212	\$ 1,099,842,895	\$ 38,851,317	3.5 %
Debt Service	92,682,326	95,723,618	(3,041,292)	(3.2) %
Capital Projects	671,563,602	659,391,389	12,172,213	1.8 %
Special Revenue	140,472,720	137,533,565	2,939,155	2.1 %
Internal Service	199,051,916	203,832,562	(4,780,646)	(2.3) %
Trust & Agency	78,183,418	68,758,898	9,424,520	13.7 %
Enterprise	17,789,587	19,892,690	(2,103,103)	(10.6) %
Total All Funds	\$ 2,338,437,781	\$ 2,284,975,617	\$ 53,462,164	2.3 %

GENERAL FUND

The General Fund serves as the primary operating fund of 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 2025-2026 budget for General Fund is \$1,138,694,212, an increase of \$38.9 million or 3.5% above the 2024-2025 budget.



In November 2024, Pasco County voters elected a new Superintendent, Dr. John Legg, who was appointed on November 19, 2024. A district-wide reorganization was completed in June 2025 to enhance school support, with a focus on curriculum, data monitoring, and instructional services.

The District has been actively preparing for the 2025-2026 school year. Skybrooke K-8 will open in August 2025 as a zoned school, easing enrollment at Oakstead and Bexley Elementary Schools. Remodeling at Cypress Elementary began in June 2025; students and staff will be temporarily housed at Calusa Elementary for the 2025–2026 school year.

Additional school transitions include:

- Chasco Elementary and Chasco Middle are consolidating into Chasco K-8.
- Calusa Elementary has closed, with most students transitioning to Chasco K-8.
- Mittye P. Locke Early Learning Academy will become Mittye P. Locke Achievement Academy, welcoming students from Achieve Center at Richey Elementary.
- Four Head Start classrooms will now be located at Metropolitan Ministries.
- Additional VPK classrooms have been added at Fox Hollow Elementary, Sunray Elementary and Hudson Primary.

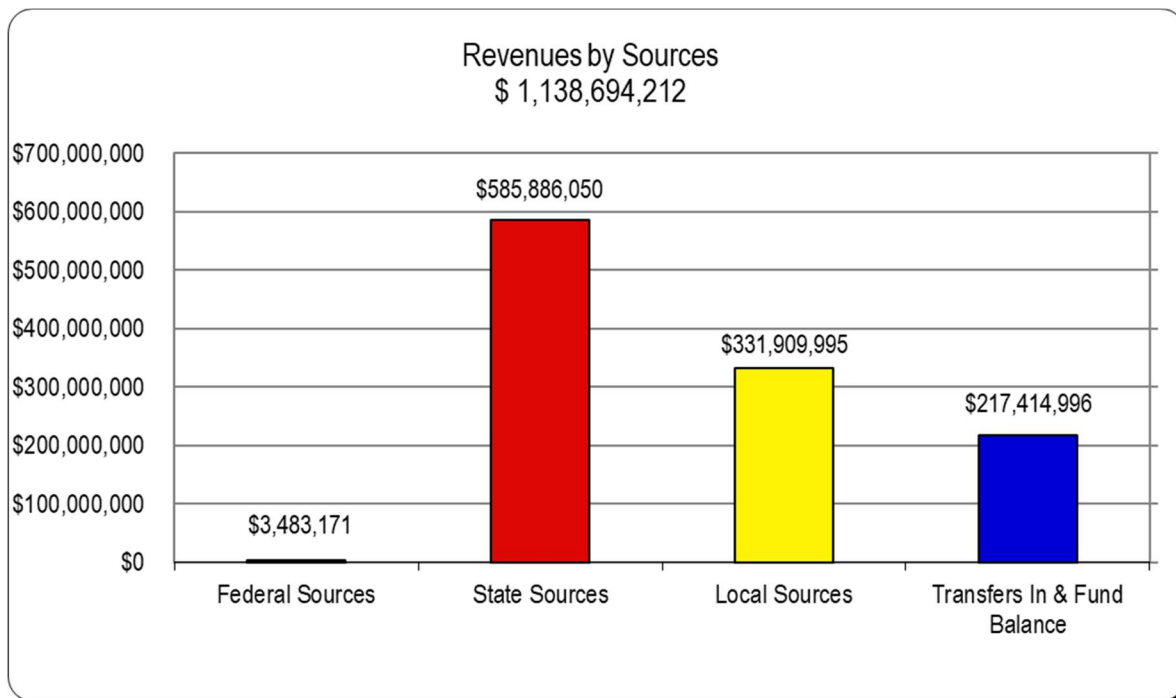
Despite continued growth in Pasco County, the District is projecting its first decline in traditional school enrollment since the 2012–2013 school year, primarily due to the ongoing expansion of charter schools and increased participation in the Family Empowerment Scholarship (FES) program. Three new charter schools, Imagine School at Trinity (Grades K-6), Pinecrest Academy Connerton (Grades K-5) and Pinecrest Academy Connerton Middle School (Grade 6) are scheduled to open for the 2025–2026 school year. Overall, the District anticipates a net increase of 1980.54 full-time equivalent (FTE) students across District, Charter, and Family Empowerment Scholarship (FES) programs.

The District's financial stewardship is evidenced by strong ratings from Fitch Ratings for its financial stability and management. Specifically, the District's Issuer Default Rating (IDR) is rated at 'AA' with a stable outlook. Furthermore, the District's sale tax revenue bonds are rated "AA" with a stable outlook. This rating reflects the District's strong financial performance, limited local economy, manageable capital costs, and adequate coverage for debt. Fitch assigned an 'A+' rating for the District's Certificates of Participation (COPs) with a positive outlook. This rating indicates a strong capacity to meet financial commitments, specifically related to the COPs and reflects the District's financial health and stability.

In addition to the District's core mission of delivering a high-quality education to every student, the District must comply with a range of state and federal mandates, many of which extend beyond traditional educational responsibilities. These requirements reflect the District's broader role as a key community partner. For example, the District supports emergency shelters with staff and facilities, operates early childhood programs and community school sites, collaborates with local governments on community planning, provides meals to students during the school year and summer, and contributes to efforts addressing homelessness. Despite limited resources, the District remains committed to fulfilling these responsibilities while prioritizing student needs and streamlining operations for greater 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 51.8% of the General Fund financial support from state and federal sources and 29.1% from local sources. The remaining 19.1% 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 on July 18, 2025.

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 sources to fund education. For 2025-2026, FEFP funds provided to Pasco County comprise a total of \$835,724,687. Of that amount, the state is providing \$593,698,944 and local property taxes are providing \$242,025,743.

The State of Florida's base student allocation (BSA) increased from \$5,330.98 to \$5,372.60, an increase of \$41.62 from the amount funded during 2024-2025. During the 2025 legislative session, a new categorical was introduced, referred to

as the Academic Acceleration Options Supplement \$14,302,705. The categorical will fund accelerated programs including Advanced Placement (AP), International Baccalaureate (IB), Cambridge Advanced International Certificate of Education (AICE), Dual Enrollment (DE) and Industry Certification (ICE) and will replace the prior “add-on weights” formula. The shift to a categorical will ensure funds are used toward academic acceleration initiatives such as exam costs, teacher stipends, materials and professional development.

Included in the FEFP formula are allocations for Exceptional Student Education (ESE) totaling \$38,496,301 to be used for educational programs and services for exceptional students. The Educational Enrichment Allocation totaling \$26,139,112 will be used to provide supplemental instruction, reading instruction, after-school instruction, tutoring, mentoring, and the extended school year program.

Family Empowerment Scholarships (FES) are retained within the district FEFP allocations and estimated to be \$71,064,361. FES expands available school choice options for all students in Florida, thus the funds are considered a passthrough and appropriations are removed in 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 remains restricted, is described below:

Categorical Funding	Amount
Class Size Reduction	\$ 82,207,223
Educational Enrichment Allocation	26,139,112
Academic Acceleration Options	14,302,705
Safe School	7,423,256
Mental Health	5,303,526
Total	\$ 135,375,822

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 \$242,025,743. The District is anticipating approximately \$64,129,768 of local revenue upon the Board authorizing an additional one (1) mill 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 to be \$8.2 million.

Federal Sources

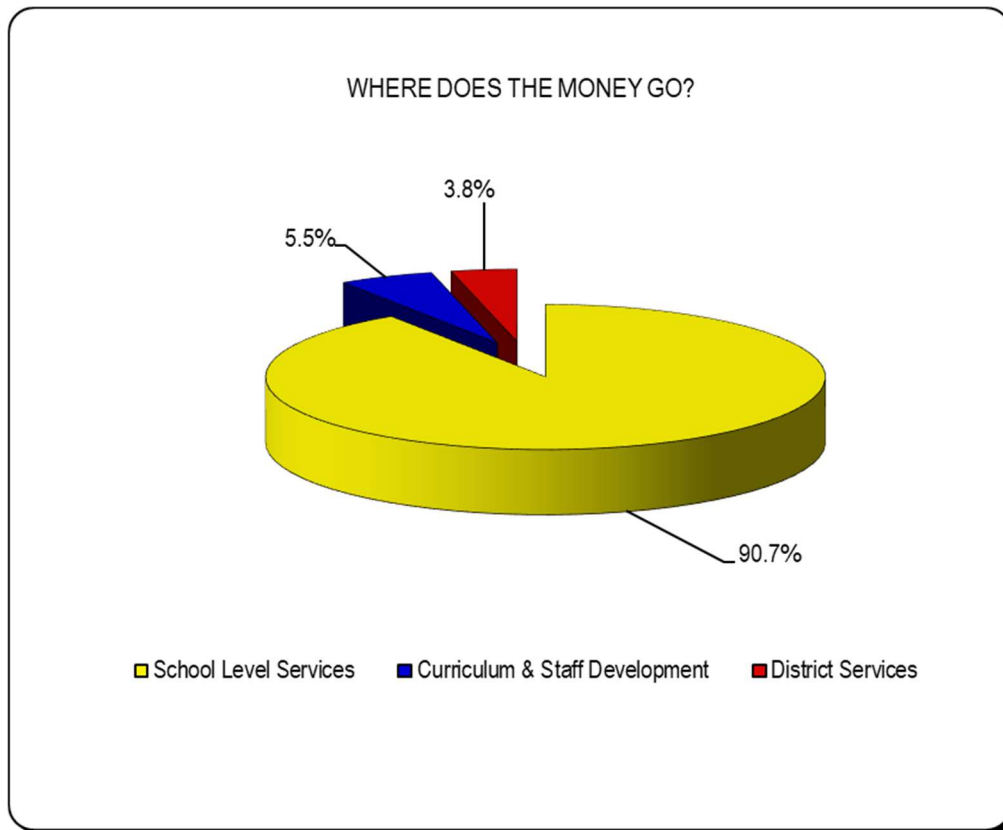
Federal revenue sources do not represent a sizable portion of the District’s operating fund and are projected to increase in the 2025-2026 fiscal year related to the processing of Alternative Fuel Rebates. On July 2, the Federal Government notified school districts that certain grant programs are currently under review, and it remains uncertain whether funds will be released to the states for distribution, more detail about the grants impact is provided in the Special Revenue section on pages 16 and 17.

**School District of Pasco County
2025-2026 FL DOE FEFP Second Calculation**

	FTE Students		Cost Factors		Weighted FTE Students		Base Student Allocation (BSA)	
2025 2nd Calc	93,901.36	x	1.079	=	101,315.32	x	\$5,372.60	=
2024 2nd Calc	92,525.72		1.103		102,063.70		\$5,330.98	
	Base Funding		Compression Adjustment		ESE Guaranteed Allocation		Department of Juvenile Justice (DJJ)	
2025 2nd Calc	\$544,326,688	+	\$33,168,777	+	\$38,496,301	+	\$92,443	+
2024 2nd Calc	\$544,099,543		\$33,391,607		\$37,463,947		\$88,709	
	Mental Health Assistance		Safe Schools		Education Enrichment		Student Transportation	
2025 2nd Calc	\$5,303,526	+	\$7,423,256	+	\$26,139,112	+	\$21,168,480	+
2024 2nd Calc	\$5,284,183		\$7,399,475		\$25,132,861		\$21,750,965	
	Academic Acceleration Options		Gross State and Local Funding		Required Local Effort 2024-25-3.078 2023-24-3.201		Net State FEFP	
2025 2nd Calc	\$14,302,705	=	\$690,421,288	-	\$194,056,677	=	\$496,364,611	+
2024 2nd Calc	\$0		\$674,611,290		\$182,191,486		\$492,419,804	
	Total State Funding Categoricals		Total FEFP Funding					
2025 2nd Calc	\$82,207,223	=	\$578,571,834					
2024 2nd Calc	\$83,012,555		\$575,432,359					

Fiscal Year Program Cost Factors:

	2025-2026	2024-2025
Program 101 - Basic Ed. Grades K-3	1.108	1.118
Program 102 - Basic Ed. Grades 4-8	1.000	1.000
Program 103 - Basic Ed. Grades 9-12	0.972	0.978
Program 111 - Basic Ed. Grades K-3 w/ ESE	1.108	1.118
Program 112 - Basic Ed. Grades 4-8 w/ ESE	1.000	1.000
Program 113 - Basic Ed. Grades 9-12 w/ ESE	0.972	0.978
Program 130 - ESOL	1.165	1.192
Program 254 - Exceptional Students Level IV	3.609	3.697
Program 255 - Exceptional Students Level V	6.064	5.992
Program 300 - Vocational Grades 9-12	1.081	1.079



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 90.7% of the operating budget.
- Curriculum development and staff training comprise 5.5% of the operating budget.
- District Services such as human resources, finance, purchasing, warehouse, data processing, and technology support comprise 3.8% of the operating budget.

GENERAL FUND APPROPRIATIONS

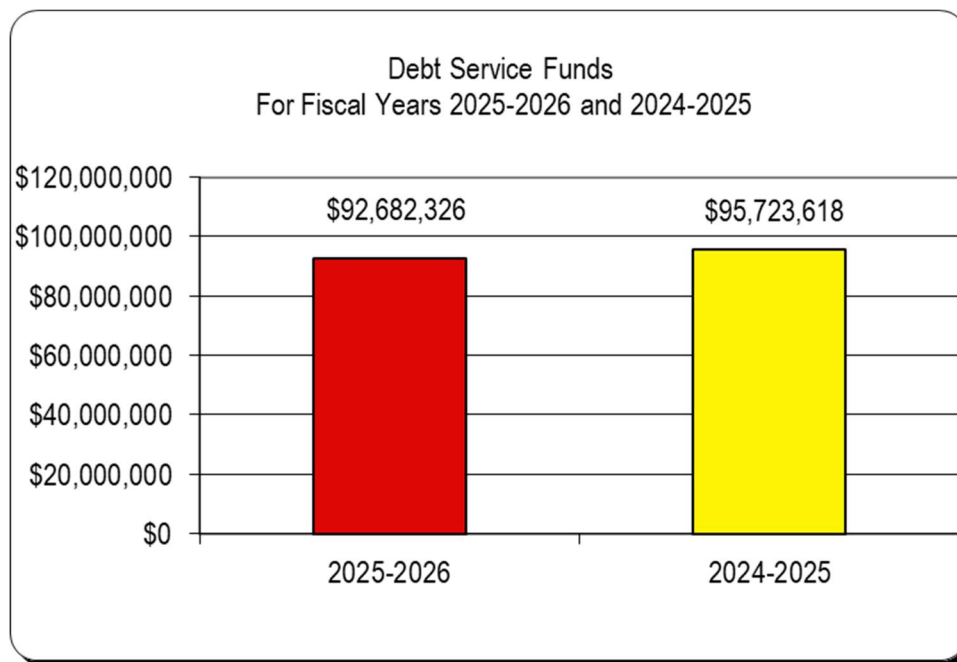
	TOTALS	% of Total Appropriations
SCHOOL LEVEL SERVICES		
INSTRUCTION	\$ 607,112,162	64.2%
STUDENT SERVICES [Includes counselors, psychologists, visiting teachers, instructional media and instruction-related technology]	56,314,888	6.0%
TRANSPORTATION	40,159,808	4.3%
SUB-TOTAL - DIRECT SERVICES TO STUDENTS	\$ 703,586,858	74.5%
OPERATIONS & MAINTENANCE	\$ 82,412,208	8.6%
SCHOOL ADMINISTRATION	59,153,576	6.3%
COMMUNITY SERVICES	1,601,409	0.2%
FOOD SERVICES	2,042,101	0.2%
CAPITAL OUTLAY	8,180,914	0.9%
SUB-TOTAL - INDIRECT SERVICES TO STUDENTS	\$ 153,390,208	16.2%
TOTAL SCHOOL LEVEL SERVICES	\$ 856,977,066	90.7%
CURRICULUM & STAFF DEVELOPMENT		
INSTRUCTIONAL & CURRICULUM DEVELOPMENT	\$ 40,646,630	4.3%
INSTRUCTIONAL STAFF TRAINING	11,315,997	1.2%
TOTAL CURRICULUM & STAFF DEVELOPMENT	\$ 51,962,627	5.5%
DISTRICT SERVICES		
FISCAL SERVICES [includes accounting, budget, payroll, accounts payable, and cash management]	\$ 5,170,925	0.5%
CENTRAL SERVICES [includes purchasing, human resources, data processing and warehousing services]	11,918,086	1.3%
ADMINISTRATIVE TECHNOLOGY SERVICES	15,074,162	1.6%
SCHOOL BOARD	745,927	0.1%
GENERAL ADMINISTRATION	2,780,025	0.3%
TOTAL DISTRICT SERVICES	\$ 35,689,125	3.8%
TOTAL APPROPRIATIONS	\$ 944,628,818	100.0%
RESERVES/TRANSFERS	194,065,394	
TOTAL APPROPRIATIONS, RESERVES & TRANSFERS	\$ 1,138,694,212	

DEBT SERVICE FUNDS

The Debt Service Fund is used to account for the accumulation of resources that are restricted 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 for the payment of principal and interest on long-term obligations of the governmental funds.

The 2025-2026 budget for the Debt Service Fund is \$92,682,326, a decrease of \$3.0 million or 3.2% lower than the 2024-2025 budget due to the terms of financing agreements and principal and interest payments.



