2026-2027 TENTATIVE BUDGET

A WORLD-CLASS EDUCATION

PASCO COUNTY SCHOOLS
A WORLD-CLASS EDUCATION

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

2026-2027

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

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Al Hernandez, Vice Chair, District 1
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Dr. John Legg, Superintendent of Schools

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Dr. Shana Rafalski, Assistant Superintendent – Opportunity Schools

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INTRODUCTION

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Pasco County Schools
Dr. John Legg, Superintendent of Schools
7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

July 28, 2026

Dear Honorable School Board Members:

The proposed budget of the School Board of Pasco County, Florida for fiscal year 2026-2027 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 2026 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 2026 tax roll provided by the Department of Revenue and certified by the Commissioner of Education on July 17, 2026, the following is a summary of the proposed millages to be levied on the 2026 tax roll for the 2026-2027 fiscal year:

	Proposed 2026-2027	Final 2025-2026	Increase/ (Decrease)
State Required Local Effort	2.936	3.026	(0.090)
Prior Period Adjustment	0.000	0.000	0.000
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	**6.184**	**6.274**	**(0.090)**

* 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 $3.7 billion to a total of $70.6 billion and reflects an increase of 5.57% in the tax base. The required local effort is set at a millage rate of 2.936. 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 $534.63 per unweighted full-time student. A compression adjustment is calculated to equalize funding to all school districts at the State average level of $901.67. 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 $618.7 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. The purpose of the salary referendum is to increase salaries and support retention of non-administrative staff including teachers, bus drivers, food and nutrition staff, and custodians. This funding has allowed the District to increase the starting teachers' salary by $3,000 with an average teacher supplement of $6,050. The projected revenue based on a 96% collection rate for FY 2026-2027 is $67,781,735. The referendum will be on the ballot for renewal in November 2026. Salaries would be reduced by an average of 12% for eligible employees without the renewal.

Under the proposed rate, the owner of a $350,000 home, after deduction of the $25,000 homestead exemption, would pay $2,009.80, which is a decrease of $29.25 from 2025 millage rates.

	School Taxes 2026-2027	School Taxes 2025-2026
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*	$ 954.20	$ 983.45
Prior Period Adjustment	-	-
Voted Additional Levy	325.00	325.00
Discretionary Effort*	243.10	243.10
Capital Projects	487.50	487.50
Total	**$ 2,009.80**	**$ 2,039.05**

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 Friday, July 24, 2026. The Tentative Budget Hearing will be held on Tuesday, July 28, 2026, 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 8, 2026, at 6:00 p.m., in the school board meeting room.

BUDGET REGULATIONS

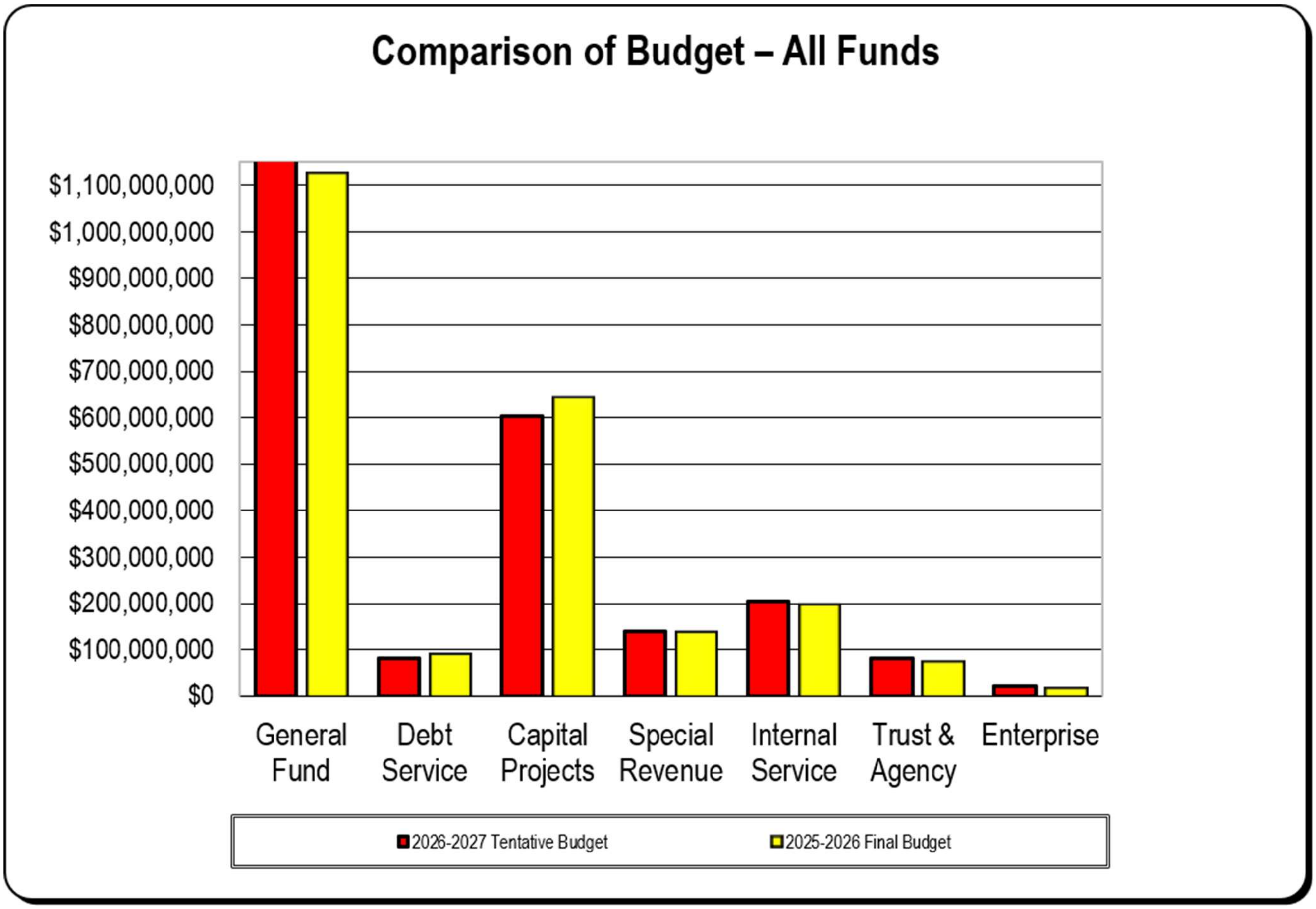
The budgetary accounts of the District are grouped into funds in accordance with Generally Accepted Accounting Principles (GAAP) and standards prescribed by the Florida Department of Education. The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified 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 2026-2027 fiscal year is $2,284,173,662. This is a decrease of $21,610,763 or (0.9%) from the 2025-2026 budget. The 2026-2027 total budget figure reflected below includes a General Fund operating budget of $1.2 billion and a Capital Projects budget of $602.3 million.

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



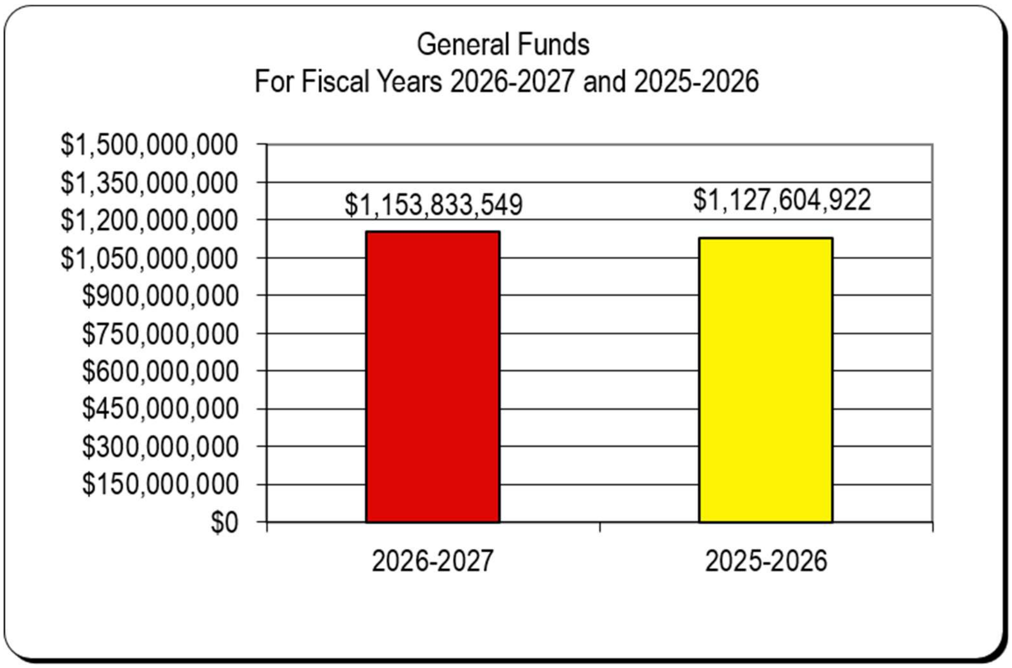
Total Funds

Fund Titles	2026-2027 Tentative Budget	2025-2026 Final Budget	Increase (Decrease) Over 2025-2026	% Increase (Decrease)
General Fund	$ 1,153,833,549	$ 1,127,604,922	$ 26,228,627	2.3 %
Debt Service	82,358,700	93,443,365	(11,084,665)	(11.9) %
Capital Projects	602,330,573	646,397,686	(44,067,113)	(6.8) %
Special Revenue	139,339,184	141,067,555	(1,728,371)	(1.2) %
Internal Service	204,259,201	199,865,923	4,393,278	2.2 %
Trust & Agency	80,469,368	78,323,223	2,146,145	2.7 %
Enterprise	21,583,087	19,081,751	2,501,336	13.1 %
Total All Funds	**$ 2,284,173,662**	**$ 2,305,784,425**	**$ (21,610,763)**	**(0.9) %**

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 2026-2027 budget for General Fund is $1,153,833,549 an increase of $26.2 million or 2.3% above the 2025-2026 budget. This increase is primarily attributable to a $16.5 million increase in Family Empowerment Scholarship (FES) and a $14.9 million increase for charter school passthrough funding, totaling $31.4 million.



This year, Pasco County Schools is proud to share that the Florida Department of Education has awarded the District an "A" rating, recognizing the unprecedented academic growth achieved across the District.

The District anticipates completing the Cypress Elementary and Gulf Middle School remodels in December 2026, with students transitioning into the new facilities in January 2027. The Kirkland Ranch K-8 classroom wing is expected to be completed by summer 2027. Two Rivers K-8 and the District's newest high school, currently designated as 000 located in the Wiregrass area, are anticipated to open for the 2028 school year.

Additional school reconfigurations include:

- Pasco Elementary School and Pasco Middle School will combine into Pasco K8.
- Gulfside Elementary School and Paul R Smith Middle School will combine into Paul R Smith K-8.
- Lacoochee Elementary School will be adding 1 grade per year starting in 2026-2027 until they become a K8.
- 7 Additional VPK classrooms have been added at Bexley Elementary, Connerton Elementary, Denham Oaks Elementary, Double Branch Elementary, Oakstead Elementary, and Shady Hills Elementary.

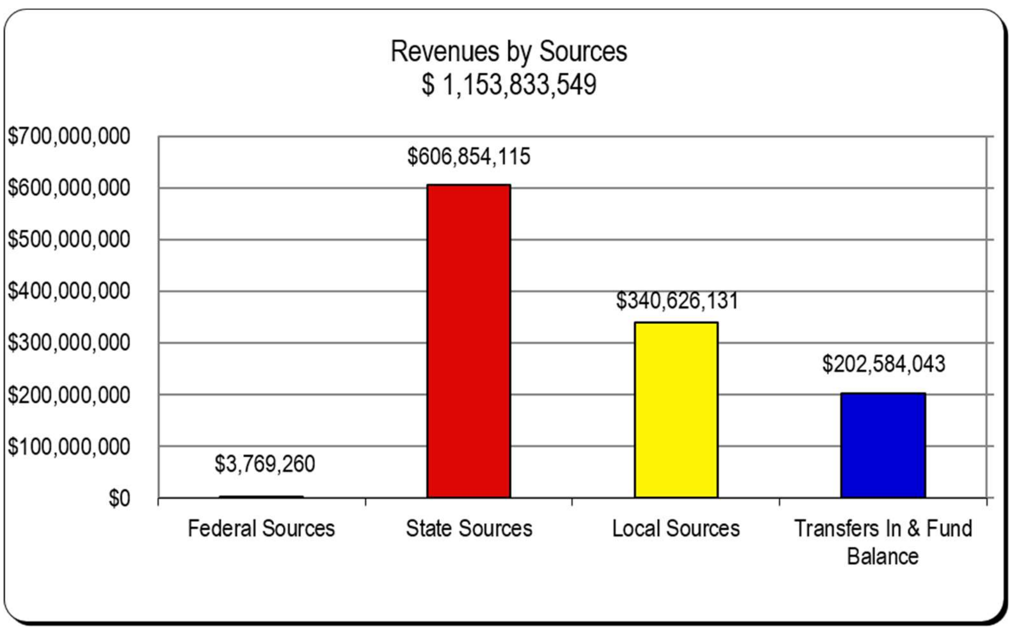
Despite continued growth in Pasco County, the District is continuing to project a decline in traditional school enrollment of 2,301 unweighted full-time equivalent (UFTE), primarily due to the ongoing expansion of charter schools and increased participation in the Family Empowerment Scholarship (FES) program. Two new charter schools, Mater Academy Northwood Elementary School, and Mater Academy Northwood Middle School are scheduled to open for the 2026–2027 school year. Overall, Pasco anticipates a net increase of 932 (UFTE) students attributed to the Charter, and FES growth.

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. This rating reflects the District's strong financial performance, limited local economy, manageable capital costs, and adequate coverage for debt. Fitch assigned an 'AA-' rating for the District's Certificates of Participation (COPs) with a stable 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 52.92% of the General Fund financial support from state and federal sources and 29.52% from local sources. The remaining 17.56% 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 17, 2026.

Florida Education Finance Program Funding

The Florida Education Finance Program (FEFP) provides funding for General Fund expenditures. The funding formula requires a combination of state and local sources to fund education. For 2026-2027, FEFP funds provided to Pasco County comprise a total of $868,416,407. Of that amount, the state is providing $618,708,496 and local property taxes are providing $249,707,911.

The State of Florida's base student allocation (BSA) increased from $5,372.60 to $5,457.60, an increase of $85.00 from the amount funded during 2025-2026. During the 2025 legislative session, a new categorical was introduced, referred to as the Academic Acceleration Options Supplement; for 2026-2027 funding is anticipated to be $14,585,832. The categorical funds accelerated programs including Advanced Placement (AP), International Baccalaureate (IB), Cambridge Advanced International Certificate of Education (AICE), Dual Enrollment (DE) and Industry Certification Education (ICE). The 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 $43,045,462 to be used for educational programs and services for exceptional students. The Educational Enrichment Allocation totaling $25,961,906 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 $87,558,541, which is the net of the State Funded Discretionary Supplement. FES expands available school choice options for all students in Florida, thus the funds are considered a passthrough and revenues 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	$ 82,521,640
Educational Enrichment Allocation	25,961,906
Academic Acceleration Options	14,585,832
Safe School	7,528,465
Mental Health	5,391,226
Total	**$ 135,989,069**

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 $249,707,911. The District is anticipating approximately $67,781,735 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 $8.6 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 2026-2027 fiscal year related to receiving Alternative Fuel Rebates.

School District of Pasco County
2026-2027 FL DOE FEFP Second Calculation

	FTE Students		Cost Factors		Weighted FTE Students		Base Student Allocation (BSA)	
2026 2nd Calc	94,833.27	x	1.092	=	103,510.68	x	$5,457.60	=
2025 2nd Calc	**93,901.36**		**1.079**		**101,315.32**		**$5,372.60**	

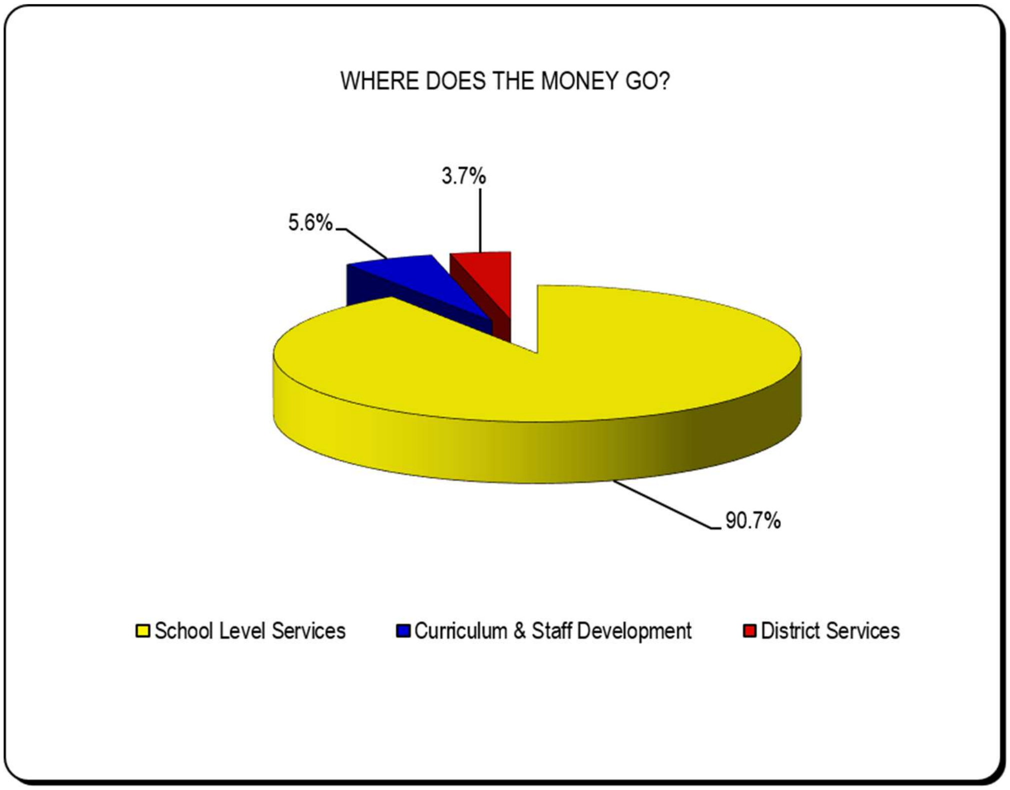
	Base Funding		Compression Adjustment		ESE Guaranteed Allocation		Department of Juvenile Justice (DJJ)	
2026 2nd Calc	$564,919,887	+	$34,807,603	+	$43,045,462	+	$99,327	+
2025 2nd Calc	**$544,326,688**		**$33,168,777**		**$38,496,301**		**$92,443**	

	Mental Health Assistance		Safe Schools		Education Enrichment		Student Transportation	
2026 2nd Calc	$5,391,226	+	$7,528,465	+	$25,961,906	+	$20,302,578	+
2025 2nd Calc	**$5,303,526**		**$7,423,256**		**$26,139,112**		**$21,168,480**	

	Academic Acceleration Options		Gross State and Local Funding		Required Local Effort 2026-27 - 2.936 2025-26 – 3.026		Net State FEFP	
2026 2nd Calc	$14,585,832	=	$716,642,286	-	$199,007,174	=	$517,635,112	+
2025 2nd Calc	**$14,302,705**		**$690,421,288**		**$194,056,677**		**$496,364,611**	

	Total State Funding Categoricals		Total FEFP Funding
2026 2nd Calc	$82,521,640	=	$600,156,752
2025 2nd Calc	**$82,207,223**		**$578,571,834**

Fiscal Year Program Cost Factors:	**2026-2027**	**2025-2026**	**Variance**
Program 101 - Basic Ed. Grades K-3	1.107	1.108	(0.001)
Program 102 - Basic Ed. Grades 4-8	1.000	1.000	-
Program 103 - Basic Ed. Grades 9-12	0.965	0.972	(0.007)
Program 111 - Basic Ed. Grades K-3 w/ ESE	1.107	1.108	(0.001)
Program 112 - Basic Ed. Grades 4-8 w/ ESE	1.000	1.000	-
Program 113 - Basic Ed. Grades 9-12 w/ ESE	0.965	0.972	(0.007)
Program 130 - ESOL	1.161	1.165	(0.004)
Program 254 - Exceptional Students Level IV	3.515	3.609	(0.094)
Program 255 - Exceptional Students Level V	5.906	6.064	(0.158)
Program 300 - Vocational Grades 9-12	1.090	1.081	0.009



The largest portion of general fund resources are committed to conducting the educational programs offered in the District.

- 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 5.6% of the operating budget.

- District Services such as human resources, finance, purchasing, warehouse, data processing, and technology support comprise 3.7% of the operating budget.

