

# 2025-2026 ANNUAL BUDGET



## A WORLD-CLASS EDUCATION



**Dr. John Legg, Superintendent of Schools**  
Land O' Lakes, Florida  
[www.pascoschools.org](http://www.pascoschools.org)



**2025-2026**

**FINAL 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>**

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## Mission

To provide a world-class education for all students.



## Vision

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

# SECTION I

## INTRODUCTION

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# Pasco County Schools

Dr. John Legg, Superintendent of Schools

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

September 9, 2025

Dear Honorable School Board Members:

The proposed budget of the School Board of Pasco County, Florida for fiscal year 2025-2026 is submitted herewith. This budget has been developed based on the mission and goals of the School Board. The budget includes all Governmental and Proprietary Funds of the District and the proposed tax rate for the 2025 calendar year.

## **DESCRIPTION OF BUDGET PROCESS**

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

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

## **CERTIFICATION OF ASSESSED VALUE OF TAXABLE PROPERTY**

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

## **PROPOSED TAX**

Based on the 2025 tax roll provided by the Department of Revenue and certified by the Commissioner of Education on July 18, 2025, the following is a summary of the proposed millages to be levied on the 2025 tax roll for the 2025-2026 fiscal year:

	<b>Proposed 2025-2026</b>	<b>Final 2024-2025</b>	<b>Increase/ (Decrease)</b>
<b>State Required Local Effort</b>	3.026	3.078	(0.052)
Prior Period Adjustment	0.000	0.005	(0.005)
<b>Local:</b>			
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
<b>Total Millage Levy</b>	<b>6.274</b>	<b>6.331</b>	<b>(0.057)</b>

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

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

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

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



	School Taxes 2025-2026	School Taxes 2024-2025
<b>ASSESSED VALUE</b>	\$ 350,000	\$ 350,000
<b>Less: Homestead Exemption</b>	(25,000)	(25,000)
<b>Taxable Value</b>	<u>\$ 325,000</u>	<u>\$ 325,000</u>
<b>MILLAGE</b>	<b>Amount</b>	<b>Amount</b>
<b>Required Local Effort*</b>	\$ 983.45	\$ 1,000.35
<b>Prior Period Adjustment</b>	-	1.63
<b>Voted Additional Levy</b>	325.00	325.00
<b>Discretionary Effort*</b>	243.10	243.10
<b>Capital Projects</b>	487.50	487.50
<b>Total</b>	<u>\$ 2,039.05</u>	<u>\$ 2,057.58</u>

\* Since the Legislature sets the rate, the District has limited flexibility in setting millage rates. State law requires the District to levy the full discretionary amount in order to receive \$593.7 million in state education funding.



## **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 was published on the Pasco County Schools website on Thursday, July 24, 2025. The Tentative Budget Hearing was held on Tuesday, July 29, 2025, at 6:00 p.m. in the school board meeting room.

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

## **SECOND (FINAL) PUBLIC HEARING**

The second public hearing is required to be held at least 65 days, but not more than 80 days after receiving the tax roll certification from the Property Appraiser. After this public hearing, the School Board will adopt a resolution stating the ad valorem property tax millage rates to be levied and adopt the final budget. The Final Public Hearing is scheduled for September 9, 2025, at 6:00 p.m., in the school board meeting room.

## **BUDGET REGULATIONS**

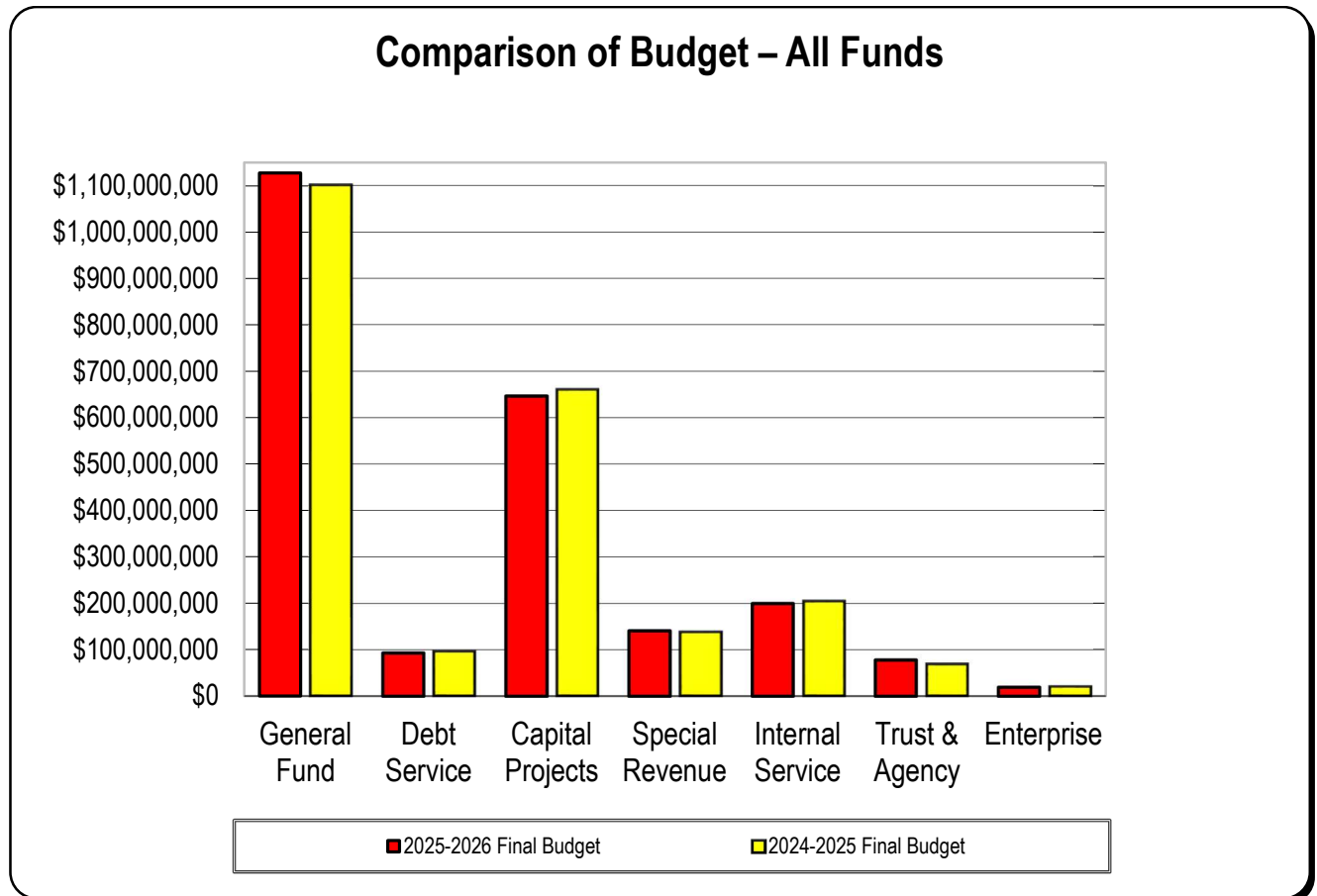
The budgetary accounts of the District are grouped into funds in accordance with Generally Accepted Accounting Principles (GAAP) and standards prescribed by the Florida Department of Education. The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified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

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

### Comparison of Budget – All Funds

The total budget for all funds for the 2025-2026 fiscal year is \$2,305,784,425. This is an increase of \$20,808,808 or 0.9% from the 2024-2025 budget. The 2025-2026 total budget figure reflected below includes a General Fund operating budget of \$1.1 billion and a Capital Projects budget of \$646.4 million.

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

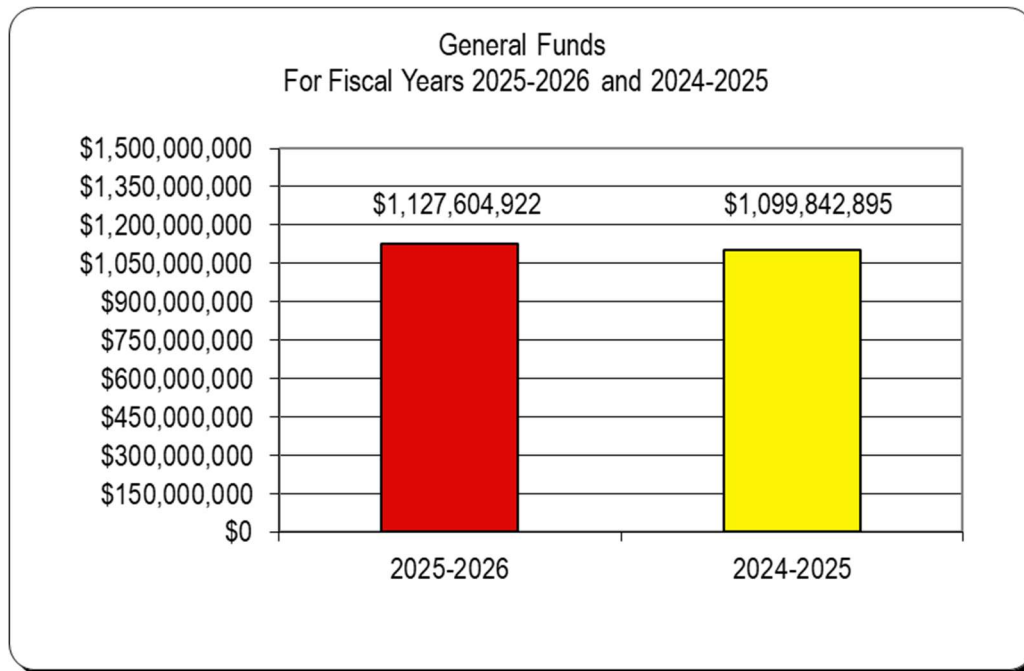


Total Funds				
Fund Titles	2025-2026 Final Budget	2024-2025 Final Budget	Increase (Decrease) Over 2024-2025	% Increase (Decrease)
General Fund	\$ 1,127,604,922	\$ 1,099,842,895	\$ 27,762,027	2.5 %
Debt Service	93,443,365	95,723,618	(2,280,253)	(2.4) %
Capital Projects	646,397,686	659,391,389	(12,993,703)	(2.0) %
Special Revenue	141,067,555	137,533,565	3,533,990	2.6 %
Internal Service	199,865,923	203,832,562	(3,966,639)	(1.9) %
Trust & Agency	78,323,223	68,758,898	9,564,325	13.9 %
Enterprise	19,081,751	19,892,690	(810,939)	(4.1) %
<b>Total All Funds</b>	<b>\$ 2,305,784,425</b>	<b>\$ 2,284,975,617</b>	<b>\$ 20,808,808</b>	<b>0.9 %</b>

## GENERAL FUND

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

The 2025-2026 budget for General Fund is \$1,127,604,922 an increase of \$27.8 million or 2.5% above the 2024-2025 budget.



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

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

Additional school transitions include:

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

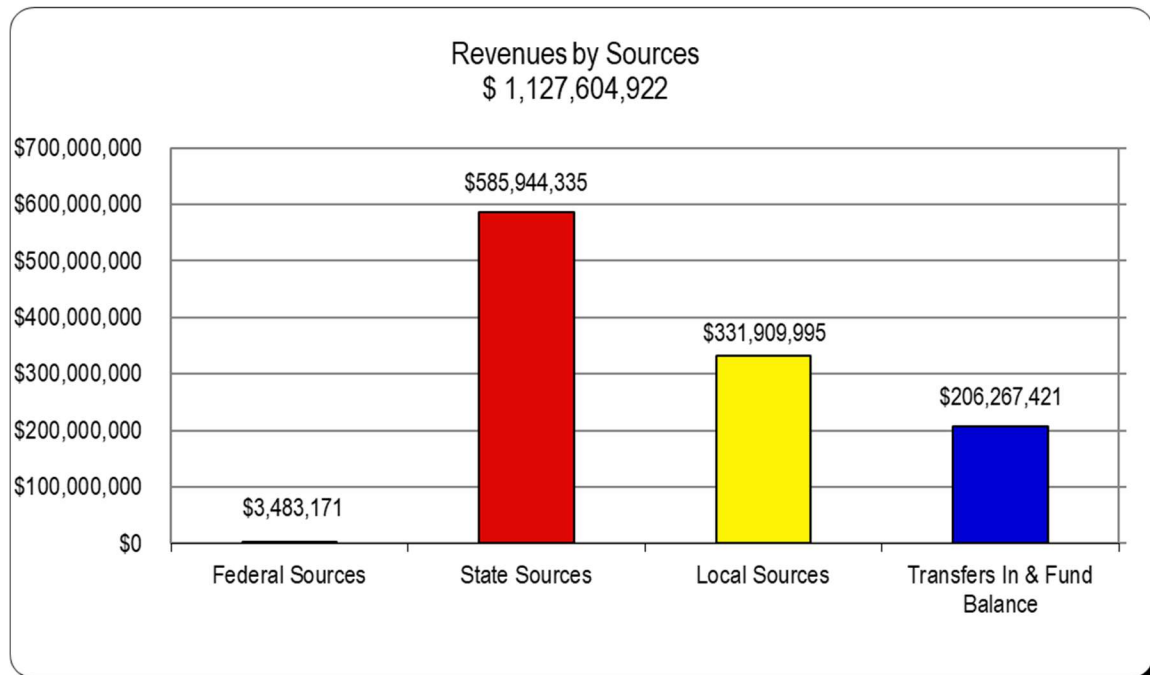
Despite continued growth in Pasco County, the District is projecting its first decline in traditional school enrollment since the 2012-2013 school year, primarily due to the ongoing expansion of charter schools and increased participation in the Family Empowerment Scholarship (FES) program. Three new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

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

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

### **Resources to Support Operations**

The District derives its operating income from a variety of federal, state, and local sources. The major categories of income sources for the General Fund are briefly described below. The District expects to receive 52.7% of the General Fund financial support from state and federal sources and 29.43% from local sources. The remaining 18.3% is comprised of transfers from other funds and carry forward fund balances (restricted and unrestricted).



### **State Support**

This budget represents the funding level currently certified by the Department of Education on July 18, 2025.

### **Florida Education Finance Program Funding**

The Florida Education Finance Program (FEFP) provides the funding for General Fund expenditures. The funding formula requires a combination of state and local sources to fund education. For 2025-2026, FEFP funds provided to Pasco County comprise a total of \$835,724,687. Of that amount, the state is providing \$593,698,944 and local property taxes are providing \$242,025,743.

The State of Florida's base student allocation (BSA) increased from \$5,330.98 to \$5,372.60, an increase of \$41.62 from the amount funded during 2024-2025. During the 2025 legislative session, a new categorical was introduced, referred to as the Academic Acceleration Options Supplement, funded at \$14,302,705. The categorical will fund accelerated programs

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

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

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

### **State Categorical Programs**

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

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

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

### **Local Support**

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

Budgeted revenues from ad valorem taxes are based on applying millage levies to 96% of the non-exempt assessed valuation of real and personal property within Pasco County. Local taxes are presently projected to be \$242,025,743. The District is anticipating approximately \$64,129,768 of local revenue upon the Board authorizing an additional one (1) mill levy. The referendum funds will be used for staff supplements as stated above and a proportionate share will be provided to the charter schools and is estimated to be \$8.2 million.

### **Federal Sources**

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

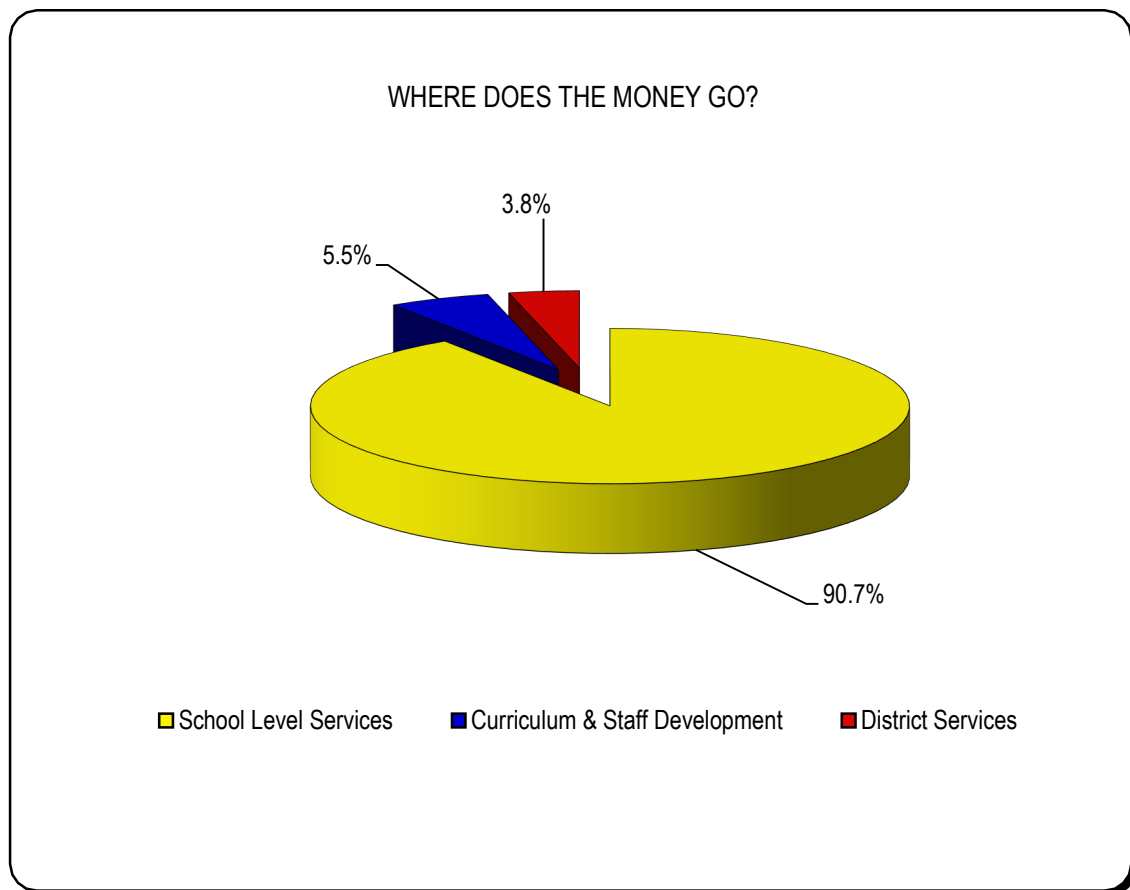


**School District of Pasco County  
2025-2026 FL DOE FEFP Second Calculation**

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

**Fiscal Year Program Cost Factors:**

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



The largest portion of general fund resources are committed to conducting the educational programs offered 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 5.5% of the operating budget.
- District Services such as human resources, finance, purchasing, warehouse, data processing, and technology support comprise 3.8% of the operating budget.