The District is required to prioritize debt service payments before any other expenditures. In October 2024, the District issued \$215 million in Sales Tax Bonds to fund several major capital projects; Cypress Elementary School full remodel, Gulf Middle School construction, Pasco High School athletic facility remodel, and West Zephyrhills Elementary School construction. The scheduled principal and interest payments for the fiscal year are outlined below:

Debt Service Type	Principal	Interest/Fees
Certificates of Participation Notes	\$ 36,442,115	\$ 20,783,537
Sales Tax Bond Funds	8,870,000	10,538,250
Lease-Purchase Contracts	4,126,043	121,162
State Board of Education Bond Funds	540,000	212,385
Total	\$ 49,978,158	\$ 31,655,334

The District's total financial obligations for bonds are as follows:

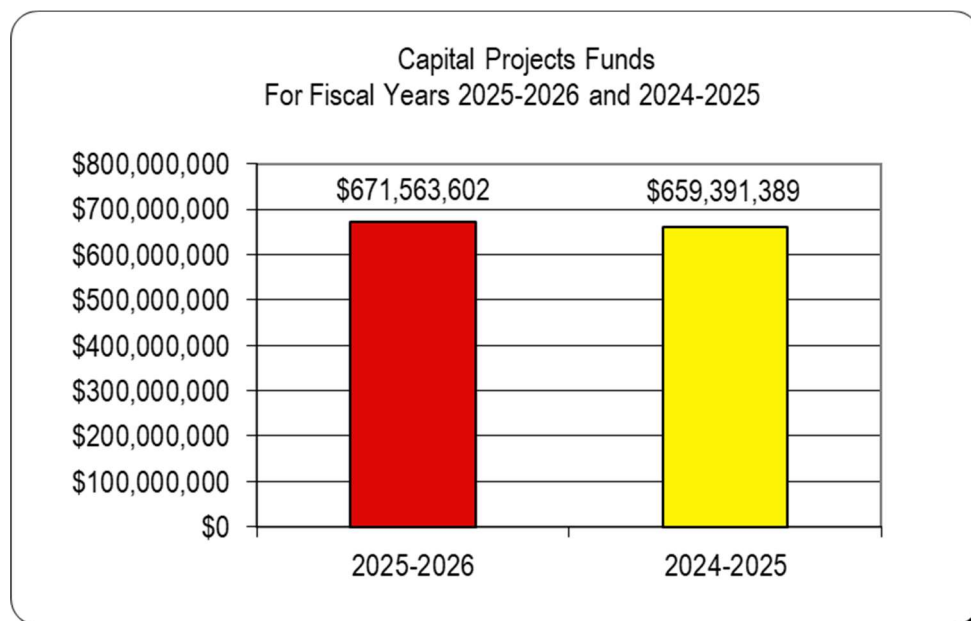
Bond Type		Amount Outstanding	Original Amount	Interest Rates (Percent)	Range of Final Maturity Dates
State School Bonds:					
	Series 2017A, Refunding	\$ 938,370	\$ 3,288,000	5.00	2025-2028
	Series 2020A, Refunding	424,150	820,000	5.00	2025-2031
District Revenue Bonds:					
	Series 2020, District Revenue	3,165,000	3,400,000	3.00 - 5.00	2025-2050
Sales Tax Bonds:					
	Sales Tax Bond 2024	215,000,000	215,000,000	5.00	2025-2040
Certificate of Participation Bonds:					
	QSCB 2009	11,000,000	11,000,000		2025-2026
	COPS 2013A-Refunding COPS 2004	18,550,000	45,385,000	3.00 - 5.00	2025-2030
	COPS Series 2014QSCB	13,655,000	13,655,000	5.00	2025-2038
	COPS Series 2015A - Refunding COPS 2007A	15,760,000	44,145,000	5.00	2025-2028
	COPS Series 2014B - Refunding COPS 2008A	14,184,032	75,656,458	2.60	2025-2027
	COPS Series 2016A	20,045,000	25,995,000	5.00	2025-2041
	COPS Series 2018A	58,325,000	68,200,000	5.00	2025-2044
	COPS Series 2020A - Refunding COPS 2005B	30,565,000	30,605,000	1.77	2025-2031
	COPS Series 2020C	56,165,000	56,165,000	5.00	2025-2036
	COPS Series 2020D - Refunding COPS 2014A	17,220,000	19,385,000	5.00	2025-2031
	COPS Series 2021A - Refunding COPS 2020B	67,090,000	67,410,000	5.00	2025-2033
	COPS Series 2021B	68,040,000	68,040,000	5.00	2025-2047
	COPS Series 2022A	75,340,000	87,005,000	5.00	2025-2043
Leased Purchases:					
	Computer Lease (BOA Schedules 12-17)	243,760	9,214,246		2025
	Computer Lease (BOA Schedules 18-19)	104,652	8,450,535		2025
	Computer Lease (JPM Schedule 1)	1,442,952	5,580,000	2.62	2025
	Bus/Vehicle Lease (Schedule 6)	390,001	5,545,174		2025-2026
	Bus/Vehicle Lease (Schedule 11)	1,004,802	4,782,676		2025-2026
	Bus/Vehicle Lease (Schedule 13)	1,630,896	4,625,716		2025-2027
	Bus/Vehicle Lease (Schedule 20)	2,593,074	4,734,254		2025-2029
	Subtotal	692,876,689			
	Unamortized Premium on Debt	69,504,310			
Total Bonds Payable		\$ 762,380,999			

CAPITAL PROJECTS FUNDS

Capital Projects Funds contain revenue from both sales tax and a local property 1.5 millage rate. 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. The District does not retain these funds; they are passed through directly to Charter Schools.
- **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 a millage rate up to 1.5 for use on projects advertised for expenditures listed in the five-year capital plan on page 37. During the 2024 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 (COFTE). An allocation of 60% of the funds are appropriated this year with an increase of 20% per year over the next two years, the 2025-2026 charter school share is estimated to be \$616,377.
- **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 2025-2026 budget for the Capital Projects Funds is \$671,563,602 which reflects an increase of \$12.1 million or 1.8% above the 2024-2025 budget.



Estimated Revenues

In March 2004, the voters of Pasco County approved a one-cent sales tax (Penny for Pasco) authorized under Section 212.055(6), Florida Statutes. The Board receives 45 percent of the one-cent sales tax. The surtax levy commenced on January 1, 2005 and remained in effect for a period of ten years through December 31, 2014. Voters signaled their approval for the continuation of the sales tax for another ten years, beginning in January 2015. A third 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, beginning in January 2025.

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 \$898.3 million over the current authorization 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. The Penny for Pasco is projected to generate \$50.7 million for the current fiscal year.

Projected revenues by source are described below:

Projected Revenues	Amount
Local Capital Improvement	\$ 96,194,652
Impact Fees	58,103,462
Sales Tax Proceeds	50,712,388
Interest on Investment	15,908,898
Charter School Capital Outlay Funding	5,602,353
Capital Outlay & Debt Service Distributed	2,516,257
Transfer from Special Revenue	240,000
Total	\$ 229,278,010

Capital Appropriations

A significant portion of Capital appropriations are directed toward major construction and renovation efforts. Key projects include the construction of Gulf Middle School, West Zephyrhills Elementary School and the Kirkland Ranch K-8 Gymnasium, a full renovation of Cypress Elementary School, and the reconstruction of athletic facilities at Pasco High School. West Zephyrhills Elementary School is on track for completion in December 2025, with students expected to occupy the new facility in January 2026. They are also designated to repay the principal and interest outstanding for Certificates of Participation and Sales Tax debt and lease payment obligations.

In Spring 2025, the District launched a multi-year initiative to replace classroom accordion doors with permanent walls. The project, estimated at \$1 million annually over three years, is designed to reduce instructional disruptions and enhance the learning environment. To date, 444 classrooms have been upgraded, with schools reporting enhanced classroom management and reduced noise-related distractions.

The District remains focused on campus safety, continuing to expand the use of Radio Frequency Identification (RFID) at school entry points and enhancing perimeter security through new fencing installations and upgrades. Furniture modernization is also a priority, with three additional schools scheduled for a furniture refresh in summer 2026. Additional projects include cafeteria renovations, HVAC repairs and replacements, roofing, and infrastructure upgrades at various schools. Other uses of capital funds include maintenance and improvements of existing facilities, property insurance, purchasing capital equipment and technology and replacement of buses, vehicles, and portables.

Projected major appropriations and reserves are listed below:

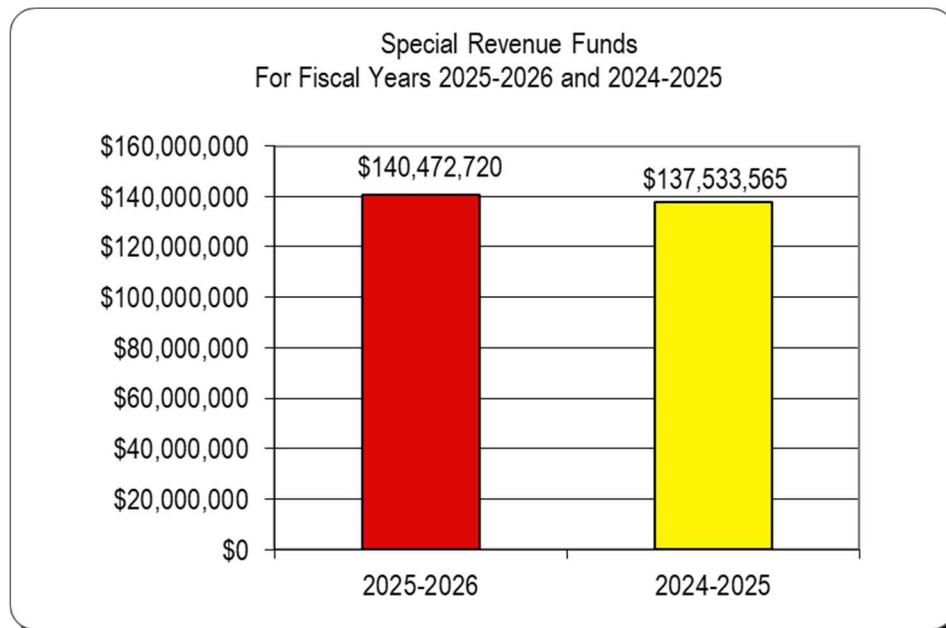
Capital Projects	Amount
Debt Service Payments	\$ 50,692,564
Capital Maintenance Projects	43,324,785
New Schools	22,832,000
Equipment and Software	21,073,847
Sales Tax Debt Service Payments	14,016,507
Transfers to General/Charter	9,905,321
Major Remodel/Re-Development	8,594,574
Property Insurance Payments	7,623,874
Buses and Motor Vehicles	4,901,850
Charter Local Capital Improvement	616,377
Land	74,150
Dues and Fees	2,500
Total	\$ 183,658,349

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. The fund's total budget is \$77,988,354. The District serves more than 27,126 breakfasts, 45,880 lunches, and 1,280 suppers daily. Meals are prepared and served at 79 sites. During the summer, the District provides on average 8,883 breakfasts, and 10,207 lunches daily to Pasco County students. During the 2025–2026 school year, the District will transition to a hybrid Community Eligibility Provision (CEP) model, with some schools participating in CEP and others operating as non-CEP sites.
- **Other Federal Programs Fund** – To account for the receipt and use of Federal grant proceeds. Currently, approximately \$62,484,366 million in federal funds is anticipated in the 2025-2026 school year.

The 2025-2026 budget for the Special Revenue Funds is \$140,472,720, an increase of \$2.9 million or 2.1% above the 2024-2025 budget.



On July 2, the Federal Government notified school districts that certain grant programs are currently impounded and under review. It remains uncertain whether funds will be released to the states for distribution. In response, the District has been granted a no-cost extension for the affected grants and intends to use the remaining funds to support salary and benefit expenses for staff assigned to these programs. If the funds are ultimately not released, the District will have to amend the budget accordingly. At this time, the grants remain included in the tentative budget, pending further guidance and confirmation regarding the availability of federal funding.

The amount received from Federal agencies is projected to be \$62,045,262 and will be used to serve all Pasco students who qualify for the following programs:

Program	Amount
Title I, Pt A Schoolwide	\$ 26,114,558
IDEA Pt B K-12	25,859,907
Title II, Pt A Supporting Instruction*	3,512,627
Title IV, Pt A Student Support*	1,949,280
Carl D Perkins Secondary	874,274
Adult Ed & Fam Literacy *	406,432
Title III, Pt A ESOL *	798,099
Pell Grants	700,000
IDEA Pt B Pre-school	665,403
Title IV, Stronger Connections Grant	642,014
Title I, Pt D Neglected Youth	137,994
Title IX, Pt A Educ of Homeless Children & Youth	127,710
Title III, Pt A Immigrant*	127,280
Title I, Pt C Migrant*	83,840
Carl D Perkins Post-Secondary	45,844
Total	\$ 62,045,262

* FY2025-2026 projects currently under Federal review.

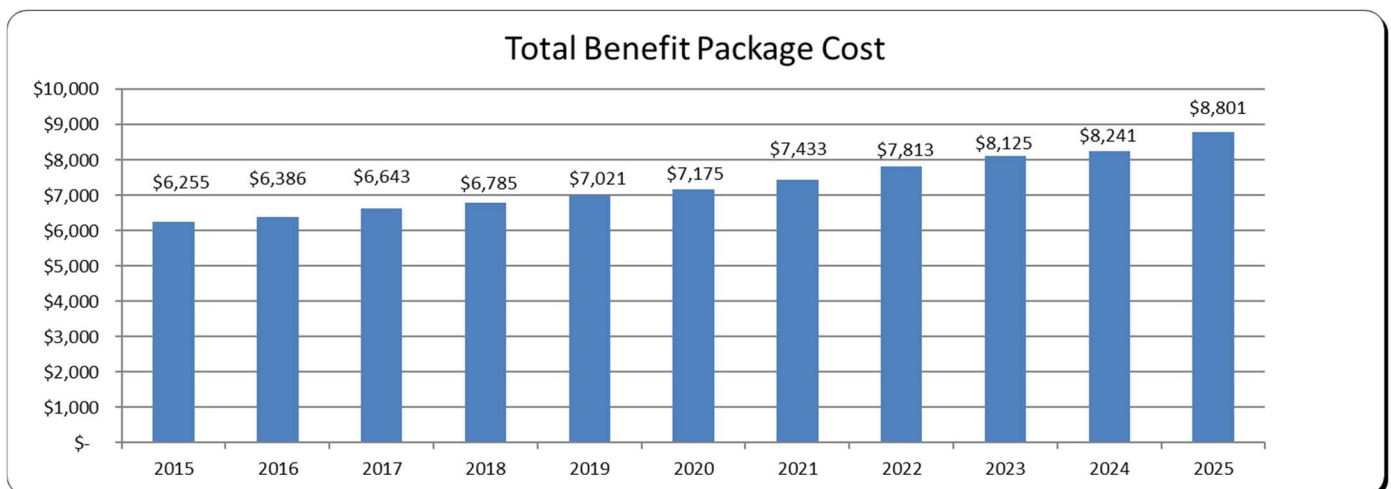
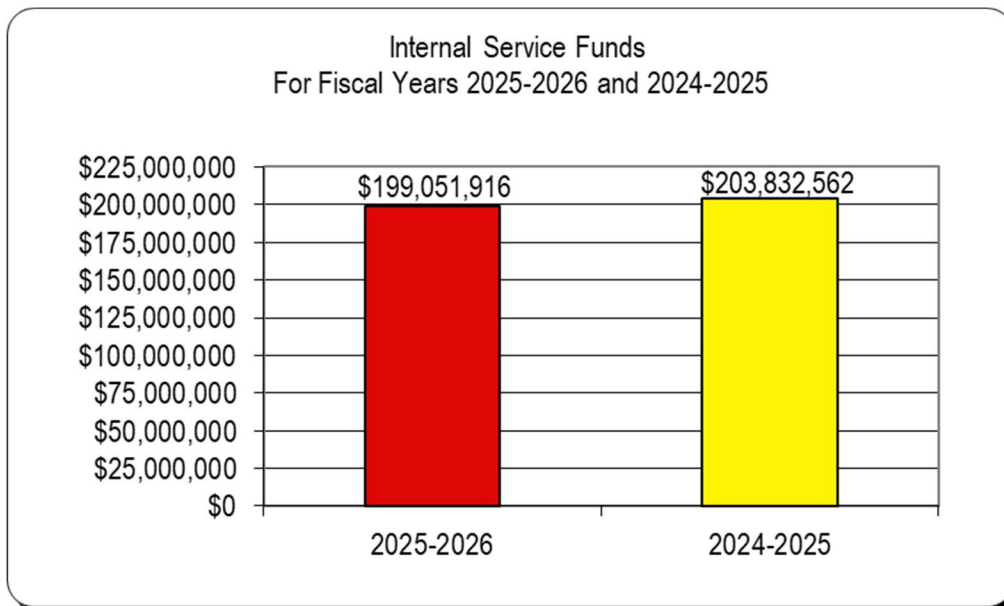
The District has received notification that Title IV, Pt B – 21st Century Community Learning Centers will be released.

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 \$163,368,884.
- **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 \$35,683,032.

The 2025-2026 budget for the Internal Service Funds is \$199,051,916 which reflects a decrease of \$4.8 million or 2.3% below the 2024-2025 budget.



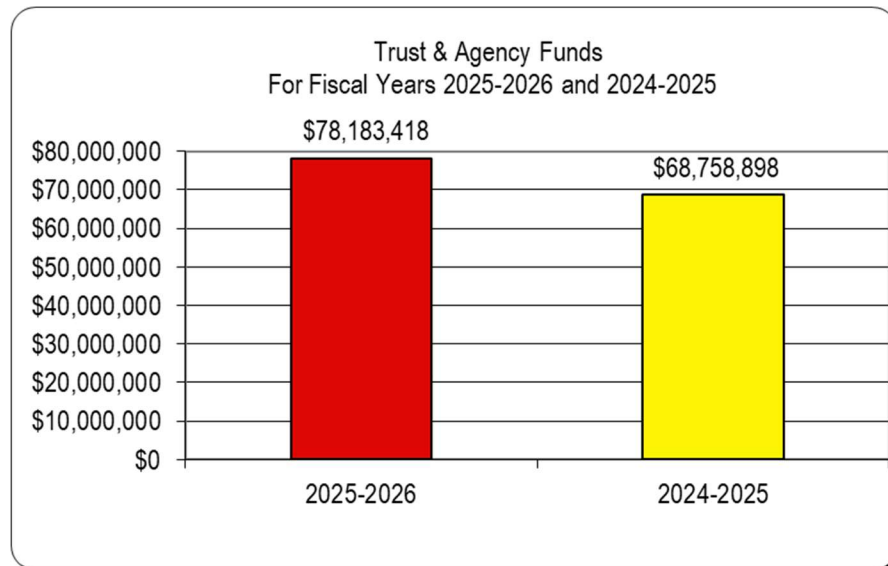
The District contributes \$8,801 per employee per year for employees' medical, life, and flexible benefits. The District contribution has increased from \$6,255 in calendar year 2015 to \$8,801 in calendar year 2025. This represents an increase of 40.7% since 2015. The total amount projected to pay premiums in fiscal year 2025-2026 is \$90,094,169. The contribution for premiums for the casualty liability, workers' compensation claims, and administrative costs is \$8,887,682. 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 \$155,114.
- **Pension Trust Fund** – To account for the Early Retirement Plan providing eligible employees who elected 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 sixty-two. 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 \$13,910,936.
- **School Internal Funds** – To account for financial resources collected by the schools and held by the District as a custodian, which are used for school and student athletic activities, class activities and club activities. The total budget for this fund is \$64,117,368.

The 2025-2026 budget for the Trust and Agency Funds is \$78,183,418, an increase of \$9.4 million or 13.7% above the 2024-2025 budget.