GENERAL FUND APPROPRIATIONS

	TOTALS	% of Total Appropriations
SCHOOL LEVEL SERVICES		
INSTRUCTION	$ 623,526,464	63.9%
STUDENT SERVICES [Includes counselors, psychologists, visiting teachers, instructional media and instruction-related technology]	59,823,915	6.1%
TRANSPORTATION	41,737,840	4.3%
SUB-TOTAL - DIRECT SERVICES TO STUDENTS	**$ 725,088,219**	**74.3%**
OPERATIONS & MAINTENANCE	$ 85,010,713	8.7%
SCHOOL ADMINISTRATION	61,609,929	6.3%
COMMUNITY SERVICES	1,829,490	0.2%
FOOD SERVICES	2,092,539	0.2%
CAPITAL OUTLAY	9,589,467	1.0%
SUB-TOTAL - INDIRECT SERVICES TO STUDENTS	**$ 160,132,138**	**16.4%**
TOTAL SCHOOL LEVEL SERVICES	**$ 885,220,357**	**90.7%**
CURRICULUM & STAFF DEVELOPMENT		
INSTRUCTIONAL & CURRICULUM DEVELOPMENT	$ 41,978,289	4.3%
INSTRUCTIONAL STAFF TRAINING	12,658,650	1.3%
TOTAL CURRICULUM & STAFF DEVELOPMENT	**$ 54,636,939**	**5.6%**
DISTRICT SERVICES		
FISCAL SERVICES [includes accounting, budget, payroll, accounts payable, and cash management]	$ 5,414,273	0.6%
CENTRAL SERVICES [includes purchasing, human resources, data processing and warehousing services]	11,937,249	1.2%
ADMINISTRATIVE TECHNOLOGY SERVICES	15,007,121	1.5%
SCHOOL BOARD	737,049	0.1%
GENERAL ADMINISTRATION	2,795,590	0.3%
TOTAL DISTRICT SERVICES	**$ 35,891,282**	**3.7%**
TOTAL APPROPRIATIONS	**$ 975,748,578**	**100.0%**
RESERVES/TRANSFERS	178,084,971	
TOTAL APPROPRIATIONS, RESERVES & TRANSFERS	**$ 1,153,833,549**	

DEBT SERVICE FUNDS

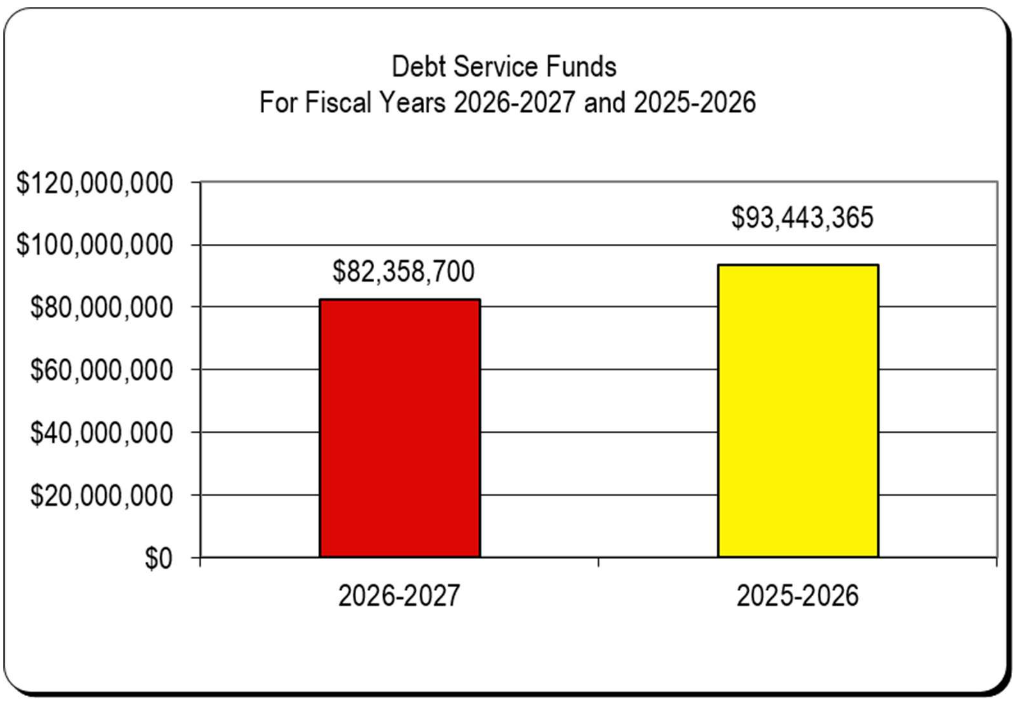
The Debt Service Fund is used to account for the accumulation of resources that are restricted for the payment of general long-term debt principal and interest. The District's debt service funds are accounted for in three groups as follows:

- **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 2026-2027 budget for the Debt Service Fund is $82,358,700, a decrease of $11.1 million or 11.9% below the 2025-2026 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 expenditure. In May 2026, we refunded several bonds; COPS 2013A, COPS 2015A, and COPS 2016A into COPS 2026A with All-In True Interest Cost, Net Present Value saving of $2,009,259.59.

The scheduled principal and interest payments for the fiscal year are outlined below:

Debt Service Type	Principal	Interest/Fees
Certificates of Participation Notes	$ 27,141,917	$ 19,204,750
Sales Tax Bond Funds	10,515,000	10,053,625
Lease-Purchase Contracts	1,634,024	47,736
State Board of Education Bond Funds	580,000	185,260
Total	**$ 39,870,941**	**$ 29,491,371**

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

Bond Type		Amount Outstanding	Original Amount	Interest Rates (Percent)	Final Maturity Dates
State School Bonds:					
	Series 2017A, Refunding	$ 880,000	$ 3,288,000	5.00	2028
	Series 2020A, Refunding	375,000	820,000	5.00	2031
District Revenue Bonds:					
	Series 2020, District Revenue	3,100,000	3,400,000	3.00 - 5.00	2050
Sales Tax Bonds:					
	Sales Tax Bond 2024	206,130,000	215,000,000	5.00	2040
Certificate of Participation Bonds:					
	COPS 2013A-Refunding COPS 2004*	3,585,000	45,385,000	3.00 - 5.00	2026
	COPS Series 2014QSCB	13,655,000	13,655,000	5.00	2038
	COPS Series 2015A - Refunding COPS 2007A*	5,270,000	44,145,000	5.00	2026
	COPS Series 2014B - Refunding COPS 2008A	7,181,917	75,656,458	2.60	2027
	COPS Series 2016A*	880,000	25,995,000	5.00	2026
	COPS Series 2018A	56,395,000	68,200,000	5.00	2044
	COPS Series 2020A - Refunding COPS 2005B	30,540,000	30,605,000	1.77	2031
	COPS Series 2020C	56,165,000	56,165,000	5.00	2036
	COPS Series 2020D - Refunding COPS 2014A	16,470,000	19,385,000	5.00	2031
	COPS Series 2021A - Refunding COPS 2020B	66,950,000	67,410,000	5.00	2033
	COPS Series 2021B	68,040,000	68,040,000	5.00	2047
	COPS Series 2022A	69,055,000	87,005,000	5.00	2043
	COPS Series 2026A - Refunding * 2013A, 2015A, and 2016A	33,145,000	33,145,000	5.00	2040
Leased Purchases:					
	Bus/Vehicle Lease (Schedule 11)	338,255	4,782,676	1.99	2026
	Bus/Vehicle Lease (Schedule 13)	982,743	4,625,716	0.86	2027
	Bus/Vehicle Lease (Schedule 20)	1,963,099	4,734,254	1.90	2029
	Subtotal	641,101,014			
	Unamortized Premium on Debt	62,422,833			
Total Bonds Payable		**$ 703,523,847**			

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.

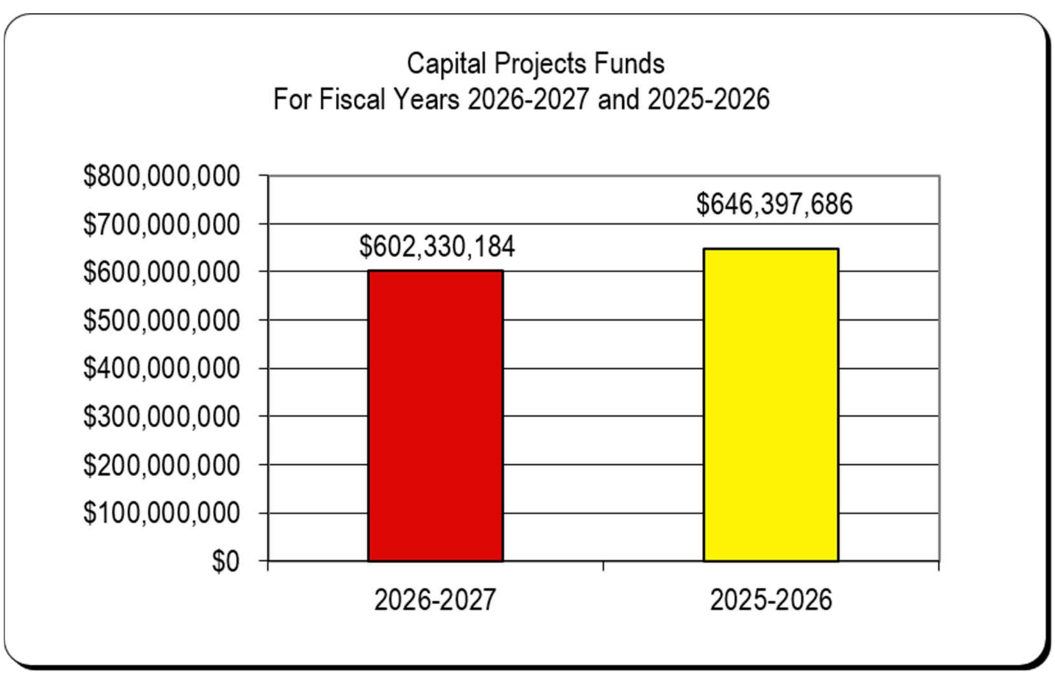
- **District Revenue Bonds Fund** – To account for special act bond proceeds to be used for construction, remodeling, renovation, and site improvement of educational facilities.

- **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 45. During the 2023 legislation the State passed HB 1259 requiring the District to share revenues from capital millage with Charter Schools. The amount provided is based on the Capital Outlay FTE (COFTE). An allocation of 80% of the funds are appropriated this year with an increase of 20% per year over the next year, the 2026-2027 charter school share is estimated to be $2,171,462.

- **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. For 2026-2027, we received a state appropriation for Pasco High School in the amount of $5.5 million.

The 2026-2027 budget for the Capital Projects Funds is $602,330,184, which reflects a decrease of $44 million or 6.8% below the 2025-2026 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 $787 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 with the technology students need to succeed in the 21st century. The Penny for Pasco is projected to generate $51.9 million for the current fiscal year.

Projected revenues by source are described below:

Projected Revenues	Amount
Local Capital Improvement	$ 101,672,603
Sales Tax Proceeds	51,980,198
Impact Fees	48,584,497
Interest on Investment	7,737,237
Charter Capital Outlay - PECO	7,027,758
State Capital Appropriation	5,500,000
Capital Outlay & Debt Service Distributed	2,516,257
Total	**$ 225,018,550**

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, Kirkland Ranch K-8 Classroom Wing, Two Rivers K-8 and New High School (OOO), a full renovation of Cypress Elementary School, and the reconstruction of athletic facilities at Pasco High School, Land O Lakes High School, and Hudson High School. Funds 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, 644 classrooms have been upgraded, with schools reporting enhanced classroom management and reduced noise-related distractions. The accordion door removal project is scheduled to be completed this year.

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 six additional schools scheduled for furniture refresh in summer 2027. 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
New Schools	$ 82,316,000
Debt Service Payments	48,226,447
Capital Maintenance Projects	34,916,734
Equipment and Software	21,419,980
Sales Tax Debt Service Payments	20,568,624
Major Remodel/Re-Development	12,955,234
Transfers to General/Charter	13,224,819
Property Insurance Payments	6,850,000
Buses and Motor Vehicles	5,668,604
Charter Local Capital Improvement	2,171,462
Land	77,485
Dues and Fees	2,500
Total	**$ 248,397,889**

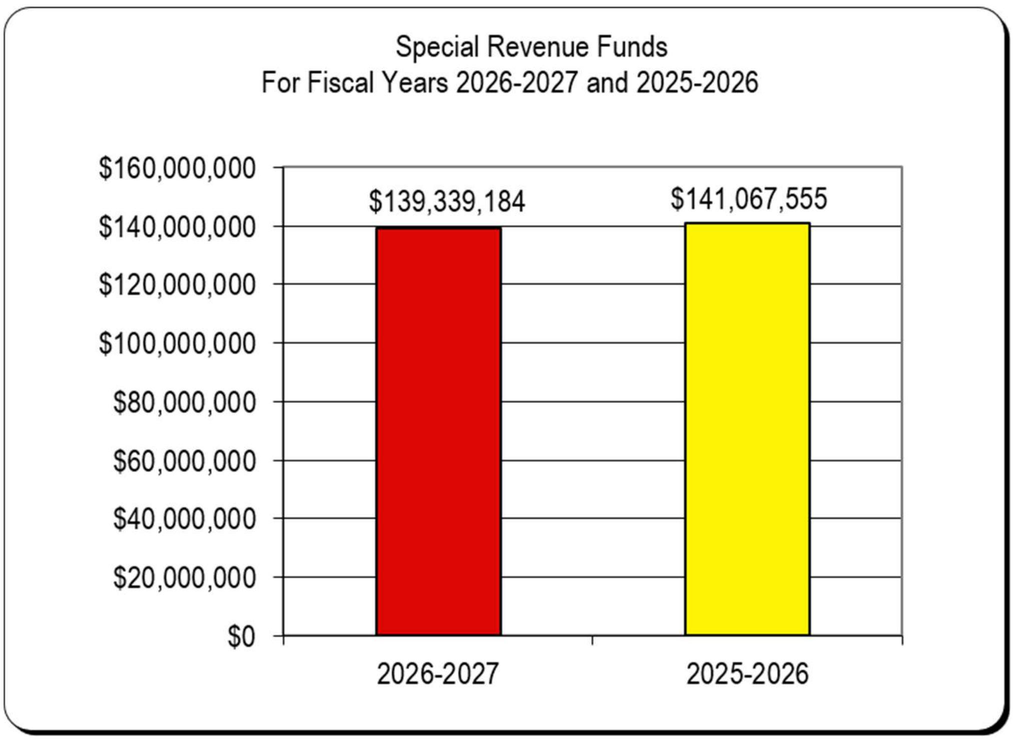
SPECIAL REVENUE FUNDS

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 $71,202,261. The District serves more than 18,504 breakfasts, 36,043 lunches, and 1,239 suppers daily. Meals are prepared and served at 91 sites. During the summer, the District provides on average 5,687 breakfasts, and 7,105 lunches daily to Pasco County students. For the 2026-2027 school year, the District will continue to operate on 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 $68,136,923 million in federal funds is anticipated in the 2026-2027 school year.

The 2026-2027 budget for the Special Revenue Funds is $139,339,184, a decrease of $1.7 million or 1.2% below the 2025-2026 budget.



The amount received from Federal agencies is projected to be $68,136,923 and will be used to serve all Pasco students who qualify for the following programs:

Program	Amount
Title I Programs	$ 27,535,671
Individuals with Disabilities Education Act	22,736,643
Head Start Programs	8,802,209
Title II Programs	3,746,166
Vocational Education Programs	2,842,951
Title III Programs	939,166
Adult Education and Family Literacy	779,145
Pell Awards	600,000
Homeless Children & Youth	154,972
Total	**$ 68,136,923**

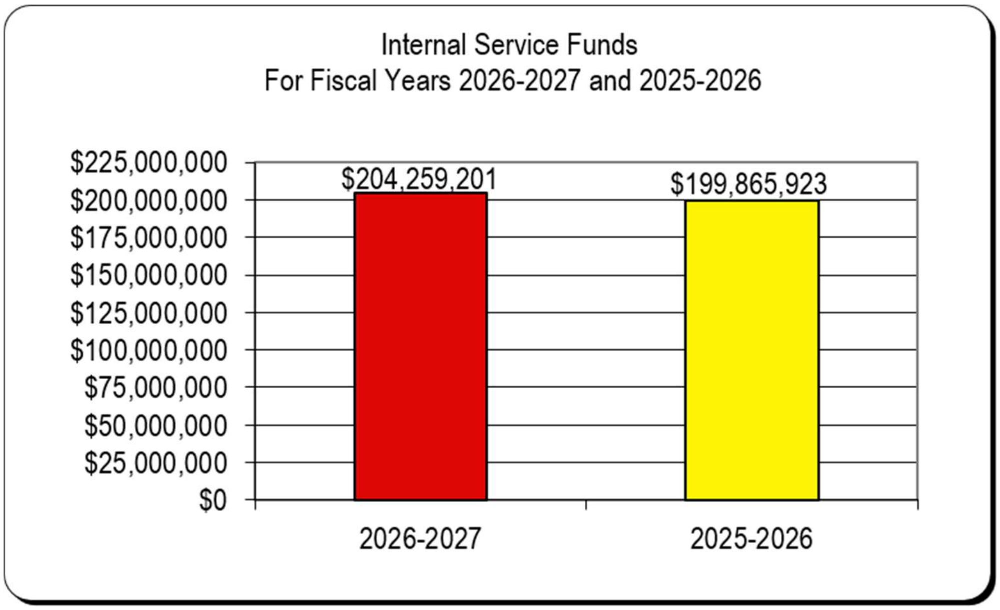
INTERNAL SERVICE FUNDS

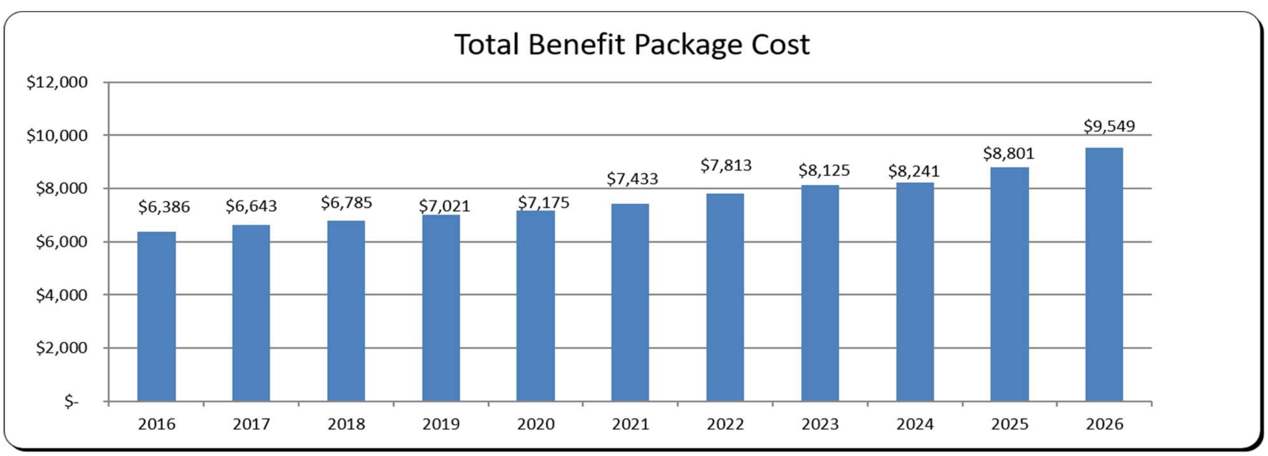
The District has established Internal Service Funds to account for activity within the school district providing goods and services to other funds, departments, and agencies.

- **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 $168,540,904.

- **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 $35,718,297.

The 2026-2027 budget for the Internal Service Funds is $204,259,201 which reflects an increase of 4.4 million or 2.2% above the 2025-2026 budget.





The District contributes $9,549 per employee per year for employees' medical, life, and EAP. The District contribution has increased from $6,386 in calendar year 2016 to $9,549 in calendar year 2026. This represents an increase of 49.5% since 2016. The total amount projected to pay premiums in fiscal year 2026-2027 is $95,840,000. The contribution for premiums for the casualty liability, workers' compensation claims, and administrative costs is $8,743,761. 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

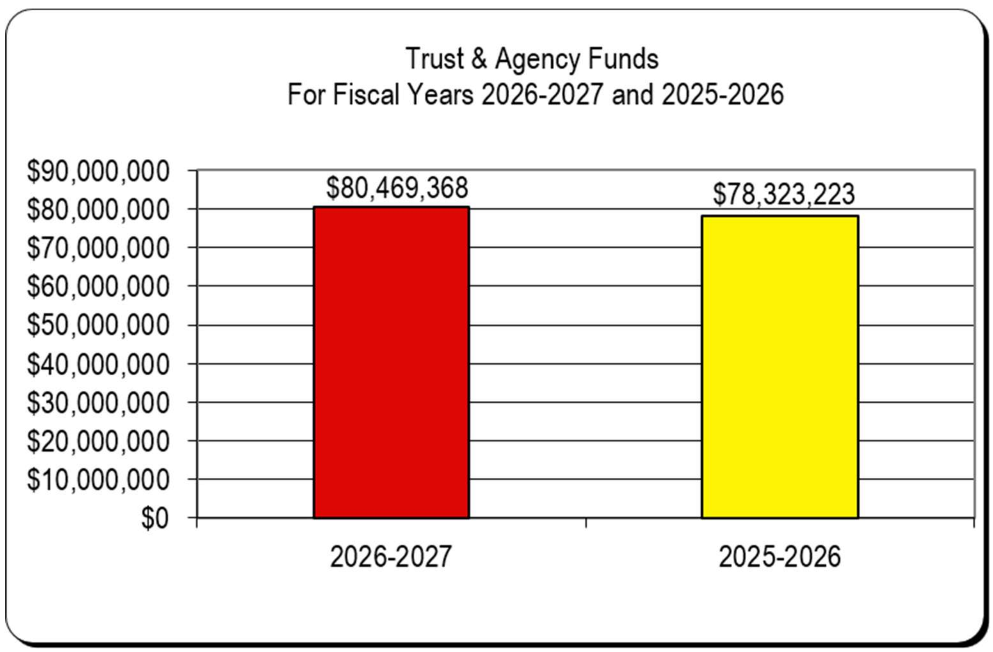
Trust and Agency Funds are used to account for resources held by the school district as a custodian.

- **Private-Purpose Trust Funds** – To account for resources of various scholarship funds providing medical benefits and educational support. The budget for these funds total $158,200.

- **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 $15,074,738.

- **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 $65,236,430.

The 2026-2027 budget for the Trust and Agency Funds is $80,469,368, an increase of $2.1 million or 2.7% above the 2025-2026 budget.