# GENERAL FUND APPROPRIATIONS

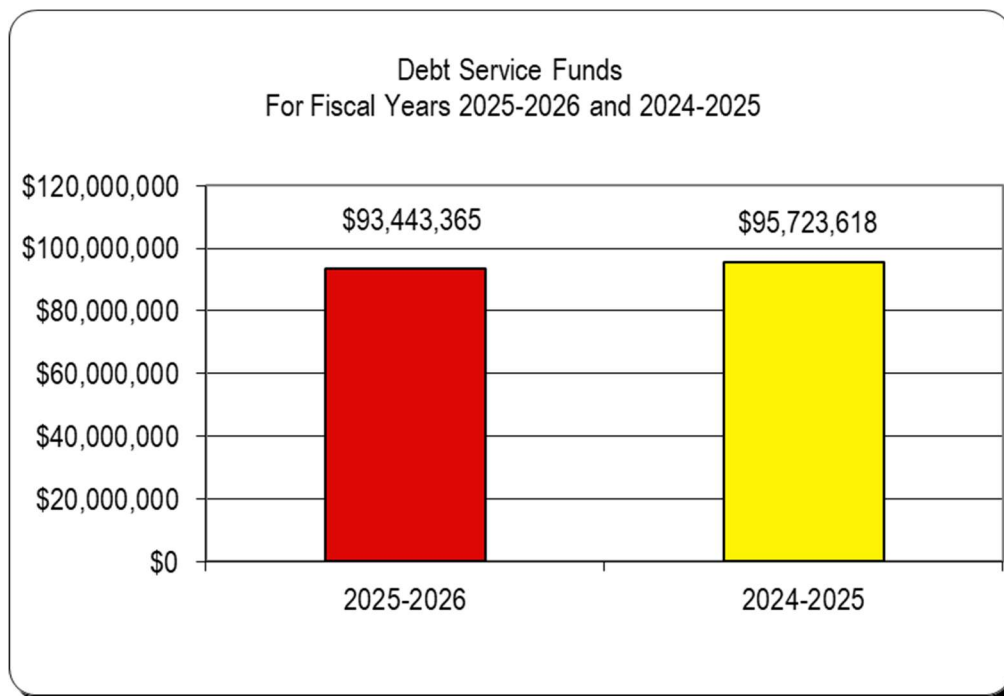
	TOTALS	% of Total Appropriations
<b>SCHOOL LEVEL SERVICES</b>		
INSTRUCTION	\$ 607,946,602	64.3%
STUDENT SERVICES [Includes counselors, psychologists, visiting teachers, instructional media and instruction-related technology]	56,195,733	5.9%
TRANSPORTATION	40,390,802	4.3%
<b>SUB-TOTAL - DIRECT SERVICES TO STUDENTS</b>	<b>\$ 704,533,137</b>	<b>74.5%</b>
OPERATIONS & MAINTENANCE	\$ 82,430,208	8.6%
SCHOOL ADMINISTRATION	59,284,095	6.3%
COMMUNITY SERVICES	1,601,409	0.2%
FOOD SERVICES	2,042,101	0.2%
CAPITAL OUTLAY	8,180,914	0.9%
<b>SUB-TOTAL - INDIRECT SERVICES TO STUDENTS</b>	<b>\$ 153,538,727</b>	<b>16.2%</b>
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 858,071,864</b>	<b>90.7%</b>
<b>CURRICULUM &amp; STAFF DEVELOPMENT</b>		
INSTRUCTIONAL & CURRICULUM DEVELOPMENT	\$ 40,633,544	4.3%
INSTRUCTIONAL STAFF TRAINING	11,370,618	1.2%
<b>TOTAL CURRICULUM &amp; STAFF DEVELOPMENT</b>	<b>\$ 52,004,162</b>	<b>5.5%</b>
<b>DISTRICT SERVICES</b>		
FISCAL SERVICES [includes accounting, budget, payroll, accounts payable, and cash management]	\$ 5,044,071	0.5%
CENTRAL SERVICES [includes purchasing, human resources, data processing and warehousing services]	11,965,833	1.3%
ADMINISTRATIVE TECHNOLOGY SERVICES	15,074,162	1.6%
SCHOOL BOARD	745,927	0.1%
GENERAL ADMINISTRATION	2,792,992	0.3%
<b>TOTAL DISTRICT SERVICES</b>	<b>\$ 35,622,985</b>	<b>3.8%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 945,699,011</b>	<b>100.0%</b>
<b>RESERVES/TRANSFERS</b>	181,905,911	
<b>TOTAL APPROPRIATIONS, RESERVES &amp; TRANSFERS</b>	<b>\$ 1,127,604,922</b>	

## **DEBT SERVICE FUNDS**

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

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

The 2025-2026 budget for the Debt Service Fund is \$93,443,365, a decrease of \$2.3 million or 2.4% below the 2024-2025 budget due to the terms of financing agreements and principal and interest payments.



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

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

<b>Debt Service Type</b>	<b>Principal</b>	<b>Interest/Fees</b>
<b>Certificates of Participation Notes</b>	\$ 36,442,115	\$ 20,783,536
<b>Sales Tax Bond Funds</b>	8,870,000	10,538,250
<b>Lease-Purchase Contracts</b>	4,126,042	121,164
<b>State Board of Education Bond Funds</b>	540,000	212,385
<b>Total</b>	<b>\$ 49,978,157</b>	<b>\$ 31,655,335</b>

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

Bond Type		Amount Outstanding	Original Amount	Interest Rates (Percent)	Final Maturity Dates
<b>State School Bonds:</b>					
	Series 2017A, Refunding	\$ 938,370	\$ 3,288,000	5.00	2028
	Series 2020A, Refunding	424,150	820,000	5.00	2031
<b>District Revenue Bonds:</b>					
	Series 2020, District Revenue	3,165,000	3,400,000	3.00 - 5.00	2050
<b>Sales Tax Bonds:</b>					
	Sales Tax Bond 2024	215,000,000	215,000,000	5.00	2040
<b>Certificate of Participation Bonds:</b>					
	QSCB 2009	11,000,000	11,000,000	-	2026
	COPS 2013A-Refunding COPS 2004	18,550,000	45,385,000	3.00 - 5.00	2030
	COPS Series 2014QSCB	13,655,000	13,655,000	5.00	2038
	COPS Series 2015A - Refunding COPS 2007A	15,760,000	44,145,000	5.00	2028
	COPS Series 2014B - Refunding COPS 2008A	14,184,032	75,656,458	2.60	2027
	COPS Series 2016A	20,045,000	25,995,000	5.00	2041
	COPS Series 2018A	58,325,000	68,200,000	5.00	2044
	COPS Series 2020A - Refunding COPS 2005B	30,565,000	30,605,000	1.77	2031
	COPS Series 2020C	56,165,000	56,165,000	5.00	2036
	COPS Series 2020D - Refunding COPS 2014A	17,220,000	19,385,000	5.00	2031
	COPS Series 2021A - Refunding COPS 2020B	67,090,000	67,410,000	5.00	2033
	COPS Series 2021B	68,040,000	68,040,000	5.00	2047
	COPS Series 2022A	75,340,000	87,005,000	5.00	2043
<b>Leased Purchases:</b>					
	Computer Lease (BOA Schedules 12-17)	243,760	9,214,246	.86 - 1.41	2025
	Computer Lease (BOA Schedules 18-19)	104,652	8,450,535	1.76	2025
	Computer Lease (JPM Schedule 1)	1,442,952	5,580,000	2.62	2025
	Bus/Vehicle Lease (Schedule 6)	390,001	5,545,174	3.12	2026
	Bus/Vehicle Lease (Schedule 11)	1,004,802	4,782,676	1.99	2026
	Bus/Vehicle Lease (Schedule 13)	1,630,896	4,625,716	0.86	2027
	Bus/Vehicle Lease (Schedule 20)	2,593,074	4,734,254	1.90	2029
	Subtotal	692,876,689			
	Unamortized Premium on Debt	69,504,310			
<b>Total Bonds Payable</b>		<b>\$ 762,380,999</b>			

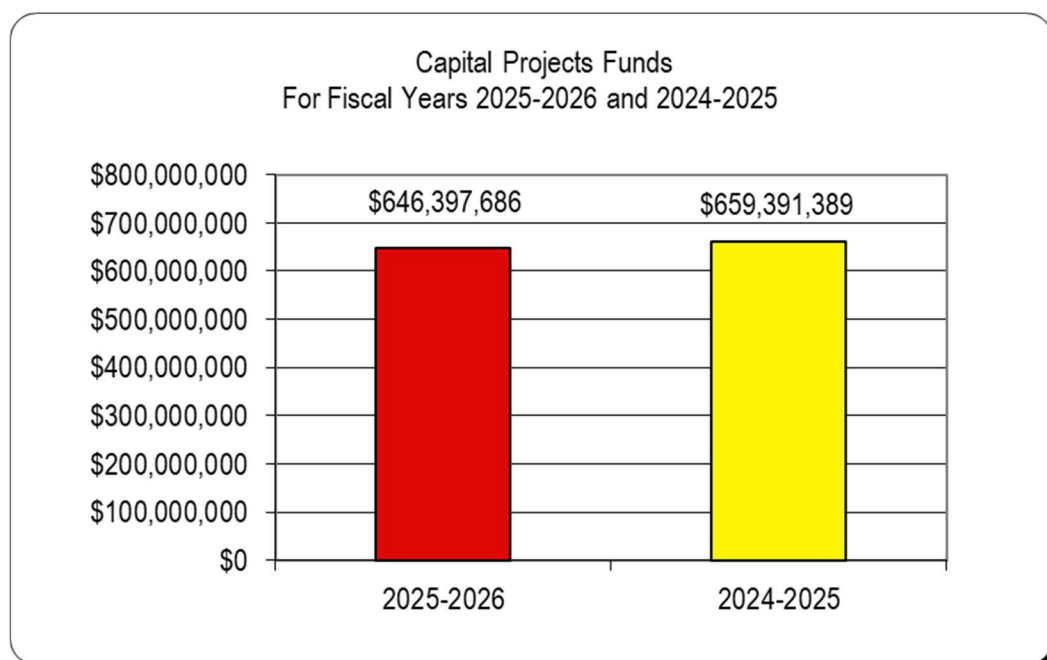


## **CAPITAL PROJECTS FUNDS**

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 65. 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 60% of the funds are appropriated this year with an increase of 20% per year over the next two years, the 2025-2026 charter school share is estimated to be \$616,377.
- **Other Capital Funds** – To account for the financial resources (e.g., certificates of participation, capital outlay sales tax, and capital leases) to be used for educational capital needs, including new construction and renovation and remodeling projects. The District accounts for School District impact fees used to increase student capacity, Pasco County Sales tax referendum - Penny for Pasco funds, and the expenditures related to sales tax bonds.

The 2025-2026 budget for the Capital Projects Funds is \$646,397,686 which reflects a decrease of \$12.9 million or 2.0% below the 2024-2025 budget.



## **Estimated Revenues**

In March 2004, the voters of Pasco County approved a one-cent sales tax (Penny for Pasco) authorized under Section 212.055(6), Florida Statutes. The Board receives 45 percent of the one-cent sales tax. The surtax levy commenced on January 1, 2005 and remained in effect for a period of ten years through December 31, 2014. Voters signaled their approval for the continuation of the sales tax for another ten years, beginning in January 2015. A third renewal was placed on the ballot for the November 8, 2022, election and approved by the voters, extending the Penny for Pasco Surtax for another fifteen years, beginning in January 2025.

The District established the Penny for Pasco Oversight Committee to help monitor the needs and allocation of funding. The projected revenue from "Penny for Pasco" is expected to generate approximately \$898.3 million over the current authorization that will be used to provide needed repairs and renovations to aging schools. It will also be used to improve energy efficiency in schools, retrofit and equip older schools with the technology students need to succeed in the 21st century. The Penny for Pasco is projected to generate \$50.7 million for the current fiscal year.

Projected revenues by source are described below:

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

## **Capital Appropriations**

A significant portion of Capital appropriations are directed toward major construction and renovation efforts. Key projects include the construction of Gulf Middle School, West Zephyrhills Elementary School and the Kirkland Ranch K-8 Gymnasium, a full renovation of Cypress Elementary School, and the reconstruction of athletic facilities at Pasco High School. West Zephyrhills Elementary School is on track for completion in December 2025, with students expected to occupy the new facility in January 2026. 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, 444 classrooms have been upgraded, with schools reporting enhanced classroom management and reduced noise-related distractions.

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

Projected major appropriations and reserves are listed below:

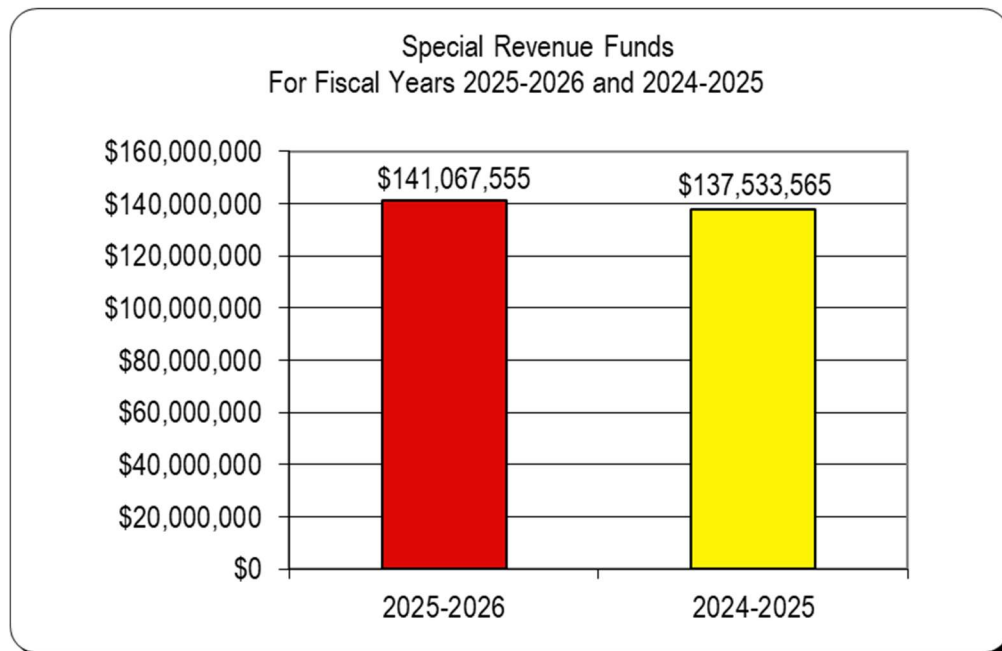
<b>Capital Projects</b>	<b>Amount</b>
Debt Service Payments	\$ 50,692,564
Capital Maintenance Projects	43,324,785
New Schools	22,832,000
Equipment and Software	21,073,847
Sales Tax Debt Service Payments	14,016,507
Transfers to General/Charter	9,905,321
Major Remodel/Re-Development	8,594,574
Property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

## **SPECIAL REVENUE FUNDS**

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

- **Food and Nutrition Services (FNS) Fund** – To account for food and nutrition services activities, including the serving of breakfast and lunch at schools. FNS operates during the regular school year, as well as during the summer at many schools. The fund's total budget is \$77,661,978. The District serves more than 27,126 breakfasts, 45,880 lunches, and 1,280 suppers daily. Meals are prepared and served at 79 sites. During the summer, the District provides on average 8,883 breakfasts, and 10,207 lunches daily to Pasco County students. During the 2025–2026 school year, the District will transition to a hybrid Community Eligibility Provision (CEP) model, with some schools participating in CEP and others operating as non-CEP sites.
- **Other Federal Programs Fund** – To account for the receipt and use of Federal grant proceeds. Currently, approximately \$63,405,577 million in federal funds is anticipated in the 2025-2026 school year.

The 2025-2026 budget for the Special Revenue Funds is \$141,067,555, an increase of \$ 3.5 million or 2.6% above the 2024-2025 budget.



On July 2, the Federal Government notified school districts that certain grant programs were impounded and under review. In response, the District has been granted a no-cost extension for the affected grants and intends to use the remaining funds to support salary and benefit expenses for staff assigned to these programs. To date, there have been multiple amendments to these awards for the 2025-2026 fiscal year, and the grants are reflected in the budget with the current award amounts shown in the table below.

The amount received from Federal agencies is projected to be \$63,405,577 and will be used to serve all Pasco students who qualify for the following programs:

<b>Program</b>	<b>Amount</b>
Title I, Pt A Schoolwide*	\$ 26,114,558
IDEA Pt B K-12	25,859,907
Title II, Pt A Supporting Instruction*	4,245,233
Title IV, Pt A Student Support*	2,024,183
Carl D Perkins Secondary	874,274
Adult Ed & Fam Literacy*	845,536
Title III, Pt A ESOL *	931,001
Pell Grants	700,000
IDEA Pt B Pre-school	665,403
Title IV, Stronger Connections Grant	642,014
Title I, Pt D Neglected Youth	137,994
Title IX, Pt A Educ of Homeless Children & Youth	127,710
Title III, Pt A Immigrant*	127,280
Title I, Pt C Migrant	64,640
Carl D Perkins Post-Secondary	45,844
<b>Total</b>	<b>\$ 63,405,577</b>

\* FY 2025-2026 projects that were under Federal review. We have been awarded these projects, but they may still be subject to additional amendments.