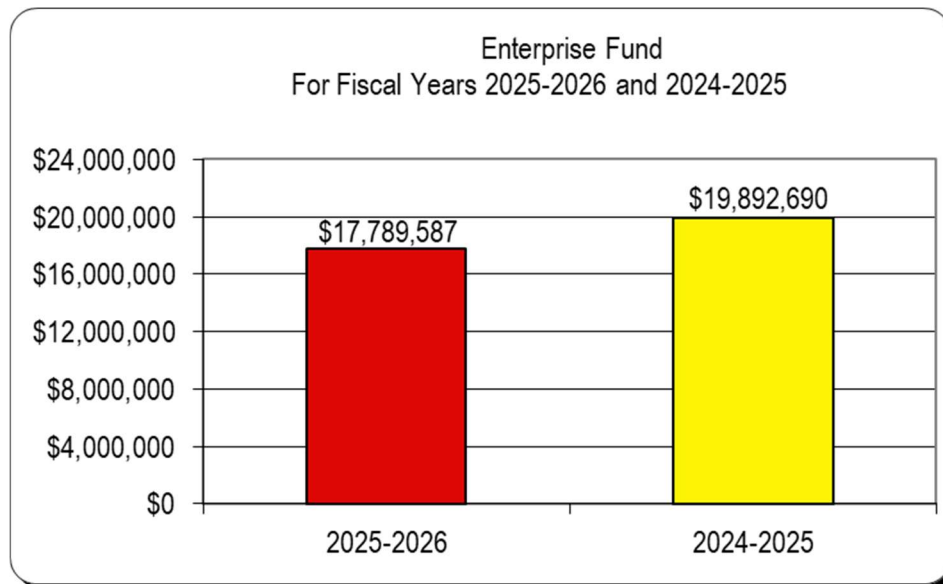


ENTERPRISE FUND

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 twenty-seven elementary schools during the regular 2025-2026 fiscal year and is expected to serve approximately 2,407 students during the school year and summer months. The reduction in the budget is primarily due to a decline in student enrollment in the after-school enrichment programs, which has led to a corresponding drop in program-generated revenue. This financial strain is compounded by ongoing increases in staff salaries and benefits, which continue to rise annually. As a result of these combined factors, the beginning fund balance has decreased, and the projected revenue for the 2025–2026 fiscal year to better reflect current enrollment trends.
- **Vending Program Fund** – To account for the operations of the food and beverage machines throughout the District.

The 2025-2026 budget for the Enterprise Fund is \$17,789,587, a decrease of \$2.1 million or 10.6% below the 2024-2025 budget.



CONCLUSION

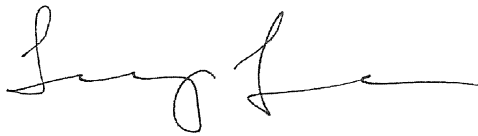
The budget is designed to ensure the smooth delivery of effective school operations while prioritizing the needs of Pasco's students and the community. It is important for the District to have the flexibility to adapt to changing conditions during the year and to provide adequate reserves for the future. 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. We hereby submit and recommend this budget to the Pasco County School Board for the fiscal year 2025-2026.

Respectfully,



Dr. John Legg
Superintendent of Schools

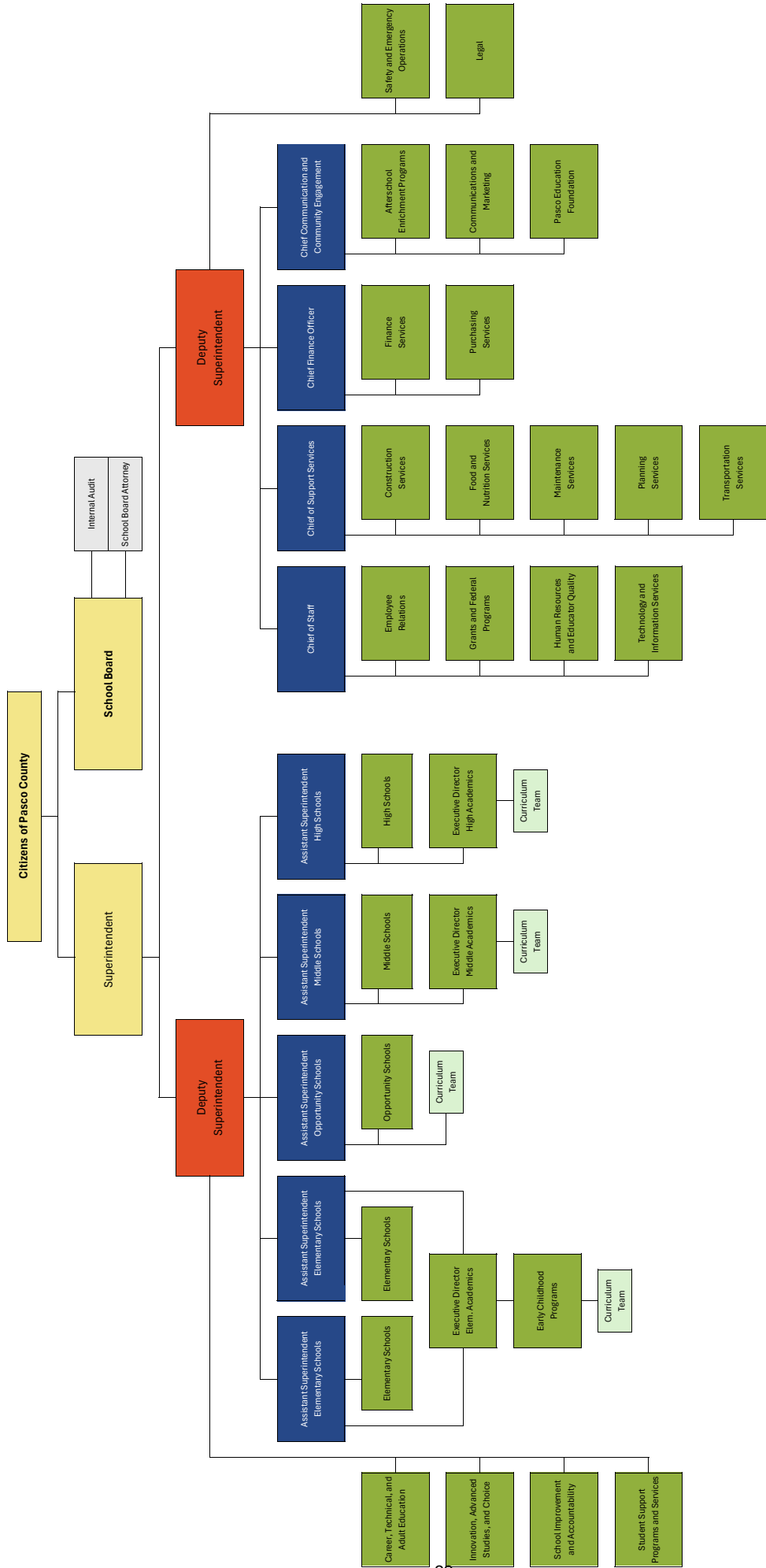


Tammy Taylor, MBA
Chief Finance Officer



Jayne Haire, CPA
Director of Finance Services

ORGANIZATIONAL CHART
District School Board of Pasco County



**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
FISCAL YEAR 2025-2026**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA ARE 2.3%
MORE THAN LAST YEAR'S OPERATING EXPENDITURES**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

REQUIRED LOCAL EFFORT (Including Prior Period

Funding Adjustment Millage)	3.026	BASIC DISCRETIONARY OPERATING	0.748
BASIC DISCRETIONARY CAPITAL OUTLAY	1.500	DISCRETIONARY CRITICAL NEEDS (OPERATING)	0.000
ADDITIONAL DISCRETIONARY CAPITAL OUTLAY	0.000	ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	1.000
		DEBT SERVICE (VOTED)	0.000
		TOTAL MILLAGE	6.274

REVENUES	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	TRUST & AGENCY	ENTERPRISE	GRAND TOTAL
Federal	3,483,171	566,574		106,364,366				110,414,111
State Sources	585,886,050	971,481	8,118,610	470,000				595,446,141
Local Sources	331,909,995	764,341	220,919,400	8,556,776	133,364,960	50,760,770	10,485,000	756,761,242
TOTAL REVENUES	921,279,216	2,302,396	229,038,010	115,391,142	133,364,960	50,760,770	10,485,000	1,462,621,494
Transfers In	10,414,521	64,709,071	240,000		7,623,874			82,987,466
Nonrevenue Sources	365,000				158,235			523,235
FUND BALANCES - JULY 1, 2025	206,635,475	25,670,859	442,285,592	25,081,578	57,904,847	27,422,648	7,304,587	792,305,586
TOTAL REVENUES AND BALANCES	1,138,694,212	92,682,326	671,563,602	140,472,720	199,051,916	78,183,418	17,789,587	2,338,437,781

EXPENDITURES

Instruction	607,112,162			33,819,012	185,374			641,116,548
Student Support Services	48,124,434			4,055,248				52,179,682
Instructional Media Services	5,333,736			192,826				5,526,562
Instructional & Curriculum Development Services	40,646,630			12,522,173				53,168,803
Instructional Staff Training	11,315,997			8,788,007				20,104,004
Instruction-Related Technology	2,856,718			77,202				2,933,920
Board	745,927					1,409,933		2,155,860
General Administration	2,780,025			1,961,035	1,300			4,742,360
School Administration	59,153,576			76,000	361,814	275		59,591,665
Facilities Acquisition Construction	8,180,914		101,417,583	40,000				109,638,497
Fiscal Services	5,170,925			66,531	300			5,237,756
Food Services	2,042,101			54,256,200				56,298,301
Central Services	11,918,086			187,770	130,025,899			142,131,755
Student Transportation Services	40,159,808			440,083	10,946			40,610,837
Operation of Plant	66,589,913				21,073,255			87,663,168
Maintenance of Plant	15,822,295				56,233			15,878,528
Administrative Technology Services	15,074,162			82,915				15,157,077
Community Services	1,601,409			175,564	40,601	19,000	9,881,715	11,718,289
Debt Service		81,633,492	2,500					81,635,992
Internal Funds Disbursements						50,040,000		50,040,000
TOTAL EXPENDITURES	944,628,818	81,633,492	101,420,083	116,740,566	151,755,722	51,469,208	9,881,715	1,457,529,604
Transfers Out			82,238,266	240,000	509,200			82,987,466
FUND BALANCES - JUNE 30, 2026	194,065,394	11,048,834	487,905,253	23,492,154	46,786,994	26,714,210	7,907,872	797,920,711
TOTAL EXPENDITURES	1,138,694,212	92,682,326	671,563,602	140,472,720	199,051,916	78,183,418	17,789,587	2,338,437,781

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 School Board of Pasco County, Florida will soon consider a measure to increase its property tax levy.

Last year’s property tax levy:

- A. Initially proposed tax levy.....\$388,830,079
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(\$432,374)
- C. Actual property tax levy.....\$389,262,453

This year’s proposed tax levy.....\$419,114,751

A portion of the tax levy is required under state law in order for the school board to receive \$593,698,944 in state education grants.

The required portion has increased by 1.37 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 29, 2025 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.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Pasco County, Florida will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 4.774 mills for operating expenses and is proposed solely at the discretion of the school board.

****THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The capital outlay tax will generate approximately \$96,194,652 to be used for the following projects:

CONSTRUCTION AND REMODELING

Various Sites

Portables - Various Sites

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Roof repairs and replacement

Renovation and repair from hurricane damage

Various sites for:

HVAC

Site Improvements

Renovations

Roofing

Technology Retrofits

Health and Safety Retrofits

Security Systems

Site Compliance

Paving Improvements

Athletic Improvements

Fuel Tank Repairs

Fire Safety

Telephones

Hurricane Enhancements

Flooring Replacements

Traffic Safety Improvements

Energy Retrofits

RFID System Installation

MOTOR VEHICLE PURCHASES

Purchase of 25 school buses

Purchase of fleet vehicles

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCES SOFTWARE

Various sites for:

Purchase and lease-purchase of computers and tablets

Purchase of furniture, fixtures, equipment and hardware

Purchase software application for district-wide administration of personnel Enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual master lease payments for various facilities and renovations

US Bank (Debt Service on Certificates of Participation)

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

May include but not limited to (Asbestos Abatement, Radon Testing, Hazardous Waste Disposal, Environmental Auditing of Land Acquisitions, Indoor Air Quality Tests, and Water Testing to Comply with Clean Water Act)

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various sites for leasing of portable classrooms

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of new schools

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on July 29, 2025, at 6:00 p.m. at the School Board Meeting Room in the District Office located at
7205 Land O' Lakes Boulevard
Land O' Lakes, FL 34638

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA

TRUTH IN MILLAGE (TRIM) SCHEDULE

The Truth in Millage (TRIM) Act was designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority. This information, known as the TRIM notice, is sent to the taxpayers, by the property appraiser.

The Truth in Millage (TRIM) establishes the statutory requirements that all taxing authorities levying a millage must follow, which includes all notices and budget hearing requirements.

CALENDAR DATE FOR PASCO COUNTY SCHOOL BOARD	DAY NUMBER FOR PASCO COUNTY SCHOOL BOARD	TRIM REQUIRED ACTION
July 1, 2025	Day 1	Day of certification - Property Appraiser certifies taxable value
July 19, 2025	Day 19	The Commissioner of the Department of Education (DOE) certifies the Required Local Effort (RLE) millage rate
July 22, 2025	Day 22	Within 24 days of certification, Superintendent sends the tentative budget to the school board for approval
July 25, 2025	Day 25	Within 29 days of certification, the school board advertises its intent to adopt a tentative budget and millage rates
July 29, 2025	Day 29	Within 2-5 days from budget advertisement, hold tentative budget hearing to adopt millage and tentative budget
July 30, 2025	Day 30	Within 35 days of certification, submit DR-420s to notify property appraiser of millage, rolled-back rate, time, date and place of final budget hearing
September 9, 2025	Day 71	Within 65-80 days of certification, hold public hearing to adopt final millage and budget
September 10, 2025	Day 72	Within 3 days of final budget hearing, send the resolution adopting the final millage rate to the property appraiser, the tax collector and Department of Revenue
September 10, 2025	Day 72	Within 3 business days of final budget adoption, submit budget to the Department of Education

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
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>ADDITIONAL VOTED 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	3.949	mills	1.000	mills	6.449 mills
2024-25	1.500	mills	3.831	mills	1.000	mills	6.331 mills
2025-26*	1.500	mills	3.774	mills	1.000	mills	6.274 mills

* Proposed

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2025-2026 FISCAL YEAR**

	<u>AMOUNT</u>	<u>PERCENTAGE OF TOTAL</u>
<u>FEDERAL</u>		
ROTC	\$ 1,375,741	0.1%
OTHER	2,107,430	0.2%
<u>STATE</u>		
Florida Education Finance Program (State Portion)	496,364,611	43.7%
State Categoricals	82,207,223	7.2%
Other State Revenues	7,314,216	0.6%
<u>LOCAL AD VALOREM TAXES</u>		
Required Local Effort, Discretionary	242,025,743	21.3%
Voted Tax	64,129,768	5.6%
<u>LOCAL - OTHER</u>		
Miscellaneous Local & Interest	25,754,484	2.3%
<u>NONREVENUE</u>	365,000	0.0%
<u>TRANSFERS</u>	10,414,521	0.9%
<u>FUND BALANCE</u>		
Fund Balance	206,635,475	18.1%
GRAND TOTAL OF FUNDS AVAILABLE FOR APPROPRIATIONS FOR 2025-2026	\$ <u>1,138,694,212</u>	<u>100.0%</u>

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
APPROPRIATIONS
2025-2026 FISCAL YEAR**

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
SALARIES		TOTAL SALARIES \$ 453,861,213
BENEFITS	Retirement	65,538,865
	Social Security	33,010,089
	Group Insurance	74,935,455
	Worker's Comp	5,610,563
	Unemployment Comp	448,781
	TOTAL BENEFITS	179,543,753
TOTAL SALARIES AND BENEFITS		633,404,966
	Additional salaries and benefits are reported in categorical and district programs	
STATE FUNDING & SET ASIDE	Educational Enrichment Allocation	23,216,060
	Safe School	7,975,455
	Mental Health	4,907,019
	Instructional Materials & Textbook	7,104,706
	Academic Acceleration Options (AP, IB, DE, AICE, EGP and Industry Certification)	12,865,646
	Media & Library Allocation	397,360
	Dual Enrollment Textbooks	480,000
	Supplemental K-12 Reading	8,073,770
	Teacher Supply Assistance	1,396,200
	State Grants	310,156
	TOTAL CATEGORICALS & SET ASIDE	66,726,372.00
SCHOOL CHOICE PROGRAMS	Charter Schools	98,599,834
	Family Empowerment Scholarships	71,064,361
	TOTAL SCHOOL CHOICE PROGRAMS	169,664,195
FTE CONTRACTS	Baycare	177,000
	PACE for Girls	350,000
	TOTAL FTE CONTRACTS	527,000
UTILITIES	Telephone	200,000
	Water & Sewer	3,000,000
	Electric	15,000,000
	Utilities/Other	175,000
	Garbage Collection Fees	1,500,000
	Wireless Network	700,000
	TOTAL UTILITIES	20,575,000

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
APPROPRIATIONS
2025-2026 FISCAL YEAR**

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
MAINTENANCE & REPAIRS	In-House Maintenance 3,500,000 Outside Maintenance 1,662,170 Tech Services Repairs 542,500 Schoolwide Telephone Maintenance 875,000 District-Wide Copy Machines 1,055,623 Laser Printers/Owned 312,112 Custodial Maintenance 349,850	
	TOTAL MAINTENANCE & REPAIRS	8,297,255
BUS TRANSPORTATION	Bus & Motor Vehicle Maintenance 1,559,815 Gas & Diesel 4,047,740 District-Wide Transportation 600,000	
	TOTAL BUS TRANSPORTATION	6,207,555
MISCELLANEOUS EXPENDITURES	Professional & Technical Services 3,285,382 Security Services 50,000 Communications 200,000 Travel 503,170 Insurance Premium 2,691,745 Purchased Services 615,485 Printing 185,295 Materials & Supplies 887,370 Other Expenses 7,212,526 Speech Therapy Services 255,675 Use of Facilities-Reimburse Schools 55,000	
	TOTAL MISCELLANEOUS EXPENDITURES	15,941,648
SCHOOLS ALLOCATIONS	Allocation per Teacher Unit 5,141,163 School Media 442,050 Principals' Travel 35,640 CTE Non-Discretionary 516,998	
	TOTAL SCHOOLS' ALLOCATIONS	6,135,851
DISTRICT PROGRAMS	Adults with Disabilities 21,803 All County Music 27,710 APEX 398,247 Alternative Certification 119,847 Athletic Officials/Transportation 619,600 Attorney Fees 480,945 Blended Learning 265,000 Career Academies 52,087 Certified Athletic Trainers 439,384 District End of Course Exams 147,513 Guest Teachers 11,113,042 Early College Program 12,500 Fine Arts Uniforms 155,000 Fingerprinting 360,200 Florida Music Association Dues 15,000 Gifted Program 7,819 Health Services 20,000 Instrument Repair Program 100,000 Local Assessments 519,962 Magnet Schools 667,974 Mental Health Contracts 80,000 Music Transportation 75,000 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	

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
APPROPRIATIONS
2025-2026 FISCAL YEAR**

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
Professional Development	358,613	
Professional Educational Competency	429,205	
Recruitment Program	186,000	
School Events	109,441	
Teacher Assistance Program	5,000	
Temporary Personnel Services	85,000	
Vocational National Competition	30,600	
World Language	22,284	
	TOTAL DISTRICT PROGRAMS	17,148,976
2025-2026 TOTAL APPROPRIATIONS		\$944,628,818

SECTION II

BUDGET SUMMARY

THIS PAGE INTENTIONALLY LEFT BLANK.