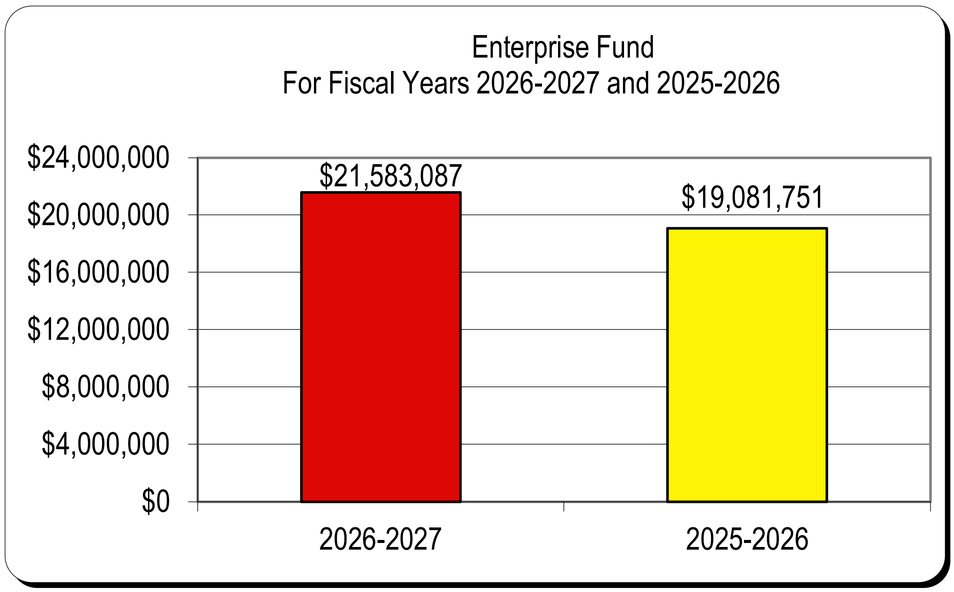
ENTERPRISE FUND

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-eight elementary schools during the regular 2026-2027 fiscal year and is expected to serve approximately 2,500 students during the school year and summer months. The increase in the budget is primarily due to an increase in student enrollment in the after-school enrichment programs.

- **Vending Program Fund** – To account for the operations of the food and beverage machines throughout the District.

The 2026-2027 budget for the Enterprise Fund is $21,583,087, an increase of $2.5 million or 13.1% above the 2025-2026 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 strategic 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 2026-2027.

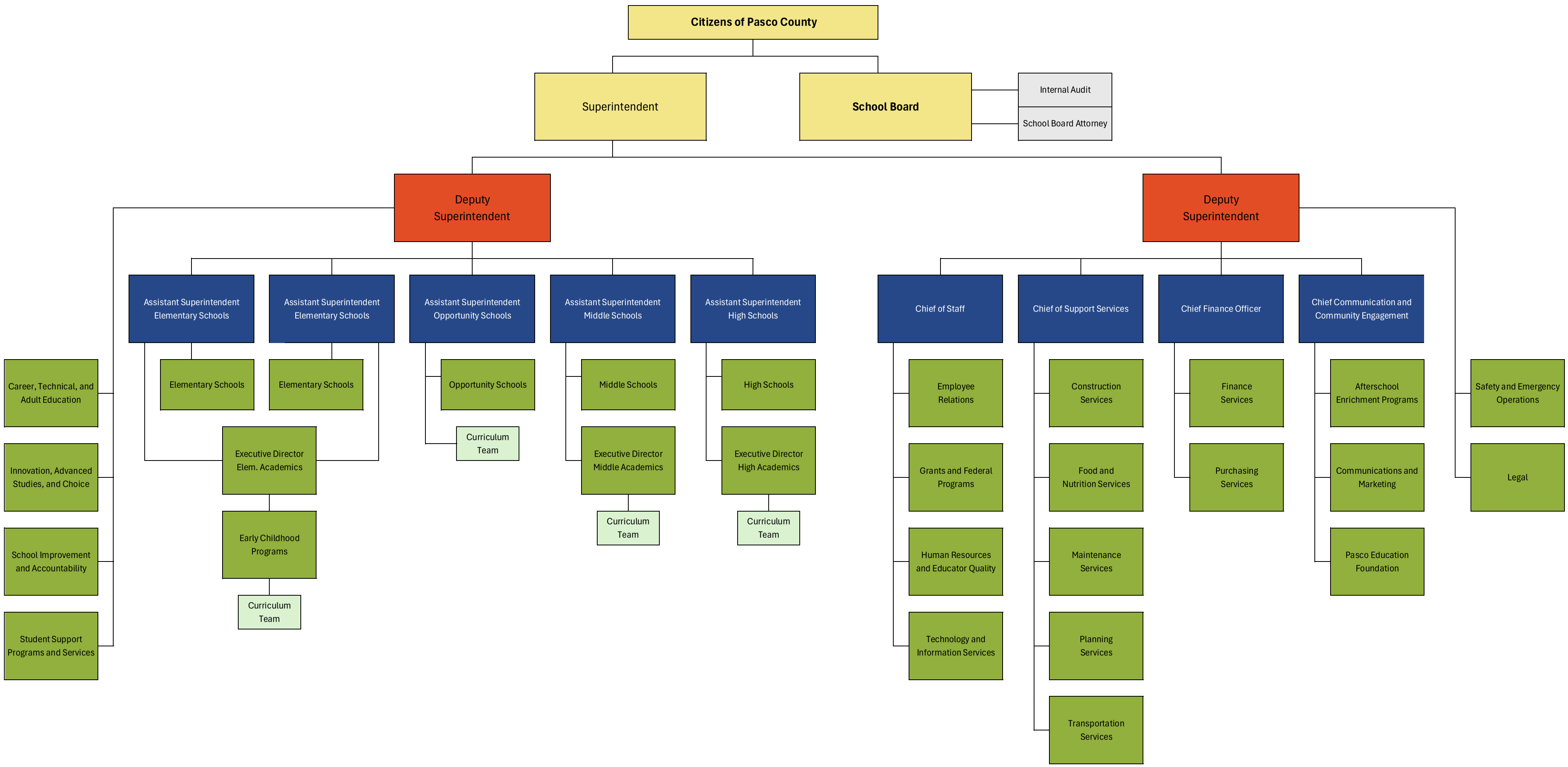
Respectfully,

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 2026-2027

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA ARE 0.9% LESS THAN LAST YEAR'S OPERATING EXPENDITURES

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

REQUIRED LOCAL EFFORT(including Prior Period Funding Adjustment Millage)	2.936	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	6.184

REVENUES	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	TRUST & AGENCY	ENTERPRISE	GRAND TOTAL
Federal	3,769,260	573,680		101,596,923				105,939,863
State Sources	606,854,115	971,481	15,044,015	490,000				623,359,611
Local Sources	340,626,131	721,000	209,974,535	11,344,441	140,283,563	65,967,991	11,515,093	780,432,754
TOTAL REVENUES	951,249,506	2,266,161	225,018,550	113,431,364	140,283,563	65,967,991	11,515,093	1,509,732,228
Transfers In	13,734,019	68,795,071			6,850,000			89,379,090
Nonrevenue Sources	365,000				190,000			555,000
FUND BALANCES - JULY 1, 2026	188,485,024	11,297,468	377,312,023	25,907,820	56,935,638	14,501,377	10,067,994	684,507,344
TOTAL REVENUES AND BALANCES	1,153,833,549	82,358,700	602,330,573	139,339,184	204,259,201	80,469,368	21,583,087	2,284,173,662

EXPENDITURES	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	TRUST & AGENCY	ENTERPRISE	GRAND TOTAL
Instruction	623,526,464			36,976,893	185,374			660,688,731
Student Support Services	51,353,568			5,442,208				56,795,776
Instructional Media Services	5,370,647			98,546				5,469,193
Instructional & Curriculum Development Services	41,978,289			13,086,016				55,064,305
Instructional Staff Training	12,658,650			6,761,799				19,420,449
Instruction-Related Technology	3,099,700			128,326				3,228,026
Board	737,049					1,383,500		2,120,549
General Administration	2,795,590			1,891,944				4,687,534
School Administration	61,609,929			98,248	351,509			62,059,686
Facilities Acquisition Construction	9,589,467		159,525,499					169,114,966
Fiscal Services	5,414,273			276,842	300			5,691,415
Food Services	2,092,539			44,041,164				46,133,703
Central Services	11,937,249			196,156	123,058,652			135,192,057
Student Transportation Services	41,737,840			476,866				42,214,706
Operation of Plant	68,468,036			122,450	22,262,922			90,853,408
Maintenance of Plant	16,542,677			4,000	57,865			16,604,542
Administrative Technology Services	15,007,121							15,007,121
Community Services	1,829,490			2,518,965	85,334	14,000	11,794,767	16,242,556
Debt Service		69,362,312	2,500					69,364,812
Internal Funds Disbursements						65,172,124		65,172,124
TOTAL EXPENDITURES	975,748,578	69,362,312	159,527,999	112,120,423	146,001,956	66,569,624	11,794,767	1,541,125,659
Transfers Out			88,869,890		509,200			89,379,090
FUND BALANCES - JUNE 30, 2027	178,084,971	12,996,388	353,932,684	27,218,761	57,748,045	13,899,744	9,788,320	653,668,913
TOTAL EXPENDITURES TRANSFERS & BALANCES	1,153,833,549	82,358,700	602,330,573	139,339,184	204,259,201	80,469,368	21,583,087	2,284,173,662

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……………………………………….$419,114,751
B. Less tax reductions due to Value Adjustment Board and other assessment changes……………………………………………..……......($475,086)
C. Actual property tax levy………………………………………..$419,589,837

This year's proposed tax levy……………………………………...$436,627,342

A portion of the tax levy is required under state law in order for the school board to receive $618,708,496 in state education grants.

The required portion has decreased by 1.00 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 28, 2026 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 4.684 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 $101,672,603 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	Security Systems	Telephones
Site Improvements	Site Compliance	Hurricane Enhancements
Renovations	Paving Improvements	Flooring Replacements
Roofing	Athletic Improvements	Traffic Safety Improvements
Technology Retrofits	Fuel Tank Repairs	Energy Retrofits
Health and Safety Retrofits	Fire Safety	

MOTOR VEHICLE PURCHASES
Purchase of 28 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 RESOURCE 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
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 SALARIS 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 28, 2026, 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.

CALENDAR DATE FOR PASCO COUNTY SCHOOL BOARD	DAY NUMBER FOR PASCO COUNTY SCHOOL BOARD	TRIM REQUIRED ACTION
July 1, 2026	Day 1	Day of certification - Property Appraiser certifies taxable value
July 19, 2026	Day 19	The Commissioner of the Department of Education (DOE) certifies the Required Local Effort (RLE) millage rate
July 21, 2026	Day 21	Within 24 days of certification, Superintendent sends the tentative budget to the school board for approval
July 23, 2026	Day 23	Within 29 days of certification, the school board advertises its intent to adopt a tentative budget and millage rates
July 28, 2026	Day 28	Within 2-5 days from budget advertisement, hold tentative budget hearing to adopt millage and tentative budget
July 29, 2026	Day 29	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 8, 2026	Day 70	Within 65-80 days of certification, hold public hearing to adopt final millage and budget
September 9, 2026	Day 71	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 9, 2026	Day 71	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

FISCAL YEAR	CAPITAL OUTLAY TAX MILLAGE		GENERAL OPERATIONS TAX MILLAGE		ADDITIONAL VOTED TAX MILLAGE		COMBINED TOTAL	
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
2026-27*	1.500	mills	3.684	mills	1.000	mills	6.184	mills

* Proposed

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2026-2027 FISCAL YEAR

		AMOUNT	PERCENTAGE OF TOTAL
FEDERAL			
ROTC	$	1,035,760	0.1%
OTHER		2,733,500	0.2%
STATE			
Florida Education Finance			
Program (State Portion)		516,215,993	44.7%
State Categoricals		82,521,640	7.2%
Other State Revenues		8,116,482	0.7%
LOCAL AD VALOREM TAXES			
Required Local Effort			0.0%
Discretionary		249,707,911	21.6%
Voted Tax		67,781,735	6.0%
LOCAL - OTHER			
Miscellaneous Local & Interest		23,136,485	2.0%
NONREVENUE		365,000	0.0%
TRANSFERS		13,734,019	1.2%
FUND BALANCE			
Fund Balance		188,485,024	16.3%
GRAND TOTAL OF FUNDS AVAILABLE FOR APPROPRIATIONS FOR 2026-2027	**$**	**1,153,833,549**	**100.0%**

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
APPROPRIATIONS
2026-2027 FISCAL YEAR

DESCRIPTION	APPROPRIATIONS		PROJECTED BUDGET	PERCENTAGE OF TOTAL
SALARIES		**TOTAL SALARIES**	**$ 448,900,132**	
BENEFITS	Retirement	60,802,994		
	Social Security	33,743,304		
	Group Insurance	77,685,055		
	Worker's Comp	5,544,891		
	Unemployment Comp	445,470		
	Terminal Pay	4,209,193		
		TOTAL BENEFITS	**182,430,907**	
TOTAL SALARIES AND BENEFITS			**$ 631,331,039**	**64.6%**
	Additional salaries and benefits are reported in categorical and district programs			
STATE FUNDING & SET ASIDE	Educational Enrichment Allocation	15,672,477		
	Safe School	8,564,126		
	Mental Health	4,619,140		
	Instructional Materials & Textbook	9,444,731		
	Academic Acceleration Options (AP, IB,DE, AICE, EGP and Industry Certification)	14,585,832		
	Media & Library Allocation	410,000		
	Supplemental K-12 Reading	9,339,573		
	Teacher Supply Assistance	1,364,400		
	State Grants	350,135		
		TOTAL CATEGORICALS & SET ASIDE	**64,350,414**	**6.6%**
SCHOOL CHOICE PROGRAMS	Charter Schools	116,719,656		
	Family Empowerment Scholarships	87,558,541		
		TOTAL SCHOOL CHOICE PROGRAMS	**204,278,197**	**20.9%**
FTE CONTRACTS				
	Baycare	117,774		
	PACE for Girls	342,171		
	Red Apple Contract	100,000		
		TOTAL FTE CONTRACTS	**559,945**	**0.1%**
UTILITIES	Telephone	170,000		
	Water & Sewer	3,000,000		
	Electric	15,500,000		
	Utilities/Other	175,000		
	Garbage Collection Fees	2,000,000		
	Wireless Network	685,000		
		TOTAL UTILITIES	**21,530,000**	**2.2%**

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
APPROPRIATIONS
2026-2027 FISCAL YEAR

DESCRIPTION	APPROPRIATIONS		PROJECTED BUDGET	PERCENTAGE OF TOTAL
MAINTENANCE & REPAIRS	In-House Maintenance	4,000,000		
	Outside Maintenance	1,982,930		
	Tech Services Repairs	500,000		
	Schoolwide Telephone Maintenance	788,000		
	District-Wide Copy Machines	1,039,574		
	Laser Printers/Owned	351,825		
	Custodial Maintenance	334,850		
	TOTAL MAINTENANCE & REPAIRS		**8,997,179**	**0.9%**
BUS TRANSPORTATION	Bus & Motor Vehicle Maintenance	1,585,850		
	Gas & Diesel	4,078,320		
	District-Wide Transportation	400,000		
	TOTAL BUS TRANSPORTATION		**6,064,170**	**0.6%**
MISCELLANEOUS EXPENDITURES	Professional & Technical Services	2,557,851		
	Security Services	30,000		
	Communications	100,000		
	Travel	503,678		
	Insurance Premium	2,826,035		
	Purchased Services	544,650		
	Printing	84,595		
	Materials & Supplies	1,017,169		
	Other Expenses	6,008,100		
	Speech Therapy Services	1,055,675		
	Use of Facilities-Reimburse Schools	55,000		
	TOTAL MISCELLANEOUS EXPENDITURES		**14,782,753**	**1.5%**
SCHOOLS ALLOCATIONS	Basic Discretionary	5,078,203		
	School Media	428,916		
	Principals' Travel	35,640		
	TOTAL SCHOOLS' ALLOCATIONS		**5,542,759**	**0.6%**
DISTRICT PROGRAMS	Adults with Disabilities	21,803		
	All County Music	24,830		
	Alternative Certification	58,650		
	Athletic Officials/Transportation	660,000		
	Attorney Fees	642,141		
	Blended Learning	259,920		
	Career Academies	42,987		
	Certified Athletic Trainers	512,195		
	District End of Course Exams	100,237		
	Guest Teachers	11,113,042		
	Early College Program	12,500		
	Fine Arts Uniforms	165,000		
	Fingerprinting	805,400		
	Florida Music Association Dues	16,500		
	Gifted Program	7,819		
	Health Services	20,000		
	Instrument Repair Program	105,000		
	Local Assessments	343,000		
	Magnet Schools	381,327		
	Mental Health Contracts	72,000		
	Music Transportation	100,000		
	Odyssey of the Mind	4,500		
	Pasco's Vision - Elementary	5,000		
	Pasco's Vision - Secondary	5,000		
	Physical and Occupational Therapy Services	29,600		
	Positive Coaching Trainers	109,200		
	Professional Certification Renewal	30,000		
	Professional Certification Replacements	12,000		

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
APPROPRIATIONS
2026-2027 FISCAL YEAR

DESCRIPTION	APPROPRIATIONS		PROJECTED BUDGET	PERCENTAGE OF TOTAL
	Professional Development	766,630		
	Recruitment Program	149,300		
	School Events	109,441		
	Teacher Assistance Program	5,000		
	Temporary Personnel Services	85,000		
	TPG Cultural Exchange Teachers	1,500,000		
	Vocational National Competition	30,600		
	World Language	6,500		
		TOTAL DISTRICT PROGRAMS	**18,312,122**	**1.9%**
2026-2027 TOTAL APPROPRIATIONS			**$975,748,578**	**100%**

SECTION II

STRATEGIC GOALS

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THE STRATEGIC GOALS

Pasco County Schools

The Strategic Goals is established to guide the ongoing work in Pasco County Schools. Our mission is to provide a world-class education for all students. Our vision is for all our students to achieve success in college, career, and life.

ACADEMIC ACHIEVEMENT

1

STRATEGIC GOAL1:
Increase student achievement at every school to an A or B or by increasing the school's grade by a letter grade through increasing proficiency, learning gains, and acceleration success.

2

STRATEGIC GOAL 2:
Ensure curriculum, instruction, assessments, and tasks are aligned to grade level benchmarks to promote student achievement.

STUDENT SAFETY AND WELL BEING

3

STRATEGIC GOAL 3:
Develop a safe, caring, and engaging learning environment for students, parents and faculty that results in staff growth, increase student achievement, positive experiences, and overall school improvement.

OPERATIONAL EXCELLENCE

4

STRATEGIC GOAL 4:
Enhance the efficiency and effectiveness of district operations by aligning the budget with priorities, leveraging technology, and optimizing resource allocations to deliver superior value to students, parents, employees, and community stakeholders that results in student achievement and positive student experiences.

5

STRATEGIC GOAL 5:
Develop and implement a school maintenance and construction program that promotes efficient use of all facilities and addresses areas of growth and declining enrollment.

COMMUNITY AND FAMILY ENGAGEMENT

6

STRATEGIC GOAL 6:
Cultivate a dynamic, student focused learning environment by expanding choice-driven educational programs at each school that results in increased student and family engagement, promotes parental choice, and serves as a student retention and recruitment tool.

COLLEGE AND CAREER ACCELERATION

7

STRATEGIC GOAL 7:
To ensure college and career readiness for ALL students, increase secondary acceleration options, achievements, and access to career information and programs.

OVERARCHING HIGH LEVERAGE GOALS:

- Student Academic Performance
- Participation and Performance in Accelerated Courses
- Performance of Students with Disabilities
- Parental Choice and Student Engagement
- Budget with Priorities

CORE VALUES *(ASPIRE)*

A

ADVANCEMENT

LIFELONG LEARNING
Encouraging continuous learning for personal and professional development.

GROWTH-MINDSET
Believing in the capacity for improvement through dedication and effort.

S

STUDENT-CENTERED FOCUS

STUDENT-CENTERED
Prioritizing students in every decision and initiative.

P

PARTNERSHIP & COLLABORATION

COLLABORATION
Working cooperatively within teams and across the organization.

FAMILY AND COMMUNITY PARTNERSHIP
Engaging families and communities as essential partners in education.

I

INNOVATION & IMPROVEMENT

INNOVATION
Seeking creative solutions and embracing new ideas.

COMMITMENT
Remaining dedicated to the mission, vision, and continuous progress.

R

RESPONSIBILITY & CHARACTER

INTEGRITY
Acting with honesty and strong ethical principles.

RESPECT
Valuing every individual and treating others with dignity.

ACCOUNTABILITY
Owning actions and outcomes with transparency and urgency.

E

EXCELLENCE

EXCELLENCE
Committing to high standards in all areas of work and learning.