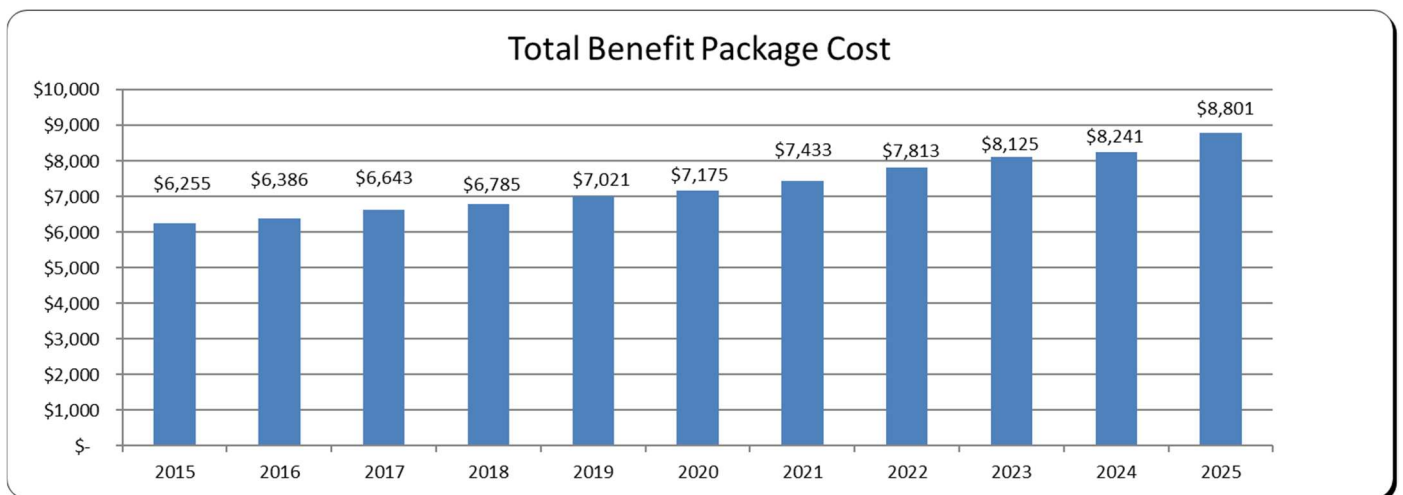
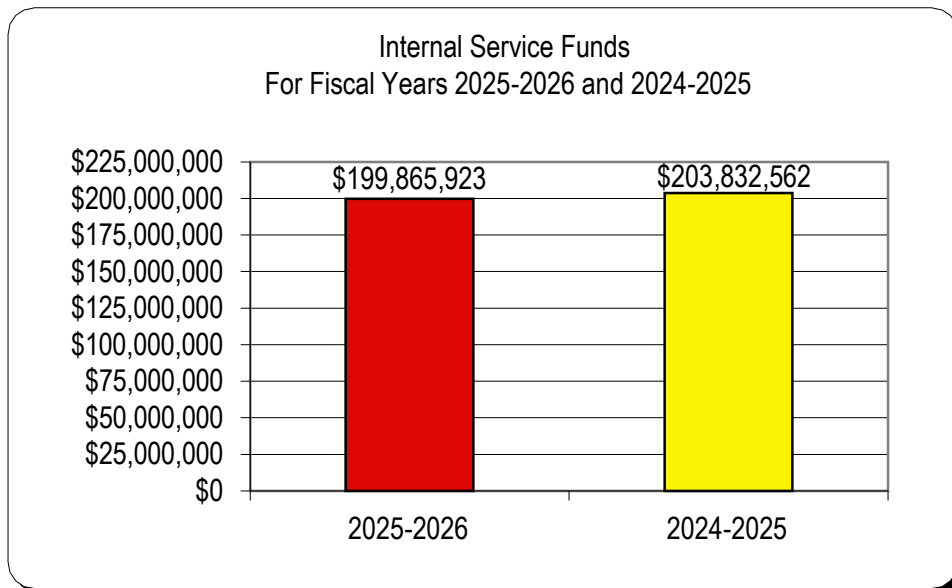


## INTERNAL SERVICE FUNDS

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 \$165,215,745.
- **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 \$34,650,178.

The 2025-2026 budget for the Internal Service Funds is \$199,865,923 which reflects a decrease of \$4.0 million or 1.9% below the 2024-2025 budget.



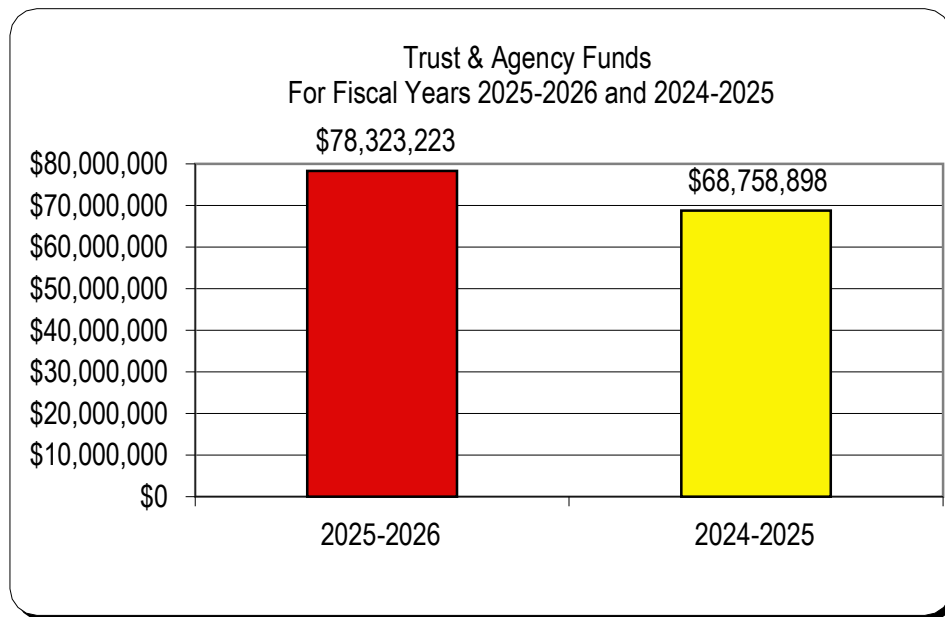
The District contributes \$8,801 per employee per year for employees’ medical, life, and flexible benefits. The District contribution has increased from \$6,255 in calendar year 2015 to \$8,801 in calendar year 2025. This represents an increase of 40.7% since 2015. The total amount projected to pay premiums in fiscal year 2025-2026 is \$91,597,075. The contribution for premiums for the casualty liability, workers’ compensation claims, and administrative costs is \$8,887,682. The District also operates six Health and Wellness Centers, to help defray costs associated with health care for employees and workers’ compensation services.

## **TRUST & AGENCY FUNDS**

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

- **Private-Purpose Trust Funds** – To account for resources of various scholarship funds providing medical benefits and educational support. The budget for these funds totals \$156,018.
- **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 \$14,257,907.
- **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 \$63,909,298.

The 2025-2026 budget for the Trust and Agency Funds is \$78,323,223, an increase of \$9.6 million or 13.9% above the 2024-2025 budget.

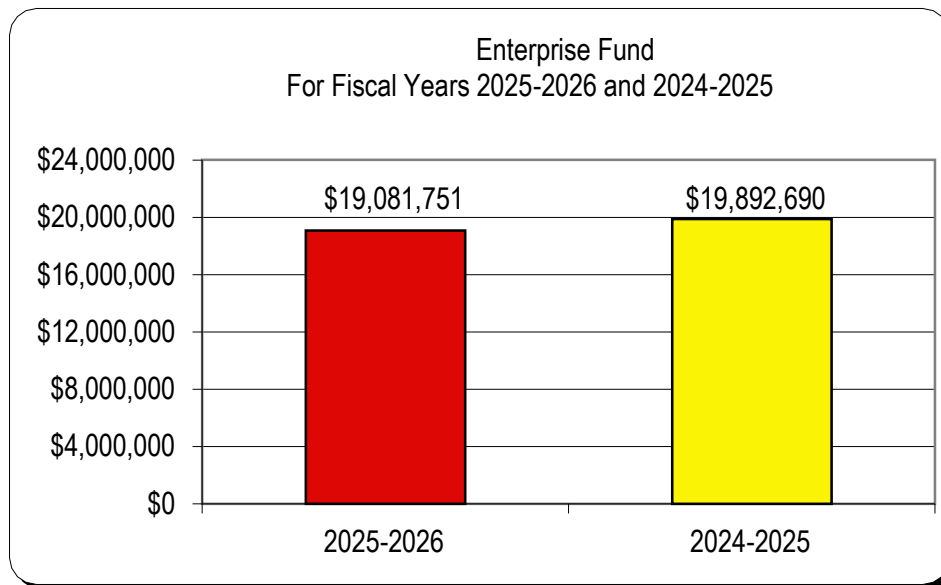


## **ENTERPRISE FUND**

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

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

The 2025-2026 budget for the Enterprise Fund is \$19,081,751, a decrease of \$0.8 million or 4.1% below the 2024-2025 budget.



## **CONCLUSION**

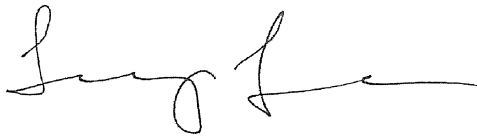
The budget is designed to ensure the smooth delivery of effective school operations while prioritizing the needs of Pasco's students and the community. It is important for the District to have the flexibility to adapt to changing conditions during the year and to provide adequate reserves for the future.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

As with any projection, this budget will change during the year as needs develop and critical areas are identified. Budget amendments will be submitted to the School Board for approval during the year to make the best use of available resources and maximize opportunities for the students of Pasco County. We hereby submit and recommend this budget to the Pasco County School Board for the fiscal year 2025-2026.

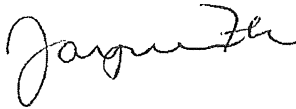
Respectfully,



Dr. John Legg  
Superintendent of Schools

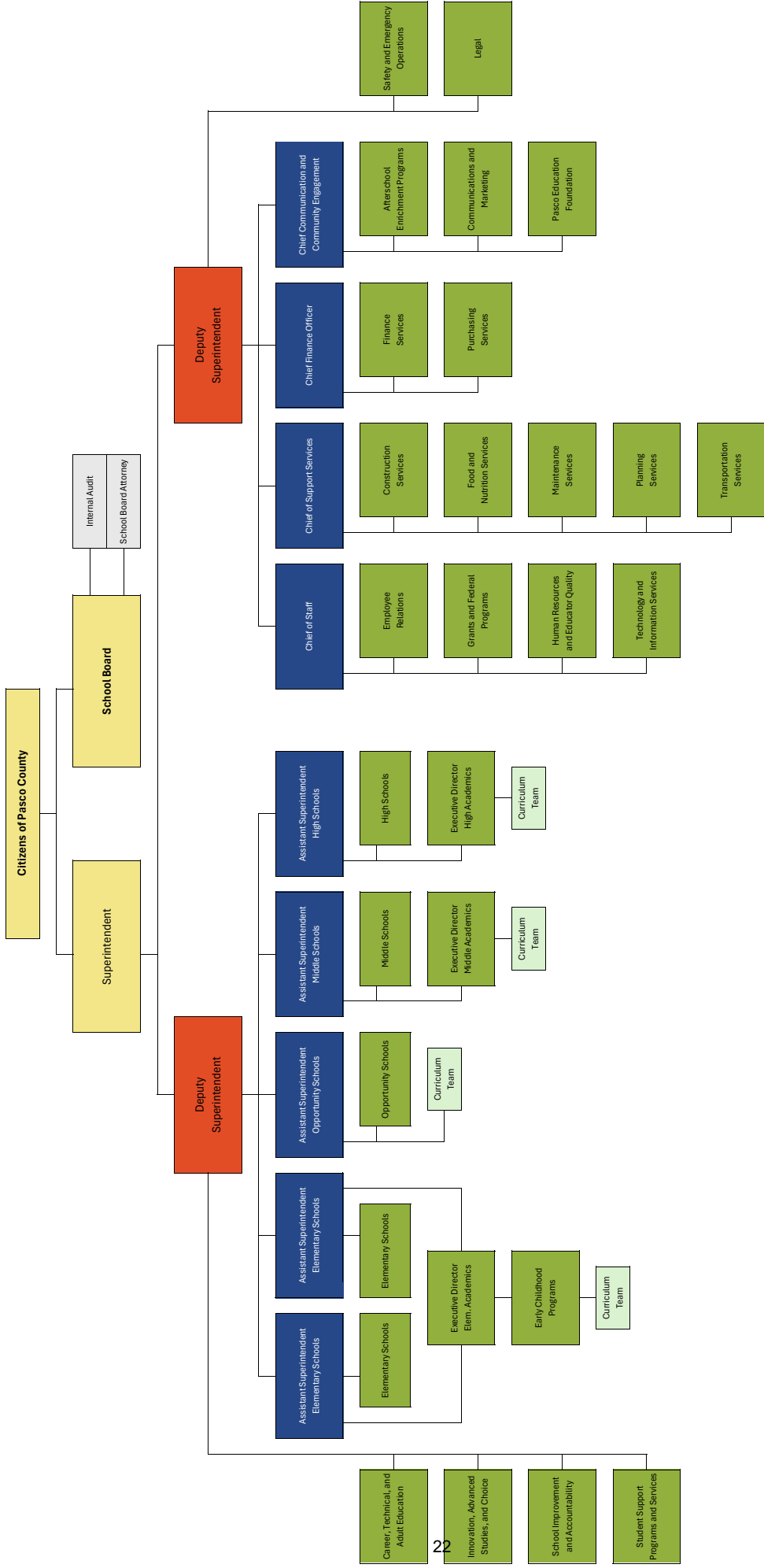


Tammy Taylor, MBA  
Chief Finance Officer



Jayne Haire, CPA  
Director of Finance Services

ORGANIZATIONAL CHART  
District School Board of Pasco County



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

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

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

REQUIRED LOCAL EFFORT(including Prior Period

Funding Adjustment Millage)

3.026
1.500
0.000

BASIC DISCRETIONARY CAPITAL OUTLAY

ADDITIONAL DISCRETIONARY CAPITAL OUTLAY

BASIC DISCRETIONARY OPERATING	0.748
DISCRETIONARY CRITICAL NEEDS (OPERATING)	0.000
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	1.000
DEBT SERVICE (VOTED)	0.000
TOTAL MILLAGE	6.274

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

EXPENDITURES

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

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

THIS SCHEDULE REFLECTS AMOUNTS INCLUDED IN THE TENTATIVE BUDGET BOOK AND ADVERTISEMENTS PUBLISHED ON JULY 24, 2025

**NOTICE OF PROPOSED TAX INCREASE**

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

**Last year’s property tax levy:**

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

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

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

The required portion has increased by 1.37 percent, and represents approximately five tenths of the total proposed taxes.

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

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

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

# NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

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

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

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

## **CONSTRUCTION AND REMODELING**

Various Sites

Portables - Various Sites

## **MAINTENANCE, RENOVATION, AND REPAIR**

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

Roof repairs and replacement

Renovation and repair from hurricane damage

Various sites for:

HVAC

Site Improvements

Renovations

Roofing

Technology Retrofits

Health and Safety Retrofits

Security Systems

Site Compliance

Paving Improvements

Athletic Improvements

Fuel Tank Repairs

Fire Safety

Telephones

Hurricane Enhancements

Flooring Replacements

Traffic Safety Improvements

Energy Retrofits

RFID System Installation

## **MOTOR VEHICLE PURCHASES**

Purchase of 25 school buses

Purchase of fleet vehicles

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

Various sites for:

Purchase and lease-purchase of computers and tablets

Purchase of furniture, fixtures, equipment and hardware

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

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

Annual master lease payments for various facilities and renovations

US Bank (Debt Service on Certificates of Participation)

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

Removal of hazardous waste

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

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

Insurance premiums on district facilities

## **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Various sites for leasing of portable classrooms



**PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

Opening of new schools

**PAYMENT OF SALARIES AND BENEFITS**

Salaries and benefits for school bus drivers

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

**PURCHASE OF REAL PROPERTY**

**CONSTRUCTION OF SCHOOL FACILITIES**

**PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES**

**PURCHASE OF VEHICLES TO TRANSPORT STUDENTS**

**RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES**

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

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

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

**PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

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

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

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA

TRUTH IN MILLAGE (TRIM) SCHEDULE

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

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

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

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA  
MILLAGE LEVY FOR CAPITAL OUTLAY AND GENERAL OPERATIONS

<u>FISCAL YEAR</u>	<u>CAPITAL OUTLAY TAX MILLAGE</u>		<u>GENERAL OPERATIONS TAX MILLAGE</u>		<u>ADDITIONAL VOTED TAX MILLAGE</u>		<u>COMBINED TOTAL</u>
1971-72			10.000	mills			10.000 mills
1972-73			10.000	mills			10.000 mills
1973-74			10.000	mills			10.000 mills
1974-75			8.000	mills			8.000 mills
1975-76			8.000	mills			8.000 mills
1976-77			8.000	mills			8.000 mills
1977-78			8.000	mills			8.000 mills
1978-79			8.000	mills			8.000 mills
1979-80			6.750	mills			6.750 mills
1980-81	1.359	mills	6.005	mills			7.364 mills
1981-82	1.359	mills	6.112	mills			7.471 mills
1982-83	0.965	mills	5.478	mills			6.443 mills
1983-84	0.943	mills	5.500	mills			6.443 mills
1984-85	0.943	mills	5.526	mills			6.469 mills
1985-86	1.500	mills	5.626	mills			7.126 mills
1986-87	1.500	mills	5.942	mills			7.442 mills
1987-88	1.000	mills	5.890	mills			6.890 mills
1988-89	0.851	mills	6.203	mills			7.054 mills
1989-90	1.453	mills	6.364	mills			7.817 mills
1990-91	1.503	mills	6.756	mills			8.259 mills
1991-92	1.503	mills	6.911	mills			8.414 mills
1992-93	1.503	mills	7.084	mills			8.587 mills
1993-94	2.000	mills	7.128	mills			9.128 mills
1994-95	2.000	mills	7.282	mills			9.282 mills
1995-96	2.000	mills	7.418	mills			9.418 mills
1996-97	2.000	mills	7.228	mills			9.228 mills
1997-98	2.000	mills	7.105	mills			9.105 mills
1998-99	2.000	mills	7.218	mills			9.218 mills
1999-00	2.000	mills	6.894	mills			8.894 mills
2000-01	2.000	mills	6.644	mills			8.644 mills
2001-02	2.000	mills	6.382	mills			8.382 mills
2002-03	2.000	mills	6.365	mills			8.365 mills
2003-04	2.000	mills	6.382	mills			8.382 mills
2004-05	1.500	mills	6.080	mills			7.580 mills
2005-06	1.500	mills	6.013	mills			7.513 mills
2006-07	1.500	mills	5.681	mills			7.181 mills
2007-08	1.500	mills	5.522	mills			7.022 mills
2008-09	1.500	mills	5.708	mills			7.208 mills
2009-10	1.500	mills	5.840	mills			7.340 mills
2010-11	1.500	mills	6.267	mills			7.767 mills
2011-12	1.500	mills	6.144	mills			7.644 mills
2012-13	1.500	mills	5.841	mills			7.341 mills
2013-14	1.500	mills	5.857	mills			7.357 mills
2014-15	1.500	mills	5.649	mills			7.149 mills
2015-16	1.500	mills	5.609	mills			7.109 mills
2016-17	1.500	mills	5.277	mills			6.777 mills
2017-18	1.500	mills	5.065	mills			6.565 mills
2018-19	1.500	mills	4.779	mills			6.279 mills
2019-20	1.500	mills	4.601	mills			6.101 mills
2020-21	1.500	mills	4.422	mills			5.922 mills
2021-22	1.500	mills	4.310	mills			5.810 mills
2022-23	1.500	mills	4.016	mills			5.516 mills
2023-24	1.500	mills	3.949	mills	1.000	mills	6.449 mills
2024-25	1.500	mills	3.831	mills	1.000	mills	6.331 mills
2025-26*	1.500	mills	3.774	mills	1.000	mills	6.274 mills