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
GENERAL OPERATING FUND

	2025-2026 BUDGET	2024-2025 BUDGET
ESTIMATED REVENUE:		
Federal	\$ 3,483,171	\$ 2,242,998
State - FEFP	496,364,611	492,419,804
State - Other	89,521,439	89,817,053
Local - Taxes	306,155,511	284,836,612
Local - Other	25,754,484	28,715,306
Non-Revenue Sources	365,000	130,000
Incoming Transfers	10,414,521	12,275,938
RESERVES:		
Beginning Fund Balance	<u>206,635,475</u>	<u>189,405,184</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 1,138,694,212</u></u>	<u><u>\$ 1,099,842,895</u></u>
APPROPRIATIONS:		
Salaries & Benefits	\$ 667,370,341	\$ 677,192,241
Purchased Services	222,578,462	186,856,556
Energy Services	18,834,300	18,707,310
Materials and Supplies	24,581,362	23,537,823
Capital Outlay	629,123	673,483
Other Expenses	10,635,230	10,433,888
RESERVES:		
Ending Fund Balance	<u>194,065,394</u>	<u>182,441,594</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 1,138,694,212</u></u>	<u><u>\$ 1,099,842,895</u></u>

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
DEBT SERVICE FUNDS

	2025-2026 BUDGET	2024-2025 BUDGET
ESTIMATED REVENUE:		
Federal	\$ 566,574	\$ 566,574
State	971,481	1,148,001
Local	764,341	140,882
Incoming Transfers	64,709,071	75,991,165
RESERVES:		
Beginning Fund Balance	<u>25,670,859</u>	<u>17,876,996</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 92,682,326</u></u>	<u><u>\$ 95,723,618</u></u>
APPROPRIATIONS:		
Payment on Bonds and Loans	\$ 49,978,158	\$ 52,826,236
Interest	31,566,334	22,761,525
Dues and Fees	89,000	107,500
RESERVES:		
Ending Fund Balance	<u>11,048,834</u>	<u>20,028,357</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 92,682,326</u></u>	<u><u>\$ 95,723,618</u></u>

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
CAPITAL PROJECTS FUNDS**

	2025-2026 BUDGET	2024-2025 BUDGET
ESTIMATED REVENUE:		
State	\$ 8,118,610	\$ 7,858,688
Local	220,919,400	197,754,945
Incoming Transfers	240,000	-
Bond Proceeds	-	212,000,000
RESERVES:		
Beginning Fund Balance	<u>442,285,592</u>	<u>241,777,756</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 671,563,602</u></u>	<u><u>\$ 659,391,389</u></u>

APPROPRIATIONS:

Building & Fixed Equipment	\$ 22,832,000	\$ 69,595,400
Furniture, Fixtures & Equipment	21,089,136	15,017,272
Motor Vehicles/Buses	4,901,850	4,361,000
Land	74,150	70,815
Improvements Other than Building	6,086,826	3,763,433
Remodeling	45,592,244	235,916,848
Computer Software	225,000	106,000
Dues & Fees	2,500	2,500
Charter Local Capital Improvement	616,377	200,000
Outgoing Transfers	82,238,266	95,615,398

RESERVES:

Ending Fund Balance	<u>487,905,253</u>	<u>234,742,723</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 671,563,602</u></u>	<u><u>\$ 659,391,389</u></u>

THE SCHOOL BOARD OF PASCO COUNTY,
FLORIDA
Proposed Five Year Capital Plan
2026-2030

	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
REVENUES						
Property Tax Millage Collections	\$ 96,194,652	\$ 96,640,936	\$ 98,573,754	\$ 100,545,229	\$ 102,556,134	\$ 494,510,705
Impact Fee Collections	58,103,462	58,684,497	59,271,342	59,864,055	60,462,696	296,386,052
Sales Tax Collections	50,712,388	51,980,198	53,279,703	54,611,696	55,976,988	266,560,973
Interest/Net Increase(Decrease) Fair Value	15,908,898	1,210,000	1,210,000	1,210,000	1,210,000	20,748,898
PECO - Charter Schools	5,602,353	-	-	-	-	5,602,353
CO & DS Distribution per DOE Estimate	2,467,310	2,467,310	2,467,310	2,467,310	2,467,310	12,336,550
Transfer From Special Revenue	240,000	-	-	-	-	240,000
CO & DS Interest/Undistributed per DOE Estimate	48,947	48,947	48,947	48,947	48,947	244,735
TOTAL REVENUES	\$ 229,278,010	\$ 211,031,888	\$ 214,851,056	\$ 218,747,237	\$ 222,722,075	\$ 1,096,630,266

EXPENDITURES						
Construction						
Annual Enhanced Hurricane Protection Area Compliance	14,830	15,497	16,164	16,831	17,498	80,820
Centennial ES - School Remodel	-	-	-	-	36,502,300	36,502,300
Centennial MS - Facility Expansion	-	-	-	7,310,000	-	7,310,000
Hudson HS - Track/Field and Stadium Bleachers	1,000,000	5,333,500	1,133,400	-	-	7,466,900
Kirkland Ranch K-8 - Wing	5,000,000	1,000,000	-	-	-	6,000,000
Pasco HS - Facility Expansion	1,132,000	-	-	-	-	1,132,000
Wesley Chapel HS - Facility Expansion	-	-	-	16,752,000	-	16,752,000
New K-8 School (Two Rivers)	16,400,000	50,000,000	26,000,000	1,000,000	-	93,400,000
New High School (Bill Smith)	-	6,000,000	12,000,000	35,000,000	15,000,000	68,000,000
School Traffic Improvement	-	-	633,400	666,750	700,100	2,000,250
Maintenance	\$ 44,449,156	\$ 16,563,287	\$ 17,148,414	\$ 9,388,342	\$ 11,900,823	\$ 99,450,022
Annual Accordion Door Renovation	1,000,000	1,066,700	-	-	-	2,066,700
Annual Athletic Bleacher Repair	198,345	210,018	221,690	233,363	245,035	1,108,451
Hudson HS - Athletic Bleacher Renov	400,000	-	-	-	-	400,000
Land O' Lakes HS - Athletic Bleacher Renov	380,000	-	-	-	-	380,000
Zephyrhills HS - Athletic Bleacher Renov	380,000	-	-	-	-	380,000
Annual Athletic Fields & Courts	311,685	330,028	348,370	366,713	385,055	1,741,851
J.W. Mitchell HS - Mill and Pave Basketball Courts	290,000	-	-	-	-	290,000
Sunlake HS - Mill and Pave Athletic Courts	650,000	-	-	-	-	650,000
Zephyrhills HS - Mill and Pave Tennis Courts	200,000	-	-	-	-	200,000
Annual Athletic Sound & Scoreboards	102,006	108,009	114,012	120,015	126,018	570,060
Annual Capital Projects Improvements	1,619,677	1,619,677	1,619,677	1,619,677	1,619,677	8,098,385
Annual Compliance with ADA	126,680	133,350	140,020	146,690	153,360	700,100
Annual Compliance w/Environmental Reg	266,349	282,024	297,698	313,373	329,047	1,488,491
Annual Elevator Upgrade	253,360	266,700	280,040	293,380	306,720	1,400,200
Annual Energy Retrofits	53,335	56,670	60,005	63,340	66,675	300,025
Annual Exterior Building Renovations (Paint)	538,365	570,048	601,730	633,413	665,095	3,008,651
Annual Fencing	102,006	108,009	114,012	120,015	126,018	570,060
Annual Fire Alarm Systems	253,360	266,700	280,040	293,380	306,720	1,400,200
Annual Fire Safety	222,450	232,455	242,460	252,465	262,470	1,212,300
Annual FNS Serving Line Renovations	253,360	266,700	280,040	293,380	306,720	1,400,200
Dr. Mary Giella ES - Serving Line Renovation	-	-	-	-	2,560,480	2,560,480
Annual Flooring Renovations	352,011	374,022	396,033	418,044	440,055	1,980,165
Sand Pine ES - Retile 33 Restrooms	140,952	-	-	-	-	140,952
Longleaf ES - Replace all VCT Flooring	300,000	-	-	-	-	300,000
Annual Generator Repairs/Replacement	74,150	77,485	80,820	84,155	87,490	404,100
Annual Gym Floors Maintenance and Replacement	266,349	282,024	297,698	313,373	329,047	1,488,491
Gulf HS - Replace Gym Floor and Bleachers	600,000	-	-	-	-	600,000
Seven Springs MS - Replace Gym Floor	253,360	-	-	-	-	253,360
Annual Health-Safety-Life	213,340	226,680	240,020	253,360	266,700	1,200,100
Annual HVAC Renovations and Replacements	380,725	398,825	416,925	435,025	453,125	2,084,625
Bayonet MS - Replace Gym A/C units	161,200	-	-	-	-	161,200
Chester W. Taylor ES - Boiler Replacement	214,480	-	-	-	-	214,480
Lacoochee ES - New 10T Split System for Admin Bldg	-	-	170,250	-	-	170,250
Lacoochee ES - Replace 6 roof Top Units	-	286,200	-	-	-	286,200
Oakstead ES - Replace Chillers (2) - 120T	709,280	-	-	-	-	709,280
Pasco HS - Replace Chiller (IRC/Carrier)	348,530	-	-	-	-	348,530
Pasco HS - Replace Chiller (Bldg 15)	321,720	-	-	-	-	321,720
Pasco HS - Replace Chiller (Bldg 4)	-	-	292,128	-	-	292,128
Pasco MS - Replace Chillers (2)	-	-	639,030	-	-	639,030
Pasco MS - Replace 2 Split Systems	-	114,480	-	-	-	114,480
R.B. Stewart MS - Replace Chiller	911,540	-	-	-	-	911,540
R.B. Stewart MS - Replace 2 AHU and Remove Old Chiller	-	228,960	-	-	-	228,960
River Ridge HS - Replace Original Air Handlers	911,540	-	-	-	-	911,540
Rodney B. Cox ES - Replace All Thermostats	-	58,032	-	-	-	58,032
Rodney B. Cox ES - Replace 1 Split System	-	57,240	-	-	-	57,240
Thomas E. Weightman MS - Two New Cooling Towers	-	322,400	-	-	-	322,400
Thomas E. Weightman MS - Replace 4 AHU	-	257,580	-	-	-	257,580
Trinity ES - Replace 2 Chillers - 125T	709,280	-	-	-	-	709,280
Watergrass ES - Replace Chillers	-	-	912,900	-	-	912,900
West Zephyrhills ES - Replace Chillers	-	-	669,460	-	-	669,460
Westley Chapel ES - Replace Chillers (Both Carrier Chillers)	777,490	-	-	-	-	777,490
Woodland ES - Replace Chillers	-	-	669,460	-	-	669,460
Zephyrhills HS - Two New Chillers Needed	-	-	267,784	-	-	267,784
Annual HVAC Systems - Controls	225,000	241,290	257,580	273,870	290,160	1,287,900
Calusa ES - Upgrade HVAC Controls	322,400	-	-	-	-	322,400
Connerton ES - Upgrade HVAC Controls	322,400	-	-	-	-	322,400
Lacoochee ES - Upgrade HVAC Controls	-	457,920	-	-	-	457,920
Longleaf ES - Upgrade HVAC Controls	257,920	-	-	-	-	257,920
Oakstead ES - Upgrade HVAC Controls	-	272,400	-	-	-	272,400
Pasco HS - Install New HVAC Controls System	965,160	-	-	-	-	965,160
Pasco MS - Install New HVAC Controls System	536,200	-	-	-	-	536,200
R.B. Stewart MS - Upgrade HVAC Controls	-	440,748	-	-	-	440,748
Seven Oaks ES - Upgrade HVAC Controls	-	-	-	376,700	-	376,700
Watergrass ES - Upgrade HVAC Controls	-	343,440	-	-	-	343,440
Wendell Krinn Tech HS - Upgrade HVAC Controls	-	340,500	-	-	-	340,500
Annual Kitchen Epoxy	266,349	282,024	297,698	313,373	329,047	1,488,491
Annual Lift Station Upgrades	136,008	144,012	152,016	160,020	168,024	760,080
Annual Pavement Maintenance	532,056	560,070	588,084	616,098	644,112	2,940,420
Fox Hollow ES - Mill and Repave Parking Lot	-	480,015	-	-	-	480,015
Moon Lake ES - Mill and Repave All Parking Lots/Roads	126,680	-	-	-	-	126,680

THE SCHOOL BOARD OF PASCO COUNTY,
FLORIDA
Proposed Five Year Capital Plan
2026-2030

Planning/Security - Mill and Repave Parking Lot	20,815	-	-	-	-	20,815
Seven Springs ES - Mill and Repave Parking Lot	-	-	481,695	-	-	481,695
Transportation Central - Mill and Repave All Parking Lots/Roads	-	357,966	-	-	-	357,966
Transportation East - Mill and Repave All Parking Lots/Roads	168,125	-	-	-	-	168,125
Transportation Northwest - Mill and Repave All Parking Lots/Roads	209,469	-	-	-	-	209,469
Transportation Southeast - Mill and Repave All Parking Lots/Roads	-	325,971	-	-	-	325,971
Annual Physical Education Equipment Replacements	500,000	500,000	500,000	500,000	500,000	2,500,000
Annual Playground Equipment	-	-	50,000	50,000	50,000	150,000
Annual Portables Moves	333,375	350,050	366,725	383,400	400,075	1,833,625
Administration Warehouse - Roof Replacement	2,218,776	-	-	-	-	2,218,776
Chasco K8 - Roof Maintenance	-	-	223,955	-	-	223,955
District Office - Roof Maintenance	1,500,000	-	-	-	-	1,500,000
Hudson Academy - Roof Replacement	3,519,677	-	-	-	-	3,519,677
Land O' Lakes HS - Roof Replacement	627,646	-	-	-	-	627,646
Longleaf ES - Gutter Replacement	212,580	-	-	-	-	212,580
Mittyte P. Locke Achievement Academy - Roof Maintenance	-	-	3,503,817	-	-	3,503,817
Oakstead ES - Gutter Replacement	230,861	-	-	-	-	230,861
Pasco HS - Roof Maintenance	5,175,777	-	-	-	-	5,175,777
Transportation W - Roof Replacement	-	861,169	-	-	-	861,169
Trinity Oaks ES - Gutter Replacement	184,383	-	-	-	-	184,383
Wesley Chapel HS - Roof Replacement	7,938,497	-	-	-	-	7,938,497
Annual School Safety and Security RFID	500,000	533,350	566,700	303,371	318,546	2,221,967
Annual Security System Installs & Repairs	25,336	26,670	28,004	29,338	30,672	140,020
Annual Signs-Marquee	29,660	30,994	32,328	33,662	34,996	161,640
Annual Storage Buildings	82,342	86,678	91,013	95,349	99,684	455,066
CFA @ RRHS - Rigging (Curtains)	850,050	-	-	-	-	850,050
Chester W. Taylor ES - Road Improvements	-	1,599,000	-	-	-	1,599,000
Dr. Mary Giella ES - Exterior Sheeting Repair	-	-	356,497	-	-	356,497
District - East Side Maintenance Facility Expansion	300,000	-	-	-	-	300,000
Hudson Academy - Installation of Soundboards in Music/Chorus Suites	110,000	-	-	-	-	110,000
Mittyte P. Locke Achievement Academy - Transportation Office Facility Renovations	475,000	-	-	-	-	475,000
River Ridge HS - New Dance Floor	198,345	-	-	-	-	198,345
River Ridge HS - Update lighting in parking lot	-	128,004	-	-	-	128,004
Wendell Krinn Tech HS - Remodel Front Office	101,344	-	-	-	-	101,344
Vehicles & Equipment	\$ 16,449,788	\$ 17,403,510	\$ 18,733,489	\$ 19,329,151	\$ 20,041,970	\$ 91,957,908
Annual Athletic Equipment	169,305	175,740	182,175	188,610	195,045	910,875
Annual Automated External Defibrillators (AED)	50,672	53,340	56,008	58,676	61,344	280,040
Annual Bi-Directional Amplifiers Equipment	320,010	340,020	360,030	380,040	400,050	1,800,150
Annual CTE Equipment	100,000	169,305	175,740	182,175	188,610	815,830
Annual Custodial & Maintenance Equipment Replacement	705,770	733,655	761,540	789,425	817,310	3,807,700
Annual Data Center Server Refresh	300,000	300,000	300,000	300,000	300,000	1,500,000
Annual ESE Equipment	80,000	112,870	117,160	121,450	125,740	557,220
Annual ESE Seat Belt Equipment	13,123	13,552	13,981	14,410	14,839	69,905
Annual Furniture & Equipment Special Request	814,350	846,525	878,700	910,875	943,050	4,393,500
Annual Furniture Portable & Growth	117,160	121,450	125,740	130,030	134,320	628,700
Annual Motor Vehicles (White Fleet)	901,850	961,200	1,020,550	1,079,900	1,139,250	5,102,750
Annual Music/Fine Arts Capital Equipment	162,870	169,305	175,740	182,175	188,610	878,700
Annual Network Services Tools	5,429	5,644	5,858	6,073	6,287	29,291
Annual Safety & Security Equipment	458,700	600,050	633,400	666,750	700,100	3,059,000
Annual School Buses	4,000,000	4,474,800	4,949,600	5,424,400	5,899,200	24,748,000
Annual School Furniture Refresh	7,500,000	7,500,000	8,000,000	8,000,000	8,000,000	39,000,000
Annual School Furniture Replacement	480,000	542,900	564,350	585,800	607,250	2,780,300
Annual Technology Equipment Replacement	54,290	56,435	58,580	60,725	62,870	292,900
Annual Time Clock Replacement	59,719	62,079	64,438	66,798	69,157	322,191
Annual Transportation Tools & Equipment	10,858	11,287	11,716	12,145	12,574	58,580
Annual Weight Room Equipment Upgrades	145,682	153,353	161,023	168,694	176,364	805,116
UPS Data Center Battery Replacement (Every 5 years)	-	-	117,160	-	-	117,160
Technology	\$ 9,551,245	\$ 9,617,100	\$ 10,129,515	\$ 10,641,930	\$ 11,154,345	\$ 51,094,135
Annual Classroom Display Installation	984,225	1,016,400	1,048,575	1,080,750	1,112,925	5,242,875
Annual Computer Devices - Student Growth	2,786,960	2,933,700	3,080,440	3,227,180	3,373,920	15,402,200
Annual Computer Refresh Cycles	5,333,500	5,667,000	6,000,500	6,334,000	6,667,500	30,002,500
Fuel Master Hardware	446,560	-	-	-	-	446,560
Other	\$ 7,423,064	\$ 7,689,678	\$ 17,944,545	\$ 18,610,689	\$ 19,277,209	\$ 70,945,185
Annual Athletic Storage Sheds	29,136	30,671	32,205	33,739	35,273	161,024
Annual Habitat for Humanities	74,150	77,485	80,820	84,155	87,490	404,100
Annual Network IP Phone Infrastructure	640,020	680,040	720,060	760,080	800,100	3,600,300
Annual Network Services Infrastructure Upgrades	-	-	9,965,493	10,490,200	11,014,907	31,470,600
Annual Network Services Renovation Projects with Equipment	1,779,600	1,859,640	1,939,680	2,019,720	2,099,760	9,698,400
Annual Reserves	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Annual Signs - FISH	23,432	26,670	28,004	29,338	30,672	138,116
Charter Local Capital Improvement (Millage Share)	616,377	739,649	887,586	887,586	887,586	4,018,784
School Security Other Hardening	257,849	273,023	288,197	303,371	318,546	1,440,986
Other Financing Uses	2,500	2,500	2,500	2,500	2,875	12,875
Transfers Out	\$ 82,238,266	\$ 85,975,999	\$ 84,320,911	\$ 77,457,124	\$ 77,464,162	\$ 407,456,462
Transfers To Internal Service Fund	7,623,874	12,075,000	12,600,000	13,125,000	13,650,000	59,073,874
Transfers To General Fund	9,905,321	4,155,957	4,326,913	4,497,870	4,668,826	27,554,887
Transfers To Debt Service Fund	64,709,071	69,745,042	67,393,998	59,834,254	59,145,336	320,827,701
TOTAL EXPENDITURES	\$ 183,658,349	\$ 199,598,571	\$ 188,059,838	\$ 196,172,817	\$ 192,058,407	\$ 959,547,982
Net Change in Fund Balance	\$ 45,619,661	\$ 11,433,317	\$ 26,791,218	\$ 22,574,420	\$ 30,663,668	\$ 137,082,284
FUND BALANCE - BEGINNING	442,285,592	487,905,253	499,338,570	526,129,788	548,704,208	442,285,592
FUND BALANCE - ENDING	\$ 487,905,253	\$ 499,338,570	\$ 526,129,788	\$ 548,704,208	\$ 579,367,876	\$ 579,367,876