1

STRATEGIC GOAL1: *Increase student achievement at every school to an A or B or by increasing the school's grade by a letter grade through increasing proficiency, learning gains, and acceleration success.*

1. All schools will increase overall student achievement by achieving at least a 5% increase in proficiency and learning gains in ELA and Math (FAST); with an understanding of 50% proficiency minimum at each school (RAISE).
2. Increase proficiency in Math and ELA and learning gains of the lowest 25% of students in Math and ELA by at least 5%.
3. Reduce the number of schools listed in ATSI, TSI, or CSI status by at least 15%.
4. Eliminate schools being monitored by the Bureau of School Improvement through the state.
5. Achieve at least a 5% increase in scores in history at every level (Civics and US History).
6. Achieve at least a 5% increase in scores in science at every level (5th, 8th, and Biology).
7. 100% of schools will have 95% of middle school students enrolled in 6th grade advanced math based on the current math progression.
8. Proficiency for students with disabilities will reach at least 45% in ELA and Math (FAST). (Annual Performance Assessment, Rate for Students with IEPs against grade-level academic achievement standards, ELA: 4th=21%, 8th = 19%, HS =18%, Math: 4th=26%, 8th = 37%, HS =15%)
9. Proficiency rates for students with IEPs with alternative academic achievement standards will increase by at least 10%, (Annual Performance Assessment, Rate for students with IEPs against alternative academic achievement standards, ELA: 4th=47%, 8th = 64%, HS =53%, Math: 4th=48%, 8th = 67%, HS =59%)
10. Proficiency rates for English Language Learner students will reach at least 41% in ELA and Math (FAST).
11. At least 80% of all gifted learners will have learning gains in ELA and Math.
12. Increase proficiency rate to at least 70% on K, 1st and 2nd grade reading and math assessment (FAST).
13. Increase proficiency rate to at least 70% on 3rd grade ELA FAST.
14. Align new data reports with Strategic Plan through the Data Dashboard Steering Committee.
15. School staff will possess an understanding of how school grade is calculated and targets established, and provide monitoring plan for upcoming year.
16. All schools will have specific goals in their school improvement plans clearly identifying ESSA subgroups below 41% with a strategic research-based plan to improve proficiency.
17. Ensure systemwide training on data systems for school administrators to allow for an understanding of how to use data to make impactful changes to student outcomes.

2

STRATEGIC GOAL 2: *Ensure curriculum, instruction, assessments and tasks are aligned to grade level benchmarks and implemented to promote student achievement.*

1. 100% of content-area and elective teachers will have curriculum-aligned resources and assessments based on grade-level benchmarks.

2. Weekly walkthroughs will be conducted by school administrators to ensure alignment of instruction with benchmarks and connection to high-yield strategies from the school improvement plan; additionally, school will be able to show trend data quarterly.

3. Elementary math will develop, and design quality curriculum and learning framework aligned to the benchmarks with the newly adopted math text.

4. Ensure 100% of teachers receive professional development specific to their content area on grade-level benchmarks.

5. The curriculum and instruction teams will create and implement a year-long professional development plan to increase teacher efficacy and student performance as evidenced on FAST and state assessments.

6. Ensure teachers in ELA and math implement intervention strategies, with monitoring supports in place.

7. School administration will ensure tasks are aligned to grade-level standards through the PLC process and lesson plans.

8. School teams (PLCs and SLTs) will review grade-level data three times per year to monitor proficiency and growth, then analyze lesson plans, resources, and assessments to adjust instruction and interventions for all learners.

9. Ensure 100% of new elementary staff, both instructional and non-instructional, are trained on UFli.

10. 100% of schools offering Pre-K programs will meet or exceed VPK accountability benchmarks, ensuring that no Pre-K provider is identified for probation, because of targeted instructional support, continuous quality monitoring, and professional development.

11. Each Pre-K class at all school sites will demonstrate Kindergarten readiness by achieving an average VPK Progress Monitoring (PM3) proficiency rate of at least 85%, through the implementation of high-quality instruction, ongoing progress monitoring, and targeted supports aligned to early learning standards.

STUDENT SAFETY AND WELL-BEING

3

STRATEGIC GOAL 3: *Develop a safe, caring, and engaging learning environment for students, parents and faculty that results in staff growth, increase student achievement, positive experiences, and overall school improvement.*

1. Increase student attendance at each school site through targeted attendance improvement initiatives, as measured by monthly attendance reports.

2. Decrease the district percentage of students chronically absent at each school site, with a districtwide decrease of at least 5%.

3. Ensure an understanding of vaping and its consequences with student 3rd-12th grade.

4. Establish and maintain a customer service standard for all schools and district offices, with an expectation of an 8.5 rating on Let's Talk.

5. Increase student participation in district-wide academic and performance events by at least 10%.

6. Ensure at least 50% of parents attend a positive school event as measured by attendance sheets at each school site.

7. Increase the number of high-quality administrative candidates ready to lead at all district and school-based supervisory levels to include all grade levels and Opportunity Schools.

8. Ensure all school leaders will implement effective, research-based PBIS processes.

9. Ensure that at least 85% or more of teachers are utilizing the PBIS system to reward specific behaviors aligned to classroom expectations, as measured by myStudent.

10. District final proficiency for physical education and health courses will increase by at least 5%, positively impacting student safety and well-being.

4

STRATEGIC GOAL 4: *Enhance the efficiency and effectiveness of district operations by aligning the budget with priorities, leveraging technology, and optimizing resource allocations to deliver superior value to students, parents, employees, and community stakeholders that results in student achievement and positive student experiences.*

1. Implement quarterly meetings to review budgets and needs for the entire district.
2. Provide at least one technology-focused professional development session for all staff each semester.
3. Develop and implement a K-12 continuum related to technology use expectations for students utilizing the ISTE standards.
4. Review facilities, evaluating condition, capacity, and utilization when making decisions regarding improvements, funding, and overall cost to run the facility.
5. Monitor and report on cleanliness and aesthetics of school facilities biannually.
6. Increase staffing levels of certified/highly-qualified teachers and bus drivers/assistants across all schools, with quarterly progress monitoring and targeted recruitment strategies to address persistent vacancies.
7. Increase the percentage of buses arriving on time to schools for arrival and dismissal, as tracked through GPS data, with a monthly progress review to inform targeted operational adjustments.
8. Develop differentiated pay or incentives for Opportunity Schools to attract and retain highly effective staff.
9. Host yearly community forums to share progress and gather stakeholder feedback.
10. Review and optimize all district staffing positions to ensure alignment with student needs, with a focus on Opportunity Schools and student achievement as top priorities.
11. Annually evaluate all major expenditures, ensuring that Title I funds and all purchases are aligned with strategic priorities and directly support increased student achievement.
12. By the end of each fiscal year, complete at least three ROI studies on high-cost programs and adjust funding based on findings.
13. By the beginning of the 2026–27 school year, provide a 1:1 device-to-student ratio in all core classes (ELA, math, science, social studies) for 4th through 12th grade for school use.
14. Decrease the total number of open instructional vacancies in Pasco County Schools by at least 25% compared to the 2024-2025 school year (from 99 to 74 or fewer in Q3), by implementing innovative recruitment strategies, increasing the number of college interns hired by at least 20%, and expanding teacher prep programs for non-instructional staff.
15. Reduce annual instructional staff turnover rate by at least 10% compared to 2024-2025, using exit interview data to identify and address top three reasons for leaving, and implementing targeted retention strategies.
16. Decrease worker's compensation claims and reported workplace injuries by at least 15% from the 2024-2025 baseline, through targeted safety training, regular site safety audits, and proactive risk mitigation.

(continued)

4

STRATEGIC GOAL 4: *Enhance the efficiency and effectiveness of district operations by aligning the budget with priorities, leveraging technology, and optimizing resource allocations to deliver superior value to students, parents, employees, and community stakeholders that results in student achievement and positive student experiences.*

17. Achieve at least 90% satisfaction rate among hiring managers and site contacts with HR support services, as measured by annual survey, by providing quarterly training, timely communication, and resource toolkits.
18. Ensure any audit concerns are addressed within a calendar year of audit report/issuance.
19. Increase the average daily participation (ADP) with the Breakfast in the Classroom program across all grade levels.
20. Maintain or exceed the industry standard for food inventory turnover rate of 7-10 days.

5

STRATEGIC GOAL 5: *Develop and implement a school maintenance and construction program that promotes efficient use of all facilities and addresses areas of growth and declining enrollment.*

1 Use quarterly enrollment data and facility utilization reports to identify at least three areas with growing student populations and develop strategic plans to repurpose available space to expand high-demand programs (e.g., School Choice and Cambridge), while identifying underutilized sites for potential consolidation to improve operational efficiency and academic program access.

2. Ensure facility-related decisions incorporate a safety review process aligned with statutory requirements and best practices in emergency preparedness, secure access, and indoor climate improvements, with annual audits and staff feedback used to guide continuous improvement.
3. Ensure Opportunity Schools as a central focus, with priority access to maintenance and facility needs to foster student success.
4. Modernization efforts, including furniture refreshes, and the use of pod/movable walls to create flexible, distraction-free spaces that support both student learning and teacher development with annual feedback from staff to assess effectiveness.
5. Develop and annually update a five-year capital improvement plan that aligns the proposed expenditures with current enrollment trends, identified community priorities, and long-term fiscal projections.
6. Conduct community engagement sessions and collect feedback from families to inform new construction and programmatic decisions (such as K–8 models, magnet programs, and campus design features) with a goal of incorporating at least three top priorities into upcoming capital or program plans to strengthen district appeal and increase enrollment.
7. At least 80% of families whose children participate in a Flex Education course will report a positive experience on end-of-year surveys resulting in increased revenue for the district.

6

STRATEGIC GOAL 6: *Cultivate a dynamic, student-focused learning environment by expanding choice-driven educational programs at each school that results in increased student and family engagement, promotes parental choice, and serves as a student retention and recruitment tool.*

1. Each school will implement a campaign to recruit families to their school site.
2. Increase enrollment in World Languages courses by at least 5% by promoting courses to families.
3. Utilize family surveys to collect feedback on engagement and supports needed for their children, with a participation target of at least 25% of families responding.
4. Increase overall enrollment in Advanced Placement, Cambridge, IB, and Early College programs by at least 10% in 2026-2027 through targeted promotion and feeder school collaboration.
5. Ensure all schools have standardized websites and consistent communication, with monthly family outreach and participation in regional Pasco Pathways events.
6. Increase the percentage of students participating in secondary sports and achieving state championships.
7. Increase the number of performance ensembles earning a district superior rating at their annual music performance assessment by at least 10%.
8. Increase the number of band and orchestra students participating in solo and ensemble from each school by at least 10%.
9. Monitor and continuously improve threat assessment procedures to ensure to connect students with appropriate services for safety and well-being.
10. Early Learning will support 5 regional events for families with Pre K students to ensure a successful transition to kindergarten.
11. The total percentage of students earning the Fine Arts Seal from the State of Florida will increase by at least 10%
12. Students successfully earning the Florida Seal of Biliteracy will increase by at least 10%.

7

STRATEGIC GOAL 7: *To ensure college and career readiness for ALL students, increase secondary acceleration options, achievements, and access to career information and programs.*

1. Deepen educational programs at each secondary school to increase industry certifications proficiency and participation in advanced coursework by at least 10% with an overall district goal of 75% success for college and career acceleration.
2. Increase the percentage of SWD enrolled in accelerated courses in 6th grade by at least 10%.
3. Ensure that by the end of 9th grade, 100% of high school students have a documented and annually updated college/career plan, monitored by counselors each year.
4. Increase the number of students attending a career fair by at least 10% or more compared to the previous year.
5. Increase the percentage of middle school students taking Algebra I to at least 60%.
6. Increase the percentage of middle school acceleration to at least 75%, district grade calculation.
7. Increase student participation in Xello career exploration in elementary and secondary schools to at least 80%, with at least two lessons completed annually.
8. Expand the number of acceleration course sections offered at each high school by at least 2 for 2026-2027.
9. Increase the percentage of freshmen on track with 6 credits and a 2.0 by at least 10%.
10. Ensure educational informational sessions are offered at all secondary schools to enhance student and family awareness of accelerated opportunities.
11. Ensure at least one career event at each secondary site, with parents informed about career opportunities.
12. Ensure all 6th grade students and their families are informed about 9–12 grade career programs and requirements by the end of 6th grade year.
13. Elevate the role of Parent Involvement Coordinators to provide regular growth seminars for families, equipping them with knowledge and tools to support student well-being and academic planning.
14. Maintain a 95% or higher graduation rate.
15. Increase the percentage of students demonstrating readiness for college and careers as measured by the PSAT, SAT, ACT, or PERT by at least 5%.
16. Increase the overall district average of the SAT to 1020 (993 5/2025) and ACT to 24 (22.42 5/2025).
17. Increase the percentage of graduates who earn a nationally/internationally recognized diploma (AICE, AP Capstone, and IB or an AA degree) by at least 10%.
18. Increase the percentage of students who meet the requirements for Florida Bright Futures by at least 5%, with at least a 10% increase for students who qualify for directly certified.
19. 100% of the schools will increase student achievement and learning gains by increasing student engagement through student opportunities.
20. The percentage of overall college credits earned will increase by at least 5%.

SECTION III

BUDGET SUMMARY

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

	2026-2027 BUDGET	2025-2026 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Federal	$ 3,769,260	$ 3,483,171	$ 286,089	8.2%
State - FEFP	516,215,993	496,364,611	19,851,382	4.0%
State - Other	90,638,122	89,579,724	1,058,398	1.2%
Local - Taxes	317,489,646	306,155,511	11,334,135	3.7%
Local - Other	23,136,485	25,754,484	(2,617,999)	(10.2%)
Non-Revenue Sources	365,000	365,000	-	0.0%
Incoming Transfers	13,734,019	10,414,521	3,319,498	31.9%
RESERVES:				
Beginning Fund Balance	188,485,024	195,487,900	(7,002,876)	(3.6%)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	$ 1,153,833,549	$ 1,127,604,922	$ 26,228,627	2.3%
APPROPRIATIONS:				
Salaries & Benefits	$ 666,922,384	$ 667,319,600	$ (397,216)	(0.1%)
Purchased Services	250,468,729	223,662,646	26,806,083	12.0%
Energy Services	19,753,320	18,834,300	919,020	4.9%
Materials and Supplies	25,575,910	24,608,112	967,798	3.9%
Capital Outlay	256,841	629,123	(372,282)	(59.2%)
Other Expenses	12,771,394	10,645,230	2,126,164	20.0%
RESERVES:				
Ending Fund Balance	178,084,971	181,905,911	(3,820,940)	(2.1%)
TOTAL APPROPRIATIONS AND FUND BALANCE	$ 1,153,833,549	$ 1,127,604,922	$ 26,228,627	2.3%

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

	2026-2027 BUDGET	2025-2026 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Federal	$ 573,680	$ 566,574	$ 7,106	1.3%
State	971,481	971,481	-	0.0%
Local	721,000	764,341	(43,341)	(5.7%)
Incoming Transfers	68,795,071	64,708,552	4,086,519	6.3%
RESERVES:				
Beginning Fund Balance	11,297,468	26,432,417	(15,134,949)	(57.3%)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	$ 82,358,700	$ 93,443,365	$ (11,084,665)	(11.9%)
APPROPRIATIONS:				
Payment on Bonds and Loans	$ 39,870,941	$ 49,978,157	$ (10,107,216)	(20.2%)
Interest	29,420,871	31,566,335	(2,145,464)	(6.8%)
Dues and Fees	70,500	89,000	(18,500)	(20.8%)
RESERVES:				
Ending Fund Balance	12,996,388	11,809,873	1,186,515	10.0%
TOTAL APPROPRIATIONS AND FUND BALANCE	$ 82,358,700	$ 93,443,365	$ (11,084,665)	(11.9%)

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

	2026-2027 BUDGET	2025-2026 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
State	$ 15,044,015	$ 8,118,610	$ 6,925,405	85.3%
Local	209,974,535	220,919,400	(10,944,865)	(5.0%)
Incoming Transfers	-	240,000	(240,000)	(100.0%)
RESERVES:				
Beginning Fund Balance	377,312,023	417,119,676	(39,807,653)	(9.5%)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	$ 602,330,573	$ 646,397,686	$ (44,067,113)	(6.8%)
APPROPRIATIONS:				
Library Books	$ 15,000	$ -	$ -	100.0%
Building & Fixed Equipment	77,366,000	22,832,000	54,534,000	238.8%
Furniture, Fixtures & Equipment	24,910,967	21,079,146	3,831,821	18.2%
Motor Vehicles/Buses	5,668,604	4,901,850	766,754	15.6%
Land	77,485	74,150	3,335	4.5%
Improvements Other than Building	25,959,065	6,086,826	19,872,239	326.5%
Remodeling	23,356,916	45,592,244	(22,235,328)	(48.8%)
Computer Software	-	225,000	(225,000)	(100.0%)
Dues & Fees	2,500	2,500	-	0.0%
Charter Local Capital Improvement	2,171,462	616,377	1,555,085	252.3%
Outgoing Transfers	88,869,890	82,237,747	6,632,143	8.1%
RESERVES:				
Ending Fund Balance	353,932,684	462,749,846	(108,817,162)	(23.5%)
TOTAL APPROPRIATIONS AND FUND BALANCE	$ 602,330,573	$ 646,397,686	$ (44,067,113)	(6.8%)

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
Proposed Five Year Capital Plan
2027-2031

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
REVENUES						
Property Tax Millage Collections	$ 101,672,603	$ 103,706,055	$ 105,780,176	$ 107,895,779	$ 110,053,695	$ 529,108,308
Sales Tax Collections	51,980,198	53,279,703	54,611,696	55,976,988	57,376,413	273,224,998
Impact Fee Collections	48,584,497	49,070,342	49,561,045	50,056,655	50,557,222	247,829,761
Interest/Net Increase(Decrease) Fair Value	7,737,237	1,210,000	1,210,000	1,210,000	1,210,000	12,577,237
PECO - Charter Schools	7,027,758	-	-	-	-	7,027,758
State Capital Appropriations	5,500,000	-	-	-	-	5,500,000
CO & DS Distribution per DOE Estimate	2,467,310	2,467,310	2,467,310	2,467,310	2,467,310	12,336,550
CO & DS Interest/Undistributed per DOE Estimate	48,947	48,947	48,947	48,947	48,947	244,735
TOTAL REVENUES	**$ 225,018,550**	**$ 209,782,357**	**$ 213,679,174**	**$ 217,655,679**	**$ 221,713,587**	**$ 1,087,849,347**

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
EXPENDITURES						
Construction	**$ 98,700,868**	**$ 79,879,772**	**$ 35,661,695**	**$ 59,815,318**	**$ 47,364,901**	**$ 321,422,554**
Annual Enhanced Hurricane Protection Area Compliance	15,497	16,164	16,831	17,498	18,165	84,155
Centennial ES - School Remodel	-	-	-	36,502,300	-	36,502,300
Centennial MS - Facility Expansion	-	-	-	-	7,970,000	7,970,000
CFA at River Ridge HS - Facility Expansion	-	-	-	-	4,754,160	4,754,160
CFA at Wesley Chapel HS - Facility Expansion	-	-	-	-	2,300,400	2,300,400
Hudson HS - Track/Field and Stadium Bleachers	5,333,500	1,133,400	-	-	-	6,466,900
Kirkland Ranch K-8 - Wing	6,396,000	2,264,000	-	-	-	8,660,000
Land O' Lakes HS - Athletic Field Remodel	8,300,000			-	-	8,300,000
Pasco HS - Athletic Complex (Phase 2)	5,500,000	-	-	-	-	5,500,000
New K-8 School (Two Rivers)	50,000,000	26,000,000	6,200,000	-	-	82,200,000
New High School (Bill Smith)	21,320,000	49,808,000	28,752,000	3,440,000	-	103,320,000
San Antonio ES - Car Loop Extension	146,319			-	-	146,319
School Traffic Improvement	623,552	658,208	692,864	727,520	762,176	3,464,320
Wesley Chapel/Achieve	-	-	-	-	13,300,000	13,300,000
Wesley Chapel HS - Facility Expansion	1,066,000	-	-	19,128,000	-	20,194,000
Wiregrass Ranch HS - Classroom Wing	-	-	-	-	18,260,000	18,260,000
Maintenance	**$ 25,490,386**	**$ 19,556,374**	**$ 12,626,226**	**$ 9,942,073**	**$ 12,649,503**	**$ 80,264,562**
Annual Accordion Door Renovation	1,066,700	-	-	-	-	1,066,700
Annual Athletic Bleacher Repair	210,018	221,690	233,363	245,035	256,708	1,166,814
Annual Athletic Fields & Courts	330,028	348,370	366,713	385,055	403,398	1,833,564
R.B. Stewart MS - Mill, Pave and Paint Tennis Courts	-	124,674	-	-	-	124,674
Annual Athletic Sound & Scoreboards	108,009	114,012	120,015	126,018	132,021	600,075
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	133,350	140,020	146,690	153,360	160,030	733,450
Annual Compliance w/Environmental Reg	282,024	297,698	313,373	329,047	344,722	1,566,864
Annual Elevator Upgrade	266,700	280,040	293,380	306,720	320,060	1,466,900
Annual Energy Retrofits	56,670	60,005	63,340	66,675	70,010	316,700
Annual Exterior Building Renovations (Paint)	570,048	601,730	633,413	665,095	696,778	3,167,064
Annual Fencing	108,009	114,012	120,015	126,018	132,021	600,075
Annual Fire Alarm Systems	266,700	280,040	293,380	306,720	320,060	1,466,900
Annual Fire Safety	232,455	242,460	252,465	262,470	272,475	1,262,325
Annual Flooring Renovations	374,022	396,033	418,044	440,055	462,066	2,090,220
J.W. Mitchell HS - Remove 9 Welded Floors/replace with VCT (Science Room)	150,000	-	-	-	-	150,000
Annual Generator Repairs/Replacement	77,485	80,820	84,155	87,490	90,825	420,775
Annual Gym Floors Maintenance and Replacement	282,024	297,698	313,373	329,047	344,722	1,566,864
Annual Health-Safety-Life	226,680	240,020	253,360	266,700	280,040	1,266,800
Annual HVAC Renovations and Replacements	398,825	416,925	435,025	453,125	471,225	2,175,125
Anclote HS - Replace Chiller (1) - 320T	-	-	912,900	-	-	912,900
Calusa ES - Replace Chiller (1) - 125T	-	-	791,180	-	-	791,180
Connerton ES - Replace Chiller (2) - 170T	-	858,600	-	-	-	858,600
Crews Lake MS - Replace Chiller (2) - 350T	1,737,288	-	-	-	-	1,737,288
Gulf Trace ES - Replace Chiller (2) - 160T	813,952	-	-	-	-	813,952
Dr. Mary Giella ES - Replace Chiller (1) - 200T	-	-	827,696	-	-	827,696
Moon Lake ES - Replace Chiller (1) - 150T	-	-	669,460	-	-	669,460
Lacoochee ES - New 10T Split System for Admin Bldg	-	170,250	-	-	-	170,250
Lacoochee ES - Replace 6 roof Top Units	343,440	-	-	-	-	343,440
Lake Myrtle ES - Replace Chiller (2) - 140T		744,120	-	-	-	744,120
Pasco HS - Replace Chiller (Bldg 4)	-	292,128	-	-	-	292,128
Pasco K8 - Replace Chillers (2)	-	639,030	-	-	-	639,030
Pasco K8 - Replace 2 Split Systems	114,480	-	-	-	-	114,480
Paul R. Smith K8 - Replace Chiller (1) - 350T	-	858,600	-	-	-	858,600
R.B. Stewart MS - Replace 2 AHU and Remove Old Chiller	228,960	-	-	-	-	228,960
River Ridge HS - Replace A/C Tower	1,093,848	-	-	-	-	1,093,848
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	386,880	-	-	-	-	386,880
Thomas E. Weightman MS - Replace 4 AHU	309,096		-	-	-	309,096
Watergrass ES - Replace Chillers	-	912,900	-	-	-	912,900
Wendell Krinn Tech HS - Replace Chillers (4)	1,600,000		-	-	-	1,600,000
West Zephyrhills ES - Replace Chillers	-	669,460	-	-	-	669,460
Woodland ES - Replace Chillers	-	669,460	-	-	-	669,460
Zephyrhills HS - Two New Chillers Needed	-	267,784	-	-	-	267,784
Annual HVAC Systems - Controls	241,290	257,580	273,870	290,160	306,450	1,369,350
Lacoochee ES - Upgrade HVAC Controls	457,920	-	-	-	-	457,920
Oakstead ES - Upgrade HVAC Controls	272,400	-	-	-	-	272,400
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 Intrusion Alarms	26,670	28,004	29,338	30,672	32,006	146,690
Annual Kitchen Epoxy	282,024	297,698	313,373	329,047	344,722	1,566,864
Annual Lift Station Upgrades	144,012	152,016	160,020	168,024	176,028	800,100
Annual Pavement Maintenance	560,070	588,084	616,098	644,112	672,126	3,080,490
Fox Hollow ES - Mill and Repave Parking Lot	480,015	-	-	-	-	480,015
Richey ES - Mill and Repave Parking Lot	-	272,016	-	-	-	272,016
Seven Springs ES - Mill and Repave Parking Lot	150,000	-	-	-	-	150,000
Transportation Central - Mill and Repave All Parking Lots/Roads	357,966	-	-	-	-	357,966
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	50,000	200,000
Annual Portables Moves	350,050	366,725	383,400	400,075	416,750	1,917,000
Annual School Safety and Security RFID	533,350	566,700	303,371	318,546	333,720	2,055,687