\* Proposed

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

	<u>AMOUNT</u>	<u>PERCENTAGE OF TOTAL</u>
<b><u>FEDERAL</u></b>		
ROTC	\$ 1,375,741	0.1%
OTHER	2,107,430	0.2%
<b><u>STATE</u></b>		
Florida Education Finance Program (State Portion)	496,364,611	44.0%
State Categoricals	82,207,223	7.3%
Other State Revenues	7,372,501	0.7%
<b><u>LOCAL AD VALOREM TAXES</u></b>		
Required Local Effort	194,056,677	17.2%
Discretionary	47,969,066	4.3%
Voted Tax	64,129,768	5.7%
<b><u>LOCAL - OTHER</u></b>		
Miscellaneous Local & Interest	25,754,484	2.3%
<b><u>NONREVENUE</u></b>	365,000	0.0%
<b><u>TRANSFERS</u></b>	10,414,521	0.9%
<b><u>FUND BALANCE</u></b>		
Fund Balance	195,487,900	17.3%
<b>GRAND TOTAL OF FUNDS AVAILABLE FOR APPROPRIATIONS FOR 2025-2026</b>	<b>\$ <u><u>1,127,604,922</u></u></b>	<b><u><u>100.0%</u></u></b>

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

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>	<u>PERCENTAGE OF TOTAL</u>
<b>SALARIES</b>	<b>TOTAL SALARIES</b>	<b>\$ 453,868,740</b>	
<b>BENEFITS</b>	Retirement	65,539,948	
	Social Security	33,010,634	
	Group Insurance	74,936,693	
	Worker's Comp	5,610,656	
	Unemployment Comp	448,788	
	<b>TOTAL BENEFITS</b>	<b>179,546,719</b>	
<b>TOTAL SALARIES AND BENEFITS</b>		<b>\$ 633,415,459</b>	<b>66.9%</b>
Additional salaries and benefits are reported in categorical and district programs			
<b>STATE FUNDING &amp; SET ASIDE</b>	Educational Enrichment Allocation	23,216,060	
	Safe School	7,975,455	
	Mental Health	4,907,019	
	Instructional Materials & Textbook	7,104,706	
	Academic Acceleration Options (AP, IB, DE, AICE, EGP and Industry Certification)	12,865,646	
	Media & Library Allocation	397,360	
	Dual Enrollment Textbooks	480,000	
	Supplemental K-12 Reading	8,073,770	
	Teacher Supply Assistance	1,396,200	
	State Grants	310,156	
	<b>TOTAL CATEGORICALS &amp; SET ASIDE</b>	<b>66,726,372</b>	<b>7.0%</b>
<b>SCHOOL CHOICE PROGRAMS</b>	Charter Schools	98,830,828	
	Family Empowerment Scholarships	71,064,361	
	<b>TOTAL SCHOOL CHOICE PROGRAMS</b>	<b>169,895,189</b>	<b>18.0%</b>
<b>FTE CONTRACTS</b>	Baycare	177,000	
	PACE for Girls	350,000	
	Red Apple Contract	78,406	
	<b>TOTAL FTE CONTRACTS</b>	<b>605,406</b>	<b>0.1%</b>
<b>UTILITIES</b>	Telephone	200,000	
	Water & Sewer	3,000,000	
	Electric	15,000,000	
	Utilities/Other	175,000	
	Garbage Collection Fees	1,500,000	
	Wireless Network	700,000	
	<b>TOTAL UTILITIES</b>	<b>20,575,000</b>	<b>2.2%</b>

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

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>	<u>PERCENTAGE OF TOTAL</u>
<b>MAINTENANCE &amp; REPAIRS</b>	In-House Maintenance	3,500,000	
	Outside Maintenance	1,662,170	
	Tech Services Repairs	542,500	
	Schoolwide Telephone Maintenance	875,000	
	District-Wide Copy Machines	1,055,623	
	Laser Printers/Owned	312,112	
	Custodial Maintenance	349,850	
	<b>TOTAL MAINTENANCE &amp; REPAIRS</b>	<b>8,297,255</b>	<b>0.9%</b>
<b>BUS TRANSPORTATION</b>	Bus & Motor Vehicle Maintenance	1,559,815	
	Gas & Diesel	4,047,740	
	District-Wide Transportation	600,000	
	<b>TOTAL BUS TRANSPORTATION</b>	<b>6,207,555</b>	<b>0.7%</b>
<b>MISCELLANEOUS EXPENDITURES</b>	Professional & Technical Services	4,015,682	
	Security Services	50,000	
	Communications	200,000	
	Travel	503,170	
	Insurance Premium	2,691,745	
	Purchased Services	615,485	
	Printing	185,295	
	Materials & Supplies	887,370	
	Other Expenses	7,212,526	
	Speech Therapy Services	255,675	
	Use of Facilities-Reimburse Schools	55,000	
	<b>TOTAL MISCELLANEOUS EXPENDITURES</b>	<b>16,671,948</b>	<b>1.8%</b>
<b>SCHOOLS ALLOCATIONS</b>	Basic Discretionary	5,141,163	
	School Media	442,050	
	Principals' Travel	35,640	
	CTE Non-Discretionary	516,998	
	<b>TOTAL SCHOOLS' ALLOCATIONS</b>	<b>6,135,851</b>	<b>0.6%</b>
<b>DISTRICT PROGRAMS</b>	Adults with Disabilities	21,803	
	All County Music	27,710	
	APEX	398,247	
	Alternative Certification	119,847	
	Athletic Officials/Transportation	619,600	
	Attorney Fees	500,945	
	Blended Learning	265,000	
	Career Academies	52,087	
	Certified Athletic Trainers	439,384	
	District End of Course Exams	147,513	
	Guest Teachers	11,113,042	
	Early College Program	12,500	
	Fine Arts Uniforms	155,000	
	Fingerprinting	360,200	
	Florida Music Association Dues	15,000	
	Gifted Program	7,819	
	Health Services	20,000	
	Instrument Repair Program	100,000	
	Local Assessments	519,962	
	Magnet Schools	667,974	
	Mental Health Contracts	80,000	
	Music Transportation	75,000	
	Odyssey of the Mind	4,500	
	Pasco's Vision - Elementary	20,000	
	Pasco's Vision - Secondary	20,000	
	Physical and Occupational Therapy Services	22,500	
	Positive Coaching Trainers	109,200	
	Professional Certification Renewal	30,000	
	Professional Certification Replacements	18,000	

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

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>	<u>PERCENTAGE OF TOTAL</u>
Professional Development	358,613		
Professional Educational Competency	429,205		
Recruitment Program	186,000		
School Events	109,441		
Teacher Assistance Program	5,000		
Temporary Personnel Services	85,000		
Vocational National Competition	30,600		
World Language	22,284		
	<b>TOTAL DISTRICT PROGRAMS</b>	<b>17,168,976</b>	<b>1.8%</b>
<b>2025-2026 TOTAL APPROPRIATIONS</b>		<b>\$945,699,011</b>	<b>100%</b>

**DISTRICT SCHOOL BOARD OF PASCO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year 2025-26**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

**Page 1**

A. Certified Taxable Value of Property in County by Property Appraiser			66,801,841,206.00
B. Millage Levies on Nonexempt Property:			
	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0260		3.0260
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		1.0000	1.0000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.2740	1.0000	6.2740

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DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100		Page 2
ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	798,987.00
Miscellaneous Federal Direct	3199	576,754.00
Total Federal Direct	3100	1,375,741.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	2,107,430.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,107,430.00
STATE:		
Florida Education Finance Program (FEFP)	3310	496,364,611.00
Workforce Development	3315	3,736,944.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	142,572.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	55,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	400,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	82,207,223.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	2,485,650.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	552,335.00
Total State	3300	585,944,335.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	242,025,743.00
District Voted Additional Operating Tax	3414	64,129,768.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	12,505,700.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	50,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	505,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	45,000.00
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	12,648,784.00
Total Local	3400	331,909,995.00
TOTAL ESTIMATED REVENUES		921,337,501.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	365,000.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	9,905,321.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	509,200.00
From Enterprise Funds	3690	
Total Transfers In	3600	10,414,521.00
TOTAL OTHER FINANCING SOURCES		10,779,521.00
Fund Balance, July 1, 2025	2800	195,487,900.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,127,604,922.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)										Page
APPROPRIATIONS										700
	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other	
	5000	607,946,602.00	286,860,310.00	108,138,063.00	191,686,923.00		19,726,711.00	91,793.00	1,442,802.00	
	6100	48,005,279.00	30,189,039.00	12,322,613.00	5,164,041.00		312,007.00	14,079.00	3,500.00	
	6200	5,333,736.00	3,036,341.00	1,464,151.00	410,086.00		268,446.00	154,634.00	78.00	
	6300	40,633,544.00	29,075,150.00	11,030,752.00	357,269.00		98,056.00	3,200.00	69,117.00	
	6400	11,370,618.00	7,604,472.00	2,580,252.00	887,209.00		78,775.00		219,910.00	
	6500	2,856,718.00	1,978,819.00	875,838.00	2,061.00					
	7100	745,927.00	307,403.00	211,219.00	120,845.00		1,485.00		104,975.00	
	7200	2,792,992.00	1,306,474.00	630,799.00	152,624.00		8,050.00	100.00	694,945.00	
	7300	59,284,095.00	38,728,976.00	17,089,001.00	1,304,230.00		627,509.00	82,705.00	1,451,674.00	
	7400	8,180,914.00	1,677,403.00	603,186.00	110,572.00		8,600.00	175,300.00	5,605,853.00	
	7500	5,044,071.00	3,334,735.00	1,334,354.00	301,140.00		17,287.00	1,650.00	54,905.00	
	7600	2,042,101.00	1,654,584.00	387,517.00						
	7700	11,965,833.00	6,799,251.00	2,648,113.00	1,806,330.00		80,108.00	15,348.00	616,683.00	
	7800	40,390,802.00	22,634,788.00	10,285,179.00	2,218,220.00	3,674,300.00	1,548,215.00	100.00	30,000.00	
	7900	66,607,913.00	29,156,782.00	13,584,269.00	7,326,140.00	15,160,000.00	1,332,632.00	43,565.00	4,525.00	
	8100	15,822,295.00	7,592,316.00	3,048,639.00	4,709,415.00		450,600.00	19,000.00	2,325.00	
	8200	15,074,162.00	5,951,101.00	2,318,051.00	6,734,362.00		24,350.00	12,200.00	34,098.00	
	9100	1,601,409.00	599,861.00	279,799.00	371,179.00		25,281.00	15,449.00	309,840.00	
	9200									
	9300									
		945,699,011.00	478,487,805.00	188,831,795.00	223,662,646.00	18,834,300.00	24,608,112.00	629,123.00	10,645,230.00	
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
	920									
	930									
	940									
	960									
	970									
	990									
	9700									
TOTAL OTHER FINANCING USES										
	2710	5,446,625.00								
	2720	21,786,501.00								
	2730									
	2740	105,653,158.00								
	2750	49,019,627.00								
TOTAL ENDING FUND BALANCE										
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										
		1,127,604,922.00								

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	39,600,000.00
USDA-Donated Commodities	3265	4,280,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	43,880,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	240,000.00
School Lunch Supplement	3338	230,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	470,000.00
<i>LOCAL:</i>		
Investment Income	3430	856,776.00
Gifts, Grants and Bequests	3440	
Food Service	3450	7,200,000.00
Other Miscellaneous Local Sources	3495	500,000.00
Total Local	3400	8,556,776.00
<b>TOTAL ESTIMATED REVENUES</b>		52,906,776.00
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	24,755,202.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		77,661,978.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -  
FUND 410 (Continued)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	15,033,000.00
Employee Benefits	200	6,125,000.00
Purchased Services	300	1,027,700.00
Energy Services	400	
Materials and Supplies	500	24,875,000.00
Capital Outlay	600	1,545,000.00
Other	700	5,650,500.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		54,256,200.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	240,000.00
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	240,000.00
TOTAL OTHER FINANCING USES		240,000.00
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	23,165,778.00
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	23,165,778.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		77,661,978.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	700,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	700,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	874,274.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	845,536.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	4,245,233.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	26,525,310.00
Elementary and Secondary Education Act, Title I	3240	26,317,192.00
Language Instruction - Title III	3241	1,058,281.00
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	45,844.00
Miscellaneous Federal Through State	3299	2,793,907.00
Total Federal Through State And Local	3200	62,705,577.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		63,405,577.00
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		63,405,577.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

Page 7									
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	33,799,934.00	16,321,004.00	8,901,437.00	5,700,913.00		1,573,684.00	528,439.00	774,457.00
Student Support Services	6100	4,130,152.00	2,550,041.00	1,028,077.00			313,671.00	55,345.00	4,100.00
Instructional Media Services	6200	192,826.00	133,563.00	59,263.00	178,918.00				
Instruction and Curriculum Development Services	6300	13,387,681.00	8,633,321.00	2,760,923.00	1,679,014.00		187,048.00	101,125.00	26,250.00
Instructional Staff Training Services	6400	8,788,007.00	5,627,139.00	1,738,094.00	1,220,544.00		109,560.00	9,050.00	83,620.00
Instruction-Related Technology	6500	77,202.00			77,202.00				
Board	7100								
General Administration	7200	1,960,912.00							1,960,912.00
School Administration	7300	76,000.00							76,000.00
Facilities Acquisition and Construction	7400	40,000.00						40,000.00	
Fiscal Services	7500	66,531.00	48,741.00	17,790.00					
Food Services	7600	187,770.00	42,792.00	4,629.00	128,157.00		3,633.00		8,559.00
Central Services	7700	440,083.00	65,438.00	31,297.00	343,348.00				
Student Transportation Services	7800	82,915.00	60,724.00	22,191.00					
Operation of Plant	7900	175,564.00			175,564.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		63,405,577.00	33,482,763.00	14,563,701.00	9,503,660.00		2,187,596.00	733,959.00	2,933,898.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		63,405,577.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL  
EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									



DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT  
RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL  
EMERGENCY RELIEF II (ESSER II) - FUND 443 Page 12

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT  
RELIEF (INCLUDING GEER II) - FUND 444

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER ID) - FUND 444 (Continued)										Page 1
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	
Instruction	5000									
Student Support Services	6100									
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300									
Instructional Staff Training Services	6400									
Instruction-Related Technology	6500									
Board	7100									
General Administration	7200									
School Administration	7300									
Facilities Acquisition and Construction	7400									
Fiscal Services	7500									
Food Services	7600									
Central Services	7700									
Student Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Technology Services	8200									
Community Services	9100									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
	910									
	To Debt Service Funds 920									
	To Capital Projects Funds 930									
	Interfund 950									
	To Permanent Funds 960									
	To Internal Service Funds 970									
	To Enterprise Funds 990									
	Total Transfers Out 9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2026										
Restricted Fund Balance, June 30, 2026										
Committed Fund Balance, June 30, 2026										
Assigned Fund Balance, June 30, 2026										
Unassigned Fund Balance, June 30, 2026										
TOTAL ENDING FUND BALANCE										
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL  
EMERGENCY RELIEF III (ESSER III) - FUND 445 Page 16

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)										Page 17
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	
Instruction	5000									
Student Support Services	6100									
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300									
Instructional Staff Training Services	6400									
Instruction-Related Technology	6500									
Board	7100									
General Administration	7200									
School Administration	7300									
Facilities Acquisition and Construction	7400									
Fiscal Services	7500									
Food Services	7600									
Central Services	7700									
Student Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Technology Services	8200									
Community Services	9100									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2026	2710									
Restricted Fund Balance, June 30, 2026	2720									
Committed Fund Balance, June 30, 2026	2730									
Assigned Fund Balance, June 30, 2026	2740									
Unassigned Fund Balance, June 30, 2026	2750									
TOTAL ENDING FUND BALANCE	2700									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										



DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF  
- FUND 446

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	Page 19
Instruction		5000									
Student Support Services		6100									
Instructional Media Services		6200									
Instruction and Curriculum Development Services		6300									
Instructional Staff Training Services		6400									
Instruction-Related Technology		6500									
Board		7100									
General Administration		7200									
School Administration		7300									
Facilities Acquisition and Construction		7400									
Fiscal Services		7500									
Food Services		7600									
Central Services		7700									
Student Transportation Services		7800									
Operation of Plant		7900									
Maintenance of Plant		8100									
Administrative Technology Services		8200									
Community Services		9100									
Other Capital Outlay		9300									
TOTAL APPROPRIATIONS											
OTHER FINANCING USES:											
Transfers Out: (Function 9700)											
To General Fund		910									
To Debt Service Funds		920									
To Capital Projects Funds		930									
Interfund		950									
To Permanent Funds		960									
To Internal Service Funds		970									
To Enterprise Funds		990									
Total Transfers Out		9700									
TOTAL OTHER FINANCING USES											
Nonspendable Fund Balance, June 30, 2026		2710									
Restricted Fund Balance, June 30, 2026		2720									
Committed Fund Balance, June 30, 2026		2730									
Assigned Fund Balance, June 30, 2026		2740									
Unassigned Fund Balance, June 30, 2026		2750									
TOTAL ENDING FUND BALANCE											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE											

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	Page 21
APPROPRIATIONS											
	Instruction	5000									
	Student Support Services	6100									
	Instructional Media Services	6200									
	Instruction and Curriculum Development Services	6300									
	Instructional Staff Training Services	6400									
	Instruction-Related Technology	6500									
	Board	7100									
	General Administration	7200									
	School Administration	7300									
	Facilities Acquisition and Construction	7400									
	Fiscal Services	7500									
	Food Services	7600									
	Central Services	7700									
	Student Transportation Services	7800									
	Operation of Plant	7900									
	Maintenance of Plant	8100									
	Administrative Technology Services	8200									
	Community Services	9100									
	Other Capital Outlay	9300									
TOTAL APPROPRIATIONS											
OTHER FINANCING USES:											
Transfers Out: (Function 9700)											
	To General Fund	910									
	To Debt Service Funds	920									
	To Capital Projects Funds	930									
	Interfund	950									
	To Permanent Funds	960									
	To Internal Service Funds	970									
	To Enterprise Funds	990									
	Total Transfers Out	9700									
TOTAL OTHER FINANCING USES											

Nonspendable Fund Balance, June 30, 2026	2710
Restricted Fund Balance, June 30, 2026	2720
Committed Fund Balance, June 30, 2026	2730
Assigned Fund Balance, June 30, 2026	2740
Unassigned Fund Balance, June 30, 2026	2750
TOTAL ENDING FUND BALANCE	2700
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE	