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 25/26	Budget FY 26/27	Budget FY 27/28	Budget FY 28/29	Budget FY 29/30
ESTIMATED REVENUE					
Current Revenue - Local					
PROPERTY TAX MILLAGE COLLECTIONS	\$ 96,194,652	\$ 96,640,936	\$ 98,573,754	\$ 100,545,229	\$ 102,556,134
% Inc/(Dec)	8.1%	0.5%	2.0%	2.0%	2.0%
IMPACT FEE COLLECTIONS	58,103,462	58,684,497	59,271,342	59,864,055	60,462,696
% Inc/(Dec)	27.5%	1.0%	1.0%	1.0%	1.0%
SALES TAX COLLECTIONS	50,712,388	51,980,198	53,279,703	54,611,696	55,976,988
% Inc/(Dec)	22.1%	2.5%	2.5%	2.5%	2.5%
INTEREST	15,908,898	1,210,000	1,210,000	1,210,000	1,210,000
% Inc/(Dec)	4.6%	-92.4%	0.0%	0.0%	0.0%
Local Revenue Total:	\$ 220,919,400	\$ 208,515,631	\$ 212,334,799	\$ 216,230,980	\$ 220,205,818
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)	5,602,353	-	-	-	-
% Inc/(Dec)	0.0%	n/a	n/a	n/a	n/a
State Revenue Total:	\$ 8,118,610	\$ 2,516,257	\$ 2,516,257	\$ 2,516,257	\$ 2,516,257

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

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

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

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
SPECIAL REVENUE FUNDS**

	2025-2026 BUDGET	2024-2025 BUDGET
ESTIMATED REVENUE:		
Federal Projects	\$ 62,484,366	\$ 57,674,453
School Food Service	<u>77,988,354</u>	<u>79,859,112</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 140,472,720</u></u>	<u><u>\$ 137,533,565</u></u>
APPROPRIATIONS:		
Federal Projects	\$ 62,484,366	\$ 57,674,453
School Food Service	<u>77,988,354</u>	<u>79,859,112</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 140,472,720</u></u>	<u><u>\$ 137,533,565</u></u>

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
INTERNAL SERVICE FUNDS**

	2025-2026 BUDGET	2024-2025 BUDGET
ESTIMATED REVENUE:		
Local	\$ 131,228,837	\$ 134,610,306
Interest Income	2,136,123	3,846,459
Incoming Transfer	7,623,874	7,857,495
Nonrevenue Sources	158,235	53,000
RESERVES:		
Beginning Net Position	<u>57,904,847</u>	<u>57,465,302</u>
TOTAL ESTIMATED REVENUE AND NET POSITION	<u><u>\$ 199,051,916</u></u>	<u><u>\$ 203,832,562</u></u>
APPROPRIATIONS:		
Salaries	\$ 1,286,327	\$ 1,190,217
Fringe Benefits	610,963	435,778
Purchased Services	24,442,349	25,179,224
Energy Services	15,225,000	14,535,100
Materials and Supplies	569,561	580,002
Capital Outlay	2,000	1,800
Other Expenses	109,619,522	110,292,909
Transfers	509,200	509,200
RESERVES:		
Ending Net Position	<u>46,786,994</u>	<u>51,108,332</u>
TOTAL APPROPRIATIONS AND NET POSITION	<u><u>\$ 199,051,916</u></u>	<u><u>\$ 203,832,562</u></u>

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
TRUST & AGENCY FUNDS**

	2025-2026 BUDGET	2024-2025 BUDGET
ESTIMATED REVENUE:		
Local	\$ 50,760,770	\$ 42,131,521
RESERVES:		
Beginning Net Position	<u>27,422,648</u>	<u>26,627,377</u>
TOTAL ESTIMATED REVENUE AND NET POSITION	<u><u>\$ 78,183,418</u></u>	<u><u>\$ 68,758,898</u></u>
APPROPRIATIONS:		
Expendable Trusts	\$ 19,275	\$ 39,275
Internal Funds Disbursements	50,040,000	41,390,582
Pension Trust Funds	1,409,933	1,428,920
RESERVES:		
Ending Net Position	<u>26,714,210</u>	<u>25,900,121</u>
TOTAL APPROPRIATIONS AND NET POSITION	<u><u>\$ 78,183,418</u></u>	<u><u>\$ 68,758,898</u></u>

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
ENTERPRISE FUNDS**

	2025-2026 BUDGET	2024-2025 BUDGET
ESTIMATED REVENUE:		
Local	\$ 10,485,000	\$ 11,480,855
RESERVES:		
Beginning Fund Balance	<u>7,304,587</u>	<u>8,411,835</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 17,789,587</u></u>	<u><u>\$ 19,892,690</u></u>
APPROPRIATIONS:		
Community Services	\$ 9,881,715	\$ 10,438,590
RESERVES:		
Ending Fund Balance	<u>7,907,872</u>	<u>9,454,100</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 17,789,587</u></u>	<u><u>\$ 19,892,690</u></u>

SECTION III

FINANCIAL AND STAFF ALLOCATIONS

THIS PAGE INTENTIONALLY LEFT BLANK.

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 – 2026
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 as Health, Retirement, Worker's Compensation and Life Insurance. 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 services rendered by contractors who are not employed by the District School Board, and other services 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 2025 - 2026
Elementary Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0021 - Rodney B Cox Elementary				
Personnel Costs	\$ 2,963,112	\$ 3,200,536	\$ (237,424)	(7.4%)
Operational Costs	55,999	34,732	21,267	61.2%
Capital Outlay	2,450	2,634	(184)	(7.0%)
Total	3,021,561	3,237,902	(216,341)	(6.7%)
0032 - Trinity Elementary				
Personnel Costs	4,012,865	4,586,162	(573,297)	(12.5%)
Operational Costs	75,696	69,044	6,652	9.6%
Capital Outlay	1,700	1,500	200	13.3%
Total	4,090,261	4,656,706	(566,445)	(12.2%)
0059 - Denham Oaks Elementary				
Personnel Costs	5,273,040	5,433,388	(160,348)	(3.0%)
Operational Costs	97,790	77,627	20,163	26.0%
Capital Outlay	7,000	6,900	100	1.4%
Total	5,377,830	5,517,915	(140,085)	(2.5%)
0060 - Chester W Taylor Elementary				
Personnel Costs	5,140,980	5,030,808	110,172	2.2%
Operational Costs	106,289	73,913	32,376	43.8%
Capital Outlay	350	700	(350)	(50.0%)
Total	5,247,619	5,105,421	142,198	2.8%
0061 - Pasco Elementary				
Personnel Costs	4,762,577	4,834,269	(71,692)	(1.5%)
Operational Costs	90,663	66,587	24,076	36.2%
Capital Outlay	2,000	4,275	(2,275)	(53.2%)
Total	4,855,240	4,905,131	(49,891)	(1.0%)
0065 - James M Marlowe Elementary				
Personnel Costs	4,627,807	4,477,889	149,918	3.3%
Operational Costs	83,471	57,976	25,495	44.0%
Capital Outlay	3,000	6,098	(3,098)	(50.8%)
Total	4,714,278	4,541,963	172,315	3.8%
0070 - Chasco Elementary				
Personnel Costs	-	5,237,160	(5,237,160)	(100.0%)
Operational Costs	-	65,307	(65,307)	(100.0%)
Capital Outlay	-	1,558	(1,558)	(100.0%)
Total	-	5,304,025	(5,304,025)	(100.0%)
0072 - Sunray Elementary				
Personnel Costs	3,759,400	3,789,783	(30,383)	(0.8%)
Operational Costs	82,101	72,797	9,304	12.8%
Capital Outlay	2,242	2,400	(158)	(6.6%)
Total	3,843,743	3,864,980	(21,237)	(0.5%)
0082 - Oakstead Elementary				
Personnel Costs	5,584,894	7,734,521	(2,149,627)	(27.8%)
Operational Costs	108,428	111,107	(2,679)	(2.4%)
Capital Outlay	4,300	11,522	(7,222)	(62.7%)
Total	5,697,622	7,857,150	(2,159,528)	(27.5%)
0083 - Gulf Highlands Elementary				
Personnel Costs	5,034,671	5,553,396	(518,725)	(9.3%)
Operational Costs	97,069	73,252	23,817	32.5%
Capital Outlay	2,806	3,110	(304)	(9.8%)
Total	5,134,546	5,629,758	(495,212)	(8.8%)

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Elementary Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0084 - Double Branch Elementary				
Personnel Costs	\$ 5,810,486	\$ 5,699,450	\$ 111,036	1.9%
Operational Costs	120,953	87,996	32,957	37.5%
Capital Outlay	3,550	3,700	(150)	(4.1%)
Total	5,934,989	5,791,146	143,843	2.5%
0085 - Trinity Oaks Elementary				
Personnel Costs	4,908,345	5,293,708	(385,363)	(7.3%)
Operational Costs	99,829	70,892	28,937	40.8%
Capital Outlay	2,196	1,984	212	10.7%
Total	5,010,370	5,366,584	(356,214)	(6.6%)
0091 - West Zephyrhills Elementary				
Personnel Costs	4,836,295	5,322,968	(486,673)	(9.1%)
Operational Costs	98,807	59,677	39,130	65.6%
Capital Outlay	2,000	2,000	-	0.0%
Total	4,937,102	5,384,645	(447,543)	(8.3%)
0092 - New River Elementary				
Personnel Costs	6,836,251	6,497,756	338,495	5.2%
Operational Costs	149,393	94,679	54,714	57.8%
Capital Outlay	4,600	4,000	600	15.0%
Total	6,990,244	6,596,435	393,809	6.0%
0093 - Gulf Trace Elementary				
Personnel Costs	4,246,897	4,867,749	(620,852)	(12.8%)
Operational Costs	103,240	96,240	7,000	7.3%
Capital Outlay	2,577	2,858	(281)	(9.8%)
Total	4,352,714	4,966,847	(614,133)	(12.4%)
0110 - Veterans Elementary				
Personnel Costs	4,262,284	4,948,910	(686,626)	(13.9%)
Operational Costs	85,808	78,694	7,114	9.0%
Capital Outlay	-	-	-	0.0%
Total	4,348,092	5,027,604	(679,512)	(13.5%)
0112 - Watergrass Elementary				
Personnel Costs	6,089,521	6,503,068	(413,547)	(6.4%)
Operational Costs	130,333	87,665	42,668	48.7%
Capital Outlay	1,240	1,000	240	24.0%
Total	6,221,094	6,591,733	(370,639)	(5.6%)
0117 - Odessa Elementary				
Personnel Costs	6,343,599	7,752,149	(1,408,550)	(18.2%)
Operational Costs	138,072	114,622	23,450	20.5%
Capital Outlay	850	4,894	(4,044)	(82.6%)
Total	6,482,521	7,871,665	(1,389,144)	(17.6%)
0119 - Sanders Memorial Elementary				
Personnel Costs	5,861,592	5,934,136	(72,544)	(1.2%)
Operational Costs	117,385	94,807	22,578	23.8%
Capital Outlay	5,304	1,850	3,454	186.7%
Total	5,984,281	6,030,793	(46,512)	(0.8%)
0120 - Quail Hollow Elementary				
Personnel Costs	3,858,007	4,257,774	(399,767)	(9.4%)
Operational Costs	78,089	59,989	18,100	30.2%
Capital Outlay	2,726	600	2,126	354.3%
Total	3,938,822	4,318,363	(379,541)	(8.8%)

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Elementary Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0121 - Shady Hills Elementary				
Personnel Costs	\$ 4,099,358	\$ 4,456,434	\$ (357,076)	(8.0%)
Operational Costs	70,941	55,070	15,871	28.8%
Capital Outlay	1,600	1,870	(270)	(14.4%)
Total	4,171,899	4,513,374	(341,475)	(7.6%)
0122 - Wiregrass Elementary				
Personnel Costs	7,043,540	7,236,501	(192,961)	(2.7%)
Operational Costs	144,065	100,496	43,569	43.4%
Capital Outlay	2,880	10,500	(7,620)	(72.6%)
Total	7,190,485	7,347,497	(157,012)	(2.1%)
0125 - Bexley Elementary				
Personnel Costs	5,705,070	8,902,140	(3,197,070)	(35.9%)
Operational Costs	121,513	134,138	(12,625)	(9.4%)
Capital Outlay	1,885	10,563	(8,678)	(82.2%)
Total	5,828,468	9,046,841	(3,218,373)	(35.6%)
0132 - Woodland Elementary				
Personnel Costs	6,298,861	5,273,894	1,024,967	19.4%
Operational Costs	119,051	79,642	39,409	49.5%
Capital Outlay	3,662	2,625	1,037	39.5%
Total	6,421,574	5,356,161	1,065,413	19.9%
0201 - Connerton Elementary				
Personnel Costs	6,169,159	7,287,294	(1,118,135)	(15.3%)
Operational Costs	123,973	101,437	22,536	22.2%
Capital Outlay	2,000	3,000	(1,000)	(33.3%)
Total	6,295,132	7,391,731	(1,096,599)	(14.8%)
0211 - Mittye P Locke Achievement Academy				
Personnel Costs	2,056,752	1,581,108	475,644	30.1%
Operational Costs	55,137	38,202	16,935	44.3%
Capital Outlay	700	-	700	0.0%
Total	2,112,589	1,619,310	493,279	30.5%
0251 - San Antonio Elementary				
Personnel Costs	5,523,437	5,049,726	473,711	9.4%
Operational Costs	121,779	101,041	20,738	20.5%
Capital Outlay	6,400	5,718	682	11.9%
Total	5,651,616	5,156,485	495,131	9.6%
0271 - Richey Elementary				
Personnel Costs	5,685,299	6,926,454	(1,241,155)	(17.9%)
Operational Costs	133,471	100,717	32,754	32.5%
Capital Outlay	3,374	2,450	924	37.7%
Total	5,822,144	7,029,621	(1,207,477)	(17.2%)
0311 - Cotee River Elementary				
Personnel Costs	4,817,483	5,155,649	(338,166)	(6.6%)
Operational Costs	92,273	40,562	51,711	127.5%
Capital Outlay	1,400	-	1,400	0.0%
Total	4,911,156	5,196,211	(285,055)	(5.5%)
0321 - Lacoochee Elementary				
Personnel Costs	2,921,535	2,654,469	267,066	10.1%
Operational Costs	48,889	35,089	13,800	39.3%
Capital Outlay	-	-	-	0.0%
Total	2,970,424	2,689,558	280,866	10.4%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Elementary Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0341 - Schrader Elementary				
Personnel Costs	\$ 4,943,401	\$ 5,049,257	\$ (105,856)	(2.1%)
Operational Costs	94,751	64,627	30,124	46.6%
Capital Outlay	-	1,150	(1,150)	(100.0%)
Total	5,038,152	5,115,034	(76,882)	(1.5%)
0351 - Fox Hollow Elementary				
Personnel Costs	4,210,321	4,759,574	(549,253)	(11.5%)
Operational Costs	89,803	66,323	23,480	35.4%
Capital Outlay	-	-	-	0.0%
Total	4,300,124	4,825,897	(525,773)	(10.9%)
0401 - Centennial Elementary				
Personnel Costs	5,920,904	6,018,352	(97,448)	(1.6%)
Operational Costs	126,475	80,536	45,939	57.0%
Capital Outlay	2,500	1,800	700	38.9%
Total	6,049,879	6,100,688	(50,809)	(0.8%)
0411 - Seven Springs Elementary				
Personnel Costs	3,808,042	4,189,690	(381,648)	(9.1%)
Operational Costs	66,443	54,550	11,893	21.8%
Capital Outlay	2,000	2,500	(500)	(20.0%)
Total	3,876,485	4,246,740	(370,255)	(8.7%)
0421 - Deer Park Elementary				
Personnel Costs	4,563,736	4,583,118	(19,382)	(0.4%)
Operational Costs	92,269	56,206	36,063	64.2%
Capital Outlay	-	-	-	0.0%
Total	4,656,005	4,639,324	16,681	0.4%
0451 - Mary Giella Elementary				
Personnel Costs	4,082,829	4,566,094	(483,265)	(10.6%)
Operational Costs	77,595	65,880	11,715	17.8%
Capital Outlay	1,340	1,490	(150)	(10.1%)
Total	4,161,764	4,633,464	(471,700)	(10.2%)
0501 - Hudson Primary Academy				
Personnel Costs	5,345,625	5,347,324	(1,699)	(0.0%)
Operational Costs	122,001	72,548	49,453	68.2%
Capital Outlay	1,048	1,500	(452)	(30.1%)
Total	5,468,674	5,421,372	47,302	0.9%
0701 - Cypress Elementary				
Personnel Costs	3,965,981	4,245,020	(279,039)	(6.6%)
Operational Costs	73,305	41,078	32,227	78.5%
Capital Outlay	-	-	-	0.0%
Total	4,039,286	4,286,098	(246,812)	(5.8%)
0901 - Anclote Elementary				
Personnel Costs	3,884,276	4,691,596	(807,320)	(17.2%)
Operational Costs	78,179	60,151	18,028	30.0%
Capital Outlay	918	1,344	(426)	(31.7%)
Total	3,963,373	4,753,091	(789,718)	(16.6%)
0902 - Pine View Elementary				
Personnel Costs	4,169,932	4,690,148	(520,216)	(11.1%)
Operational Costs	111,973	70,576	41,397	58.7%
Capital Outlay	850	950	(100)	(10.5%)
Total	4,282,755	4,761,674	(478,919)	(10.1%)