Annual Signs-Marquee	30,994	32,328	33,662	34,996	36,330	168,310
Annual Storage Buildings	86,678	91,013	95,349	99,684	104,020	476,744
Chasco K8 - Roof Maintenance	-	223,955	-	-	-	223,955
Chester W. Taylor ES - Road Improvements	1,599,000	-	-	-	-	1,599,000
Dr. Mary Giella ES - Exterior Sheeting Repair	-	356,497	-	-	-	356,497
Gulf Trace ES - Replace PE Covered Shelters	106,670	-	-	-	-	106,670
James M. Marlowe ES	106,670	-	-		-	106,670
Lake Myrtle ES - Roof Replacement	2,728,785	-	-	-	-	2,728,785
Maintenance - Trillion Towers Demolition	320,010	311,685	330,028	348,370	366,713	1,676,806
Mittye P. Locke Achievement Academy - Roof Maintenance	-	3,503,817	-	-	-	3,503,817
Pasco K8 - Replace PE Covered Shelters	106,670	-	-	-	-	106,670
Pasco HS - Rubber Track and Turf Field Maintenance	-	-	-	-	2,933,800	2,933,800
River Ridge HS - Update lighting in parking lot	128,004	-	-	-	-	128,004
Shady Hills ES - Replace PE Covered Shelters	106,670	-	-	-	-	106,670
Transportation W - Roof Replacement	861,169	-	-	-	-	861,169
Wesley Chapel ES - Replace Covered Shelters	-	-	-	560,080	-	560,080
Vehicles & Equipment	**$ 16,183,154**	**$ 13,607,749**	**$ 18,636,976**	**$ 19,823,360**	**$ 21,009,747**	**$ 89,260,986**
Annual Athletic Equipment	175,740	182,175	188,610	195,045	201,480	943,050
Annual Automated External Defibrillators (AED)	53,340	56,008	58,676	61,344	64,012	293,380
Annual Bi-Directional Amplifiers Equipment	340,020	360,030	380,040	400,050	420,060	1,900,200
Annual CTE Equipment	50,000	50,000	50,000	50,000	50,000	250,000
Annual Custodial & Maintenance Equipment Replacement	900,000	761,540	789,425	817,310	845,195	4,113,470
Annual Data Center Server Refresh	300,000	300,000	300,000	300,000	300,000	1,500,000
Annual ESE Equipment	112,870	117,160	121,450	125,740	130,030	607,250
Annual ESE Seat Belt Equipment	13,552	13,981	14,410	14,839	15,268	72,050
Annual Furniture & Equipment Special Request	846,525	878,700	910,875	943,050	975,225	4,554,375
Annual Furniture Portable & Growth	121,450	125,740	130,030	134,320	138,610	650,150
Annual Motor Vehicles (White Fleet)	961,200	1,020,550	1,079,900	1,139,250	1,198,600	5,399,500
Annual Music/Fine Arts Capital Equipment	169,305	175,740	182,175	188,610	195,045	910,875
Annual Network Services Tools	5,644	5,858	6,073	6,287	6,502	30,364
Annual Safety & Security Equipment	600,050	633,400	666,750	700,100	733,450	3,333,750
Annual School Buses	4,707,404	4,949,600	5,424,400	5,899,200	6,374,000	27,354,604
Annual School Furniture Refresh	6,000,000	3,000,000	7,440,000	7,920,000	8,400,000	32,760,000
Annual School Furniture Replacement	542,900	564,350	585,800	607,250	628,700	2,929,000
Annual Technology Equipment Replacement	56,435	58,580	60,725	62,870	65,015	303,625
Annual Time Clock Replacement	62,079	64,438	66,798	69,157	71,517	333,989
Annual Transportation Tools & Equipment	11,287	11,716	12,145	12,574	13,003	60,725
Annual Weight Room Equipment Upgrades	153,353	161,023	168,694	176,364	184,035	843,469
UPS Data Center Battery Replacement (Every 5 years)	-	117,160	-	-	-	117,160
Technology	**$ 10,017,100**	**$ 10,129,515**	**$ 10,641,930**	**$ 11,154,345**	**$ 11,666,760**	**$ 53,609,650**
Annual Classroom Display Installation	1,016,400	1,048,575	1,080,750	1,112,925	1,145,100	5,403,750
Annual Computer Devices - Student Growth	3,333,700	3,080,440	3,227,180	3,373,920	3,520,660	16,535,900
Annual Computer Refresh Cycles	5,667,000	6,000,500	6,334,000	6,667,500	7,001,000	31,670,000
Other	**$ 9,136,491**	**$ 19,808,634**	**$ 20,659,292**	**$ 21,510,949**	**$ 10,839,893**	**$ 81,955,259**
Annual Athletic Storage Sheds	30,671	32,205	33,739	35,273	36,807	168,695
Annual Habitat for Humanities	77,485	80,820	84,155	87,490	90,825	420,775
Annual Network IP Phone Infrastructure	680,040	720,060	760,080	800,100	840,120	3,800,400
Annual Network Services Infrastructure Upgrades	-	9,965,493	10,490,200	11,014,907	-	31,470,600
Annual Network Services Renovation Projects with Equipment	1,859,640	1,939,680	2,019,720	2,099,760	2,179,800	10,098,600
Annual Reserves	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Annual Signs - FISH	26,670	28,004	29,338	30,672	32,006	146,690
Charter Local Capital Improvement (Millage Share)	2,171,462	2,751,675	2,936,189	3,121,326	3,323,740	14,304,392
School Security Other Hardening	273,023	288,197	303,371	318,546	333,720	1,516,857
Other Financing Uses	17,500	2,500	2,500	2,875	2,875	28,250
Transfers Out	**$ 88,869,890**	**$ 84,558,889**	**$ 77,709,107**	**$ 77,464,162**	**$ 77,704,549**	**$ 406,306,597**
Transfers To Internal Service Fund	6,850,000	12,600,000	13,125,000	13,650,000	14,175,000	60,400,000
Transfers To General Fund	13,224,819	4,564,891	4,749,853	4,668,826	4,839,783	32,048,172
Transfers To Debt Service Fund	68,795,071	67,393,998	59,834,254	59,145,336	58,689,766	313,858,425
TOTAL EXPENDITURES	**$ 248,397,889**	**$ 227,540,933**	**$ 175,935,226**	**$ 199,710,207**	**$ 181,235,353**	**$ 1,032,819,608**
Net Change in Fund Balance	$ (23,379,339)	$ (17,758,576)	$ 37,743,948	$ 17,945,472	$ 40,478,234	$ 55,029,739
FUND BALANCE - BEGINNING	**482,763,826**	**459,384,487**	**441,625,911**	**479,369,859**	**442,285,592**	**442,285,592**
FUND BALANCE - ENDING	**$ 459,384,487**	**$ 441,625,911**	**$ 479,369,859**	**$ 497,315,331**	**$ 482,763,826**	**$ 497,315,331**

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 26/27	**Budget** FY 27/28	**Budget** FY 28/29	**Budget** FY 29/30	**Budget** FY 30/31
ESTIMATED REVENUE					
Current Revenue - Local					
PROPERTY TAX MILLAGE COLLECTIONS	$ 101,672,603	$ 103,706,055	$ 105,780,176	$ 107,895,779	$ 110,053,695
% Inc/(Dec)	5.7%	2.0%	2.0%	2.0%	2.0%
IMPACT FEE COLLECTIONS	48,584,497	49,070,342	49,561,045	50,056,655	50,557,222
% Inc/(Dec)	-16.4%	1.0%	1.0%	1.0%	1.0%
SALES TAX COLLECTIONS	51,980,198	53,279,703	54,611,696	55,976,988	57,376,413
% Inc/(Dec)	2.5%	2.5%	2.5%	2.5%	2.5%
INTEREST	7,737,237	1,210,000	1,210,000	1,210,000	1,210,000
% Inc/(Dec)	10.0%	-84.4%	0.0%	0.0%	0.0%
Local Revenue Total:	**$ 209,974,535**	**$ 207,266,100**	**$ 211,162,917**	**$ 215,139,422**	**$ 219,197,330**
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%	n/a	n/a	n/a	n/a
PECO (Charter Schools)	7,027,758	-	-	-	-
% Inc/(Dec)	n/a	n/a	n/a	n/a	n/a
STATE CAPITAL APPROPRIATIONS	5,500,000	-	-	-	-
% Inc/(Dec)	n/a	n/a	n/a	n/a	n/a
State Revenue Total:	**$ 15,044,015**	**$ 2,516,257**	**$ 2,516,257**	**$ 2,516,257**	**$ 2,516,257**

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

New Construction - Three sites are scheduled to complete construction projects and/or facility additions within the district during the current budget year.

Renovation - Major renovation projects have been started, or are being completed on one elementary school and three high schools during the current budget year.

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

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

	2026-2027 BUDGET	2025-2026 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Federal Projects	$ 68,136,923	$ 63,405,577	$ 4,731,346	7.5%
School Food Service	71,202,261	77,661,978	(6,459,717)	(8.3%)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	$ 139,339,184	$ 141,067,555	$ (1,728,371)	(1.2%)
APPROPRIATIONS:				
Federal Projects	$ 68,136,923	$ 63,405,577	$ 4,731,346	7.5%
School Food Service	71,202,261	77,661,978	(6,459,717)	(8.3%)
TOTAL APPROPRIATIONS AND FUND BALANCE	$ 139,339,184	$ 141,067,555	$ (1,728,371)	(1.2%)

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

	2026-2027 BUDGET	2025-2026 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Local	$ 137,798,120	$ 131,308,837	$ 6,489,283	4.9%
Interest Income	2,485,443	2,136,123	349,320	16.4%
Incoming Transfer	6,850,000	7,623,874	(773,874)	(10.2%)
Nonrevenue Sources	190,000	158,235	31,765	20.1%
RESERVES:				
Beginning Net Position	56,935,638	58,638,854	(1,703,216)	(2.9%)
TOTAL ESTIMATED REVENUE AND NET POSITION	$ 204,259,201	$ 199,865,923	$ 4,393,278	2.2%
APPROPRIATIONS:				
Salaries	$ 1,307,496	$ 1,286,327	$ 21,169	1.6%
Fringe Benefits	495,634	610,963	(115,329)	(18.9%)
Purchased Services	23,110,628	24,512,349	(1,401,721)	(5.7%)
Energy Services	15,725,000	15,225,000	500,000	3.3%
Materials and Supplies	592,143	580,507	11,636	2.0%
Capital Outlay	1,600	2,000	(400)	(20.0%)
Other Expenses	104,769,455	109,619,522	(4,850,067)	(4.4%)
Transfers	509,200	509,200	-	0.0%
RESERVES:				
Ending Net Position	57,748,045	47,520,055	10,227,990	21.5%
TOTAL APPROPRIATIONS AND NET POSITION	$ 204,259,201	$ 199,865,923	$ 4,393,278	2.2%

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

	2026-2027 BUDGET	2025-2026 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Local	$ 65,967,991	$ 50,760,770	$ 15,207,221	30.0%
RESERVES:				
Beginning Net Position	14,501,377	27,562,453	(13,061,076)	(47.4%)
TOTAL ESTIMATED REVENUE AND NET POSITION	$ 80,469,368	$ 78,323,223	$ 2,146,145	2.7%
APPROPRIATIONS:				
Expendable Trusts	$ 14,000	$ 19,275	$ (5,275)	(27.4%)
Internal Funds Disbursements	65,172,124	50,208,775	14,963,349	29.8%
Pension Trust Funds	1,383,500	1,409,933	(26,433)	(1.9%)
RESERVES:				
Ending Net Position	13,899,744	26,685,240	(12,785,496)	(47.9%)
TOTAL APPROPRIATIONS AND NET POSITION	$ 80,469,368	$ 78,323,223	$ 2,146,145	2.7%

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

	2026-2027 BUDGET	2025-2026 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Local	$ 11,515,093	$ 10,485,000	$ 1,030,093	9.8%
RESERVES:				
Beginning Fund Balance	10,067,994	8,596,751	1,471,243	17.1%
TOTAL ESTIMATED REVENUE AND FUND BALANCE	$ 21,583,087	$ 19,081,751	$ 2,501,336	13.1%
APPROPRIATIONS:				
Community Services	$ 11,794,767	$ 9,881,715	$ 1,913,052	19.4%
RESERVES:				
Ending Fund Balance	9,788,320	9,200,036	588,284	6.4%
TOTAL APPROPRIATIONS AND FUND BALANCE	$ 21,583,087	$ 19,081,751	$ 2,501,336	13.1%