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
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SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199	566,574.00						566,574.00	
Total Federal Direct Sources	3100	566,574.00						566,574.00	
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	748,231.00	748,231.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6, a., F.S.)	3341	223,250.00		223,250.00					
Total State Sources	3300	971,481.00	748,231.00	223,250.00					
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430	764,341.00						764,341.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400	764,341.00	748,231.00	223,250.00				764,341.00	
TOTAL ESTIMATED REVENUES		2,302,396.00	748,231.00	223,250.00				1,330,915.00	
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	64,708,552.00						64,708,552.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	64,708,552.00						64,708,552.00	
TOTAL OTHER FINANCING SOURCES		64,708,552.00						64,708,552.00	
Fund Balance, July 1, 2025	2800	26,432,417.00	41,204.00	223,281.00				26,167,932.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		93,443,365.00	789,435.00	446,531.00				92,207,399.00	

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)										Page 23
APPROPRIATIONS										
	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service	
<i>Debt Service: (Function 9200)</i>										
	710	49,978,157.00	475,000.00	65,000.00				49,438,157.00		
	720	31,566,335.00	77,360.00	133,025.00				31,355,950.00		
	730	89,000.00	1,000.00	1,000.00				87,000.00		
	791									
	9200	81,633,492.00	553,360.00	199,025.00				80,881,107.00		
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
	760									
Payments to Refunding Escrow Agent (Function 9299)										
<i>Transfers Out: (Function 9700)</i>										
	910									
	930									
	940									
	950									
	960									
	970									
	990									
	9700									
TOTAL OTHER FINANCING USES										
	2710									
Nonspendable Fund Balance, June 30, 2026										
	2720	11,809,873.00	236,075.00	247,506.00				11,326,292.00		
Restricted Fund Balance, June 30, 2026										
	2730									
Committed Fund Balance, June 30, 2026										
	2740									
Assigned Fund Balance, June 30, 2026										
	2750									
Unassigned Fund Balance, June 30, 2026										
	2700	11,809,873.00	236,075.00	247,506.00				11,326,292.00		
TOTAL ENDING FUND BALANCES										
TOTAL APPROPRIATIONS, OTHER FINANCING USES										
AND FUND BALANCES										
		93,443,365.00	789,435.00	446,531.00				92,207,399.00		

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.7(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	2,467,310.00						2,467,310.00				
Interest on Undistributed CO&DS	3325	48,947.00						48,947.00				
Sales Tax Distribution (s. 212.26)(d)(6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	5,602,353.00				5,602,353.00						
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	8,118,610.00				5,602,353.00		2,516,257.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413								96,194,652.00			
District Voted Additional Capital Improvement Tax	3415	96,194,652.00										
County Local Sales Tax	3418	50,712,388.00									50,712,388.00	
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	15,908,898.00						174,289.00	2,070,552.00		13,664,057.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	58,103,462.00									58,103,462.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	220,919,400.00						174,289.00	98,265,204.00		122,479,907.00	
TOTAL ESTIMATED REVENUES		229,038,010.00				5,602,353.00		2,690,546.00	98,265,204.00		122,479,907.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640	240,000.00							240,000.00			
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600	240,000.00							240,000.00			
TOTAL OTHER FINANCING SOURCES		240,000.00							240,000.00			
Fund Balance, July 1, 2025	2800	417,119,676.00						6,971,489.00	51,950,594.00		358,197,793.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		646,397,686.00				5,602,353.00		9,662,035.00	150,455,598.00		480,677,700.00	

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)												Page 25
APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.7(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	22,832,000.00							300,000.00		22,532,000.00	
Furniture, Fixtures and Equipment	640	21,079,146.00							10,333,486.00		10,745,660.00	
Motor Vehicles (Including Buses)	650	4,901,850.00							4,901,850.00			
Land	660	74,150.00									74,150.00	
Improvements Other Than Buildings	670	6,086,826.00							2,936,826.00		3,150,000.00	
Remodeling and Renovations	680	45,592,244.00						4,019,905.00	40,214,490.00		1,357,849.00	
Computer Software	690	225,000.00				225,000.00						
Charter School Local Capital Improvement	793	616,377.00							616,377.00			
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	2,500.00							2,500.00			
<b>TOTAL APPROPRIATIONS</b>		101,410,093.00						4,244,905.00	59,305,529.00		37,859,659.00	
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	9,905,321.00				5,602,353.00			4,194,968.00		108,000.00	
To Debt Service Funds	920	64,708,552.00							33,260,844.00		31,447,708.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970	7,623,874.00							7,623,874.00			
To Enterprise Funds	990											
Total Transfers Out	9700	82,237,747.00				5,602,353.00			45,079,686.00		31,555,708.00	
<b>TOTAL OTHER FINANCING USES</b>		82,237,747.00				5,602,353.00			45,079,686.00		31,555,708.00	
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720	424,220,735.00				4,653,780.00			29,657,372.00		389,909,583.00	
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740	38,529,111.00				763,350.00			16,413,011.00		21,352,750.00	
Unassigned Fund Balance, June 30, 2026	2750											
<b>TOTAL ENDING FUND BALANCES</b>	2700	462,749,846.00				5,417,130.00			46,070,383.00		411,262,333.00	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		646,397,686.00				5,602,353.00		9,662,035.00	150,455,598.00		480,677,700.00	



DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	Page 27
Instruction		5000									
Student Support Services		6100									
Instructional Media Services		6200									
Instruction and Curriculum Development Services		6300									
Instructional Staff Training Services		6400									
Instruction-Related Technology		6500									
Board		7100									
General Administration		7200									
School Administration		7300									
Facilities Acquisition and Construction		7400									
Fiscal Services		7500									
Central Services		7700									
Student Transportation Services		7800									
Operation of Plant		7900									
Maintenance of Plant		8100									
Administrative Technology Services		8200									
Community Services		9100									
Debt Service		9200									
Other Capital Outlay		9300									
TOTAL APPROPRIATIONS											
OTHER FINANCING USES:											
Transfers Out: (Function 9700)											
To General Fund		910									
To Debt Service Funds		920									
To Capital Projects Funds		930									
To Special Revenue Funds		940									
To Internal Service Funds		970									
To Enterprise Funds		990									
Total Transfers Out		9700									
TOTAL OTHER FINANCING USES											

Nonspendable Fund Balance, June 30, 2026	2710
Restricted Fund Balance, June 30, 2026	2720
Committed Fund Balance, June 30, 2026	2730
Assigned Fund Balance, June 30, 2026	2740
Unassigned Fund Balance, June 30, 2026	2750
TOTAL ENDING FUND BALANCE	2700
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE	

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	9,324,826.00						9,324,826.00	
Charges for Sales	3482	600,000.00							600,000.00
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		9,924,826.00						9,324,826.00	600,000.00
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440	560,174.00						540,943.00	19,231.00
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		560,174.00						540,943.00	19,231.00
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	8,596,751.00						8,160,480.00	436,271.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		19,081,751.00						18,026,249.00	1,055,502.00
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9000)</i>									
Salaries	100	4,848,757.00						4,848,757.00	
Employee Benefits	200	2,260,959.00						2,260,959.00	
Purchased Services	300	391,148.00						391,148.00	
Energy Services	400								
Materials and Supplies	500	290,900.00						265,900.00	25,000.00
Capital Outlay	600	140,750.00						140,750.00	
Other (including Depreciation)	700	1,948,201.00						1,426,201.00	522,000.00
Total Operating Expenses		9,880,715.00						9,333,715.00	547,000.00
<i>NONOPERATING EXPENSES: (Function 9000)</i>									
Interest	720								
Loss on Disposition of Assets	810	1,000.00						1,000.00	
Total Nonoperating Expenses		1,000.00						1,000.00	
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	9,200,036.00						8,691,534.00	508,502.00
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		19,081,751.00						18,026,249.00	1,055,502.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	19,755,000.00							19,755,000.00
Charges for Sales	3482								
Premium Revenue	3484	110,238,576.00	103,354,076.00	6,804,500.00	80,000.00				
Other Operating Revenues	3489	1,190,261.00			756,000.00				434,261.00
Total Operating Revenues		131,183,837.00	103,354,076.00	6,804,500.00	836,000.00				20,189,261.00
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	2,136,123.00	345,458.00	167,000.00	1,080,182.00				543,483.00
Gifts, Grants and Bequests	3440	125,000.00	125,000.00						
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	158,235.00		14,359.00	143,876.00				
Gain on Disposition of Assets									
Total Nonoperating Revenues	3780	2,419,358.00	470,458.00	181,359.00	1,224,058.00				543,483.00
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630	7,623,874.00			7,623,874.00				
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	7,623,874.00			7,623,874.00				
Net Position, July 1, 2025	2880	58,638,854.00	17,600,000.00	4,261,129.00	22,860,291.00				13,917,434.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		199,865,923.00	121,424,534.00	11,246,988.00	32,544,223.00				34,650,178.00
<i>ESTIMATED EXPENSES</i>	Object								
<i>OPERATING EXPENSES: (Function 9000)</i>									
Salaries	100	1,286,327.00	629,588.00		496,452.00				160,287.00
Employee Benefits	200	610,963.00	362,130.00		185,589.00				63,244.00
Purchased Services	300	24,512,349.00	9,023,784.00	1,200,000.00	9,696,491.00				4,592,074.00
Energy Services	400	15,225,000.00							15,225,000.00
Materials and Supplies	500	580,507.00			2,400.00				578,107.00
Capital Outlay	600	2,000.00			1,000.00				1,000.00
Other (including Depreciation)	700	109,619,522.00	102,791,891.00	5,360,942.00	1,464,789.00				1,900.00
Total Operating Expenses		151,836,668.00	112,807,393.00	6,560,942.00	11,846,721.00				20,621,612.00
<i>NONOPERATING EXPENSES: (Function 9000)</i>									
Interest	720								
Loss on Disposition of Assets									
Total Nonoperating Expenses	810								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	509,200.00			509,200.00				
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700	509,200.00			509,200.00				
Net Position, June 30, 2026	2780	47,520,055.00	8,617,141.00	4,686,046.00	20,188,302.00				14,028,566.00
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		199,865,923.00	121,424,534.00	11,246,988.00	32,544,223.00				34,650,178.00

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# SECTION II

## BUDGET SUMMARY

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

	2025-2026 BUDGET	2024-2025 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Federal	\$ 3,483,171	\$ 2,242,998	\$ 1,240,173	55.3%
State - FEFP	496,364,611	492,419,804	3,944,807	0.8%
State - Other	89,579,724	89,817,053	(237,329)	(0.3%)
Local - Taxes	306,155,511	284,836,612	21,318,899	7.5%
Local - Other	25,754,484	28,715,306	(2,960,822)	(10.3%)
Non-Revenue Sources	365,000	130,000	235,000	180.8%
Incoming Transfers	10,414,521	12,275,938	(1,861,417)	(15.2%)
RESERVES:				
Beginning Fund Balance	<u>195,487,900</u>	<u>189,405,184</u>	<u>6,082,716</u>	<u>3.2%</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 1,127,604,922</u></u>	<u><u>\$ 1,099,842,895</u></u>	<u><u>\$ 27,762,027</u></u>	<u><u>2.5%</u></u>
APPROPRIATIONS:				
Salaries & Benefits	\$ 667,319,600	\$ 677,192,241	\$ (9,872,641)	(1.5%)
Purchased Services	223,662,646	186,856,556	36,806,090	19.7%
Energy Services	18,834,300	18,707,310	126,990	0.7%
Materials and Supplies	24,608,112	23,537,823	1,070,289	4.5%
Capital Outlay	629,123	673,483	(44,360)	(6.6%)
Other Expenses	10,645,230	10,433,888	211,342	2.0%
RESERVES:				
Ending Fund Balance	<u>181,905,911</u>	<u>182,441,594</u>	<u>(535,683)</u>	<u>(0.3%)</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 1,127,604,922</u></u>	<u><u>\$ 1,099,842,895</u></u>	<u><u>\$ 27,762,027</u></u>	<u><u>2.5%</u></u>



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

	2025-2026 BUDGET	2024-2025 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Federal	\$ 566,574	\$ 566,574	\$ -	0.0%
State	971,481	1,148,001	(176,520)	(15.4%)
Local	764,341	140,882	623,459	442.5%
Incoming Transfers	64,708,552	75,991,165	(11,282,613)	(14.8%)
RESERVES:				
Beginning Fund Balance	<u>26,432,417</u>	<u>17,876,996</u>	<u>8,555,421</u>	<u>47.9%</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$ 93,443,365</u>	<u>\$ 95,723,618</u>	<u>\$ (2,280,253)</u>	<u>(2.4%)</u>
APPROPRIATIONS:				
Payment on Bonds and Loans	\$ 49,978,157	\$ 52,826,236	\$ (2,848,079)	(5.4%)
Interest	31,566,335	22,761,525	8,804,810	38.7%
Dues and Fees	89,000	107,500	(18,500)	(17.2%)
RESERVES:				
Ending Fund Balance	<u>11,809,873</u>	<u>20,028,357</u>	<u>(8,218,484)</u>	<u>(41.0%)</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u>\$ 93,443,365</u>	<u>\$ 95,723,618</u>	<u>\$ (2,280,253)</u>	<u>(2.4%)</u>

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

	2025-2026 BUDGET	2024-2025 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
State	\$ 8,118,610	\$ 7,858,688	\$ 259,922	3.3%
Local	220,919,400	197,754,945	23,164,455	11.7%
Incoming Transfers	240,000	-	240,000	100.0%
Bond Proceeds	-	212,000,000	(212,000,000)	(100.0%)
RESERVES:				
Beginning Fund Balance	417,119,676	241,777,756	175,341,920	72.5%
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$ 646,397,686</u>	<u>\$ 659,391,389</u>	<u>\$ (12,993,703)</u>	<u>(2.0%)</u>

APPROPRIATIONS:

Building & Fixed Equipment	\$ 22,832,000	\$ 69,595,400	\$ (46,763,400)	(67.2%)
Furniture, Fixtures & Equipment	21,079,146	15,017,272	6,061,874	40.4%
Motor Vehicles/Buses	4,901,850	4,361,000	540,850	12.4%
Land	74,150	70,815	3,335	4.7%
Improvements Other than Building	6,086,826	3,763,433	2,323,393	61.7%
Remodeling	45,592,244	235,916,848	(190,324,604)	(80.7%)
Computer Software	225,000	106,000	119,000	112.3%
Dues & Fees	2,500	2,500	-	0.0%
Charter Local Capital Improvement	616,377	200,000	416,377	208.2%
Outgoing Transfers	82,237,747	95,615,398	(13,377,651)	(14.0%)

RESERVES:

Ending Fund Balance	462,749,846	234,742,723	228,007,123	97.1%
TOTAL APPROPRIATIONS AND FUND BALANCE	<u>\$ 646,397,686</u>	<u>\$ 659,391,389</u>	<u>\$ (12,993,703)</u>	<u>(2.0%)</u>

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

	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
<b>REVENUES</b>						
Property Tax Millage Collections	\$ 96,194,652	\$ 98,118,545	\$ 100,080,916	\$ 102,082,534	\$ 104,124,185	\$ 500,600,832
Impact Fee Collections	58,103,462	58,684,497	59,271,342	59,864,055	60,462,696	296,386,052
Sales Tax Collections	50,712,388	51,980,198	53,279,703	54,611,696	55,976,988	266,560,973
Interest/Net Increase(Decrease) Fair Value	15,908,898	1,210,000	1,210,000	1,210,000	1,210,000	20,748,898
PECO - Charter Schools	5,602,353	-	-	-	-	5,602,353
CO & DS Distribution per DOE Estimate	2,467,310	2,467,310	2,467,310	2,467,310	2,467,310	12,336,550
Transfer From Special Revenue	240,000	-	-	-	-	240,000
CO & DS Interest/Undistributed per DOE Estimate	48,947	48,947	48,947	48,947	48,947	244,735
<b>TOTAL REVENUES</b>	<b>\$ 229,278,010</b>	<b>\$ 212,509,497</b>	<b>\$ 216,358,218</b>	<b>\$ 220,284,542</b>	<b>\$ 224,290,126</b>	<b>\$ 1,102,720,393</b>