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Elementary Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0911 - Gulfside Elementary				
Personnel Costs	\$ 3,088,007	\$ 3,866,809	\$ (778,802)	(20.1%)
Operational Costs	51,283	52,147	(864)	(1.7%)
Capital Outlay	-	1,800	(1,800)	(100.0%)
Total	3,139,290	3,920,756	(781,466)	(19.9%)
0932 - Calusa Elementary				
Personnel Costs	-	3,476,307	(3,476,307)	(100.0%)
Operational Costs	-	46,821	(46,821)	(100.0%)
Capital Outlay	-	1,000	(1,000)	(100.0%)
Total	-	3,524,128	(3,524,128)	(100.0%)
0941 - Moon Lake Elementary				
Personnel Costs	4,707,969	5,414,069	(706,100)	(13.0%)
Operational Costs	90,237	64,354	25,883	40.2%
Capital Outlay	500	200	300	150.0%
Total	4,798,706	5,478,623	(679,917)	(12.4%)
0961 - Lake Myrtle Elementary				
Personnel Costs	4,142,911	4,798,709	(655,798)	(13.7%)
Operational Costs	72,634	65,085	7,549	11.6%
Capital Outlay	2,085	2,278	(193)	(8.5%)
Total	4,217,630	4,866,072	(648,442)	(13.3%)
2061 - Sand Pine Elementary				
Personnel Costs	4,342,658	4,514,579	(171,921)	(3.8%)
Operational Costs	60,969	50,802	10,167	20.0%
Capital Outlay	7,506	7,368	138	1.9%
Total	4,411,133	4,572,749	(161,616)	(3.5%)
2071 - Wesley Chapel Elementary				
Personnel Costs	5,940,425	6,292,383	(351,958)	(5.6%)
Operational Costs	109,219	78,789	30,430	38.6%
Capital Outlay	1,000	-	1,000	0.0%
Total	6,050,644	6,371,172	(320,528)	(5.0%)
2081 - Longleaf Elementary				
Personnel Costs	5,111,285	5,311,969	(200,684)	(3.8%)
Operational Costs	101,226	65,642	35,584	54.2%
Capital Outlay	575	1,100	(525)	(47.7%)
Total	5,213,086	5,378,711	(165,625)	(3.1%)
2091 - Seven Oaks Elementary				
Personnel Costs	5,005,569	4,966,377	39,192	0.8%
Operational Costs	105,665	71,668	33,997	47.4%
Capital Outlay	200	600	(400)	(66.7%)
Total	5,111,434	5,038,645	72,789	1.4%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Middle Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0057 - Seven Springs Middle				
Personnel Costs	\$ 8,714,792	\$ 8,920,528	\$ (205,736)	(2.3%)
Operational Costs	202,592	94,310	108,282	114.8%
Capital Outlay	8,964	9,500	(536)	(5.6%)
Total	8,926,348	9,024,338	(97,990)	(1.1%)
0069 - Chasco Middle				
Personnel Costs	-	4,531,456	(4,531,456)	(100.0%)
Operational Costs	-	49,857	(49,857)	(100.0%)
Capital Outlay	-	4,300	(4,300)	(100.0%)
Total	-	4,585,613	(4,585,613)	(100.0%)
0071 - Pasco Middle				
Personnel Costs	5,443,509	5,321,087	122,422	2.3%
Operational Costs	147,213	104,870	42,343	40.4%
Capital Outlay	9,715	2,000	7,715	385.8%
Total	5,600,437	5,427,957	172,480	3.2%
0074 - Centennial Middle				
Personnel Costs	5,112,917	5,208,537	(95,620)	(1.8%)
Operational Costs	103,910	55,966	47,944	85.7%
Capital Outlay	8,400	7,250	1,150	15.9%
Total	5,225,227	5,271,753	(46,526)	(0.9%)
0086 - Dr John Long Middle				
Personnel Costs	8,701,235	8,140,521	560,714	6.9%
Operational Costs	213,798	99,542	114,256	114.8%
Capital Outlay	3,200	3,128	72	2.3%
Total	8,918,233	8,243,191	675,042	8.2%
0089 - Paul R Smith Middle				
Personnel Costs	5,248,348	5,620,482	(372,134)	(6.6%)
Operational Costs	159,344	102,292	57,052	55.8%
Capital Outlay	4,465	7,200	(2,735)	(38.0%)
Total	5,412,157	5,729,974	(317,817)	(5.5%)
0100 - Charles S Rushe Middle				
Personnel Costs	7,250,691	8,209,940	(959,249)	(11.7%)
Operational Costs	172,043	91,402	80,641	88.2%
Capital Outlay	2,000	9,102	(7,102)	(78.0%)
Total	7,424,734	8,310,444	(885,710)	(10.7%)
0102 - Raymond B Stewart Middle				
Personnel Costs	6,134,614	6,243,336	(108,722)	(1.7%)
Operational Costs	131,101	63,258	67,843	107.2%
Capital Outlay	8,700	8,500	200	2.4%
Total	6,274,415	6,315,094	(40,679)	(0.6%)
0103 - Crews Lake Middle				
Personnel Costs	5,256,234	5,652,780	(396,546)	(7.0%)
Operational Costs	115,702	61,694	54,008	87.5%
Capital Outlay	200	1,400	(1,200)	(85.7%)
Total	5,372,136	5,715,874	(343,738)	(6.0%)
0133 - Cypress Creek Middle				
Personnel Costs	7,664,969	7,508,186	156,783	2.1%
Operational Costs	185,550	93,014	92,536	99.5%
Capital Outlay	9,150	4,150	5,000	120.5%
Total	7,859,669	7,605,350	254,319	3.3%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Middle Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0261 - Gulf Middle				
Personnel Costs	\$ 5,251,590	\$ 6,775,542	\$ (1,523,952)	(22.5%)
Operational Costs	96,382	86,618	9,764	11.3%
Capital Outlay	3,460	4,784	(1,324)	(27.7%)
Total	5,351,432	6,866,944	(1,515,512)	(22.1%)
0342 - Bayonet Point Middle				
Personnel Costs	4,471,477	4,563,418	(91,941)	(2.0%)
Operational Costs	93,603	58,824	34,779	59.1%
Capital Outlay	3,458	3,388	70	2.1%
Total	4,568,538	4,625,630	(57,092)	(1.2%)
0461 - Thomas E Weightman Middle				
Personnel Costs	7,422,160	7,749,595	(327,435)	(4.2%)
Operational Costs	170,459	70,826	99,633	140.7%
Capital Outlay	8,500	18,514	(10,014)	(54.1%)
Total	7,601,119	7,838,935	(237,816)	(3.0%)
0472 - River Ridge Middle				
Personnel Costs	6,481,970	6,712,392	(230,422)	(3.4%)
Operational Costs	158,054	60,469	97,585	161.4%
Capital Outlay	2,108	2,090	18	0.9%
Total	6,642,132	6,774,951	(132,819)	(2.0%)
0921 - Pine View Middle				
Personnel Costs	6,399,937	6,012,163	387,774	6.4%
Operational Costs	157,719	93,505	64,214	68.7%
Capital Outlay	3,370	2,900	470	16.2%
Total	6,561,026	6,108,568	452,458	7.4%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
High Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0031 - Pasco High				
Personnel Costs	\$ 10,032,229	\$ 9,539,550	\$ 492,679	5.2%
Operational Costs	397,433	319,169	78,264	24.5%
Capital Outlay	3,000	2,826	174	6.2%
Total	10,432,662	9,861,545	571,117	5.8%
0063 - Wesley Chapel High				
Personnel Costs	11,440,978	10,541,478	899,500	8.5%
Operational Costs	292,144	143,001	149,143	104.3%
Capital Outlay	11,500	16,914	(5,414)	(32.0%)
Total	11,744,622	10,701,393	1,043,229	9.7%
0073 - J W Mitchell High				
Personnel Costs	11,183,938	10,920,210	263,728	2.4%
Operational Costs	325,819	183,817	142,002	77.3%
Capital Outlay	-	-	-	0.0%
Total	11,509,757	11,104,027	405,730	3.7%
0090 - Wiregrass Ranch High				
Personnel Costs	10,913,560	10,838,222	75,338	0.7%
Operational Costs	331,522	188,773	142,749	75.6%
Capital Outlay	-	6,500	(6,500)	(100.0%)
Total	11,245,082	11,033,495	211,587	1.9%
0101 - Sunlake High				
Personnel Costs	10,516,682	10,119,431	397,251	3.9%
Operational Costs	302,866	194,056	108,810	56.1%
Capital Outlay	-	-	-	0.0%
Total	10,819,548	10,313,487	506,061	4.9%
0113 - Anclote High				
Personnel Costs	7,060,259	7,122,742	(62,483)	(0.9%)
Operational Costs	320,792	244,422	76,370	31.2%
Capital Outlay	8,514	13,000	(4,486)	(34.5%)
Total	7,389,565	7,380,164	9,401	0.1%
0114 - Fivay High				
Personnel Costs	9,915,192	9,947,954	(32,762)	(0.3%)
Operational Costs	250,718	141,066	109,652	77.7%
Capital Outlay	3,976	4,282	(306)	(7.1%)
Total	10,169,886	10,093,302	76,584	0.8%
0123 - Cypress Creek High				
Personnel Costs	10,735,473	10,224,485	510,988	5.0%
Operational Costs	289,969	161,510	128,459	79.5%
Capital Outlay	6,300	10,000	(3,700)	(37.0%)
Total	11,031,742	10,395,995	635,747	6.1%
0128 - Wendell Krinn Technical High				
Personnel Costs	5,668,074	6,015,946	(347,872)	(5.8%)
Operational Costs	104,197	54,699	49,498	90.5%
Capital Outlay	6,648	2,790	3,858	138.3%
Total	5,778,919	6,073,435	(294,516)	(4.8%)
0131 - Zephyrhills High				
Personnel Costs	9,658,736	9,741,724	(82,988)	(0.9%)
Operational Costs	239,617	139,678	99,939	71.5%
Capital Outlay	14,922	16,104	(1,182)	(7.3%)
Total	9,913,275	9,897,506	15,769	0.2%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
High Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0142 - Kirkland Ranch Academy				
Personnel Costs	\$ 6,722,212	\$ 6,266,224	\$ 455,988	7.3%
Operational Costs	138,114	64,505	73,609	114.1%
Capital Outlay	3,000	8,032	(5,032)	(62.6%)
Total	6,863,326	6,338,761	524,565	8.3%
0331 - Gulf High				
Personnel Costs	10,756,322	10,247,685	508,637	5.0%
Operational Costs	312,864	188,275	124,589	66.2%
Capital Outlay	12,500	18,446	(5,946)	(32.2%)
Total	11,081,686	10,454,406	627,280	6.0%
0471 - River Ridge High				
Personnel Costs	11,364,049	11,316,290	47,759	0.4%
Operational Costs	268,586	171,809	96,777	56.3%
Capital Outlay	4,000	4,000	-	0.0%
Total	11,636,635	11,492,099	144,536	1.3%
0521 - Hudson High				
Personnel Costs	10,261,863	9,396,321	865,542	9.2%
Operational Costs	435,909	297,313	138,596	46.6%
Capital Outlay	16,754	18,514	(1,760)	(9.5%)
Total	10,714,526	9,712,148	1,002,378	10.3%
0801 - Land O' Lakes High				
Personnel Costs	11,179,126	11,269,231	(90,105)	(0.8%)
Operational Costs	427,578	292,690	134,888	46.1%
Capital Outlay	9,500	10,006	(506)	(5.1%)
Total	11,616,204	11,571,927	44,277	0.4%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Combination Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0069 - Chasco K-8				
Personnel Costs	\$ 11,139,119	\$ -	\$ 11,139,119	0.0%
Operational Costs	236,121	-	236,121	0.0%
Capital Outlay	7,000	-	7,000	0.0%
Total	11,382,240	-	11,382,240	0.0%
0153 - Angeline Academy of Innovation				
Personnel Costs	7,633,066	6,734,430	898,636	13.3%
Operational Costs	195,444	110,883	84,561	76.3%
Capital Outlay	-	-	-	0.0%
Total	7,828,510	6,845,313	983,197	14.4%
0154 - Kirkland Ranch K-8				
Personnel Costs	9,391,312	8,020,428	1,370,884	17.1%
Operational Costs	227,165	307,857	(80,692)	(26.2%)
Capital Outlay	2,500	-	2,500	0.0%
Total	9,620,977	8,328,285	1,292,692	15.5%
0155 - Skybrooke K-8				
Personnel Costs	7,098,428	-	7,098,428	0.0%
Operational Costs	367,644	-	367,644	0.0%
Capital Outlay	7,419	-	7,419	0.0%
Total	7,473,491	-	7,473,491	0.0%
0951 - Hudson Academy				
Personnel Costs	6,146,030	6,752,132	(606,102)	(9.0%)
Operational Costs	202,624	146,936	55,688	37.9%
Capital Outlay	2,096	2,360	(264)	(11.2%)
Total	6,350,750	6,901,428	(550,678)	(8.0%)
1411 - Starkey Ranch K-8				
Personnel Costs	13,852,857	13,840,635	12,222	0.1%
Operational Costs	307,019	200,603	106,416	53.0%
Capital Outlay	11,150	9,650	1,500	15.5%
Total	14,171,026	14,050,888	120,138	0.9%
7004 - Pasco eSchool				
Personnel Costs	9,873,442	9,702,797	170,645	1.8%
Operational Costs	1,659,090	1,654,419	4,671	0.3%
Capital Outlay	7,000	7,000	-	0.0%
Total	11,539,532	11,364,216	175,316	1.5%
7006 - Pasco Virtual Course Offerings				
Personnel Costs	2,568,856	2,276,819	292,037	12.8%
Operational Costs	2,500	2,500	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	2,571,356	2,279,319	292,037	12.8%
7023 - Virtual Instruction Program				
Personnel Costs	1,486,910	1,714,103	(227,193)	(13.3%)
Operational Costs	37,500	42,500	(5,000)	(11.8%)
Capital Outlay	7,500	7,500	-	0.0%
Total	1,531,910	1,764,103	(232,193)	(13.2%)

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Other Educational Centers

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
0242 - West Pasco Education Academy				
Personnel Costs	\$ 4,813,050	\$ 4,435,217	\$ 377,833	8.5%
Operational Costs	71,587	18,795	52,792	280.9%
Capital Outlay	-	-	-	0.0%
Total	4,884,637	4,454,012	430,625	9.7%
4081 - Pasco Girls Academy				
Personnel Costs	99,656	88,127	11,529	13.1%
Operational Costs	870	870	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	100,526	88,997	11,529	13.0%
5242 - Girls Pace				
Personnel Costs	155,921	100,121	55,800	55.7%
Operational Costs	420,000	401,763	18,237	4.5%
Capital Outlay	-	-	-	0.0%
Total	575,921	501,884	74,037	14.8%
5881 - Sheriffs Detention Center				
Personnel Costs	61,525	59,662	1,863	3.1%
Operational Costs	769	769	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	62,294	60,431	1,863	3.1%
6997 - Energy & Marine Center				
Personnel Costs	404,513	347,726	56,787	16.3%
Operational Costs	16,227	15,000	1,227	8.2%
Capital Outlay	1,000	1,000	-	0.0%
Total	421,740	363,726	58,014	15.9%
7071 - East Pasco Education Academy				
Personnel Costs	3,430,135	3,106,388	323,747	10.4%
Operational Costs	45,944	11,920	34,024	285.4%
Capital Outlay	-	-	-	0.0%
Total	3,476,079	3,118,308	357,771	11.5%
7081 - Juvenile Detention Center				
Personnel Costs	349,500	318,503	30,997	9.7%
Operational Costs	1,005	1,305	(300)	(23.0%)
Capital Outlay	300	-	300	0.0%
Total	350,805	319,808	30,997	9.7%
8991 - Marchman Technical College				
Personnel Costs	3,845,617	4,205,024	(359,407)	(8.5%)
Operational Costs	199,356	150,493	48,863	32.5%
Capital Outlay	8,184	-	8,184	0.0%
Total	4,053,157	4,355,517	(302,360)	(6.9%)
9045 - Baycare Behavioral Health				
Personnel Costs	-	15,607	(15,607)	(100.0%)
Operational Costs	181,000	162,431	18,569	11.4%
Capital Outlay	-	-	-	0.0%
Total	181,000	178,038	2,962	1.7%
Adult Education				
Personnel Costs	1,233,430	1,422,197	(188,767)	(13.3%)
Operational Costs	8,250	5,250	3,000	57.1%
Capital Outlay	-	3,000	(3,000)	(100.0%)
Total	1,241,680	1,430,447	(188,767)	(13.2%)

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Charter Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
4002 - Imagine School at Trinity				
Personnel Costs	\$ -	\$ -	\$ -	0.0%
Operational Costs	4,148,965	-	4,148,965	0.0%
Capital Outlay	-	-	-	0.0%
Total	4,148,965	-	4,148,965	0.0%
4301 - Dayspring Academy				
Personnel Costs	62,329	63,171	(842)	(1.3%)
Operational Costs	11,598,552	11,292,398	306,154	2.7%
Capital Outlay	-	-	-	0.0%
Total	11,660,881	11,355,569	305,312	2.7%
4302 - Academy At The Farm				
Personnel Costs	22,316	22,483	(167)	(0.7%)
Operational Costs	7,699,693	7,033,896	665,797	9.5%
Capital Outlay	-	-	-	0.0%
Total	7,722,009	7,056,379	665,630	9.4%
4307 - Countryside Montessori Academy				
Personnel Costs	34,850	30,472	4,378	14.4%
Operational Costs	3,347,971	3,197,269	150,702	4.7%
Capital Outlay	-	-	-	0.0%
Total	3,382,821	3,227,741	155,080	4.8%
4321 - Athenian Academy				
Personnel Costs	9,241	5,743	3,498	60.9%
Operational Costs	3,957,960	3,837,222	120,738	3.1%
Capital Outlay	-	-	-	0.0%
Total	3,967,201	3,842,965	124,236	3.2%
4323 - Imagine School at Land O' Lakes				
Personnel Costs	161,453	36,948	124,505	337.0%
Operational Costs	8,156,337	8,416,945	(260,608)	(3.1%)
Capital Outlay	-	-	-	0.0%
Total	8,317,790	8,453,893	(136,103)	(1.6%)
4326 - Classical Preparatory School				
Personnel Costs	40,320	28,630	11,690	40.8%
Operational Costs	9,869,631	10,144,185	(274,554)	(2.7%)
Capital Outlay	-	-	-	0.0%
Total	9,909,951	10,172,815	(262,864)	(2.6%)
4327 - Learning Lodge Academy				
Personnel Costs	11,231	11,268	(37)	(0.3%)
Operational Costs	2,893,246	2,706,687	186,559	6.9%
Capital Outlay	-	-	-	0.0%
Total	2,904,477	2,717,955	186,522	6.9%
4328 - Pepin Academies of Pasco County				
Personnel Costs	1,521	1,312	209	15.9%
Operational Costs	4,839,290	5,076,825	(237,535)	(4.7%)
Capital Outlay	-	-	-	0.0%
Total	4,840,811	5,078,137	(237,326)	(4.7%)
4329 - Plato Academy Trinity				
Personnel Costs	20,512	19,232	1,280	6.7%
Operational Costs	4,241,632	4,969,288	(727,656)	(14.6%)
Capital Outlay	-	-	-	0.0%
Total	4,262,144	4,988,520	(726,376)	(14.6%)

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
Charter Schools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
4330 - Union Park				
Personnel Costs	\$ 26,759	\$ 35,430	\$ (8,671)	(24.5%)
Operational Costs	7,211,755	7,116,706	95,049	1.3%
Capital Outlay	-	-	-	0.0%
Total	7,238,514	7,152,136	86,378	1.2%
4332 - Pinecrest Academy Wesley Chapel (K-8)				
Personnel Costs	55,423	44,560	10,863	24.4%
Operational Costs	12,490,506	12,664,376	(173,870)	(1.4%)
Capital Outlay	-	-	-	0.0%
Total	12,545,929	12,708,936	(163,007)	(1.3%)
4333 - Innovation Preparatory Academy				
Personnel Costs	51,353	43,204	8,149	18.9%
Operational Costs	13,566,720	11,859,133	1,707,587	14.4%
Capital Outlay	-	-	-	0.0%
Total	13,618,073	11,902,337	1,715,736	14.4%
4339 - Pinecrest Academy Wesley Chapel High School				
Personnel Costs	-	-	-	0.0%
Operational Costs	1,520,601	1,190,417	330,184	27.7%
Capital Outlay	-	-	-	0.0%
Total	1,520,601	1,190,417	330,184	27.7%
4341 - Dayspring Angeline				
Personnel Costs	23,795	-	23,795	0.0%
Operational Costs	4,074,164	2,878,288	1,195,876	41.5%
Capital Outlay	-	-	-	0.0%
Total	4,097,959	2,878,288	1,219,671	42.4%
4342 - Pinecrest Academy Connerton Middle				
Personnel Costs	-	-	-	0.0%
Operational Costs	2,074,738	-	2,074,738	0.0%
Capital Outlay	-	-	-	0.0%
Total	2,074,738	-	2,074,738	0.0%
4343 - Pinecrest Academy Connerton				
Personnel Costs	-	-	-	0.0%
Operational Costs	4,120,658	-	4,120,658	0.0%
Capital Outlay	-	-	-	0.0%
Total	4,120,658	-	4,120,658	0.0%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
District