SECTION IV

FINANCIAL AND STAFF ALLOCATIONS

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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
Annual Budget For Fiscal Year 2026 - 2027
Elementary Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0021 - Rodney B Cox Elementary				
Personnel Costs	$ 2,877,854	$ 2,963,112	$ (85,258)	(2.9%)
Operational Costs	48,327	65,955	(17,628)	(26.7%)
Capital Outlay	700	2,450	(1,750)	(71.4%)
Total	**2,926,881**	**3,031,517**	**(104,636)**	**(3.5%)**
0032 - Trinity Elementary				
Personnel Costs	5,303,062	4,012,865	1,290,197	32.2%
Operational Costs	98,205	75,696	22,509	29.7%
Capital Outlay	500	1,700	(1,200)	(70.6%)
Total	**5,401,767**	**4,090,261**	**1,311,506**	**32.1%**
0059 - Denham Oaks Elementary				
Personnel Costs	5,067,615	5,273,040	(205,425)	(3.9%)
Operational Costs	101,142	97,790	3,352	3.4%
Capital Outlay	1,554	7,000	(5,446)	(77.8%)
Total	**5,170,311**	**5,377,830**	**(207,519)**	**(3.9%)**
0060 - Chester W Taylor Elementary				
Personnel Costs	4,227,397	5,140,980	(913,583)	(17.8%)
Operational Costs	93,601	106,289	(12,688)	(11.9%)
Capital Outlay	350	350	-	0.0%
Total	**4,321,348**	**5,247,619**	**(926,271)**	**(17.7%)**
0061 - Pasco Elementary				
Personnel Costs	-	4,762,577	(4,762,577)	(100.0%)
Operational Costs	-	90,663	(90,663)	(100.0%)
Capital Outlay	-	2,000	(2,000)	(100.0%)
Total	**-**	**4,855,240**	**(4,855,240)**	**(100.0%)**
0065 - James M Marlowe Elementary				
Personnel Costs	4,436,165	4,627,807	(191,642)	(4.1%)
Operational Costs	95,799	83,471	12,328	14.8%
Capital Outlay	-	3,000	(3,000)	(100.0%)
Total	**4,531,964**	**4,714,278**	**(182,314)**	**(3.9%)**
0072 - Sunray Elementary				
Personnel Costs	3,366,356	3,759,400	(393,044)	(10.5%)
Operational Costs	85,697	82,101	3,596	4.4%
Capital Outlay	2,000	2,242	(242)	(10.8%)
Total	**3,454,053**	**3,843,743**	**(389,690)**	**(10.1%)**
0082 - Oakstead Elementary				
Personnel Costs	4,673,666	5,584,894	(911,228)	(16.3%)
Operational Costs	96,520	108,428	(11,908)	(11.0%)
Capital Outlay	-	4,300	(4,300)	(100.0%)
Total	**4,770,186**	**5,697,622**	**(927,436)**	**(16.3%)**
0083 - Gulf Highlands Elementary				
Personnel Costs	4,916,451	5,034,671	(118,220)	(2.3%)
Operational Costs	93,057	97,069	(4,012)	(4.1%)
Capital Outlay	2,000	2,806	(806)	(28.7%)
Total	**5,011,508**	**5,134,546**	**(123,038)**	**(2.4%)**
0084 - Double Branch Elementary				
Personnel Costs	5,536,879	5,810,486	(273,607)	(4.7%)
Operational Costs	128,177	120,953	7,224	6.0%
Capital Outlay	2,500	3,550	(1,050)	(29.6%)
Total	**5,667,556**	**5,934,989**	**(267,433)**	**(4.5%)**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Elementary Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0085 - Trinity Oaks Elementary				
Personnel Costs	$ 4,936,751	$ 4,908,345	$ 28,406	0.6%
Operational Costs	95,595	99,829	(4,234)	(4.2%)
Capital Outlay	1,000	2,196	(1,196)	(54.5%)
Total	**5,033,346**	**5,010,370**	**22,976**	**0.5%**
0091 - West Zephyrhills Elementary				
Personnel Costs	5,359,849	4,836,295	523,554	10.8%
Operational Costs	107,563	98,807	8,756	8.9%
Capital Outlay	1,500	2,000	(500)	(25.0%)
Total	**5,468,912**	**4,937,102**	**531,810**	**10.8%**
0092 - New River Elementary				
Personnel Costs	6,576,202	6,836,251	(260,049)	(3.8%)
Operational Costs	142,513	149,393	(6,880)	(4.6%)
Capital Outlay	2,018	4,600	(2,582)	(56.1%)
Total	**6,720,733**	**6,990,244**	**(269,511)**	**(3.9%)**
0093 - Gulf Trace Elementary				
Personnel Costs	4,427,583	4,246,897	180,686	4.3%
Operational Costs	109,957	103,240	6,717	6.5%
Capital Outlay	1,700	2,577	(877)	(34.0%)
Total	**4,539,240**	**4,352,714**	**186,526**	**4.3%**
0110 - Veterans Elementary				
Personnel Costs	4,009,518	4,262,284	(252,766)	(5.9%)
Operational Costs	80,489	85,808	(5,319)	(6.2%)
Capital Outlay	-	-	-	0.0%
Total	**4,090,007**	**4,348,092**	**(258,085)**	**(5.9%)**
0112 - Watergrass Elementary				
Personnel Costs	6,926,619	6,089,521	837,098	13.7%
Operational Costs	156,365	130,333	26,032	20.0%
Capital Outlay	1,312	1,240	72	5.8%
Total	**7,084,296**	**6,221,094**	**863,202**	**13.9%**
0117 - Odessa Elementary				
Personnel Costs	6,380,328	6,343,599	36,729	0.6%
Operational Costs	135,194	156,072	(20,878)	(13.4%)
Capital Outlay	500	850	(350)	(41.2%)
Total	**6,516,022**	**6,500,521**	**15,501**	**0.2%**
0119 - Sanders Memorial Elementary				
Personnel Costs	5,962,285	5,861,592	100,693	1.7%
Operational Costs	138,285	117,385	20,900	17.8%
Capital Outlay	-	5,304	(5,304)	(100.0%)
Total	**6,100,570**	**5,984,281**	**116,289**	**1.9%**
0120 - Quail Hollow Elementary				
Personnel Costs	4,233,346	3,858,007	375,339	9.7%
Operational Costs	85,961	78,089	7,872	10.1%
Capital Outlay	-	2,726	(2,726)	(100.0%)
Total	**4,319,307**	**3,938,822**	**380,485**	**9.7%**
0121 - Shady Hills Elementary				
Personnel Costs	4,066,955	4,099,358	(32,403)	(0.8%)
Operational Costs	77,751	70,941	6,810	9.6%
Capital Outlay	1,500	1,600	(100)	(6.3%)
Total	**4,146,206**	**4,171,899**	**(25,693)**	**(0.6%)**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Elementary Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0122 - Wiregrass Elementary				
Personnel Costs	$ 6,399,874	$ 7,043,540	$ (643,666)	(9.1%)
Operational Costs	149,589	144,065	5,524	3.8%
Capital Outlay	2,000	2,880	(880)	(30.6%)
Total	**6,551,463**	**7,190,485**	**(639,022)**	**(8.9%)**
0125 - Bexley Elementary				
Personnel Costs	5,458,580	5,705,070	(246,490)	(4.3%)
Operational Costs	113,264	121,513	(8,249)	(6.8%)
Capital Outlay	-	1,885	(1,885)	(100.0%)
Total	**5,571,844**	**5,828,468**	**(256,624)**	**(4.4%)**
0132 - Woodland Elementary				
Personnel Costs	6,141,368	6,298,861	(157,493)	(2.5%)
Operational Costs	143,515	119,051	24,464	20.5%
Capital Outlay	3,714	3,662	52	1.4%
Total	**6,288,597**	**6,421,574**	**(132,977)**	**(2.1%)**
0201 - Connerton Elementary				
Personnel Costs	5,456,927	6,169,159	(712,232)	(11.5%)
Operational Costs	112,329	123,973	(11,644)	(9.4%)
Capital Outlay	-	2,000	(2,000)	(100.0%)
Total	**5,569,256**	**6,295,132**	**(725,876)**	**(11.5%)**
0211 - Mittye P Locke Achievement Academy				
Personnel Costs	2,077,421	2,056,752	20,669	1.0%
Operational Costs	37,443	55,137	(17,694)	(32.1%)
Capital Outlay	-	700	(700)	(100.0%)
Total	**2,114,864**	**2,112,589**	**2,275**	**0.1%**
0251 - San Antonio Elementary				
Personnel Costs	5,882,816	5,523,437	359,379	6.5%
Operational Costs	142,479	121,779	20,700	17.0%
Capital Outlay	2,400	6,400	(4,000)	(62.5%)
Total	**6,027,695**	**5,651,616**	**376,079**	**6.7%**
0271 - Richey Elementary				
Personnel Costs	5,302,869	5,685,299	(382,430)	(6.7%)
Operational Costs	148,227	133,471	14,756	11.1%
Capital Outlay	306	3,374	(3,068)	(90.9%)
Total	**5,451,402**	**5,822,144**	**(370,742)**	**(6.4%)**
0311 - Cotee River Elementary				
Personnel Costs	5,401,124	4,817,483	583,641	12.1%
Operational Costs	99,151	92,273	6,878	7.5%
Capital Outlay	1,500	1,400	100	7.1%
Total	**5,501,775**	**4,911,156**	**590,619**	**12.0%**
0321 - Lacoochee Elementary				
Personnel Costs	2,606,703	2,921,535	(314,832)	(10.8%)
Operational Costs	49,495	48,889	606	1.2%
Capital Outlay	-	-	-	0.0%
Total	**2,656,198**	**2,970,424**	**(314,226)**	**(10.6%)**
0341 - Schrader Elementary				
Personnel Costs	5,419,175	4,943,401	475,774	9.6%
Operational Costs	101,112	94,751	6,361	6.7%
Capital Outlay	1,515	-	1,515	0.0%
Total	**5,521,802**	**5,038,152**	**483,650**	**9.6%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Elementary Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0351 - Fox Hollow Elementary				
Personnel Costs	$ 4,221,076	$ 4,210,321	$ 10,755	0.3%
Operational Costs	83,201	89,803	(6,602)	(7.4%)
Capital Outlay	-	-	-	0.0%
Total	**4,304,277**	**4,300,124**	**4,153**	**0.1%**
0401 - Centennial Elementary				
Personnel Costs	5,605,574	5,920,904	(315,330)	(5.3%)
Operational Costs	132,445	126,475	5,970	4.7%
Capital Outlay	2,424	2,500	(76)	(3.0%)
Total	**5,740,443**	**6,049,879**	**(309,436)**	**(5.1%)**
0411 - Seven Springs Elementary				
Personnel Costs	4,356,303	3,808,042	548,261	14.4%
Operational Costs	77,681	66,443	11,238	16.9%
Capital Outlay	1,642	2,000	(358)	(17.9%)
Total	**4,435,626**	**3,876,485**	**559,141**	**14.4%**
0421 - Deer Park Elementary				
Personnel Costs	4,714,852	4,563,736	151,116	3.3%
Operational Costs	90,181	92,269	(2,088)	(2.3%)
Capital Outlay	2,272	-	2,272	0.0%
Total	**4,807,305**	**4,656,005**	**151,300**	**3.2%**
0451 - Mary Giella Elementary				
Personnel Costs	4,040,711	4,082,829	(42,118)	(1.0%)
Operational Costs	78,915	77,595	1,320	1.7%
Capital Outlay	750	1,340	(590)	(44.0%)
Total	**4,120,376**	**4,161,764**	**(41,388)**	**(1.0%)**
0701 - Cypress Elementary				
Personnel Costs	3,709,409	3,965,981	(256,572)	(6.5%)
Operational Costs	70,095	73,305	(3,210)	(4.4%)
Capital Outlay	-	-	-	0.0%
Total	**3,779,504**	**4,039,286**	**(259,782)**	**(6.4%)**
0901 - Anclote Elementary				
Personnel Costs	4,008,075	3,884,276	123,799	3.2%
Operational Costs	78,877	78,179	698	0.9%
Capital Outlay	660	918	(258)	(28.1%)
Total	**4,087,612**	**3,963,373**	**124,239**	**3.1%**
0902 - Pine View Elementary				
Personnel Costs	4,367,605	4,169,932	197,673	4.7%
Operational Costs	109,151	120,973	(11,822)	(9.8%)
Capital Outlay	850	850	-	0.0%
Total	**4,477,606**	**4,291,755**	**185,851**	**4.3%**
0911 - Gulfside Elementary				
Personnel Costs	-	3,088,007	(3,088,007)	(100.0%)
Operational Costs	-	51,283	(51,283)	(100.0%)
Capital Outlay	-	-	-	0.0%
Total	**-**	**3,139,290**	**(3,139,290)**	**(100.0%)**
0941 - Moon Lake Elementary				
Personnel Costs	4,816,796	4,707,969	108,827	2.3%
Operational Costs	102,589	90,237	12,352	13.7%
Capital Outlay	300	500	(200)	(40.0%)
Total	**4,919,685**	**4,798,706**	**120,979**	**2.5%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Elementary Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0961 - Lake Myrtle Elementary				
Personnel Costs	$ 4,300,996	$ 4,142,911	$ 158,085	3.8%
Operational Costs	82,347	72,634	9,713	13.4%
Capital Outlay	750	2,085	(1,335)	(64.0%)
Total	**4,384,093**	**4,217,630**	**166,463**	**3.9%**
2061 - Sand Pine Elementary				
Personnel Costs	4,309,628	4,342,658	(33,030)	(0.8%)
Operational Costs	84,195	60,969	23,226	38.1%
Capital Outlay	500	7,506	(7,006)	(93.3%)
Total	**4,394,323**	**4,411,133**	**(16,810)**	**(0.4%)**
2071 - Wesley Chapel Elementary				
Personnel Costs	6,300,470	5,940,425	360,045	6.1%
Operational Costs	105,321	109,219	(3,898)	(3.6%)
Capital Outlay	3,000	1,000	2,000	200.0%
Total	**6,408,791**	**6,050,644**	**358,147**	**5.9%**
2081 - Longleaf Elementary				
Personnel Costs	5,066,148	5,111,285	(45,137)	(0.9%)
Operational Costs	104,037	105,414	(1,377)	(1.3%)
Capital Outlay	1,090	575	515	89.6%
Total	**5,171,275**	**5,217,274**	**(45,999)**	**(0.9%)**
2091 - Seven Oaks Elementary				
Personnel Costs	5,493,803	5,005,569	488,234	9.8%
Operational Costs	115,679	105,665	10,014	9.5%
Capital Outlay	-	200	(200)	(100.0%)
Total	**5,609,482**	**5,111,434**	**498,048**	**9.7%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Middle Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0057 - Seven Springs Middle				
Personnel Costs	$ 8,872,578	$ 8,714,792	$ 157,786	1.8%
Operational Costs	215,840	202,592	13,248	6.5%
Capital Outlay	5,678	8,964	(3,286)	(36.7%)
Total	**9,094,096**	**8,926,348**	**167,748**	**1.9%**
0071 - Pasco Middle				
Personnel Costs	-	5,443,509	(5,443,509)	(100.0%)
Operational Costs	-	147,213	(147,213)	(100.0%)
Capital Outlay	-	9,715	(9,715)	(100.0%)
Total	**-**	**5,600,437**	**(5,600,437)**	**(100.0%)**
0074 - Centennial Middle				
Personnel Costs	5,005,705	5,112,917	(107,212)	(2.1%)
Operational Costs	118,520	103,910	14,610	14.1%
Capital Outlay	1,500	8,400	(6,900)	(82.1%)
Total	**5,125,725**	**5,225,227**	**(99,502)**	**(1.9%)**
0086 - Dr John Long Middle				
Personnel Costs	8,836,803	8,701,235	135,568	1.6%
Operational Costs	230,336	213,798	16,538	7.7%
Capital Outlay	3,592	3,200	392	12.3%
Total	**9,070,731**	**8,918,233**	**152,498**	**1.7%**
0089 - Paul R Smith Middle				
Personnel Costs	-	5,248,348	(5,248,348)	(100.0%)
Operational Costs	-	159,344	(159,344)	(100.0%)
Capital Outlay	-	4,465	(4,465)	(100.0%)
Total	**-**	**5,412,157**	**(5,412,157)**	**(100.0%)**
0100 - Charles S Rushe Middle				
Personnel Costs	6,588,551	7,250,691	(662,140)	(9.1%)
Operational Costs	166,798	172,043	(5,245)	(3.0%)
Capital Outlay	1,100	2,000	(900)	(45.0%)
Total	**6,756,449**	**7,424,734**	**(668,285)**	**(9.0%)**
0102 - Raymond B Stewart Middle				
Personnel Costs	5,942,975	6,134,614	(191,639)	(3.1%)
Operational Costs	157,490	131,101	26,389	20.1%
Capital Outlay	1,000	8,700	(7,700)	(88.5%)
Total	**6,101,465**	**6,274,415**	**(172,950)**	**(2.8%)**
0103 - Crews Lake Middle				
Personnel Costs	5,216,013	5,256,234	(40,221)	(0.8%)
Operational Costs	122,938	115,702	7,236	6.3%
Capital Outlay	-	200	(200)	(100.0%)
Total	**5,338,951**	**5,372,136**	**(33,185)**	**(0.6%)**
0133 - Cypress Creek Middle				
Personnel Costs	7,838,197	7,664,969	173,228	2.3%
Operational Costs	205,372	185,550	19,822	10.7%
Capital Outlay	2,970	9,150	(6,180)	(67.5%)
Total	**8,046,539**	**7,859,669**	**186,870**	**2.4%**
0261 - Gulf Middle				
Personnel Costs	5,539,124	5,251,590	287,534	5.5%
Operational Costs	153,624	96,382	57,242	59.4%
Capital Outlay	500	3,460	(2,960)	(85.5%)
Total	**5,693,248**	**5,351,432**	**341,816**	**6.4%**

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0342 - Bayonet Point Middle				
Personnel Costs	$ 4,470,078	$ 4,471,477	$ (1,399)	(0.0%)
Operational Costs	110,712	93,603	17,109	18.3%
Capital Outlay	500	3,458	(2,958)	(85.5%)
Total	**4,581,290**	**4,568,538**	**12,752**	**0.3%**
0461 - Thomas E Weightman Middle				
Personnel Costs	7,537,777	7,422,160	115,617	1.6%
Operational Costs	190,884	170,459	20,425	12.0%
Capital Outlay	7,260	8,500	(1,240)	(14.6%)
Total	**7,735,921**	**7,601,119**	**134,802**	**1.8%**
0472 - River Ridge Middle				
Personnel Costs	6,389,692	6,481,970	(92,278)	(1.4%)
Operational Costs	172,752	158,379	14,373	9.1%
Capital Outlay	1,500	2,108	(608)	(28.8%)
Total	**6,563,944**	**6,642,457**	**(78,513)**	**(1.2%)**
0921 - Pine View Middle				
Personnel Costs	5,798,065	6,399,937	(601,872)	(9.4%)
Operational Costs	160,594	157,719	2,875	1.8%
Capital Outlay	2,820	3,370	(550)	(16.3%)
Total	**5,961,479**	**6,561,026**	**(599,547)**	**(9.1%)**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
High Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0031 - Pasco High				
Personnel Costs	$ 9,695,837	$ 10,032,229	$ (336,392)	(3.4%)
Operational Costs	445,434	397,433	48,001	12.1%
Capital Outlay	-	3,000	(3,000)	(100.0%)
Total	**10,141,271**	**10,432,662**	**(291,391)**	**(2.8%)**
0063 - Wesley Chapel High				
Personnel Costs	10,744,799	11,440,978	(696,179)	(6.1%)
Operational Costs	489,156	292,144	197,012	67.4%
Capital Outlay	5,300	11,500	(6,200)	(53.9%)
0073 - J W Mitchell High				
Personnel Costs	12,061,797	11,183,938	877,859	7.8%
Operational Costs	570,859	373,471	197,388	52.9%
Capital Outlay	-	-	-	0.0%
Total	**12,632,656**	**11,557,409**	**1,075,247**	**9.3%**
0090 - Wiregrass Ranch High				
Personnel Costs	12,148,074	10,913,560	1,234,514	11.3%
Operational Costs	594,065	331,522	262,543	79.2%
Capital Outlay	-	-	-	0.0%
Total	**12,742,139**	**11,245,082**	**1,497,057**	**13.3%**
0101 - Sunlake High				
Personnel Costs	10,903,093	10,516,682	386,411	3.7%
Operational Costs	530,225	302,866	227,359	75.1%
Capital Outlay	-	-	-	0.0%
Total	**11,433,318**	**10,819,548**	**613,770**	**5.7%**
0113 - Anclote High				
Personnel Costs	7,299,472	7,060,259	239,213	3.4%
Operational Costs	346,827	320,792	26,035	8.1%
Capital Outlay	3,282	8,514	(5,232)	(61.5%)
Total	**7,649,581**	**7,389,565**	**260,016**	**3.5%**
0114 - Fivay High				
Personnel Costs	9,048,484	9,915,192	(866,708)	(8.7%)
Operational Costs	290,772	250,718	40,054	16.0%
Capital Outlay	3,000	3,976	(976)	(24.5%)
Total	**9,342,256**	**10,169,886**	**(827,630)**	**(8.1%)**
0123 - Cypress Creek High				
Personnel Costs	10,870,970	10,735,473	135,497	1.3%
Operational Costs	494,071	289,969	204,102	70.4%
Capital Outlay	500	6,300	(5,800)	(92.1%)
Total	**11,365,541**	**11,031,742**	**333,799**	**3.0%**
0128 - Wendell Krinn Technical High				
Personnel Costs	6,025,723	5,668,074	357,649	6.3%
Operational Costs	171,646	104,197	67,449	64.7%
Capital Outlay	3,218	6,648	(3,430)	(51.6%)
Total	**6,200,587**	**5,778,919**	**421,668**	**7.3%**
0131 - Zephyrhills High				
Personnel Costs	9,349,594	9,658,736	(309,142)	(3.2%)
Operational Costs	313,602	239,617	73,985	30.9%
Capital Outlay	4,000	14,922	(10,922)	(73.2%)
Total	**9,667,196**	**9,913,275**	**(246,079)**	**(2.5%)**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
High Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0142 - Kirkland Ranch Academy				
Personnel Costs	$ 6,690,076	$ 6,722,212	$ (32,136)	(0.5%)
Operational Costs	277,779	138,114	139,665	101.1%
Capital Outlay	-	3,000	(3,000)	(100.0%)
Total	**6,967,855**	**6,863,326**	**104,529**	**1.5%**
0331 - Gulf High				
Personnel Costs	10,114,540	10,756,322	(641,782)	(6.0%)
Operational Costs	425,434	312,864	112,570	36.0%
Capital Outlay	4,210	12,500	(8,290)	(66.3%)
Total	**10,544,184**	**11,081,686**	**(537,502)**	**(4.9%)**
0471 - River Ridge High				
Personnel Costs	10,912,552	11,364,049	(451,497)	(4.0%)
Operational Costs	411,963	268,586	143,377	53.4%
Capital Outlay	2,876	4,000	(1,124)	(28.1%)
Total	**11,327,391**	**11,636,635**	**(309,244)**	**(2.7%)**
0521 - Hudson High				
Personnel Costs	10,279,178	10,261,863	17,315	0.2%
Operational Costs	476,454	435,909	40,545	9.3%
Capital Outlay	6,430	16,754	(10,324)	(61.6%)
Total	**10,762,062**	**10,714,526**	**47,536**	**0.4%**
0801 - Land O' Lakes High				
Personnel Costs	11,464,467	11,179,126	285,341	2.6%
Operational Costs	657,899	427,578	230,321	53.9%
Capital Outlay	8,000	9,500	(1,500)	(15.8%)
Total	**12,130,366**	**11,616,204**	**514,162**	**4.4%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Combination Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0069 - Chasco K-8				
Personnel Costs	$ 9,608,978	$ 11,139,119	$ (1,530,141)	(13.7%)
Operational Costs	226,325	236,121	(9,796)	(4.1%)
Capital Outlay	1,922	7,000	(5,078)	(72.5%)
Total	**9,837,225**	**11,382,240**	**(1,545,015)**	**(13.6%)**
0071 - Pasco K-8				
Personnel Costs	8,763,776	-	8,763,776	0.0%
Operational Costs	266,651	-	266,651	0.0%
Capital Outlay	3,850	-	3,850	0.0%
Total	**9,034,277**	**-**	**9,034,277**	**0.0%**
0089 - Paul R Smith K-8				
Personnel Costs	7,503,766	-	7,503,766	0.0%
Operational Costs	243,939	-	243,939	0.0%
Capital Outlay	1,500	-	1,500	0.0%
Total	**7,749,205**	**-**	**7,749,205**	**0.0%**
0153 - Angeline Academy of Innovation				
Personnel Costs	8,145,842	7,633,066	512,776	6.7%
Operational Costs	317,296	197,444	119,852	60.7%
Capital Outlay	-	-	-	0.0%
Total	**8,463,138**	**7,830,510**	**632,628**	**8.1%**
0154 - Kirkland Ranch K-8				
Personnel Costs	9,652,080	9,391,312	260,768	2.8%
Operational Costs	250,458	233,536	16,922	7.2%
Capital Outlay	3,200	2,500	700	28.0%
Total	**9,905,738**	**9,627,348**	**278,390**	**2.9%**
0155 - Skybrooke K-8				
Personnel Costs	9,445,849	7,098,428	2,347,421	33.1%
Operational Costs	230,752	367,644	(136,892)	(37.2%)
Capital Outlay	974	7,419	(6,445)	(86.9%)
Total	**9,677,575**	**7,473,491**	**2,204,084**	**29.5%**
0501 - Hudson Primary Academy				
Personnel Costs	5,341,296	5,345,625	(4,329)	(0.1%)
Operational Costs	110,833	122,001	(11,168)	(9.2%)
Capital Outlay	1,200	1,048	152	14.5%
Total	**5,453,329**	**5,468,674**	**(15,345)**	**(0.3%)**
0951 - Hudson Academy				
Personnel Costs	6,212,190	6,146,030	66,160	1.1%
Operational Costs	208,812	202,624	6,188	3.1%
Capital Outlay	-	2,096	(2,096)	(100.0%)
Total	**6,421,002**	**6,350,750**	**70,252**	**1.1%**
1411 - Starkey Ranch K-8				
Personnel Costs	14,182,487	13,852,857	329,630	2.4%
Operational Costs	344,942	307,019	37,923	12.4%
Capital Outlay	1,000	11,150	(10,150)	(91.0%)
Total	**14,528,429**	**14,171,026**	**357,403**	**2.5%**
7004 - Pasco eSchool				
Personnel Costs	10,462,356	9,873,442	588,914	6.0%
Operational Costs	1,761,733	1,784,566	(22,833)	(1.3%)
Capital Outlay	-	7,000	(7,000)	(100.0%)
Total	**12,224,089**	**11,665,008**	**559,081**	**4.8%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Combination Schools

		2026-2027 Budget		2025-2026 Budget		Variance	% Change
7006 - Pasco Virtual Course Offerings							
Personnel Costs	$	2,814,389	$	2,568,856	$	245,533	9.6%
Operational Costs		3,000		2,500		500	20.0%
Capital Outlay		-		-		-	0.0%
Total		**2,817,389**		**2,571,356**		**246,033**	**9.6%**
7023 - Virtual Instruction Program							
Personnel Costs		1,695,645		1,486,910		208,735	14.0%
Operational Costs		30,000		37,500		(7,500)	(20.0%)
Capital Outlay		5,000		7,500		(2,500)	(33.3%)
Total		**1,730,645**		**1,531,910**		**198,735**	**13.0%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Other Educational Centers