<b>EXPENDITURES</b>						
<b>Construction</b>						
Annual Enhanced Hurricane Protection Area Compliance	\$ 14,830	\$ 15,497	\$ 16,164	\$ 16,831	\$ 17,498	\$ 80,820
Centennial ES - School Remodel	-	-	-	-	36,502,300	36,502,300
Centennial MS - Facility Expansion	-	-	-	7,310,000	-	7,310,000
Hudson HS - Track/Field and Stadium Bleachers	1,000,000	5,333,500	1,133,400	-	-	7,466,900
Kirkland Ranch K-8 - Wing	5,000,000	1,000,000	-	-	-	6,000,000
Pasco HS - Facility Expansion	1,132,000	-	-	-	-	1,132,000
New K-8 School (Two Rivers)	16,400,000	50,000,000	26,000,000	1,000,000	-	93,400,000
New High School (Bill Smith)	-	6,000,000	12,000,000	35,000,000	15,000,000	68,000,000
School Traffic Improvement	-	-	633,400	666,750	700,100	2,000,250
Wesley Chapel HS - Facility Expansion	-	-	-	16,752,000	-	16,752,000
<b>Maintenance</b>	<b>\$ 44,449,156</b>	<b>\$ 16,563,287</b>	<b>\$ 17,655,134</b>	<b>\$ 9,921,742</b>	<b>\$ 12,460,903</b>	<b>\$ 101,050,222</b>
Annual Accordion Door Renovation	1,000,000	1,066,700	-	-	-	2,066,700
Annual Athletic Bleacher Repair	198,345	210,018	221,690	233,363	245,035	1,108,451
Hudson HS - Athletic Bleacher Renov	400,000	-	-	-	-	400,000
Land O' Lakes HS - Athletic Bleacher Renov	380,000	-	-	-	-	380,000
Zephyrhills HS - Athletic Bleacher Renov	380,000	-	-	-	-	380,000
Annual Athletic Fields & Courts	311,685	330,028	348,370	366,713	385,055	1,741,851
J.W. Mitchell HS - Mill and Pave Basketball Courts	290,000	-	-	-	-	290,000
Sunlake HS - Mill and Pave Athletic Courts	650,000	-	-	-	-	650,000
Zephyrhills HS - Mill and Pave Tennis Courts	200,000	-	-	-	-	200,000
Annual Athletic Sound & Scoreboards	102,006	108,009	114,012	120,015	126,018	570,060
Annual Capital Projects Improvements	1,619,677	1,619,677	1,619,677	1,619,677	1,619,677	8,098,385
Annual Compliance with ADA	126,680	133,350	140,020	146,690	153,360	700,100
Annual Compliance w/Environmental Reg	266,349	282,024	297,698	313,373	329,047	1,488,491
Annual Elevator Upgrade	253,360	266,700	280,040	293,380	306,720	1,400,200
Annual Energy Retrofits	53,335	56,670	60,005	63,340	66,675	300,025
Annual Exterior Building Renovations (Paint)	538,365	570,048	601,730	633,413	665,095	3,008,651
Annual Fencing	102,006	108,009	114,012	120,015	126,018	570,060
Annual Fire Alarm Systems	253,360	266,700	280,040	293,380	306,720	1,400,200
Annual Fire Safety	222,450	232,455	242,460	252,465	262,470	1,212,300
Annual FNS Serving Line Renovations	253,360	266,700	280,040	293,380	306,720	1,400,200
Dr. Mary Giella ES - Serving Line Renovation	-	-	-	-	2,560,480	2,560,480
Annual Flooring Renovations	352,011	374,022	396,033	418,044	440,055	1,980,165
Sand Pine ES - Retile 33 Restrooms	140,952	-	-	-	-	140,952
Longleaf ES - Replace all VCT Flooring	300,000	-	-	-	-	300,000
Annual Generator Repairs/Replacement	74,150	77,485	80,820	84,155	87,490	404,100
Annual Gym Floors Maintenance and Replacement	266,349	282,024	297,698	313,373	329,047	1,488,491
Gulf HS - Replace Gym Floor and Bleachers	600,000	-	-	-	-	600,000
Seven Springs MS - Replace Gym Floor	253,360	-	-	-	-	253,360
Annual Health-Safety-Life	213,340	226,680	240,020	253,360	266,700	1,200,100
Annual HVAC Renovations and Replacements	380,725	398,825	416,925	435,025	453,125	2,084,625
Bayonet MS - Replace Gym A/C units	161,200	-	-	-	-	161,200
Chester W. Taylor ES - Boiler Replacement	214,480	-	-	-	-	214,480
Lacoochee ES - New 10T Split System for Admin Bldg	-	-	170,250	-	-	170,250
Lacoochee ES - Replace 6 roof Top Units	-	286,200	-	-	-	286,200
Oakstead ES - Replace Chillers (2) - 120T	709,280	-	-	-	-	709,280
Pasco HS - Replace Chiller (IRC/Carrier)	348,530	-	-	-	-	348,530
Pasco HS - Replace Chiller (Bldg 15)	321,720	-	-	-	-	321,720
Pasco HS - Replace Chiller (Bldg 4)	-	-	292,128	-	-	292,128
Pasco MS - Replace Chillers (2)	-	-	639,030	-	-	639,030
Pasco MS - Replace 2 Split Systems	-	114,480	-	-	-	114,480
R.B. Stewart MS - Replace Chiller	911,540	-	-	-	-	911,540
R.B. Stewart MS - Replace 2 AHU and Remove Old Chiller	-	228,960	-	-	-	228,960
River Ridge HS - Replace Original Air Handlers	911,540	-	-	-	-	911,540
Rodney B. Cox ES - Replace All Thermostats	-	58,032	-	-	-	58,032
Rodney B. Cox ES - Replace 1 Split System	-	57,240	-	-	-	57,240
Thomas E. Weightman MS - Two New Cooling Towers	-	322,400	-	-	-	322,400
Thomas E. Weightman MS - Replace 4 AHU	-	257,580	-	-	-	257,580
Trinity ES - Replace 2 Chillers - 125T	709,280	-	-	-	-	709,280
Watergrass ES - Replace Chillers	-	-	912,900	-	-	912,900
West Zephyrhills ES - Replace Chillers	-	-	669,460	-	-	669,460
Wesley Chapel ES - Replace Chillers (Both Carrier Chillers)	777,490	-	-	-	-	777,490
Woodland ES - Replace Chillers	-	-	669,460	-	-	669,460
Zephyrhills HS - Two New Chillers Needed	-	-	267,784	-	-	267,784
Annual HVAC Systems - Controls	225,000	241,290	257,580	273,870	290,160	1,287,900
Calusa ES - Upgrade HVAC Controls	322,400	-	-	-	-	322,400
Connerton ES - Upgrade HVAC Controls	322,400	-	-	-	-	322,400
Lacoochee ES - Upgrade HVAC Controls	-	457,920	-	-	-	457,920
Longleaf ES - Upgrade HVAC Controls	257,920	-	-	-	-	257,920
Oakstead ES - Upgrade HVAC Controls	-	272,400	-	-	-	272,400
Pasco HS - Install New HVAC Controls System	965,160	-	-	-	-	965,160
Pasco MS - Install New HVAC Controls System	536,200	-	-	-	-	536,200
R.B. Stewart MS - Upgrade HVAC Controls	-	440,748	-	-	-	440,748
Seven Oaks ES - Upgrade HVAC Controls	-	-	-	376,700	-	376,700
Watergrass ES - Upgrade HVAC Controls	-	343,440	-	-	-	343,440
Wendell Krinn Tech HS - Upgrade HVAC Controls	-	340,500	-	-	-	340,500
Annual Kitchen Epoxy	266,349	282,024	297,698	313,373	329,047	1,488,491
Annual Lift Station Upgrades	136,008	144,012	152,016	160,020	168,024	760,080
Annual Pavement Maintenance	532,056	560,070	588,084	616,098	644,112	2,940,420
Fox Hollow ES - Mill and Repave Parking Lot	-	480,015	-	-	-	480,015
Moon Lake ES - Mill and Repave All Parking Lots/Roads	126,680	-	-	-	-	126,680
Planning/Security - Mill and Repave Parking Lot	20,815	-	-	-	-	20,815

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA  
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Seven Springs ES - Mill and Repave Parking Lot	-	-	481,695	-	-	481,695
Transportation Central - Mill and Repave All Parking Lots/Roads	-	357,966	-	-	-	357,966
Transportation East - Mill and Repave All Parking Lots/Roads	168,125	-	-	-	-	168,125
Transportation Northwest - Mill and Repave All Parking Lots/Roads	209,469	-	-	-	-	209,469
Transportation Southeast - Mill and Repave All Parking Lots/Roads	-	325,971	-	-	-	325,971
Annual Physical Education Equipment Replacements	500,000	500,000	500,000	500,000	500,000	2,500,000
Annual Playground Equipment	-	-	50,000	50,000	50,000	150,000
Annual Portables Moves	333,375	350,050	366,725	383,400	400,075	1,833,625
Administration Warehouse - Roof Replacement	2,218,776	-	-	-	-	2,218,776
Chasco K8 - Roof Maintenance	-	-	223,955	-	-	223,955
District Office - Roof Maintenance	1,500,000	-	-	-	-	1,500,000
Hudson Academy - Roof Replacement	3,519,677	-	-	-	-	3,519,677
Land O' Lakes HS - Roof Replacement	627,646	-	-	-	-	627,646
Longleaf ES - Gutter Replacement	212,580	-	-	-	-	212,580
Mittyte P. Locke Achievement Academy - Roof Maintenance	-	-	3,503,817	-	-	3,503,817
Oakstead ES - Gutter Replacement	230,861	-	-	-	-	230,861
Pasco HS - Roof Maintenance	5,175,777	-	-	-	-	5,175,777
Transportation W - Roof Replacement	-	861,169	-	-	-	861,169
Trinity Oaks ES - Gutter Replacement	184,383	-	-	-	-	184,383
Wesley Chapel HS - Roof Replacement	7,938,497	-	-	-	-	7,938,497
Annual School Safety and Security RFID	500,000	533,350	566,700	303,371	318,546	2,221,967
Annual Security System Installs & Repairs	25,336	26,670	28,004	29,338	30,672	140,020
Annual Signs-Marquee	29,660	30,994	32,328	33,662	34,996	161,640
Annual Storage Buildings	82,342	86,678	91,013	95,349	99,684	455,066
CFA @ RRHS - Riggging (Curtains)	850,050	-	-	-	-	850,050
Chester W. Taylor ES - Road Improvements	-	1,599,000	-	-	-	1,599,000
Dr. Mary Giella ES - Exterior Sheeting Repair	-	-	356,497	-	-	356,497
District - East Side Maintenance Facility Expansion	300,000	-	-	-	-	300,000
Gulf Trace ES - Replace Covered Shelters	-	-	-	533,400	-	533,400
Hudson Academy - Installation of Soundboards in Music/Chorus Suites	110,000	-	-	-	-	110,000
Mittyte P. Locke Achievement Academy - Transportation Office Facility Renovations	475,000	-	-	-	-	475,000
River Ridge HS - New Dance Floor	198,345	-	-	-	-	198,345
River Ridge HS - Update lighting in parking lot	-	128,004	-	-	-	128,004
Shady Hills ES - Replace Covered Shelters	-	-	506,720	-	-	506,720
Wendell Krinn Tech HS - Remodel Front Office	101,344	-	-	-	-	101,344
Wesley Chapel ES - Replace Covered Shelters	-	-	-	-	560,080	560,080
<b>Vehicles &amp; Equipment</b>	<b>\$ 16,449,798</b>	<b>\$ 17,403,510</b>	<b>\$ 18,733,489</b>	<b>\$ 19,329,151</b>	<b>\$ 20,041,970</b>	<b>\$ 91,957,918</b>
Annual Athletic Equipment	169,315	175,740	182,175	188,610	195,045	910,885
Annual Automated External Defibrillators (AED)	50,672	53,340	56,008	58,676	61,344	280,040
Annual Bi-Directional Amplifiers Equipment	320,010	340,020	360,030	380,040	400,050	1,800,150
Annual CTE Equipment	100,000	169,305	175,740	182,175	188,610	815,830
Annual Custodial & Maintenance Equipment Replacement	705,770	733,655	761,540	789,425	817,310	3,807,700
Annual Data Center Server Refresh	300,000	300,000	300,000	300,000	300,000	1,500,000
Annual ESE Equipment	80,000	112,870	117,160	121,450	125,740	557,220
Annual ESE Seat Belt Equipment	13,123	13,552	13,981	14,410	14,839	69,905
Annual Furniture & Equipment Special Request	814,350	846,525	878,700	910,875	943,050	4,393,500
Annual Furniture Portable & Growth	117,160	121,450	125,740	130,030	134,320	628,700
Annual Motor Vehicles (White Fleet)	901,850	961,200	1,020,550	1,079,900	1,139,250	5,102,750
Annual Music/Fine Arts Capital Equipment	162,870	169,305	175,740	182,175	188,610	878,700
Annual Network Services Tools	5,429	5,644	5,858	6,073	6,287	29,291
Annual Safety & Security Equipment	458,700	600,050	633,400	666,750	700,100	3,059,000
Annual School Buses	4,000,000	4,474,800	4,949,600	5,424,400	5,899,200	24,748,000
Annual School Furniture Refresh	7,500,000	7,500,000	8,000,000	8,000,000	8,000,000	39,000,000
Annual School Furniture Replacement	480,000	542,900	564,350	585,800	607,250	2,780,300
Annual Technology Equipment Replacement	54,290	56,435	58,580	60,725	62,870	292,900
Annual Time Clock Replacement	59,719	62,079	64,438	66,798	69,157	322,191
Annual Transportation Tools & Equipment	10,858	11,287	11,716	12,145	12,574	58,580
Annual Weight Room Equipment Upgrades	145,682	153,353	161,023	168,694	176,364	805,116
UPS Data Center Battery Replacement (Every 5 years)	-	-	117,160	-	-	117,160
<b>Technology</b>	<b>\$ 9,551,245</b>	<b>\$ 9,617,100</b>	<b>\$ 10,129,515</b>	<b>\$ 10,641,930</b>	<b>\$ 11,154,345</b>	<b>\$ 51,094,135</b>
Annual Classroom Display Installation	984,225	1,016,400	1,048,575	1,080,750	1,112,925	5,242,875
Annual Computer Devices - Student Growth	2,786,960	2,933,700	3,080,440	3,227,180	3,373,920	15,402,200
Annual Computer Refresh Cycles	5,333,500	5,667,000	6,000,500	6,334,000	6,667,500	30,002,500
Fuel Master Hardware	446,560	-	-	-	-	446,560
<b>Other</b>	<b>\$ 7,423,064</b>	<b>\$ 7,689,678</b>	<b>\$ 17,944,545</b>	<b>\$ 18,610,689</b>	<b>\$ 19,277,209</b>	<b>\$ 70,945,185</b>
Annual Athletic Storage Sheds	29,136	30,671	32,205	33,739	35,273	161,024
Annual Habitat for Humanities	74,150	77,485	80,820	84,155	87,490	404,100
Annual Network IP Phone Infrastructure	640,020	680,040	720,060	760,080	800,100	3,600,300
Annual Network Services Infrastructure Upgrades	-	-	9,965,493	10,490,200	11,014,907	31,470,600
Annual Network Services Renovation Projects with Equipment	1,779,600	1,859,640	1,939,680	2,019,720	2,099,760	9,698,400
Annual Reserves	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Annual Signs - FISH	23,432	26,670	28,004	29,338	30,672	138,116
Charter Local Capital Improvement (Millage Share)	616,377	739,649	887,586	887,586	887,586	4,018,784
School Security Other Hardening	257,849	273,023	288,197	303,371	318,546	1,440,986
Other Financing Uses	2,500	2,500	2,500	2,500	2,875	12,875
<b>Transfers Out</b>	<b>\$ 82,237,747</b>	<b>\$ 85,975,999</b>	<b>\$ 84,320,911</b>	<b>\$ 77,457,124</b>	<b>\$ 77,464,162</b>	<b>\$ 407,455,943</b>
Transfers To Internal Service Fund	7,623,874	12,075,000	12,600,000	13,125,000	13,650,000	59,073,874
Transfers To General Fund	9,905,321	4,155,957	4,326,913	4,497,870	4,668,826	27,554,887
Transfers To Debt Service Fund	64,708,552	69,745,042	67,393,998	59,834,254	59,145,336	320,827,182
<b>TOTAL EXPENDITURES</b>	<b>\$ 183,657,840</b>	<b>\$ 199,598,571</b>	<b>\$ 188,566,558</b>	<b>\$ 196,706,217</b>	<b>\$ 192,618,487</b>	<b>\$ 961,147,673</b>
<b>Net Change in Fund Balance</b>	<b>\$ 45,620,170</b>	<b>\$ 12,910,926</b>	<b>\$ 27,791,660</b>	<b>\$ 23,578,325</b>	<b>\$ 31,671,639</b>	<b>\$ 141,572,720</b>
<b>FUND BALANCE - BEGINNING</b>	<b>417,119,676</b>	<b>462,749,846</b>	<b>475,660,772</b>	<b>503,452,432</b>	<b>527,030,757</b>	<b>417,119,676</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 462,749,846</b>	<b>\$ 475,660,772</b>	<b>\$ 503,452,432</b>	<b>\$ 527,030,757</b>	<b>\$ 558,702,396</b>	<b>\$ 558,702,396</b>

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

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

**CURRENT REVENUE - RATE OF CHANGE (PERCENTAGE)**

	Budget FY 25/26	Budget FY 26/27	Budget FY 27/28	Budget FY 28/29	Budget FY 29/30
<b>ESTIMATED REVENUE</b>					
<b>Current Revenue - Local</b>					
PROPERTY TAX MILLAGE COLLECTIONS	\$ 96,194,652	\$ 98,118,545	\$ 100,080,916	\$ 102,082,534	\$ 104,124,185
% Inc/(Dec)	8.1%	2.0%	2.0%	2.0%	2.0%
IMPACT FEE COLLECTIONS	58,103,462	58,684,497	59,271,342	59,864,055	60,462,696
% Inc/(Dec)	27.5%	1.0%	1.0%	1.0%	1.0%
SALES TAX COLLECTIONS	50,712,388	51,980,198	53,279,703	54,611,696	55,976,988
% Inc/(Dec)	22.1%	2.5%	2.5%	2.5%	2.5%
INTEREST	15,908,898	1,210,000	1,210,000	1,210,000	1,210,000
% Inc/(Dec)	4.6%	-92.4%	0.0%	0.0%	0.0%
<b>Local Revenue Total:</b>	<b>\$ 220,919,400</b>	<b>\$ 209,993,240</b>	<b>\$ 213,841,961</b>	<b>\$ 217,768,285</b>	<b>\$ 221,773,869</b>
<b>Current Revenue - State</b>					
CO & DS DISTRIBUTION per DOE ESTIMATE	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310
% Inc/(Dec)	0.0%	0.0%	0.0%	0.0%	0.0%
CO & DS INTEREST/UNDISTRIBUTED per DOE ESTIMATE	48,947	48,947	48,947	48,947	48,947
% Inc/(Dec)	0.0%	0.0%	n/a	n/a	n/a
PECO (Charter Schools)	5,602,353	-	-	-	-
% Inc/(Dec)	0.0%	n/a	n/a	n/a	n/a
<b>State Revenue Total:</b>	<b>\$ 8,118,610</b>	<b>\$ 2,516,257</b>	<b>\$ 2,516,257</b>	<b>\$ 2,516,257</b>	<b>\$ 2,516,257</b>
<b>Non Revenue Source</b>					
OTHER FINANCING SOURCES	\$ 240,000	\$ -	\$ -	\$ -	\$ -
% Inc/(Dec)	0.0%	n/a	n/a	n/a	n/a
<b>Non- Revenue Source Total:</b>	<b>\$ 240,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

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

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

	2025-2026 BUDGET	2024-2025 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Federal Projects	\$ 63,405,577	\$ 57,674,453	\$ 5,731,124	9.9%
School Food Service	<u>77,661,978</u>	<u>79,859,112</u>	<u>(2,197,134)</u>	<u>(2.8%)</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$ 141,067,555</u>	<u>\$ 137,533,565</u>	<u>\$ 3,533,990</u>	<u>2.6%</u>
APPROPRIATIONS:				
Federal Projects	\$ 63,405,577	\$ 57,674,453	\$ 5,731,124	9.9%
School Food Service	<u>77,661,978</u>	<u>79,859,112</u>	<u>(2,197,134)</u>	<u>(2.8%)</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u>\$ 141,067,555</u>	<u>\$ 137,533,565</u>	<u>\$ 3,533,990</u>	<u>2.6%</u>