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
9000 - Superintendent				
Personnel Costs	\$ 369,509	\$ 420,209	\$ (50,700)	(12.1%)
Operational Costs	46,700	46,700	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	416,209	466,909	(50,700)	(10.9%)
9001 - School Board Members & Attorneys				
Personnel Costs	518,622	508,975	9,647	1.9%
Operational Costs	137,305	137,305	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	655,927	646,280	9,647	1.5%
9005 - Communication				
Personnel Costs	939,621	963,548	(23,927)	(2.5%)
Operational Costs	187,251	78,650	108,601	138.1%
Capital Outlay	6,000	3,000	3,000	100.0%
Total	1,132,872	1,045,198	87,674	8.4%
9006 - Pasco Education Foundation				
Personnel Costs	46,690	43,739	2,951	6.7%
Operational Costs	1,500	-	1,500	0.0%
Capital Outlay	-	-	-	0.0%
Total	48,190	43,739	4,451	10.2%
9007 - Internal Audit				
Personnel Costs	532,595	425,689	106,906	25.1%
Operational Costs	105,284	38,388	66,896	174.3%
Capital Outlay	-	-	-	0.0%
Total	637,879	464,077	173,802	37.5%
9008 - Chief Communications and Community EO				
Personnel Costs	210,838	-	210,838	0.0%
Operational Costs	92,450	-	92,450	0.0%
Capital Outlay	-	-	-	0.0%
Total	303,288	-	303,288	0.0%
9009 - Enterprise Resource Planning				
Personnel Costs	-	75,737	(75,737)	(100.0%)
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	-	75,737	(75,737)	(100.0%)
9010 - Asst Supt for Support Services				
Personnel Costs	269,652	267,813	1,839	0.7%
Operational Costs	6,200	6,200	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	275,852	274,013	1,839	0.7%
9011 - Employee Relations				
Personnel Costs	695,784	678,273	17,511	2.6%
Operational Costs	199,837	202,117	(2,280)	(1.1%)
Capital Outlay	700	700	-	0.0%
Total	896,321	881,090	15,231	1.7%
9012 - Planning Services				
Personnel Costs	608,289	577,582	30,707	5.3%
Operational Costs	79,387	79,387	-	0.0%
Capital Outlay	300	300	-	0.0%
Total	687,976	657,269	30,707	4.7%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
District

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
9016 - Employee Benefits & Assistance				
Personnel Costs	\$ 224,250	\$ 203,455	\$ 20,795	10.2%
Operational Costs	75,000	60,000	15,000	25.0%
Capital Outlay	-	-	-	0.0%
Total	299,250	263,455	35,795	13.6%
9019 - Construction Services & Code Compliance				
Personnel Costs	1,668,299	2,074,466	(406,167)	(19.6%)
Operational Costs	43,285	43,285	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	1,711,584	2,117,751	(406,167)	(19.2%)
9020 - Chief Finance Officer				
Personnel Costs	483,834	413,491	70,343	17.0%
Operational Costs	11,450	10,300	1,150	11.2%
Capital Outlay	150	300	(150)	(50.0%)
Total	495,434	424,091	71,343	16.8%
9021 - Finance Services				
Personnel Costs	3,638,102	3,124,877	513,225	16.4%
Operational Costs	994,743	873,273	121,470	13.9%
Capital Outlay	17,000	17,200	(200)	(1.2%)
Total	4,649,845	4,015,350	634,495	15.8%
9027 - Conservation & Recycling Operation				
Personnel Costs	10,169	8,265	1,904	23.0%
Operational Costs	19,660,000	18,935,100	724,900	3.8%
Capital Outlay	-	-	-	0.0%
Total	19,670,169	18,943,365	726,804	3.8%
9030 - General Counsel				
Personnel Costs	553,129	483,182	69,947	14.5%
Operational Costs	77,485	65,205	12,280	18.8%
Capital Outlay	1,773	1,773	-	0.0%
Total	632,387	550,160	82,227	14.9%
9031 - Transportation Services				
Personnel Costs	2,562,812	2,282,715	280,097	12.3%
Operational Costs	4,589,772	5,274,582	(684,810)	(13.0%)
Capital Outlay	100	600	(500)	(83.3%)
Total	7,152,684	7,557,897	(405,213)	(5.4%)
9032 - Transportation-East				
Personnel Costs	3,537,048	3,909,967	(372,919)	(9.5%)
Operational Costs	204,500	194,800	9,700	5.0%
Capital Outlay	-	-	-	0.0%
Total	3,741,548	4,104,767	(363,219)	(8.8%)
9033 - Transportation-West				
Personnel Costs	6,280,990	6,773,164	(492,174)	(7.3%)
Operational Costs	398,515	381,045	17,470	4.6%
Capital Outlay	-	-	-	0.0%
Total	6,679,505	7,154,209	(474,704)	(6.6%)
9034 - Transportation-Central				
Personnel Costs	5,848,704	6,137,939	(289,235)	(4.7%)
Operational Costs	319,500	312,500	7,000	2.2%
Capital Outlay	-	-	-	0.0%
Total	6,168,204	6,450,439	(282,235)	(4.4%)

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
District

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
9035 - Transportation-N/W Garage				
Personnel Costs	\$ 5,297,447	\$ 5,794,356	\$ (496,909)	(8.6%)
Operational Costs	324,000	312,500	11,500	3.7%
Capital Outlay	-	-	-	0.0%
Total	5,621,447	6,106,856	(485,409)	(7.9%)
9036 - Transportation-CNG Fueling Station				
Personnel Costs	-	-	-	0.0%
Operational Costs	389,800	389,800	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	389,800	389,800	-	0.0%
9037 - Transportation-South				
Personnel Costs	4,426,037	4,417,899	8,138	0.2%
Operational Costs	224,700	208,200	16,500	7.9%
Capital Outlay	-	-	-	0.0%
Total	4,650,737	4,626,099	24,638	0.5%
9038 - Transportation-Southeast				
Personnel Costs	5,012,618	5,232,142	(219,524)	(4.2%)
Operational Costs	227,800	213,100	14,700	6.9%
Capital Outlay	-	-	-	0.0%
Total	5,240,418	5,445,242	(204,824)	(3.8%)
9040 - Purchasing Services				
Personnel Costs	1,142,281	930,462	211,819	22.8%
Operational Costs	68,900	68,300	600	0.9%
Capital Outlay	-	600	(600)	(100.0%)
Total	1,211,181	999,362	211,819	21.2%
9050 - Food & Nutrition Services				
Personnel Costs	383,159	329,952	53,207	16.1%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	383,159	329,952	53,207	16.1%
9051 - Distribution Services				
Personnel Costs	980,625	950,924	29,701	3.1%
Operational Costs	49,100	47,100	2,000	4.2%
Capital Outlay	1,000	1,000	-	0.0%
Total	1,030,725	999,024	31,701	3.2%
9052 - Mail Services				
Personnel Costs	106,551	112,582	(6,031)	(5.4%)
Operational Costs	215,025	213,025	2,000	0.9%
Capital Outlay	-	-	-	0.0%
Total	321,576	325,607	(4,031)	(1.2%)
9053 - Plant Operations Admin Complex				
Personnel Costs	548,022	575,156	(27,134)	(4.7%)
Operational Costs	28,600	25,400	3,200	12.6%
Capital Outlay	3,750	3,750	-	0.0%
Total	580,372	604,306	(23,934)	(4.0%)
9056 - Lakeview Express				
Personnel Costs	35,463	35,746	(283)	(0.8%)
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	35,463	35,746	(283)	(0.8%)

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
District

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
9061 - Maintenance Services				
Personnel Costs	\$ 12,086,146	\$ 11,175,646	\$ 910,500	8.1%
Operational Costs	5,629,125	5,252,205	376,920	7.2%
Capital Outlay	15,700	15,700	-	0.0%
Total	17,730,971	16,443,551	1,287,420	7.8%
9070 - Deputy Superintendent				
Personnel Costs	443,985	267,674	176,311	65.9%
Operational Costs	22,065	107,065	(85,000)	(79.4%)
Capital Outlay	100	100	-	0.0%
Total	466,150	374,839	91,311	24.4%
9071 - Safety and Security Officer				
Personnel Costs	1,031,667	844,718	186,949	22.1%
Operational Costs	4,498,877	4,101,039	397,838	9.7%
Capital Outlay	-	-	-	0.0%
Total	5,530,544	4,945,757	584,787	11.8%
9301 - Asst Supt/HS Sch Alloc				
Personnel Costs	973,344	-	973,344	0.0%
Operational Costs	407,655	-	407,655	0.0%
Capital Outlay	-	-	-	0.0%
Total	1,380,999	-	1,380,999	0.0%
9303 - Executive Director of Middle				
Personnel Costs	597,168	-	597,168	0.0%
Operational Costs	280,288	-	280,288	0.0%
Capital Outlay	-	-	-	0.0%
Total	877,456	-	877,456	0.0%
9304 - Executive Director of Elementary				
Personnel Costs	1,143,839	-	1,143,839	0.0%
Operational Costs	23,520	-	23,520	0.0%
Capital Outlay	-	-	-	0.0%
Total	1,167,359	-	1,167,359	0.0%
9312 - Human Resources				
Personnel Costs	3,950,607	2,983,357	967,250	32.4%
Operational Costs	2,262,815	2,288,665	(25,850)	(1.1%)
Capital Outlay	4,875	8,375	(3,500)	(41.8%)
Total	6,218,297	5,280,397	937,900	17.8%
9313 - HR On Assignment				
Personnel Costs	361,645	212,004	149,641	70.6%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	361,645	212,004	149,641	70.6%
9410 - Asst Supt for Administration				
Personnel Costs	332,326	331,795	531	0.2%
Operational Costs	21,477	21,477	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	353,803	353,272	531	0.2%
9420 - Information Services				
Personnel Costs	4,708,710	4,552,884	155,826	3.4%
Operational Costs	5,878,384	5,557,558	320,826	5.8%
Capital Outlay	5,200	5,450	(250)	(4.6%)
Total	10,592,294	10,115,892	476,402	4.7%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
District

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
9421 - Network Services				
Personnel Costs	\$ 2,265,346	\$ 2,175,299	\$ 90,047	4.1%
Operational Costs	1,782,740	1,782,740	-	0.0%
Capital Outlay	4,000	4,000	-	0.0%
Total	4,052,086	3,962,039	90,047	2.3%
9422 - Technology Services				
Personnel Costs	1,544,691	1,481,531	63,160	4.3%
Operational Costs	737,192	737,192	-	0.0%
Capital Outlay	7,000	7,000	-	0.0%
Total	2,288,883	2,225,723	63,160	2.8%
9423 - Records Management				
Personnel Costs	171,033	163,558	7,475	4.6%
Operational Costs	17,800	17,800	-	0.0%
Capital Outlay	900	900	-	0.0%
Total	189,733	182,258	7,475	4.1%
9500 - Chief Academic Office				
Personnel Costs	321,017	408,097	(87,080)	(21.3%)
Operational Costs	6,000	6,000	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	327,017	414,097	(87,080)	(21.0%)
9501 - Asst Superintendent High				
Personnel Costs	186,069	271,186	(85,117)	(31.4%)
Operational Costs	6,000	6,000	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	192,069	277,186	(85,117)	(30.7%)
9502 - Asst Superintendent Opportunity Schools				
Personnel Costs	189,971	-	189,971	0.0%
Operational Costs	12,380	-	12,380	0.0%
Capital Outlay	-	-	-	0.0%
Total	202,351	-	202,351	0.0%
9503 - Asst Superintendent Middle				
Personnel Costs	262,322	267,944	(5,622)	(2.1%)
Operational Costs	27,908	6,000	21,908	365.1%
Capital Outlay	-	-	-	0.0%
Total	290,230	273,944	16,286	5.9%
9504 - Asst Superintendent Elementary				
Personnel Costs	499,688	689,545	(189,857)	(27.5%)
Operational Costs	15,300	19,800	(4,500)	(22.7%)
Capital Outlay	-	-	-	0.0%
Total	514,988	709,345	(194,357)	(27.4%)
9520 - Innovation, Advanced Studies, and Choice				
Personnel Costs	4,337,856	7,171,266	(2,833,410)	(39.5%)
Operational Costs	5,119,086	7,582,766	(2,463,680)	(32.5%)
Capital Outlay	3,200	3,000	200	6.7%
Total	9,460,142	14,757,032	(5,296,890)	(35.9%)
9522 - District State & Fed Programs				
Personnel Costs	50,607	-	50,607	0.0%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	50,607	-	50,607	0.0%

General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 2025 - 2026
District

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
9526 - CFA at WCHS				
Personnel Costs	\$ 164,113	\$ 205,046	\$ (40,933)	(20.0%)
Operational Costs	250,880	250,880	-	0.0%
Capital Outlay	5,900	6,700	(800)	(11.9%)
Total	420,893	462,626	(41,733)	(9.0%)
9527 - CFA at RRHS				
Personnel Costs	188,207	237,728	(49,521)	(20.8%)
Operational Costs	407,972	406,972	1,000	0.2%
Capital Outlay	9,549	10,549	(1,000)	(9.5%)
Total	605,728	655,249	(49,521)	(7.6%)
9550 - Student Support Programs and Services				
Personnel Costs	15,363,792	15,954,547	(590,755)	(3.7%)
Operational Costs	1,849,186	1,961,483	(112,297)	(5.7%)
Capital Outlay	31,609	22,417	9,192	41.0%
Total	17,244,587	17,938,447	(693,860)	(3.9%)
9570 - Career and Technical Education				
Personnel Costs	739,195	717,554	21,641	3.0%
Operational Costs	749,875	735,375	14,500	2.0%
Capital Outlay	9,450	9,450	-	0.0%
Total	1,498,520	1,462,379	36,141	2.5%
9571 - After School Enrichment Programs				
Personnel Costs	147,766	93,251	54,515	58.5%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	147,766	93,251	54,515	58.5%
9580 - School Improvement and Accountability				
Personnel Costs	1,415,192	1,024,697	390,495	38.1%
Operational Costs	2,277,538	1,705,128	572,410	33.6%
Capital Outlay	100	100	-	0.0%
Total	3,692,830	2,729,925	962,905	35.3%
9590 - Early Childhood Programs				
Personnel Costs	3,358,396	1,783,976	1,574,420	88.3%
Operational Costs	85,409	587,968	(502,559)	(85.5%)
Capital Outlay	-	-	-	0.0%
Total	3,443,805	2,371,944	1,071,861	45.2%

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

OPERATING FUND											
2025-2026											
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional	1392.67	416.24	586.10	921.20		102.10				1.00	3,419.31
	404.28	89.24	150.00	200.00		9.00	0.00			30.40	882.92
		18.00	33.20	99.60		10.00	36.60				197.40
	4.00	5.00	16.00	108.60	4.15	2.00	1.40			2.00	143.15
	1,800.95	528.48	785.30	1,329.40	4.15	123.10	38.00	0.00	0.00	33.40	4,642.79
Instructional Support	243.80	56.10	93.90	153.65	1.00	12.90	4.35			167.50	733.20
School Related Personnel	844.07	208.70	281.30	519.16	1.00	8.32	23.75		755.38	266.67	2,908.35
NNB	139.68	18.34	27.19	43.68		0.11	4.50		49.20	218.96	501.66
Professional Technical		1.00		0.20	0.80	1.00	1.00		3.00	76.14	83.14
Administrators	91.00	33.00	50.00	81.00		4.00	3.00		11.00	93.16	366.16
BCE Students & Interns	44.00	7.00	14.00	17.00		1.00	1.00			10.90	94.90
TOTAL	3,163.50	852.62	1,251.70	2,144.09	6.95	150.43	75.61	0.00	818.58	866.73	9,330.20

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

OPERATING FUND									
For the Fiscal Year Ending 06/30/2025									
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Total
Instructional									
Basic	1619.61	278.66	641.70	905.60		104.10			-
ESE	425.56	66.62	163.00	200.60		6.20	1.00		3,550.67
Vocational		13.00	40.60	102.40		11.00	38.80		894.04
Others	6.20	3.00	17.00	111.51	4.04	2.00	2.00		205.80
Total Instructional	2,051.37	361.28	862.30	1,320.11	4.04	123.30	41.80	0.00	147.75
									4,798.26
Instructional Support	262.30	42.80	93.30	152.95	1.00	12.90	4.25		729.40
School Related Personnel	896.02	145.17	304.67	488.28	1.00	8.32	23.75	755.38	2,889.37
NNB	142.68	16.34	29.19	43.68		0.11	4.50	49.20	500.01
Professional Technical		1.00		0.20	0.80	1.00	1.00	3.00	89.26
Administrators	102.00	23.00	53.00	81.00		4.00	3.00	11.00	372.67
BCE Students & Interns	77.00	6.00	15.00	18.00		1.00	1.00		129.90
TOTAL	3,531.37	595.59	1,357.47	2,104.23	6.84	150.63	79.30	0.00	9,508.87

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

OPERATING FUND											
Increase (Decrease)											
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	(226.94)	137.58	(55.60)	15.60	0.00	(2.00)	-	-	-	0.00	(131.36)
ESE	(21.28)	22.62	(13.00)	(0.60)	0.00	2.80	(1.00)	-	-	(0.66)	(11.12)
Vocational	-	5.00	(7.40)	(2.80)	-	(1.00)	(2.20)	-	-	-	(8.40)
Others	(2.20)	2.00	(1.00)	(2.91)	0.11	0.00	(0.60)	-	-	0.00	(4.60)
Total Instructional	(250.42)	167.20	(77.00)	9.29	0.11	(0.20)	(3.80)	0.00	0.00	(0.65)	(155.47)
Instructional Support	(18.50)	13.30	0.60	0.70	0.00	0.00	0.10	-	-	7.60	3.80
School Related Personnel	(51.95)	63.53	(23.37)	30.88	0.00	0.00	0.00	-	0.00	(0.10)	18.98
NNB	(3.00)	2.00	(2.00)	0.00	-	0.00	0.00	-	0.00	4.65	1.65
Professional Technical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	(6.12)	(6.12)
Administrators	(11.00)	10.00	(3.00)	0.00	0.00	0.00	0.00	-	0.00	(2.51)	(6.51)
BCE Students & Interns	(33.00)	1.00	(1.00)	(1.00)	-	0.00	0.00	-	0.00	(1.00)	(35.00)
TOTAL	(367.87)	257.03	(105.77)	39.87	0.11	(0.20)	(3.70)	0.00	0.00	1.86	(178.67)