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
0242 - West Pasco Education Academy				
Personnel Costs	$ 4,763,760	$ 4,813,050	$ (49,290)	(1.0%)
Operational Costs	82,207	103,530	(21,323)	(20.6%)
Capital Outlay	-	-	-	0.0%
Total	**4,845,967**	**4,916,580**	**(70,613)**	**(1.4%)**
4081 - Pasco Girls Academy				
Personnel Costs	101,975	99,656	2,319	2.3%
Operational Costs	-	870	(870)	(100.0%)
Capital Outlay	-	-	-	0.0%
Total	**101,975**	**100,526**	**1,449**	**1.4%**
5242 - Girls Pace				
Personnel Costs	158,263	155,921	2,342	1.5%
Operational Costs	409,127	502,324	(93,197)	(18.6%)
Capital Outlay	-	-	-	0.0%
Total	**567,390**	**658,245**	**(90,855)**	**(13.8%)**
5881 - Sheriffs Detention Center				
Personnel Costs	100,280	61,525	38,755	63.0%
Operational Costs	769	769	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	**101,049**	**62,294**	**38,755**	**62.2%**
7071 - East Pasco Education Academy				
Personnel Costs	3,646,390	3,430,135	216,255	6.3%
Operational Costs	54,935	45,944	8,991	19.6%
Capital Outlay	-	-	-	0.0%
Total	**3,701,325**	**3,476,079**	**225,246**	**6.5%**
7081 - Juvenile Detention Center				
Personnel Costs	345,098	349,500	(4,402)	(1.3%)
Operational Costs	1,305	1,005	300	29.9%
Capital Outlay	-	300	(300)	(100.0%)
Total	**346,403**	**350,805**	**(4,402)**	**(1.3%)**
8991 - Marchman Technical College				
Personnel Costs	4,476,856	3,845,617	631,239	16.4%
Operational Costs	256,049	199,356	56,693	28.4%
Capital Outlay	9,000	8,184	816	10.0%
Total	**4,741,905**	**4,053,157**	**688,748**	**17.0%**
9045 - Baycare Behavioral Health				
Personnel Costs	-	-	-	0.0%
Operational Costs	120,656	181,000	(60,344)	(33.3%)
Total	**120,656**	**181,000**	**(60,344)**	**(33.3%)**
9997 - Energy & Marine Center				
Personnel Costs	469,544	404,513	65,031	16.1%
Operational Costs	17,227	16,227	1,000	6.2%
Capital Outlay	-	1,000	(1,000)	(100.0%)
Total	**486,771**	**421,740**	**65,031**	**15.4%**
Adult Education				
Personnel Costs	420,856	1,233,430	(812,574)	(65.9%)
Operational Costs	8,250	8,250	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	**429,106**	**1,241,680**	**(812,574)**	**(65.4%)**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Charter Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
4002 - Imagine School at Trinity				
Personnel Costs	$ 30,418	$ -	$ 30,418	0.0%
Operational Costs	1,477,396	4,148,965	(2,671,569)	(64.4%)
Capital Outlay	-	-	-	0.0%
Total	**1,507,814**	**4,148,965**	**(2,641,151)**	**(63.7%)**
4301 - Dayspring Academy				
Personnel Costs	51,346	62,329	(10,983)	(17.6%)
Operational Costs	13,182,740	11,598,552	1,584,188	13.7%
Capital Outlay	-	-	-	0.0%
Total	**13,234,086**	**11,660,881**	**1,573,205**	**13.5%**
4302 - Academy At The Farm				
Personnel Costs	37,494	22,316	15,178	68.0%
Operational Costs	9,321,518	7,699,693	1,621,825	21.1%
Capital Outlay	-	-	-	0.0%
Total	**9,359,012**	**7,722,009**	**1,637,003**	**21.2%**
4307 - Countryside Montessori Academy				
Personnel Costs	40,271	34,850	5,421	15.6%
Operational Costs	3,137,743	3,347,971	(210,228)	(6.3%)
Capital Outlay	-	-	-	0.0%
4321 - Athenian Academy				
Personnel Costs	23,490	9,241	14,249	154.2%
Operational Costs	4,077,134	3,957,960	119,174	3.0%
Capital Outlay	-	-	-	0.0%
Total	**4,100,624**	**3,967,201**	**133,423**	**3.4%**
4323 - Imagine School at Land O' Lakes				
Personnel Costs	46,197	161,453	(115,256)	(71.4%)
Operational Costs	8,915,293	8,387,331	527,962	6.3%
Capital Outlay	-	-	-	0.0%
Total	**8,961,490**	**8,548,784**	**412,706**	**4.8%**
4326 - Classical Preparatory School				
Personnel Costs	85,226	40,320	44,906	111.4%
Operational Costs	10,538,832	9,869,631	669,201	6.8%
Capital Outlay	-	-	-	0.0%
Total	**10,624,058**	**9,909,951**	**714,107**	**7.2%**
4327 - Learning Lodge Academy				
Personnel Costs	35,353	11,231	24,122	214.8%
Operational Costs	2,926,556	2,893,246	33,310	1.2%
Capital Outlay	-	-	-	0.0%
Total	**2,961,909**	**2,904,477**	**57,432**	**2.0%**
4328 - Pepin Academies of Pasco County				
Personnel Costs	7,513	1,521	5,992	394.0%
Operational Costs	5,127,265	4,839,290	287,975	6.0%
Capital Outlay	-	-	-	0.0%
Total	**5,134,778**	**4,840,811**	**293,967**	**6.1%**
4329 - Plato Academy Trinity				
Personnel Costs	43,753	20,512	23,241	113.3%
Operational Costs	4,602,025	4,241,632	360,393	8.5%
Capital Outlay	-	-	-	0.0%
Total	**4,645,778**	**4,262,144**	**383,634**	**9.0%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
Charter Schools

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
4330 - Union Park				
Personnel Costs	$ 45,224	$ 26,759	$ 18,465	69.0%
Operational Costs	6,783,767	7,211,755	(427,988)	(5.9%)
Capital Outlay	-	-	-	0.0%
Total	**6,828,991**	**7,238,514**	**(409,523)**	**(5.7%)**
4332 - Pinecrest Academy Wesley Chapel (K-8)				
Personnel Costs	36,442	55,423	(18,981)	(34.2%)
Operational Costs	16,227,883	12,490,506	3,737,377	29.9%
Capital Outlay	-	-	-	0.0%
Total	**16,264,325**	**12,545,929**	**3,718,396**	**29.6%**
4333 - Innovation Preparatory Academy				
Personnel Costs	38,158	51,353	(13,195)	(25.7%)
Operational Costs	11,925,715	13,566,720	(1,641,005)	(12.1%)
Capital Outlay	-	-	-	0.0%
Total	**11,963,873**	**13,618,073**	**(1,654,200)**	**(12.1%)**
4339 - Pinecrest Academy Wesley Chapel High School				
Personnel Costs	9,096	-	9,096	0.0%
Operational Costs	2,578,035	1,520,601	1,057,434	69.5%
Capital Outlay	-	-	-	0.0%
Total	**2,587,131**	**1,520,601**	**1,066,530**	**70.1%**
4341 - Dayspring Angeline				
Personnel Costs	58,429	23,795	34,634	145.6%
Operational Costs	4,833,690	4,074,164	759,526	18.6%
Capital Outlay	-	-	-	0.0%
Total	**4,892,119**	**4,097,959**	**794,160**	**19.4%**
4342 - Pinecrest Academy Connerton Middle				
Personnel Costs	13,429	-	13,429	0.0%
Operational Costs	2,171,955	2,074,738	97,217	4.7%
Capital Outlay	-	-	-	0.0%
Total	**2,185,384**	**2,074,738**	**110,646**	**5.3%**
4343 - Pinecrest Academy Connerton				
Personnel Costs	19,686	-	19,686	0.0%
Operational Costs	5,990,274	4,120,658	1,869,616	45.4%
Capital Outlay	-	-	-	0.0%
Total	**6,009,960**	**4,120,658**	**1,889,302**	**45.8%**
4351 - Mater Academy Northwood Elementary				
Personnel Costs	-	-	-	0.0%
Operational Costs	1,767,745	-	1,767,745	0.0%
Capital Outlay	-	-	-	0.0%
Total	**1,767,745**	**-**	**1,767,745**	**0.0%**
4352 - Mater Academy Northwood Middle				
Personnel Costs	-	-	-	0.0%
Operational Costs	341,495	-	341,495	0.0%
Capital Outlay	-	-	-	0.0%
Total	**341,495**	**-**	**341,495**	**0.0%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
District

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
9000 - Superintendent				
Personnel Costs	$ 489,290	$ 369,509	$ 119,781	32.4%
Operational Costs	56,900	46,700	10,200	21.8%
Capital Outlay	-	-	-	0.0%
Total	**546,190**	**416,209**	**129,981**	**31.2%**
9001 - School Board Members & Attorneys				
Personnel Costs	506,881	518,622	(11,741)	(2.3%)
Operational Costs	215,168	172,305	42,863	24.9%
Capital Outlay	-	-	-	0.0%
Total	**722,049**	**690,927**	**31,122**	**4.5%**
9005 - Communication				
Personnel Costs	1,037,703	939,621	98,082	10.4%
Operational Costs	192,200	210,326	(18,126)	(8.6%)
Capital Outlay	-	6,000	(6,000)	(100.0%)
Total	**1,229,903**	**1,155,947**	**73,956**	**6.4%**
9006 - Pasco Education Foundation				
Personnel Costs	45,875	46,690	(815)	(1.7%)
Operational Costs	1,500	3,000	(1,500)	(50.0%)
Capital Outlay	-	-	-	0.0%
Total	**47,375**	**49,690**	**(2,315)**	**(4.7%)**
9007 - Internal Audit				
Personnel Costs	521,931	532,595	(10,664)	(2.0%)
Operational Costs	101,135	105,284	(4,149)	(3.9%)
Capital Outlay	-	-	-	0.0%
Total	**623,066**	**637,879**	**(14,813)**	**(2.3%)**
9008 - Chief Communications and Community EO				
Personnel Costs	314,073	210,838	103,235	49.0%
Operational Costs	114,000	97,122	16,878	17.4%
Capital Outlay	-	-	-	0.0%
Total	**428,073**	**307,960**	**120,113**	**39.0%**
9010 - Chief of Operations				
Personnel Costs	270,888	269,652	1,236	0.5%
Operational Costs	5,680	6,200	(520)	(8.4%)
Capital Outlay	-	-	-	0.0%
Total	**276,568**	**275,852**	**716**	**0.3%**
9011 - Employee Relations				
Personnel Costs	714,144	695,784	18,360	2.6%
Operational Costs	232,527	376,718	(144,191)	(38.3%)
Capital Outlay	-	700	(700)	(100.0%)
Total	**946,671**	**1,073,202**	**(126,531)**	**(11.8%)**
9012 - Planning Services				
Personnel Costs	640,152	608,289	31,863	5.2%
Operational Costs	72,756	79,387	(6,631)	(8.4%)
Capital Outlay	300	300	-	0.0%
Total	**713,208**	**687,976**	**25,232**	**3.7%**
9016 - Employee Benefits & Assistance				
Personnel Costs	45,992	224,250	(178,258)	(79.5%)
Operational Costs	67,000	75,000	(8,000)	(10.7%)
Capital Outlay	-	-	-	0.0%
Total	**112,992**	**299,250**	**(186,258)**	**(62.2%)**

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
9019 - Construction Services & Code Compliance				
Personnel Costs	$ 1,722,401	$ 1,668,299	$ 54,102	3.2%
Operational Costs	54,085	43,285	10,800	25.0%
Capital Outlay	-	-	-	0.0%
Total	**1,776,486**	**1,711,584**	**64,902**	**3.8%**
9020 - Chief Finance Officer				
Personnel Costs	511,285	483,834	27,451	5.7%
Operational Costs	12,200	11,950	250	2.1%
Capital Outlay	-	150	(150)	(100.0%)
Total	**523,485**	**495,934**	**27,551**	**5.6%**
9021 - Finance Services				
Personnel Costs	3,782,187	3,638,102	144,085	4.0%
Operational Costs	893,295	1,003,943	(110,648)	(11.0%)
Capital Outlay	25,000	17,000	8,000	47.1%
Total	**4,700,482**	**4,659,045**	**41,437**	**0.9%**
9027 - Conservation & Recycling Operation				
Personnel Costs	11,873	10,169	1,704	16.8%
Operational Costs	20,675,000	19,660,000	1,015,000	5.2%
Capital Outlay	-	-	-	0.0%
Total	**20,686,873**	**19,670,169**	**1,016,704**	**5.2%**
9030 - General Counsel				
Personnel Costs	653,207	553,129	100,078	18.1%
Operational Costs	78,485	82,441	(3,956)	(4.8%)
Capital Outlay	1,773	1,773	-	0.0%
Total	**733,465**	**637,343**	**96,122**	**15.1%**
9031 - Transportation Services				
Personnel Costs	2,399,152	2,562,812	(163,660)	(6.4%)
Operational Costs	5,086,022	5,098,200	(12,178)	(0.2%)
Capital Outlay	-	100	(100)	(100.0%)
Total	**7,485,174**	**7,661,112**	**(175,938)**	**(2.3%)**
9032 - Transportation-East				
Personnel Costs	3,968,788	3,537,048	431,740	12.2%
Operational Costs	171,350	204,500	(33,150)	(16.2%)
Capital Outlay	-	-	-	0.0%
Total	**4,140,138**	**3,741,548**	**398,590**	**10.7%**
9033 - Transportation-West				
Personnel Costs	6,764,921	6,280,990	483,931	7.7%
Operational Costs	320,350	398,515	(78,165)	(19.6%)
Capital Outlay	-	-	-	0.0%
Total	**7,085,271**	**6,679,505**	**405,766**	**6.1%**
9034 - Transportation-Central				
Personnel Costs	5,763,327	5,848,704	(85,377)	(1.5%)
Operational Costs	259,285	319,500	(60,215)	(18.8%)
Capital Outlay	-	-	-	0.0%
Total	**6,022,612**	**6,168,204**	**(145,592)**	**(2.4%)**
9035 - Transportation-N/W Garage				
Personnel Costs	6,211,186	5,297,447	913,739	17.2%
Operational Costs	245,300	324,000	(78,700)	(24.3%)
Capital Outlay	-	-	-	0.0%
Total	**6,456,486**	**5,621,447**	**835,039**	**14.9%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
District

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
9036 - Transportation-CNG Fueling Station				
Personnel Costs	$ -	$ -	$ -	0.0%
Operational Costs	407,070	429,977	(22,907)	(5.3%)
Capital Outlay	-	-	-	0.0%
Total	**407,070**	**429,977**	**(22,907)**	**(5.3%)**
9037 - Transportation-South				
Personnel Costs	4,740,072	4,426,037	314,035	7.1%
Operational Costs	176,960	224,700	(47,740)	(21.2%)
Capital Outlay	-	-	-	0.0%
Total	**4,917,032**	**4,650,737**	**266,295**	**5.7%**
9038 - Transportation-Southeast				
Personnel Costs	5,172,684	5,012,618	160,066	3.2%
Operational Costs	242,260	227,800	14,460	6.3%
Capital Outlay	-	-	-	0.0%
Total	**5,414,944**	**5,240,418**	**174,526**	**3.3%**
9040 - Purchasing Services				
Personnel Costs	1,211,107	1,142,281	68,826	6.0%
Operational Costs	110,200	88,900	21,300	24.0%
Capital Outlay	-	-	-	0.0%
Total	**1,321,307**	**1,231,181**	**90,126**	**7.3%**
9050 - Food & Nutrition Services				
Personnel Costs	431,326	383,159	48,167	12.6%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	**431,326**	**383,159**	**48,167**	**12.6%**
9051 - Distribution Services				
Personnel Costs	1,029,227	980,625	48,602	5.0%
Operational Costs	47,900	49,100	(1,200)	(2.4%)
Capital Outlay	-	1,000	(1,000)	(100.0%)
Total	**1,077,127**	**1,030,725**	**46,402**	**4.5%**
9052 - Mail Services				
Personnel Costs	108,019	106,551	1,468	1.4%
Operational Costs	117,000	215,025	(98,025)	(45.6%)
Capital Outlay	-	-	-	0.0%
Total	**225,019**	**321,576**	**(96,557)**	**(30.0%)**
9053 - Plant Operations Admin Complex				
Personnel Costs	625,072	548,022	77,050	14.1%
Operational Costs	33,450	28,600	4,850	17.0%
Capital Outlay	-	3,750	(3,750)	(100.0%)
Total	**658,522**	**580,372**	**78,150**	**13.5%**
9061 - Maintenance Services				
Personnel Costs	12,671,055	12,086,146	584,909	4.8%
Operational Costs	5,834,150	5,629,125	205,025	3.6%
Capital Outlay	-	15,700	(15,700)	(100.0%)
Total	**18,505,205**	**17,730,971**	**774,234**	**4.4%**
9065 - Maintenance Transportation				
Personnel Costs	-	-	-	0.0%
Operational Costs	727,015	-	727,015	0.0%
Capital Outlay	-	-	-	0.0%
Total	**727,015**	**-**	**727,015**	**0.0%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
District

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
9070 - Deputy Superintendent of Operations				
Personnel Costs	$ 232,823	$ 443,985	$ (211,162)	(47.6%)
Operational Costs	22,000	22,065	(65)	(0.3%)
Capital Outlay	-	100	(100)	(100.0%)
Total	**254,823**	**466,150**	**(211,327)**	**(45.3%)**
9071 - Safety and Security Officer				
Personnel Costs	1,065,378	1,031,667	33,711	3.3%
Operational Costs	4,832,077	4,510,504	321,573	7.1%
Capital Outlay	-	-	-	0.0%
Total	**5,897,455**	**5,542,171**	**355,284**	**6.4%**
9301 - Executive Director of High Schools				
Personnel Costs	2,079,675	1,244,657	835,018	67.1%
Operational Costs	1,342,727	854,947	487,780	57.1%
Capital Outlay	-	-	-	0.0%
Total	**3,422,402**	**2,099,604**	**1,322,798**	**63.0%**
9303 - Executive Director of Middle				
Personnel Costs	969,997	578,968	391,029	67.5%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	**969,997**	**578,968**	**391,029**	**67.5%**
9304 - Executive Director of Elementary				
Personnel Costs	1,636,646	1,115,239	521,407	46.8%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	**1,636,646**	**1,115,239**	**521,407**	**46.8%**
9312 - Human Resources				
Personnel Costs	4,460,655	4,023,074	437,581	10.9%
Operational Costs	2,631,275	2,462,864	168,411	6.8%
Capital Outlay	-	4,875	(4,875)	(100.0%)
Total	**7,091,930**	**6,490,813**	**601,117**	**9.3%**
9410 - Chief of Staff				
Personnel Costs	479,082	332,326	146,756	44.2%
Operational Costs	30,444	41,276	(10,832)	(26.2%)
Capital Outlay	-	-	-	0.0%
Total	**509,526**	**373,602**	**135,924**	**36.4%**
9420 - Information Services				
Personnel Costs	4,373,578	4,708,710	(335,132)	(7.1%)
Operational Costs	5,513,519	5,970,427	(456,908)	(7.7%)
Capital Outlay	500	5,600	(5,100)	(91.1%)
Total	**9,887,597**	**10,684,737**	**(797,140)**	**(7.5%)**
9421 - Network Services				
Personnel Costs	2,462,183	2,265,346	196,837	8.7%
Operational Costs	1,662,000	1,788,890	(126,890)	(7.1%)
Capital Outlay	1,500	4,000	(2,500)	(62.5%)
Total	**4,125,683**	**4,058,236**	**67,447**	**1.7%**
9422 - Technology Services				
Personnel Costs	2,157,522	1,544,691	612,831	39.7%
Operational Costs	696,892	797,321	(100,429)	(12.6%)
Capital Outlay	-	7,000	(7,000)	(100.0%)
Total	**2,854,414**	**2,349,012**	**505,402**	**21.5%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
District

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
9423 - Records Management				
Personnel Costs	$ 177,424	$ 171,033	$ 6,391	3.7%
Operational Costs	16,810	24,221	(7,411)	(30.6%)
Capital Outlay	-	900	(900)	(100.0%)
Total	**194,234**	**196,154**	**(1,920)**	**(1.0%)**
9500 - Deputy Superintendent of Academics				
Personnel Costs	236,677	321,017	(84,340)	(26.3%)
Operational Costs	7,500	32,390	(24,890)	(76.8%)
Capital Outlay	-	-	-	0.0%
Total	**244,177**	**353,407**	**(109,230)**	**(30.9%)**
9501 - Asst Superintendent High Schools				
Personnel Costs	265,544	186,069	79,475	42.7%
Operational Costs	30,708	6,000	24,708	411.8%
Capital Outlay	-	-	-	0.0%
Total	**296,252**	**192,069**	**104,183**	**54.2%**
9502 - Asst Superintendent Opportunity Schools				
Personnel Costs	252,239	189,971	62,268	32.8%
Operational Costs	23,332	12,380	10,952	88.5%
Capital Outlay	-	-	-	0.0%
Total	**275,571**	**202,351**	**73,220**	**36.2%**
9503 - Asst Superintendent Middle Schools				
Personnel Costs	255,819	262,322	(6,503)	(2.5%)
Operational Costs	5,400	27,908	(22,508)	(80.7%)
Capital Outlay	-	-	-	0.0%
Total	**261,219**	**290,230**	**(29,011)**	**(10.0%)**
9504 - Asst Superintendent Elementary				
Personnel Costs	502,257	499,688	2,569	0.5%
Operational Costs	15,300	15,300	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	**517,557**	**514,988**	**2,569**	**0.5%**
9520 - Innovation, Advanced Studies, and Choice				
Personnel Costs	2,881,961	4,026,290	(1,144,329)	(28.4%)
Operational Costs	4,996,576	5,330,256	(333,680)	(6.3%)
Capital Outlay	200	3,200	(3,000)	(93.8%)
Total	**7,878,737**	**9,359,746**	**(1,481,009)**	**(15.8%)**
9522 - District State & Fed Programs				
Personnel Costs	103,287	50,607	52,680	104.1%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	**103,287**	**50,607**	**52,680**	**104.1%**
9526 - CFA at WCHS				
Personnel Costs	169,849	164,113	5,736	3.5%
Operational Costs	250,113	254,680	(4,567)	(1.8%)
Capital Outlay	5,900	5,900	-	0.0%
Total	**425,862**	**424,693**	**1,169**	**0.3%**
9527 - CFA at RRHS				
Personnel Costs	202,429	188,207	14,222	7.6%
Operational Costs	406,972	407,972	(1,000)	(0.2%)
Capital Outlay	10,549	9,549	1,000	10.5%
Total	**619,950**	**605,728**	**14,222**	**2.3%**