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

	2025-2026 BUDGET	2024-2025 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Local	\$ 131,308,837	\$ 134,610,306	\$ (3,301,469)	(2.5%)
Interest Income	2,136,123	3,846,459	(1,710,336)	(44.5%)
Incoming Transfer	7,623,874	7,857,495	(233,621)	(3.0%)
Nonrevenue Sources	158,235	53,000	105,235	198.6%
RESERVES:				
Beginning Net Position	<u>58,638,854</u>	<u>57,465,302</u>	<u>1,173,552</u>	<u>2.0%</u>
TOTAL ESTIMATED REVENUE AND NET POSITION	<u>\$ 199,865,923</u>	<u>\$ 203,832,562</u>	<u>\$ (3,966,639)</u>	<u>(1.9%)</u>
APPROPRIATIONS:				
Salaries	\$ 1,286,327	\$ 1,190,217	\$ 96,110	8.1%
Fringe Benefits	610,963	435,778	175,185	40.2%
Purchased Services	24,512,349	25,179,224	(666,875)	(2.6%)
Energy Services	15,225,000	14,535,100	689,900	4.7%
Materials and Supplies	580,507	580,002	505	0.1%
Capital Outlay	2,000	1,800	200	11.1%
Other Expenses	109,619,522	110,292,909	(673,387)	(0.6%)
Transfers	509,200	509,200	-	0.0%
RESERVES:				
Ending Net Position	<u>47,520,055</u>	<u>51,108,332</u>	<u>(3,588,277)</u>	<u>(7.0%)</u>
TOTAL APPROPRIATIONS AND NET POSITION	<u>\$ 199,865,923</u>	<u>\$ 203,832,562</u>	<u>\$ (3,966,639)</u>	<u>(1.9%)</u>

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

	2025-2026 BUDGET	2024-2025 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Local	\$ 50,760,770	\$ 42,131,521	\$ 8,629,249	20.5%
RESERVES:				
Beginning Net Position	<u>27,562,453</u>	<u>26,627,377</u>	<u>935,076</u>	<u>3.5%</u>
TOTAL ESTIMATED REVENUE AND NET POSITION	<u>\$ 78,323,223</u>	<u>\$ 68,758,898</u>	<u>\$ 9,564,325</u>	<u>13.9%</u>
APPROPRIATIONS:				
Expendable Trusts	\$ 19,275	\$ 39,275	\$ (20,000)	(50.9%)
Internal Funds Disbursements	50,208,775	41,390,582	8,818,193	21.3%
Pension Trust Funds	1,409,933	1,428,920	(18,987)	(1.3%)
RESERVES:				
Ending Net Position	<u>26,685,240</u>	<u>25,900,121</u>	<u>785,119</u>	<u>3.0%</u>
TOTAL APPROPRIATIONS AND NET POSITION	<u>\$ 78,323,223</u>	<u>\$ 68,758,898</u>	<u>\$ 9,564,325</u>	<u>13.9%</u>



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

	2025-2026 BUDGET	2024-2025 BUDGET	VARIANCE	% INCREASE/ (DECREASE)
ESTIMATED REVENUE:				
Local	\$ 10,485,000	\$ 11,480,855	\$ (995,855)	(8.7%)
RESERVES:				
Beginning Fund Balance	<u>8,596,751</u>	<u>8,411,835</u>	<u>184,916</u>	<u>2.2%</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$ 19,081,751</u>	<u>\$ 19,892,690</u>	<u>\$ (810,939)</u>	<u>(4.1%)</u>
APPROPRIATIONS:				
Community Services	\$ 9,881,715	\$ 10,438,590	\$ (556,875)	(5.3%)
RESERVES:				
Ending Fund Balance	<u>9,200,036</u>	<u>9,454,100</u>	<u>(254,064)</u>	<u>(2.7%)</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u>\$ 19,081,751</u>	<u>\$ 19,892,690</u>	<u>\$ (810,939)</u>	<u>(4.1%)</u>

## SECTION III

# FINANCIAL AND STAFF ALLOCATIONS

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**General Fund Financial Allocations by Cost Center  
Annual Budget For Fiscal Year 2025 – 2026  
Glossary**

**Personnel Cost**

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

**Benefits** - Amounts paid by the school system on behalf of employees, such as Health, Retirement, Worker's Compensation and Life Insurance. Such payments are fringe benefits, and while not paid directly to employees are part of the cost of employing staff.

**Operational Cost**

**Purchased Services** - Amounts paid for services rendered by contractors who are not employed by the District School Board, and other services the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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

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

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

**Capital Outlay**

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

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0021 - Rodney B Cox Elementary</b>				
Personnel Costs	\$ 2,963,112	\$ 3,200,536	\$ (237,424)	(7.4%)
Operational Costs	65,955	34,732	31,223	89.9%
Capital Outlay	2,450	2,634	(184)	(7.0%)
<b>Total</b>	<b>3,031,517</b>	<b>3,237,902</b>	<b>(206,386)</b>	<b>(6.4%)</b>
<b>0032 - Trinity Elementary</b>				
Personnel Costs	4,012,865	4,586,162	(573,297)	(12.5%)
Operational Costs	75,696	69,044	6,652	9.6%
Capital Outlay	1,700	1,500	200	13.3%
<b>Total</b>	<b>4,090,261</b>	<b>4,656,706</b>	<b>(566,445)</b>	<b>(12.2%)</b>
<b>0059 - Denham Oaks Elementary</b>				
Personnel Costs	5,273,040	5,433,388	(160,348)	(3.0%)
Operational Costs	97,790	77,627	20,163	26.0%
Capital Outlay	7,000	6,900	100	1.4%
<b>Total</b>	<b>5,377,830</b>	<b>5,517,915</b>	<b>(140,085)</b>	<b>(2.5%)</b>
<b>0060 - Chester W Taylor Elementary</b>				
Personnel Costs	5,140,980	5,030,808	110,172	2.2%
Operational Costs	106,289	73,913	32,376	43.8%
Capital Outlay	350	700	(350)	(50.0%)
<b>Total</b>	<b>5,247,619</b>	<b>5,105,421</b>	<b>142,198</b>	<b>2.8%</b>
<b>0061 - Pasco Elementary</b>				
Personnel Costs	4,762,577	4,834,269	(71,692)	(1.5%)
Operational Costs	90,663	66,587	24,076	36.2%
Capital Outlay	2,000	4,275	(2,275)	(53.2%)
<b>Total</b>	<b>4,855,240</b>	<b>4,905,131</b>	<b>(49,891)</b>	<b>(1.0%)</b>
<b>0065 - James M Marlowe Elementary</b>				
Personnel Costs	4,627,807	4,477,889	149,918	3.3%
Operational Costs	83,471	57,976	25,495	44.0%
Capital Outlay	3,000	6,098	(3,098)	(50.8%)
<b>Total</b>	<b>4,714,278</b>	<b>4,541,963</b>	<b>172,315</b>	<b>3.8%</b>
<b>0070 - Chasco Elementary</b>				
Personnel Costs	-	5,237,160	(5,237,160)	(100.0%)
Operational Costs	-	65,307	(65,307)	(100.0%)
Capital Outlay	-	1,558	(1,558)	(100.0%)
<b>Total</b>	<b>-</b>	<b>5,304,025</b>	<b>(5,304,025)</b>	<b>(100.0%)</b>
<b>0072 - Sunray Elementary</b>				
Personnel Costs	3,759,400	3,789,783	(30,383)	(0.8%)
Operational Costs	82,101	72,797	9,304	12.8%
Capital Outlay	2,242	2,400	(158)	(6.6%)
<b>Total</b>	<b>3,843,743</b>	<b>3,864,980</b>	<b>(21,237)</b>	<b>(0.5%)</b>
<b>0082 - Oakstead Elementary</b>				
Personnel Costs	5,584,894	7,734,521	(2,149,627)	(27.8%)
Operational Costs	108,428	111,107	(2,679)	(2.4%)
Capital Outlay	4,300	11,522	(7,222)	(62.7%)
<b>Total</b>	<b>5,697,622</b>	<b>7,857,150</b>	<b>(2,159,528)</b>	<b>(27.5%)</b>
<b>0083 - Gulf Highlands Elementary</b>				
Personnel Costs	5,034,671	5,553,396	(518,725)	(9.3%)
Operational Costs	97,069	73,252	23,817	32.5%
Capital Outlay	2,806	3,110	(304)	(9.8%)
<b>Total</b>	<b>5,134,546</b>	<b>5,629,758</b>	<b>(495,212)</b>	<b>(8.8%)</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0084 - Double Branch Elementary</b>				
Personnel Costs	\$ 5,810,486	\$ 5,699,450	\$ 111,036	1.9%
Operational Costs	120,953	87,996	32,957	37.5%
Capital Outlay	3,550	3,700	(150)	(4.1%)
<b>Total</b>	<b>5,934,989</b>	<b>5,791,146</b>	<b>143,843</b>	<b>2.5%</b>
<b>0085 - Trinity Oaks Elementary</b>				
Personnel Costs	4,908,345	5,293,708	(385,363)	(7.3%)
Operational Costs	99,829	70,892	28,937	40.8%
Capital Outlay	2,196	1,984	212	10.7%
<b>Total</b>	<b>5,010,370</b>	<b>5,366,584</b>	<b>(356,214)</b>	<b>(6.6%)</b>
<b>0091 - West Zephyrhills Elementary</b>				
Personnel Costs	4,836,295	5,322,968	(486,673)	(9.1%)
Operational Costs	98,807	59,677	39,130	65.6%
Capital Outlay	2,000	2,000	-	0.0%
<b>Total</b>	<b>4,937,102</b>	<b>5,384,645</b>	<b>(447,543)</b>	<b>(8.3%)</b>
<b>0092 - New River Elementary</b>				
Personnel Costs	6,836,251	6,497,756	338,495	5.2%
Operational Costs	149,393	94,679	54,714	57.8%
Capital Outlay	4,600	4,000	600	15.0%
<b>Total</b>	<b>6,990,244</b>	<b>6,596,435</b>	<b>393,809</b>	<b>6.0%</b>
<b>0093 - Gulf Trace Elementary</b>				
Personnel Costs	4,246,897	4,867,749	(620,852)	(12.8%)
Operational Costs	103,240	96,240	7,000	7.3%
Capital Outlay	2,577	2,858	(281)	(9.8%)
<b>Total</b>	<b>4,352,714</b>	<b>4,966,847</b>	<b>(614,133)</b>	<b>(12.4%)</b>
<b>0110 - Veterans Elementary</b>				
Personnel Costs	4,262,284	4,948,910	(686,626)	(13.9%)
Operational Costs	85,808	78,694	7,114	9.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,348,092</b>	<b>5,027,604</b>	<b>(679,512)</b>	<b>(13.5%)</b>
<b>0112 - Watergrass Elementary</b>				
Personnel Costs	6,089,521	6,503,068	(413,547)	(6.4%)
Operational Costs	130,333	87,665	42,668	48.7%
Capital Outlay	1,240	1,000	240	24.0%
<b>Total</b>	<b>6,221,094</b>	<b>6,591,733</b>	<b>(370,639)</b>	<b>(5.6%)</b>
<b>0117 - Odessa Elementary</b>				
Personnel Costs	6,343,599	7,752,149	(1,408,550)	(18.2%)
Operational Costs	156,072	114,622	41,450	36.2%
Capital Outlay	850	4,894	(4,044)	(82.6%)
<b>Total</b>	<b>6,500,521</b>	<b>7,871,665</b>	<b>(1,371,144)</b>	<b>(17.4%)</b>
<b>0119 - Sanders Memorial Elementary</b>				
Personnel Costs	5,861,592	5,934,136	(72,544)	(1.2%)
Operational Costs	117,385	94,807	22,578	23.8%
Capital Outlay	5,304	1,850	3,454	186.7%
<b>Total</b>	<b>5,984,281</b>	<b>6,030,793</b>	<b>(46,512)</b>	<b>(0.8%)</b>
<b>0120 - Quail Hollow Elementary</b>				
Personnel Costs	3,858,007	4,257,774	(399,767)	(9.4%)
Operational Costs	78,089	59,989	18,100	30.2%
Capital Outlay	2,726	600	2,126	354.3%
<b>Total</b>	<b>3,938,822</b>	<b>4,318,363</b>	<b>(379,541)</b>	<b>(8.8%)</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0121 - Shady Hills Elementary</b>				
Personnel Costs	\$ 4,099,358	\$ 4,456,434	\$ (357,076)	(8.0%)
Operational Costs	70,941	55,070	15,871	28.8%
Capital Outlay	1,600	1,870	(270)	(14.4%)
<b>Total</b>	<b>4,171,899</b>	<b>4,513,374</b>	<b>(341,475)</b>	<b>(7.6%)</b>
<b>0122 - Wiregrass Elementary</b>				
Personnel Costs	7,043,540	7,236,501	(192,961)	(2.7%)
Operational Costs	144,065	100,496	43,569	43.4%
Capital Outlay	2,880	10,500	(7,620)	(72.6%)
<b>Total</b>	<b>7,190,485</b>	<b>7,347,497</b>	<b>(157,012)</b>	<b>(2.1%)</b>
<b>0125 - Bexley Elementary</b>				
Personnel Costs	5,705,070	8,902,140	(3,197,070)	(35.9%)
Operational Costs	121,513	134,138	(12,625)	(9.4%)
Capital Outlay	1,885	10,563	(8,678)	(82.2%)
<b>Total</b>	<b>5,828,468</b>	<b>9,046,841</b>	<b>(3,218,373)</b>	<b>(35.6%)</b>
<b>0132 - Woodland Elementary</b>				
Personnel Costs	6,298,861	5,273,894	1,024,967	19.4%
Operational Costs	119,051	79,642	39,409	49.5%
Capital Outlay	3,662	2,625	1,037	39.5%
<b>Total</b>	<b>6,421,574</b>	<b>5,356,161</b>	<b>1,065,413</b>	<b>19.9%</b>
<b>0201 - Connerton Elementary</b>				
Personnel Costs	6,169,159	7,287,294	(1,118,135)	(15.3%)
Operational Costs	123,973	101,437	22,536	22.2%
Capital Outlay	2,000	3,000	(1,000)	(33.3%)
<b>Total</b>	<b>6,295,132</b>	<b>7,391,731</b>	<b>(1,096,599)</b>	<b>(14.8%)</b>
<b>0211 - Mittye P Locke Achievement Academy</b>				
Personnel Costs	2,056,752	1,581,108	475,644	30.1%
Operational Costs	55,137	38,202	16,935	44.3%
Capital Outlay	700	-	700	100.0%
<b>Total</b>	<b>2,112,589</b>	<b>1,619,310</b>	<b>493,279</b>	<b>30.5%</b>
<b>0251 - San Antonio Elementary</b>				
Personnel Costs	5,523,437	5,049,726	473,711	9.4%
Operational Costs	121,779	101,041	20,738	20.5%
Capital Outlay	6,400	5,718	682	11.9%
<b>Total</b>	<b>5,651,616</b>	<b>5,156,485</b>	<b>495,131</b>	<b>9.6%</b>
<b>0271 - Richey Elementary</b>				
Personnel Costs	5,685,299	6,926,454	(1,241,155)	(17.9%)
Operational Costs	133,471	100,717	32,754	32.5%
Capital Outlay	3,374	2,450	924	37.7%
<b>Total</b>	<b>5,822,144</b>	<b>7,029,621</b>	<b>(1,207,477)</b>	<b>(17.2%)</b>
<b>0311 - Cotee River Elementary</b>				
Personnel Costs	4,817,483	5,155,649	(338,166)	(6.6%)
Operational Costs	92,273	40,562	51,711	127.5%
Capital Outlay	1,400	-	1,400	100.0%
<b>Total</b>	<b>4,911,156</b>	<b>5,196,211</b>	<b>(285,055)</b>	<b>(5.5%)</b>
<b>0321 - Lacoochee Elementary</b>				
Personnel Costs	2,921,535	2,654,469	267,066	10.1%
Operational Costs	48,889	35,089	13,800	39.3%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>2,970,424</b>	<b>2,689,558</b>	<b>280,866</b>	<b>10.4%</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0341 - Schrader Elementary</b>				
Personnel Costs	\$ 4,943,401	\$ 5,049,257	\$ (105,856)	(2.1%)
Operational Costs	94,751	64,627	30,124	46.6%
Capital Outlay	-	1,150	(1,150)	(100.0%)
<b>Total</b>	<b>5,038,152</b>	<b>5,115,034</b>	<b>(76,882)</b>	<b>(1.5%)</b>
<b>0351 - Fox Hollow Elementary</b>				
Personnel Costs	4,210,321	4,759,574	(549,253)	(11.5%)
Operational Costs	89,803	66,323	23,480	35.4%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,300,124</b>	<b>4,825,897</b>	<b>(525,773)</b>	<b>(10.9%)</b>
<b>0401 - Centennial Elementary</b>				
Personnel Costs	5,920,904	6,018,352	(97,448)	(1.6%)
Operational Costs	126,475	80,536	45,939	57.0%
Capital Outlay	2,500	1,800	700	38.9%
<b>Total</b>	<b>6,049,879</b>	<b>6,100,688</b>	<b>(50,809)</b>	<b>(0.8%)</b>
<b>0411 - Seven Springs Elementary</b>				
Personnel Costs	3,808,042	4,189,690	(381,648)	(9.1%)
Operational Costs	66,443	54,550	11,893	21.8%
Capital Outlay	2,000	2,500	(500)	(20.0%)
<b>Total</b>	<b>3,876,485</b>	<b>4,246,740</b>	<b>(370,255)</b>	<b>(8.7%)</b>
<b>0421 - Deer Park Elementary</b>				
Personnel Costs	4,563,736	4,583,118	(19,382)	(0.4%)
Operational Costs	92,269	56,206	36,063	64.2%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,656,005</b>	<b>4,639,324</b>	<b>16,681</b>	<b>0.4%</b>
<b>0451 - Mary Giella Elementary</b>				
Personnel Costs	4,082,829	4,566,094	(483,265)	(10.6%)
Operational Costs	77,595	65,880	11,715	17.8%
Capital Outlay	1,340	1,490	(150)	(10.1%)
<b>Total</b>	<b>4,161,764</b>	<b>4,633,464</b>	<b>(471,700)</b>	<b>(10.2%)</b>
<b>0501 - Hudson Primary Academy</b>				
Personnel Costs	5,345,625	5,347,324	(1,699)	(0.0%)
Operational Costs	122,001	72,548	49,453	68.2%
Capital Outlay	1,048	1,500	(452)	(30.1%)
<b>Total</b>	<b>5,468,674</b>	<b>5,421,372</b>	<b>47,302</b>	<b>0.9%</b>
<b>0701 - Cypress Elementary</b>				
Personnel Costs	3,965,981	4,245,020	(279,039)	(6.6%)
Operational Costs	73,305	41,078	32,227	78.5%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,039,286</b>	<b>4,286,098</b>	<b>(246,812)</b>	<b>(5.8%)</b>
<b>0901 - Anclote Elementary</b>				
Personnel Costs	3,884,276	4,691,596	(807,320)	(17.2%)
Operational Costs	78,179	60,151	18,028	30.0%
Capital Outlay	918	1,344	(426)	(31.7%)
<b>Total</b>	<b>3,963,373</b>	<b>4,753,091</b>	<b>(789,718)</b>	<b>(16.6%)</b>
<b>0902 - Pine View Elementary</b>				
Personnel Costs	4,169,932	4,690,148	(520,216)	(11.1%)
Operational Costs	120,973	70,576	50,397	71.4%
Capital Outlay	850	950	(100)	(10.5%)
<b>Total</b>	<b>4,291,755</b>	<b>4,761,674</b>	<b>(469,919)</b>	<b>(9.9%)</b>