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

	ALL OTHER FUNDS										
	2025-2026										
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	43.86	3.64	5.60	1.40						1.35	55.85
ESE	5.00		0.20							3.00	8.20
Vocational							4.00				4.00
Others	2.00	2.00	0.00				0.00		0.00	0.00	4.00
Total Instructional	50.86	5.64	5.80	1.40	0.00	0.00	4.00	0.00		4.35	72.05
Instructional Support	47.90	10.40	14.50	11.40				2.00		40.70	126.90
School Related Personnel	534.15	116.24	183.90	255.71			4.00	147.00		204.57	1,445.57
NNB	52.75	12.50	14.38	24.38			0.50	93.30	0.80	74.79	273.39
Professional Technical	1.00		1.00				0.70	1.00		40.96	44.66
Administrators	0.00		0.00					5.00		23.84	28.84
BCE Students & Interns								1.00			1.00
TOTAL	686.66	144.78	219.57	292.88	0.00	0.00	9.20	249.30	0.80	389.21	1,992.40

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

ALL OTHER FUNDS									
For the Fiscal Year Ending 06/30/2025									
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Total
Instructional									
Basic	47.43	1.42	8.00	4.60					63.05
ESE	6.60								10.10
Vocational									4.19
Others	2.40	2.00	3.00				4.19		8.40
Total Instructional	56.43	3.42	11.00	4.60	0.00	0.00	4.19	0.00	85.74
Instructional Support	58.30	3.40	21.20	16.50				2.00	146.90
School Related Personnel	647.15	91.82	208.90	300.81			4.00	145.00	1,590.07
NNB	53.75	9.00	16.38	24.88			0.50	90.30	279.02
Professional Technical	1.00		2.00				0.70	1.00	47.54
Administrators	3.00		1.00					5.00	31.33
BCE Students & Interns								1.00	1.00
TOTAL	819.63	107.64	260.47	346.78	0.00	0.00	9.39	244.30	2,181.59

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

ALL OTHER FUNDS											
Increase (Decrease)											
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	(3.57)	2.22	(2.40)	(3.20)	-	0.00	0.00	-	-	(0.25)	(7.20)
ESE	(1.60)	0.00	0.20	-	-	-	-	-	-	(0.50)	(1.90)
Vocational	-	-	-	0.00	-	-	(0.19)	-	-	-	(0.19)
Others	(0.40)	0.00	(3.00)	0.00	-	-	0.00	-	-	(1.00)	(4.40)
Total Instructional	(5.57)	2.22	(5.20)	(3.20)	0.00	0.00	(0.19)	0.00	0.00	(1.75)	(13.69)
Instructional Support	(10.40)	7.00	(6.70)	(5.10)	-	-	0.00	0.00	-	(4.80)	(20.00)
School Related Personnel	(113.00)	24.42	(25.00)	(45.10)	-	0.00	0.00	2.00	0.00	12.18	(144.50)
NNB	(1.00)	3.50	(2.00)	(0.50)	-	0.00	0.00	3.00	0.00	(8.63)	(5.63)
Professional Technical	0.00	-	(1.00)	0.00	-	-	0.00	0.00	-	(1.88)	(2.88)
Administrators	(3.00)	-	(1.00)	0.00	-	-	-	0.00	-	1.51	(2.49)
BCE Students & Interns	-	-	-	-	-	-	-	0.00	-	0.00	0.00
TOTAL	(132.97)	37.14	(40.90)	(53.90)	0.00	0.00	(0.19)	5.00	0.00	(3.37)	(189.19)

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

	ALL FUNDS 2025-2026										Total
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	
Instructional											
Basic	1,436.53	419.88	591.70	922.60	0.00	102.10				2.35	3,475.16
ESE	409.28	89.24	150.20	200.00		9.00	0.00			33.40	891.12
Vocational		18.00	33.20	99.60		10.00	40.60			0.00	201.40
Others	6.00	7.00	16.00	108.60	4.15	2.00	1.40			2.00	147.15
Total Instructional	1,851.81	534.12	791.10	1,330.80	4.15	123.10	42.00	0.00	0.00	37.75	4,714.84
Instructional Support	291.70	66.50	108.40	165.05	1.00	12.90	4.35	2.00	0.00	208.20	860.10
School Related Personnel	1,378.22	324.94	465.20	774.87	1.00	8.32	27.75	147.00	755.38	471.24	4,353.92
NNB	192.43	30.84	41.57	68.06	0.00	0.11	5.00	93.30	50.00	293.75	775.05
Professional Technical	1.00	1.00	1.00	0.20	0.80	1.00	1.70	1.00	3.00	117.10	127.80
Administrators	91.00	33.00	50.00	81.00	0.00	4.00	3.00	5.00	11.00	117.00	395.00
BCE Students & Interns	44.00	7.00	14.00	17.00	0.00	1.00	1.00	1.00	0.00	10.90	95.90
TOTAL	3,850.16	997.40	1,471.27	2,436.97	6.95	150.43	84.81	249.30	819.38	1,255.94	11,322.61

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

ALL FUNDS											
For the Fiscal Year Ending 06/30/2025											
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	1667.04	280.08	649.70	910.20	0.00	104.10	0.00	0.00	0.00	2.60	3613.72
ESE	432.16	66.62	163.00	200.60	0.00	6.20	1.00	0.00	0.00	34.56	904.14
Vocational	0.00	13.00	40.60	102.40	0.00	11.00	42.99	0.00	0.00	0.00	209.99
Others	8.60	5.00	20.00	111.51	4.04	2.00	2.00	0.00	0.00	3.00	156.15
Total Instructional	2107.80	364.70	873.30	1324.71	4.04	123.30	45.99	0.00	0.00	40.16	4883.99
Instructional Support	320.60	46.20	114.50	169.45	1.00	12.90	4.25	2.00	0.00	205.40	876.30
School Related Personnel	1543.17	236.99	513.57	789.09	1.00	8.32	27.75	145.00	755.38	459.16	4479.44
NNB	196.43	25.34	45.57	68.56	0.00	0.11	5.00	90.30	50.00	297.73	779.03
Professional Technical	1.00	1.00	2.00	0.20	0.80	1.00	1.70	1.00	3.00	125.10	136.80
Administrators	105.00	23.00	54.00	81.00	0.00	4.00	3.00	5.00	11.00	118.00	404.00
BCE Students & Interns	77.00	6.00	15.00	18.00	0.00	1.00	1.00	1.00	0.00	11.90	130.90
TOTAL	4351.00	703.23	1617.94	2451.01	6.84	150.63	88.69	244.30	819.38	1257.45	11690.46

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2025-2026 FISCAL YEAR

	ALL FUNDS										
	Increase (Decrease)										
Instructional	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Basic	(230.51)	139.80	(58.00)	12.40	0.00	(2.00)	0.00	-	-	(0.25)	(138.56)
ESE	(22.88)	22.62	(12.80)	(0.60)	0.00	2.80	(1.00)	-	-	(1.16)	(13.02)
Vocational	-	5.00	(7.40)	(2.80)	-	(1.00)	(2.39)	-	-	-	(8.59)
Others	(2.60)	2.00	(4.00)	(2.91)	0.11	0.00	(0.60)	-	-	(1.00)	(9.00)
Total Instructional	(255.99)	169.42	(82.20)	6.09	0.11	(0.20)	(3.99)	0.00	0.00	(2.40)	(169.17)
Instructional Support	(28.90)	20.30	(6.10)	(4.40)	0.00	0.00	0.10	0.00	-	2.80	(16.20)
School Related Personnel	(164.95)	87.95	(48.37)	(14.22)	0.00	0.00	0.00	2.00	0.00	12.08	(125.52)
NINB	(4.00)	5.50	(4.00)	(0.50)	-	0.00	0.00	3.00	0.00	(3.98)	(3.98)
Professional Technical	0.00	0.00	(1.00)	0.00	0.00	0.00	0.00	0.00	0.00	(8.00)	(9.00)
Administrators	(14.00)	10.00	(4.00)	0.00	0.00	0.00	0.00	0.00	0.00	(1.00)	(9.00)
BCE Students & Interns	(33.00)	1.00	(1.00)	(1.000)	-	0.00	-	0.00	0.00	(1.00)	(35.00)
TOTAL	(500.84)	294.17	(146.67)	(14.03)	0.11	(0.20)	(3.88)	5.00	0.00	(1.51)	(367.86)

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS FOR THE 2025-2026 SCHOOL YEAR
DETAIL REPORT

		Operating	Other	Total
Instructional				
Subtotal		(155.48)	(13.69)	(169.17)

Inst Support

2065	ACADEMIC ADVISOR 196 ELEM	(1.00)	0.00	(1.00)
2069	ACADEMIC ADVISOR 196 HS	(6.00)	0.00	(6.00)
2068	ACADEMIC ADVISOR 196 MJ	(4.00)	1.00	(3.00)
2066	ACADEMIC ADVISOR 245 MJ	(1.00)	0.00	(1.00)
2051	ASSESSMENT COORDINATOR	3.00	(3.00)	0.00
2002	BEHAVIOR SPECIALIST	3.50	(1.00)	2.50
2003	CAREER SPECIALIST	3.90	(3.90)	0.00
2007	CERT SCH COUNS ELEM	(0.50)	0.00	(0.50)
2008	CERT SCH COUNS HS	7.00	0.00	7.00
2009	CERT SCH COUNS MJ	3.00	0.00	3.00
2060	CERT SCH COUNS MJ 245	2.00	0.00	2.00
2004	COUNSELOR PREV INTERVENTION	0.00	(1.00)	(1.00)
2063	EARLY LITERACY COACH PREK/VPK	(1.00)	0.00	(1.00)
2043	ECP COACH	0.00	(1.00)	(1.00)
2011	INSTRUCT TRAINER COACH	(7.70)	(7.40)	(15.10)
2054	INTERVENTION SPECIALIST	2.10	0.00	2.10
3922	MAGNET COORDINATOR	(2.00)	0.00	(2.00)
2026	SCH SOCIAL WORKER 196	(0.40)	(1.20)	(1.60)
2057	SCH SOCIAL WORKER SL 196	(1.00)	0.00	(1.00)
2061	STUDENT SUPPORT SPECIALIST196D	0.40	(1.40)	(1.00)
2072	STUDENT SUPPORT SPECIALIST245D	2.00	0.00	2.00
3900	TCHR RESOURCE	0.50	(1.10)	(0.60)
3901	TCHR RESOURCE ESOL	1.00	0.00	1.00
Subtotal		3.80	(20.00)	(16.20)

SRP

6114	ADMIN ASST 245	0.00	(1.00)	(1.00)
4017	BEHAVIOR ASST 7.0	51.00	(57.60)	(6.60)
4015	BEHAVIOR ASST 8.0	1.00	(1.00)	0.00
6204	BOOKKEEPER SEC 7.5H	(2.60)	(3.40)	(6.00)
4016	CLASSROOM ASSISTANT	0.00	(2.00)	(2.00)
5026	CUSTODIAN	(17.00)	0.00	(17.00)
5346	ENROLLMENT TECHNICIAN	2.00	0.00	2.00
5052	FNS ASST 192	0.00	26.78	26.78
5058	FNS PRODUCTION ASST	0.00	2.20	2.20
5221	GROUP LEADER 196	0.00	(8.00)	(8.00)
5325	GROUP LEADER 261	0.00	7.00	7.00
4000	INST ASST	(40.50)	(43.00)	(83.50)
4210	INST ASST 8H	0.00	(1.00)	(1.00)
4005	INST ASST ESE	55.00	(48.50)	6.50
4030	INST ASST ESE 7.5	0.00	5.00	5.00
4006	INST ASST ESOL BIL	(1.00)	(2.00)	(3.00)

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS FOR THE 2025-2026 SCHOOL YEAR

DETAIL REPORT

4007	INST ASST ILS	1.00	(1.00)	0.00
4021	INST ASST PE	(3.00)	0.00	(3.00)
4008	INST ASST PREK	(3.56)	(2.44)	(6.00)
4029	INST ASST PREK 8H	(0.60)	(0.40)	(1.00)
4009	INST ASST STUDENT SERVICE 7.0H	2.50	(2.90)	(0.40)
4201	INTERPRETER FOR DHH	1.00	0.00	1.00
5069	LUNCHROOM MONITOR	(0.56)	0.00	(0.56)
6121	OFFICE ASSISTANT 196	(2.70)	0.00	(2.70)
6122	OFFICE ASSISTANT 216	(3.00)	0.00	(3.00)
6120	OFFICE ASSISTANT 245	(5.00)	0.00	(5.00)
4101	PARA CYESIS	(6.00)	0.00	(6.00)
4104	PARA TRANS ASST	0.00	(11.50)	(11.50)
4110	PARA TRANS ASST 7.5H	(6.00)	0.00	(6.00)
4205	PARENT INVOLVE ASST 188	(1.00)	0.26	(0.74)
4217	RESOURCE MGMT ASSOC 245	(1.00)	1.00	0.00
5097	SOCIAL EDUCATOR 198	1.00	(1.00)	0.00
6302	STU SYS DATA ENTRY OPERATOR	(2.00)	0.00	(2.00)
Subtotal		18.98	(144.50)	(125.52)

NNB

5300	ACCOUNTING SPECIALIST	0.00	(1.00)	(1.00)
5006	ASST PLANT MGR	(1.00)	0.00	(1.00)
5205	CERTIFICATION SPEC	1.00	0.00	1.00
5230	CHARTER SCHOOL COMPL SPEC	(1.00)	0.00	(1.00)
5302	ECP FACILITIES MANAGER	0.00	(1.00)	(1.00)
5310	EDUCATIONAL TECHNOLOGY ANALYST	1.00	0.00	1.00
5354	EDUCATIONAL TECHNOLOGY SPCLST	(1.00)	0.00	(1.00)
5182	FNS ASST MGR L3	0.00	0.86	0.86
5183	FNS ASST MGR L4	0.00	(1.00)	(1.00)
5270	FNS DUAL ASST MGR L4	0.00	(1.00)	(1.00)
5271	FNS DUAL ASST MGR L5	0.00	2.00	2.00
5275	FNS DUAL MGR L4	0.00	(1.00)	(1.00)
5276	FNS DUAL MGR L5	0.00	2.00	2.00
5261	FNS MGR L4	0.00	(1.00)	(1.00)
5262	FNS MGR L5	0.00	(0.84)	(0.84)
5249	INS DESIGN ANALYST	0.00	(1.00)	(1.00)
5358	LEGAL SERVICES COORDINATOR	2.00	0.00	2.00
5215	MENTAL HEALTH COORD 206	0.00	(1.00)	(1.00)
6338	OFFICE SUPPORT SPECIALIST	3.26	0.74	4.00
4207	PHYS THERAPIST 198	(0.61)	(0.39)	(1.00)
5293	PLANT MGR	(1.00)	0.00	(1.00)
5335	SITE MGR 196 DAY	0.00	(1.00)	(1.00)
5334	SITE MGR 261 DAY	0.00	2.00	2.00
5338	SITE MGR GRANT 196 DAY	0.00	(2.00)	(2.00)
5301	SOCIAL SVCS COORD 196	(1.00)	0.00	(1.00)
5347	SOCIAL SVCS COORD 245	0.00	(1.00)	(1.00)
Subtotal		1.65	(5.63)	(3.98)

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS FOR THE 2025-2026 SCHOOL YEAR
DETAIL REPORT

Protech

1758	CURRICULUM SPEC 245	(9.25)	(4.75)	(14.00)
1763	CURRICULUM SPEC 245 SCHOOL LVL	0.00	2.00	2.00
1711	GRANT RESOURCE SPEC	(0.25)	(0.75)	(1.00)
1756	LEARN DESIGN SPEC 245	(3.50)	0.50	(3.00)
1725	MTSS SPECIALIST 245	1.00	(1.00)	0.00
1746	PD SPECIALIST 245	(0.50)	(1.50)	(2.00)
1752	PROG COORD CTE	(1.00)	1.00	0.00
1798	PROG COORD GRANTS	0.00	3.00	3.00
1797	PROG COORD HREQ	1.00	1.00	2.00
1762	PROG COORD PROF DEVL	(0.17)	0.17	0.00
1793	PROG COORD PROG & SERVICES 245	1.00	0.00	1.00
1732	PROG COORD SSPS	0.70	(0.70)	0.00
1733	PROG COORD TEACHING LEARNING	(1.70)	(1.30)	(3.00)
1714	PROG SPEC GRANTS	0.00	2.00	2.00
1769	PROG SPEC SSPS	(1.10)	(2.90)	(4.00)
1799	SPEC IASC CHARTER SCH	1.00	0.00	1.00
1737	SPEC TEACHING LEARNING	0.00	(1.00)	(1.00)
1740	SR GRANT WRITER	(0.50)	(0.50)	(1.00)
1729	SR INSTRUCTIONAL SPEC	7.25	2.75	10.00
1717	TRANSLATOR INTERPRETER	(0.10)	(0.90)	(1.00)
Subtotal		(6.12)	(2.88)	(9.00)

Admin

1603	ASST PRINCIPAL ELEM 230	(8.00)	(3.00)	(11.00)
1605	ASST PRINCIPAL HS 216	1.00	0.00	1.00
1604	ASST PRINCIPAL HS 245	(1.00)	0.00	(1.00)
1621	ASST PRINCIPAL K8 216	1.00	0.00	1.00
1619	ASST PRINCIPAL K8 230	4.00	0.00	4.00
1618	ASST PRINCIPAL K8 245	1.00	0.00	1.00
1608	ASST PRINCIPAL MJ 216	(1.00)	0.00	(1.00)
1609	ASST PRINCIPAL MJ 230	1.00	(1.00)	0.00
1157	ASST SUPT OF SCHOOLS	(1.00)	0.00	(1.00)
1221	DIR INNOV ADV STUDIES & CHOICE	0.25	(0.25)	0.00
1156	EXEC DIR SCHOOLS	3.00	0.00	3.00
1231	GENERAL COUNSEL TO SUPT	(1.00)	0.00	(1.00)
1472	MANAGER DISTRICT STATE FED PGM	0.25	0.75	1.00
1443	MANAGER HR	(1.00)	1.00	0.00
1474	MGR EXEC DIRECTOR	1.00	0.00	1.00
1412	MGR TECH INFO SVCS	(1.00)	0.00	(1.00)
1502	PRINCIPAL ELEMENTARY	(3.00)	0.00	(3.00)
1509	PRINCIPAL K8	1.00	0.00	1.00
1471	SR SUPV EXEC DIRECTOR	1.50	1.50	3.00
1430	SR SUPV SSPS	(1.75)	(0.25)	(2.00)
1431	SR SUPV TEACHING LEARNING	(2.75)	(0.25)	(3.00)
1465	SUPERVISOR ON ASSIGNMENT	(1.00)	0.00	(1.00)

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS FOR THE 2025-2026 SCHOOL YEAR**

DETAIL REPORT

1473	SUPV EXEC DIRECTOR	1.00	0.00	1.00
1415	SUPV RES EVAL SVCS	1.33	(0.33)	1.00
1447	SUPV RES EVAL SVCS NI	0.00	(1.00)	(1.00)
1409	SUPV SSPS ESE	(0.84)	(0.16)	(1.00)
1436	SUPV TEACHING LEARNING	(0.50)	0.50	0.00
Subtotal		(6.51)	(2.49)	(9.00)
Intern/Student				
Subtotal	9102 STUDENT	(35.00)	0.00	(35.00)
Grand Total		(178.67)	(189.19)	(367.86)