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2026 - 2027
District

	2026-2027 Budget	2025-2026 Budget	Variance	% Change
9550 - Student Support Programs and Services				
Personnel Costs	$ 16,143,997	$ 15,327,637	$ 816,360	5.3%
Operational Costs	2,492,598	2,686,893	(194,295)	(7.2%)
Capital Outlay	30,262	31,609	(1,347)	(4.3%)
Total	**18,666,857**	**18,046,139**	**620,718**	**3.4%**
9570 - Career and Technical Education				
Personnel Costs	645,269	739,195	(93,926)	(12.7%)
Operational Costs	2,677,644	749,875	1,927,769	257.1%
Capital Outlay	-	9,450	(9,450)	(100.0%)
Total	**3,322,913**	**1,498,520**	**1,824,393**	**121.7%**
9571 - After School Enrichment Programs				
Personnel Costs	173,242	147,766	25,476	17.2%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	**173,242**	**147,766**	**25,476**	**17.2%**
9580 - School Improvement and Accountability				
Personnel Costs	1,607,277	1,415,192	192,085	13.6%
Operational Costs	1,662,914	2,329,600	(666,686)	(28.6%)
Capital Outlay	-	100	(100)	(100.0%)
Total	**3,270,191**	**3,744,892**	**(474,701)**	**(12.7%)**
9590 - Early Childhood Programs				
Personnel Costs	4,244,762	3,358,396	886,366	26.4%
Operational Costs	135,155	85,409	49,746	58.2%
Capital Outlay	39,168	-	39,168	0.0%
Total	**4,419,085**	**3,443,805**	**975,280**	**28.3%**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 FISCAL YEAR

OPERATING FUND 2026-2027	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	1210.43	532.70	491.20	867.00		103.50				0.00	3,204.83
ESE	426.04	114.66	138.80	207.20		9.00				25.72	921.42
Vocational		20.20	26.40	105.60		11.00	26.93				190.13
Others	4.00	9.00	14.00	107.60	4.15	2.00				0.00	140.75
Total Instructional	1,640.47	676.56	670.40	1,287.40	4.15	125.50	26.93	0.00	0.00	25.72	4,457.13
Instructional Support	234.33	74.50	75.56	155.15	1.00	12.90	3.35			176.30	733.09
School Related Personnel	858.18	283.48	238.55	526.91	1.00	8.32	18.00		665.22	268.50	2,868.16
NNB	133.68	27.34	23.19	43.68		0.11	4.50		76.20	215.78	524.48
Professional Technical	1.00	1.00		0.20	0.80	1.00	1.00		3.00	82.14	90.14
Administrators	88.00	38.00	43.00	82.00		4.00	3.00		11.00	92.03	361.03
BCE Students & Interns	42.00	9.00	12.00	17.00		1.00	1.00			10.90	92.90
TOTAL	**2,997.66**	**1,109.88**	**1,062.70**	**2,112.34**	**6.95**	**152.83**	**57.78**	**0.00**	**755.42**	**871.37**	**9,126.93**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 FISCAL YEAR

OPERATING FUND For the Fiscal Year Ending 06/30/2026	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											-
Basic	1343.57	416.84	585.70	916.50		102.50					3,365.11
ESE	418.86	90.84	147.40	201.40		9.00				25.72	893.22
Vocational		17.00	33.40	102.20		11.00	31.00				194.60
Others	4.00	5.00	16.00	108.80	4.15	2.00				2.00	141.95
Total Instructional	1,766.43	529.68	782.50	1,328.90	4.15	124.50	31.00	0.00	0.00	27.72	4,594.88
Instructional Support	235.63	59.70	91.27	159.35	1.00	12.90	3.35			157.70	720.90
School Related Personnel	904.68	220.85	280.80	528.41	1.00	8.32	22.00		702.72	268.91	2,937.69
NNB	138.68	20.34	27.19	43.68		0.11	4.50		76.20	216.12	526.82
Professional Technical	7.80	1.00		0.20	0.80	1.00	1.00		3.00	80.84	95.64
Administrators	94.00	30.00	50.00	81.00		4.00	3.00		11.00	93.03	366.03
BCE Students & Interns	69.00	8.00	14.00	17.00		1.00	1.00			10.90	120.90
TOTAL	**3,216.22**	**869.57**	**1,245.76**	**2,158.54**	**6.95**	**151.83**	**65.85**	**0.00**	**792.92**	**855.22**	**9,362.86**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 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	(133.14)	115.86	(94.50)	(49.50)	0.00	1.00	-	-	-	0.00	(160.28)
ESE	7.18	23.82	(8.60)	5.80	0.00	0.00	0.00	-	-	0.00	28.20
Vocational	-	3.20	(7.00)	3.40	-	0.00	(4.07)	-	-	-	(4.47)
Others	0.00	4.00	(2.00)	(1.20)	0.00	0.00	0.00	-	-	(2.00)	(1.20)
Total Instructional	(125.96)	146.88	(112.10)	(41.50)	0.00	1.00	(4.07)	0.00	0.00	(2.00)	(137.75)
Instructional Support	(1.30)	14.80	(15.71)	(4.20)	0.00	0.00	0.00	-	-	18.60	12.19
School Related Personnel	(46.50)	62.63	(42.25)	(1.50)	0.00	0.00	(4.00)	-	(37.50)	(0.41)	(69.53)
NNB	(5.00)	7.00	(4.00)	0.00	-	0.00	0.00	-	0.00	(0.34)	(2.34)
Professional Technical	(6.80)	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	1.30	(5.50)
Administrators	(6.00)	8.00	(7.00)	1.00	0.00	0.00	0.00	-	0.00	(1.00)	(5.00)
BCE Students & Interns	(27.00)	1.00	(2.00)	0.00	-	0.00	0.00	-	0.00	0.00	(28.00)
TOTAL	**(218.56)**	**240.31**	**(183.06)**	**(46.20)**	**0.00**	**1.00**	**(8.07)**	**0.00**	**(37.50)**	**16.15**	**(235.93)**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 FISCAL YEAR

ALL OTHER FUNDS 2026-2027	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	40.91	10.04	3.00	7.10						3.30	64.35
ESE	4.00	1.00	2.00							3.00	10.00
Vocational							1.00				1.00
Others	0.00	0.00		1.00			19.20				20.20
Total Instructional	44.91	11.04	5.00	8.10	0.00	0.00	20.20	0.00	0.00	6.30	95.55
Instructional Support	38.00	15.40	12.00	11.00			0.00	2.00		39.70	118.10
School Related Personnel	451.90	132.04	143.80	215.31			4.00	147.00		204.74	1,298.79
NNB	42.75	14.50	11.88	23.88			0.50	93.30	0.80	68.97	256.58
Professional Technical	0.00		0.00				0.50	1.00		41.16	42.66
Administrators	0.00	0.00	0.00					5.00		23.97	28.97
BCE Students & Interns								1.00			1.00
TOTAL	**577.56**	**172.98**	**172.68**	**258.29**	**0.00**	**0.00**	**25.20**	**249.30**	**0.80**	**384.84**	**1,841.65**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 FISCAL YEAR

ALL OTHER FUNDS	**Elementary Schools**	**Combination K-8**	**Middle Schools**	**High Schools**	**JD Centers**	**Virtual School**	**Adult Centers**	**ASEP**	**Transp**	**District**	**Total**
For the Fiscal Year Ending 06/30/2026											
Instructional											-
Basic	54.36	3.64	7.10	1.80						3.40	70.30
ESE	7.00		0.20							3.00	10.20
Vocational							2.00				2.00
Others	4.00	2.00					19.20				25.20
Total Instructional	65.36	5.64	7.30	1.80	0.00	0.00	21.20	0.00	0.00	6.40	107.70
Instructional Support	47.90	9.60	11.80	8.40				2.00		42.80	122.50
School Related Personnel	536.32	105.04	165.60	225.91			6.00	147.00		299.40	1,485.27
NNB	45.75	10.00	14.88	24.38			0.50	93.30	0.80	87.63	277.24
Professional Technical	8.20		3.00				0.50	1.00		42.46	55.16
Administrators	3.00	0.00	1.00					5.00		23.97	32.97
BCE Students & Interns								1.00			1.00
TOTAL	**706.53**	**130.28**	**203.58**	**260.49**	**0.00**	**0.00**	**28.20**	**249.30**	**0.80**	**502.66**	**2,081.84**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 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	(13.45)	6.40	(4.10)	5.30	-	0.00	0.00		-	(0.10)	(5.95)
ESE	(3.00)	1.00	1.80	-	-	-	-	-	-	0.00	(0.20)
Vocational	-	-	-	0.00	-	-	(1.00)	-	-	-	(1.00)
Others	(4.00)	(2.00)	0.00	1.00	-	-	0.00	-	-	0.00	(5.00)
Total Instructional	(20.45)	5.40	(2.30)	6.30	0.00	0.00	(1.00)	0.00	0.00	(0.10)	(12.15)
Instructional Support	(9.90)	5.80	0.20	2.60	-	-	0.00	0.00	-	(3.10)	(4.40)
School Related Personnel	(84.42)	27.00	(21.80)	(10.60)	-	0.00	(2.00)	0.00	0.00	(94.66)	(186.48)
NNB	(3.00)	4.50	(3.00)	(0.50)	-	0.00	0.00	0.00	0.00	(18.66)	(20.66)
Professional Technical	(8.20)	-	(3.00)	0.00	-	-	0.00	0.00	-	(1.30)	(12.50)
Administrators	(3.00)	-	(1.00)	0.00	-	-	-	0.00	-	0.00	(4.00)
BCE Students & Interns	-		-	-	-	-	-	0.00	-	0.00	0.00
TOTAL	**(128.97)**	**42.70**	**(30.90)**	**(2.20)**	**0.00**	**0.00**	**(3.00)**	**0.00**	**0.00**	**(117.82)**	**(240.19)**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 FISCAL YEAR

ALL FUNDS 2026-2027	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	1,251.34	542.74	494.20	874.10	0.00	103.50				3.30	3,269.18
ESE	430.04	115.66	140.80	207.20		9.00	0.00			28.72	931.42
Vocational		20.20	26.40	105.60		11.00	27.93			0.00	191.13
Others	4.00	9.00	14.00	108.60	4.15	2.00	19.20			0.00	160.95
Total Instructional	1,685.38	687.60	675.40	1,295.50	4.15	125.50	47.13	0.00	0.00	32.02	4,552.68
Instructional Support	272.33	89.90	87.56	166.15	1.00	12.90	3.35	2.00	0.00	216.00	851.19
School Related Personnel	1,310.08	415.52	382.35	742.22	1.00	8.32	22.00	147.00	665.22	473.24	4,166.95
NNB	176.43	41.84	35.07	67.56	0.00	0.11	5.00	93.30	77.00	284.75	781.06
Professional Technical	1.00	1.00	0.00	0.20	0.80	1.00	1.50	1.00	3.00	123.30	132.80
Administrators	88.00	38.00	43.00	82.00	0.00	4.00	3.00	5.00	11.00	116.00	390.00
BCE Students & Interns	42.00	9.00	12.00	17.00	0.00	1.00	1.00	1.00	0.00	10.90	93.90
TOTAL	**3,575.22**	**1,282.86**	**1,235.38**	**2,370.63**	**6.95**	**152.83**	**82.98**	**249.30**	**756.22**	**1,256.21**	**10,968.58**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 FISCAL YEAR

ALL FUNDS For the Fiscal Year Ending 06/30/2026	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	1397.93	420.48	592.80	918.30	0.00	102.50	0.00	0.00	0.00	3.40	3,435.41
ESE	425.86	90.84	147.60	201.40	0.00	9.00	0.00	0.00	0.00	28.72	903.42
Vocational	0.00	17.00	33.40	102.20	0.00	11.00	33.00	0.00	0.00	0.00	196.60
Others	8.00	7.00	16.00	108.80	4.15	2.00	19.20	0.00	0.00	2.00	167.15
Total Instructional	1831.79	535.32	789.80	1330.70	4.15	124.50	52.20	0.00	0.00	34.12	4,702.58
Instructional Support	283.53	69.30	103.07	167.75	1.00	12.90	3.35	2.00	0.00	200.50	843.40
School Related Personnel	1441.00	325.89	446.40	754.32	1.00	8.32	28.00	147.00	702.72	568.31	4,422.96
NNB	184.43	30.34	42.07	68.06	0.00	0.11	5.00	93.30	77.00	303.75	804.06
Professional Technical	16.00	1.00	3.00	0.20	0.80	1.00	1.50	1.00	3.00	123.30	150.80
Administrators	97.00	30.00	51.00	81.00	0.00	4.00	3.00	5.00	11.00	117.00	399.00
BCE Students & Interns	69.00	8.00	14.00	17.00	0.00	1.00	1.00	1.00	0.00	10.90	121.90
TOTAL	**3922.75**	**999.85**	**1449.34**	**2419.03**	**6.95**	**151.83**	**94.05**	**249.30**	**793.72**	**1357.88**	**11,444.70**

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2026-2027 FISCAL YEAR

ALL FUNDS	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Increase (Decrease)											
Instructional											
Basic	(146.59)	122.26	(98.60)	(44.20)	0.00	1.00	0.00	-	-	(0.10)	(166.23)
ESE	4.18	24.82	(6.80)	5.80	0.00	0.00	0.00	-	-	0.00	28.00
Vocational	-	3.20	(7.00)	3.40	-	0.00	(5.07)	-	-	-	(5.47)
Others	(4.00)	2.00	(2.00)	(0.20)	0.00	0.00	0.00	-	-	(2.00)	(6.20)
Total Instructional	(146.41)	152.28	(114.40)	(35.20)	0.00	1.00	(5.07)	0.00	0.00	(2.10)	(149.90)
Instructional Support	(11.20)	20.60	(15.51)	(1.60)	0.00	0.00	0.00	0.00	-	15.50	7.79
School Related Personnel	(130.92)	89.63	(64.05)	(12.10)	0.00	0.00	(6.00)	0.00	(37.50)	(95.07)	(256.01)
NNB	(8.00)	11.50	(7.00)	(0.50)	-	0.00	0.00	0.00	0.00	(19.00)	(23.00)
Professional Technical	(15.00)	0.00	(3.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18.00)
Administrators	(9.00)	8.00	(8.00)	1.00	0.00	0.00	0.00	0.00	0.00	(1.00)	(9.00)
BCE Students & Interns	(27.00)	1.00	(2.00)	-	-	0.00	-	0.00	0.00	0.00	(28.00)
TOTAL	**(347.53)**	**283.01**	**(213.96)**	**(48.40)**	**0.00**	**1.00**	**(11.07)**	**0.00**	**(37.50)**	**(101.67)**	**(476.12)**

		Operating	Other	Total
Instructional				
Subtotal		**(137.75)**	**(12.15)**	**(149.90)**
Inst Support				
	2065 ACADEMIC ADVISOR 196 ELEM	(6.50)	0.00	(6.50)
	2069 ACADEMIC ADVISOR 196 HS	(5.00)	0.00	(5.00)
	2068 ACADEMIC ADVISOR 196 MJ	0.00	(1.00)	(1.00)
	2051 ASSESSMENT COORDINATOR	(5.60)	0.00	(5.60)
	2002 BEHAVIOR SPECIALIST	2.00	(4.00)	(2.00)
	2003 CAREER SPECIALIST	2.00	0.00	2.00
	2007 CERT SCH COUNS ELEM	7.50	0.00	7.50
	2008 CERT SCH COUNS HS	4.00	1.00	5.00
	2009 CERT SCH COUNS MJ	0.00	1.00	1.00
	2060 CERT SCH COUNS MJ 245	(1.00)	0.00	(1.00)
	2011 INSTRUCT TRAINER COACH	(4.10)	(9.40)	(13.50)
	2074 INSTRUCT TRAINER COACH 245	7.80	6.20	14.00
	2054 INTERVENTION SPECIALIST	3.40	(1.00)	2.40
	2073 INTERVENTION SPECIALIST ESOL	3.00	2.00	5.00
	3922 MAGNET COORDINATOR	2.00	0.00	2.00
	2020 REGISTERED SCH NURSE 196	0.20	(1.00)	(0.80)
	2026 SCH SOCIAL WORKER 196	0.49	0.01	0.50
	2057 SCH SOCIAL WORKER SL 196	(2.00)	3.20	1.20
	2075 SCH SOCIAL WORKER SL 245	1.00	0.00	1.00
	2061 STUDENT SUPPORT SPECIALIST196D	1.00	0.00	1.00
	3900 TCHR RESOURCE	(2.00)	(4.90)	(6.90)
	3901 TCHR RESOURCE ESOL	4.00	3.50	7.50
Subtotal		**12.19**	**(4.40)**	**7.79**
SRP				
	6114 ADMIN ASST 245	(0.41)	(0.59)	(1.00)
	4017 BEHAVIOR ASST 7.0	(4.00)	0.00	(4.00)
	6204 BOOKKEEPER SEC 7.5H	(2.00)	(3.00)	(5.00)
	6200 BOOKKEEPER SEC 8H	(1.00)	0.00	(1.00)
	5008 BUS DRIVER	(37.50)	0.00	(37.50)
	4016 CLASSROOM ASSISTANT	0.00	(1.00)	(1.00)
	5026 CUSTODIAN	(0.63)	0.00	(0.63)
	5052 FNS ASST 192	0.00	(116.30)	(116.30)
	5058 FNS PRODUCTION ASST	0.00	(7.07)	(7.07)
	4000 INST ASST	(25.00)	(37.60)	(62.60)
	4005 INST ASST ESE	27.00	(7.50)	19.50
	4014 INST ASST ESE 8H	(3.00)	1.00	(2.00)
	4006 INST ASST ESOL BIL	(11.00)	1.00	(10.00)

	4007 INST ASST ILS	0.00	(3.00)	(3.00)
	4021 INST ASST PE	(1.00)	0.00	(1.00)
	4008 INST ASST PREK	(0.80)	(1.20)	(2.00)
	4009 INST ASST STUDENT SERVICE 7.0H	4.00	(7.21)	(3.21)
	4020 INST ASST STUDENT SERVICE 7.5H	2.00	0.00	2.00
	6121 OFFICE ASSISTANT 196	0.30	0.00	0.30
	6122 OFFICE ASSISTANT 216	(1.50)	0.00	(1.50)
	4205 PARENT INVOLVE ASST 189	0.00	(3.00)	(3.00)
	4217 RESOURCE MGMT ASSOC 245	(2.00)	(1.00)	(3.00)
	4214 SRP PROF GUEST TCHR 189D	(11.00)	0.00	(11.00)
	6302 STU SYS DATA ENTRY OPERATOR	(2.00)	0.00	(2.00)
Subtotal		**(69.53)**	**(186.48)**	**(256.01)**
NNB				
	5200 ECP ED SPECIALIST 245	(0.33)	(0.67)	(1.00)
	5182 FNS ASST MGR L3	0.00	(14.00)	(14.00)
	5184 FNS ASST MGR L5	0.00	(1.00)	(1.00)
	5271 FNS DUAL ASST MGR L5	0.00	(1.00)	(1.00)
	5262 FNS MGR L5	0.00	(7.00)	(7.00)
	5363 GRANTS ADMIN SPECIALIST	0.00	2.00	2.00
	6338 OFFICE SUPPORT SPECIALIST	(0.01)	0.01	0.00
	5293 PLANT MGR	(2.00)	0.00	(2.00)
	5301 SOCIAL SVCS COORD 196	0.00	1.00	1.00
Subtotal		**(2.34)**	**(20.66)**	**(23.00)**
Protech				
	1763 CURRICULUM SPEC 245 SCHOOL LVL	(6.80)	(11.20)	(18.00)
	1756 LEARN DESIGN SPEC 245	0.00	(1.00)	(1.00)
	1732 PROG COORD SSPS	2.30	(0.30)	2.00
	1784 PROG COORD SSPS 216	(1.00)	0.00	(1.00)
Subtotal		**(5.50)**	**(12.50)**	**(18.00)**
Admin				
	1620 ASST PRINCIPAL 4-8 230	(1.00)	0.00	(1.00)
	1603 ASST PRINCIPAL ELEM 230	(2.00)	(3.00)	(5.00)
	1605 ASST PRINCIPAL HS 216	1.00	0.00	1.00
	1610 ASST PRINCIPAL HS 230	(1.00)	0.00	(1.00)
	1604 ASST PRINCIPAL HS 245	1.00	0.00	1.00
	1619 ASST PRINCIPAL K8 230	4.00	0.00	4.00
	1618 ASST PRINCIPAL K8 245	2.00	0.00	2.00
	1608 ASST PRINCIPAL MJ 216	(2.00)	0.00	(2.00)
	1609 ASST PRINCIPAL MJ 230	(2.00)	(1.00)	(3.00)
	1607 ASST PRINCIPAL MJ 245	(2.00)	0.00	(2.00)
	1502 PRINCIPAL ELEMENTARY	(2.00)	0.00	(2.00)
	1509 PRINCIPAL K8	2.00	0.00	2.00

	1504 PRINCIPAL MJ	(2.00)	0.00	(2.00)
	1430 SR SUPV SSPS	(1.00)	0.00	(1.00)
Subtotal		**(5.00)**	**(4.00)**	**(9.00)**
Intern/Student				
Subtotal	**9102** STUDENT	**(28.00)**	**0.00**	**(28.00)**
Grand Total		**(235.93)**	**(240.19)**	**(476.12)**