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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0911 - Gulfside Elementary</b>				
Personnel Costs	\$ 3,088,007	\$ 3,866,809	\$ (778,802)	(20.1%)
Operational Costs	51,283	52,147	(864)	(1.7%)
Capital Outlay	-	1,800	(1,800)	(100.0%)
<b>Total</b>	<b>3,139,290</b>	<b>3,920,756</b>	<b>(781,466)</b>	<b>(19.9%)</b>
<b>0932 - Calusa Elementary</b>				
Personnel Costs	-	3,476,307	(3,476,307)	(100.0%)
Operational Costs	-	46,821	(46,821)	(100.0%)
Capital Outlay	-	1,000	(1,000)	(100.0%)
<b>Total</b>	<b>-</b>	<b>3,524,128</b>	<b>(3,524,128)</b>	<b>(100.0%)</b>
<b>0941 - Moon Lake Elementary</b>				
Personnel Costs	4,707,969	5,414,069	(706,100)	(13.0%)
Operational Costs	90,237	64,354	25,883	40.2%
Capital Outlay	500	200	300	150.0%
<b>Total</b>	<b>4,798,706</b>	<b>5,478,623</b>	<b>(679,917)</b>	<b>(12.4%)</b>
<b>0961 - Lake Myrtle Elementary</b>				
Personnel Costs	4,142,911	4,798,709	(655,798)	(13.7%)
Operational Costs	72,634	65,085	7,549	11.6%
Capital Outlay	2,085	2,278	(193)	(8.5%)
<b>Total</b>	<b>4,217,630</b>	<b>4,866,072</b>	<b>(648,442)</b>	<b>(13.3%)</b>
<b>2061 - Sand Pine Elementary</b>				
Personnel Costs	4,342,658	4,514,579	(171,921)	(3.8%)
Operational Costs	60,969	50,802	10,167	20.0%
Capital Outlay	7,506	7,368	138	1.9%
<b>Total</b>	<b>4,411,133</b>	<b>4,572,749</b>	<b>(161,616)</b>	<b>(3.5%)</b>
<b>2071 - Wesley Chapel Elementary</b>				
Personnel Costs	5,940,425	6,292,383	(351,958)	(5.6%)
Operational Costs	109,219	78,789	30,430	38.6%
Capital Outlay	1,000	-	1,000	100.0%
<b>Total</b>	<b>6,050,644</b>	<b>6,371,172</b>	<b>(320,528)</b>	<b>(5.0%)</b>
<b>2081 - Longleaf Elementary</b>				
Personnel Costs	5,111,285	5,311,969	(200,684)	(3.8%)
Operational Costs	105,414	65,642	39,772	60.6%
Capital Outlay	575	1,100	(525)	(47.7%)
<b>Total</b>	<b>5,217,274</b>	<b>5,378,711</b>	<b>(161,437)</b>	<b>(3.0%)</b>
<b>2091 - Seven Oaks Elementary</b>				
Personnel Costs	5,005,569	4,966,377	39,192	0.8%
Operational Costs	105,665	71,668	33,997	47.4%
Capital Outlay	200	600	(400)	(66.7%)
<b>Total</b>	<b>5,111,434</b>	<b>5,038,645</b>	<b>72,789</b>	<b>1.4%</b>

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

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

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0261 - Gulf Middle</b>				
Personnel Costs	\$ 5,251,590	\$ 6,775,542	\$ (1,523,952)	(22.5%)
Operational Costs	96,382	86,618	9,764	11.3%
Capital Outlay	3,460	4,784	(1,324)	(27.7%)
<b>Total</b>	<b>5,351,432</b>	<b>6,866,944</b>	<b>(1,515,512)</b>	<b>(22.1%)</b>
<b>0342 - Bayonet Point Middle</b>				
Personnel Costs	4,471,477	4,563,418	(91,941)	(2.0%)
Operational Costs	93,603	58,824	34,779	59.1%
Capital Outlay	3,458	3,388	70	2.1%
<b>Total</b>	<b>4,568,538</b>	<b>4,625,630</b>	<b>(57,092)</b>	<b>(1.2%)</b>
<b>0461 - Thomas E Weightman Middle</b>				
Personnel Costs	7,422,160	7,749,595	(327,435)	(4.2%)
Operational Costs	170,459	70,826	99,633	140.7%
Capital Outlay	8,500	18,514	(10,014)	(54.1%)
<b>Total</b>	<b>7,601,119</b>	<b>7,838,935</b>	<b>(237,816)</b>	<b>(3.0%)</b>
<b>0472 - River Ridge Middle</b>				
Personnel Costs	6,481,970	6,712,392	(230,422)	(3.4%)
Operational Costs	158,379	60,469	97,910	161.9%
Capital Outlay	2,108	2,090	18	0.9%
<b>Total</b>	<b>6,642,457</b>	<b>6,774,951</b>	<b>(132,494)</b>	<b>(2.0%)</b>
<b>0921 - Pine View Middle</b>				
Personnel Costs	6,399,937	6,012,163	387,774	6.4%
Operational Costs	157,719	93,505	64,214	68.7%
Capital Outlay	3,370	2,900	470	16.2%
<b>Total</b>	<b>6,561,026</b>	<b>6,108,568</b>	<b>452,458</b>	<b>7.4%</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0031 - Pasco High</b>				
Personnel Costs	\$ 10,032,229	\$ 9,539,550	\$ 492,679	5.2%
Operational Costs	397,433	319,169	78,264	24.5%
Capital Outlay	3,000	2,826	174	6.2%
<b>Total</b>	<b>10,432,662</b>	<b>9,861,545</b>	<b>571,117</b>	<b>5.8%</b>
<b>0063 - Wesley Chapel High</b>				
Personnel Costs	11,440,978	10,541,478	899,500	8.5%
Operational Costs	292,144	143,001	149,143	104.3%
Capital Outlay	11,500	16,914	(5,414)	(32.0%)
<b>Total</b>	<b>11,744,622</b>	<b>10,701,393</b>	<b>1,043,229</b>	<b>9.7%</b>
<b>0073 - J W Mitchell High</b>				
Personnel Costs	11,183,938	10,920,210	263,728	2.4%
Operational Costs	373,471	183,817	189,654	103.2%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>11,557,409</b>	<b>11,104,027</b>	<b>453,382</b>	<b>4.1%</b>
<b>0090 - Wiregrass Ranch High</b>				
Personnel Costs	10,913,560	10,838,222	75,338	0.7%
Operational Costs	331,522	188,773	142,749	75.6%
Capital Outlay	-	6,500	(6,500)	(100.0%)
<b>Total</b>	<b>11,245,082</b>	<b>11,033,495</b>	<b>211,587</b>	<b>1.9%</b>
<b>0101 - Sunlake High</b>				
Personnel Costs	10,516,682	10,119,431	397,251	3.9%
Operational Costs	302,866	194,056	108,810	56.1%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>10,819,548</b>	<b>10,313,487</b>	<b>506,061</b>	<b>4.9%</b>
<b>0113 - Anclote High</b>				
Personnel Costs	7,060,259	7,122,742	(62,483)	(0.9%)
Operational Costs	320,792	244,422	76,370	31.2%
Capital Outlay	8,514	13,000	(4,486)	(34.5%)
<b>Total</b>	<b>7,389,565</b>	<b>7,380,164</b>	<b>9,401</b>	<b>0.1%</b>
<b>0114 - Fivay High</b>				
Personnel Costs	9,915,192	9,947,954	(32,762)	(0.3%)
Operational Costs	250,718	141,066	109,652	77.7%
Capital Outlay	3,976	4,282	(306)	(7.1%)
<b>Total</b>	<b>10,169,886</b>	<b>10,093,302</b>	<b>76,584</b>	<b>0.8%</b>
<b>0123 - Cypress Creek High</b>				
Personnel Costs	10,735,473	10,224,485	510,988	5.0%
Operational Costs	289,969	161,510	128,459	79.5%
Capital Outlay	6,300	10,000	(3,700)	(37.0%)
<b>Total</b>	<b>11,031,742</b>	<b>10,395,995</b>	<b>635,747</b>	<b>6.1%</b>
<b>0128 - Wendell Krinn Technical High</b>				
Personnel Costs	5,668,074	6,015,946	(347,872)	(5.8%)
Operational Costs	104,197	54,699	49,498	90.5%
Capital Outlay	6,648	2,790	3,858	138.3%
<b>Total</b>	<b>5,778,919</b>	<b>6,073,435</b>	<b>(294,516)</b>	<b>(4.8%)</b>
<b>0131 - Zephyrhills High</b>				
Personnel Costs	9,658,736	9,741,724	(82,988)	(0.9%)
Operational Costs	239,617	139,678	99,939	71.5%
Capital Outlay	14,922	16,104	(1,182)	(7.3%)
<b>Total</b>	<b>9,913,275</b>	<b>9,897,506</b>	<b>15,769</b>	<b>0.2%</b>

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

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

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0069 - Chasco K-8</b>				
Personnel Costs	\$ 11,139,119	\$ -	\$ 11,139,119	100.0%
Operational Costs	236,121	-	236,121	100.0%
Capital Outlay	7,000	-	7,000	100.0%
<b>Total</b>	<b>11,382,240</b>	<b>-</b>	<b>11,382,240</b>	<b>100.0%</b>
<b>0153 - Angeline Academy of Innovation</b>				
Personnel Costs	7,633,066	6,734,430	898,636	13.3%
Operational Costs	197,444	110,883	86,561	78.1%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>7,830,510</b>	<b>6,845,313</b>	<b>985,197</b>	<b>14.4%</b>
<b>0154 - Kirkland Ranch K-8</b>				
Personnel Costs	9,391,312	8,020,428	1,370,884	17.1%
Operational Costs	233,536	307,857	(74,321)	(24.1%)
Capital Outlay	2,500	-	2,500	100.0%
<b>Total</b>	<b>9,627,348</b>	<b>8,328,285</b>	<b>1,299,063</b>	<b>15.6%</b>
<b>0155 - Skybrooke K-8</b>				
Personnel Costs	7,098,428	-	7,098,428	100.0%
Operational Costs	367,644	-	367,644	100.0%
Capital Outlay	7,419	-	7,419	100.0%
<b>Total</b>	<b>7,473,491</b>	<b>-</b>	<b>7,473,491</b>	<b>100.0%</b>
<b>0951 - Hudson Academy</b>				
Personnel Costs	6,146,030	6,752,132	(606,102)	(9.0%)
Operational Costs	202,624	146,936	55,688	37.9%
Capital Outlay	2,096	2,360	(264)	(11.2%)
<b>Total</b>	<b>6,350,750</b>	<b>6,901,428</b>	<b>(550,678)</b>	<b>(8.0%)</b>
<b>1411 - Starkey Ranch K-8</b>				
Personnel Costs	13,852,857	13,840,635	12,222	0.1%
Operational Costs	307,019	200,603	106,416	53.0%
Capital Outlay	11,150	9,650	1,500	15.5%
<b>Total</b>	<b>14,171,026</b>	<b>14,050,888</b>	<b>120,138</b>	<b>0.9%</b>
<b>7004 - Pasco eSchool</b>				
Personnel Costs	9,873,442	9,702,797	170,645	1.8%
Operational Costs	1,784,566	1,654,419	130,147	7.9%
Capital Outlay	7,000	7,000	-	0.0%
<b>Total</b>	<b>11,665,008</b>	<b>11,364,216</b>	<b>300,792</b>	<b>2.6%</b>
<b>7006 - Pasco Virtual Course Offerings</b>				
Personnel Costs	2,568,856	2,276,819	292,037	12.8%
Operational Costs	2,500	2,500	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>2,571,356</b>	<b>2,279,319</b>	<b>292,037</b>	<b>12.8%</b>
<b>7023 - Virtual Instruction Program</b>				
Personnel Costs	1,486,910	1,714,103	(227,193)	(13.3%)
Operational Costs	37,500	42,500	(5,000)	(11.8%)
Capital Outlay	7,500	7,500	-	0.0%
<b>Total</b>	<b>1,531,910</b>	<b>1,764,103</b>	<b>(232,193)</b>	<b>(13.2%)</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>0242 - West Pasco Education Academy</b>				
Personnel Costs	\$ 4,813,050	\$ 4,435,217	\$ 377,833	8.5%
Operational Costs	103,530	18,795	84,735	450.8%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,916,580</b>	<b>4,454,012</b>	<b>462,568</b>	<b>10.4%</b>
<b>4081 - Pasco Girls Academy</b>				
Personnel Costs	99,656	88,127	11,529	13.1%
Operational Costs	870	870	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>100,526</b>	<b>88,997</b>	<b>11,529</b>	<b>13.0%</b>
<b>5242 - Girls Pace</b>				
Personnel Costs	155,921	100,121	55,800	55.7%
Operational Costs	502,324	401,763	100,561	25.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>658,245</b>	<b>501,884</b>	<b>156,361</b>	<b>31.2%</b>
<b>5881 - Sheriffs Detention Center</b>				
Personnel Costs	61,525	59,662	1,863	3.1%
Operational Costs	769	769	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>62,294</b>	<b>60,431</b>	<b>1,863</b>	<b>3.1%</b>
<b>6997 - Energy &amp; Marine Center</b>				
Personnel Costs	404,513	347,726	56,787	16.3%
Operational Costs	16,227	15,000	1,227	8.2%
Capital Outlay	1,000	1,000	-	0.0%
<b>Total</b>	<b>421,740</b>	<b>363,726</b>	<b>58,014</b>	<b>15.9%</b>
<b>7071 - East Pasco Education Academy</b>				
Personnel Costs	3,430,135	3,106,388	323,747	10.4%
Operational Costs	45,944	11,920	34,024	285.4%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>3,476,079</b>	<b>3,118,308</b>	<b>357,771</b>	<b>11.5%</b>
<b>7081 - Juvenile Detention Center</b>				
Personnel Costs	349,500	318,503	30,997	9.7%
Operational Costs	1,005	1,305	(300)	(23.0%)
Capital Outlay	300	-	300	100.0%
<b>Total</b>	<b>350,805</b>	<b>319,808</b>	<b>30,997</b>	<b>9.7%</b>
<b>8991 - Marchman Technical College</b>				
Personnel Costs	3,845,617	4,205,024	(359,407)	(8.5%)
Operational Costs	199,356	150,493	48,863	32.5%
Capital Outlay	8,184	-	8,184	100.0%
<b>Total</b>	<b>4,053,157</b>	<b>4,355,517</b>	<b>(302,360)</b>	<b>(6.9%)</b>
<b>9045 - Baycare Behavioral Health</b>				
Personnel Costs	-	15,607	(15,607)	(100.0%)
Operational Costs	181,000	162,431	18,569	11.4%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>181,000</b>	<b>178,038</b>	<b>2,962</b>	<b>1.7%</b>
<b>Adult Education</b>				
Personnel Costs	1,233,430	1,422,197	(188,767)	(13.3%)
Operational Costs	8,250	5,250	3,000	57.1%
Capital Outlay	-	3,000	(3,000)	(100.0%)
<b>Total</b>	<b>1,241,680</b>	<b>1,430,447</b>	<b>(188,767)</b>	<b>(13.2%)</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>4002 - Imagine School at Trinity</b>				
Personnel Costs	\$ -	\$ -	\$ -	0.0%
Operational Costs	4,148,965	-	4,148,965	100.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,148,965</b>	<b>-</b>	<b>4,148,965</b>	<b>100.0%</b>
<b>4301 - Dayspring Academy</b>				
Personnel Costs	62,329	63,171	(842)	(1.3%)
Operational Costs	11,598,552	11,292,398	306,154	2.7%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>11,660,881</b>	<b>11,355,569</b>	<b>305,312</b>	<b>2.7%</b>
<b>4302 - Academy At The Farm</b>				
Personnel Costs	22,316	22,483	(167)	(0.7%)
Operational Costs	7,699,693	7,033,896	665,797	9.5%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>7,722,009</b>	<b>7,056,379</b>	<b>665,630</b>	<b>9.4%</b>
<b>4307 - Countryside Montessori Academy</b>				
Personnel Costs	34,850	30,472	4,378	14.4%
Operational Costs	3,347,971	3,197,269	150,702	4.7%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>3,382,821</b>	<b>3,227,741</b>	<b>155,080</b>	<b>4.8%</b>
<b>4321 - Athenian Academy</b>				
Personnel Costs	9,241	5,743	3,498	60.9%
Operational Costs	3,957,960	3,837,222	120,738	3.1%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>3,967,201</b>	<b>3,842,965</b>	<b>124,236</b>	<b>3.2%</b>
<b>4323 - Imagine School at Land O' Lakes</b>				
Personnel Costs	161,453	36,948	124,505	337.0%
Operational Costs	8,387,331	8,416,945	(29,614)	(0.4%)
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>8,548,784</b>	<b>8,453,893</b>	<b>94,891</b>	<b>1.1%</b>
<b>4326 - Classical Preparatory School</b>				
Personnel Costs	40,320	28,630	11,690	40.8%
Operational Costs	9,869,631	10,144,185	(274,554)	(2.7%)
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>9,909,951</b>	<b>10,172,815</b>	<b>(262,864)</b>	<b>(2.6%)</b>
<b>4327 - Learning Lodge Academy</b>				
Personnel Costs	11,231	11,268	(37)	(0.3%)
Operational Costs	2,893,246	2,706,687	186,559	6.9%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>2,904,477</b>	<b>2,717,955</b>	<b>186,522</b>	<b>6.9%</b>
<b>4328 - Pepin Academies of Pasco County</b>				
Personnel Costs	1,521	1,312	209	15.9%
Operational Costs	4,839,290	5,076,825	(237,535)	(4.7%)
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,840,811</b>	<b>5,078,137</b>	<b>(237,326)</b>	<b>(4.7%)</b>
<b>4329 - Plato Academy Trinity</b>				
Personnel Costs	20,512	19,232	1,280	6.7%
Operational Costs	4,241,632	4,969,288	(727,656)	(14.6%)
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,262,144</b>	<b>4,988,520</b>	<b>(726,376)</b>	<b>(14.6%)</b>



General Fund Financial Allocations by Cost Center  
Annual Budget For Fiscal Year 2025 - 2026  
CharterSchools

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>4330 - Union Park</b>				
Personnel Costs	\$ 26,759	\$ 35,430	\$ (8,671)	(24.5%)
Operational Costs	7,211,755	7,116,706	95,049	1.3%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>7,238,514</b>	<b>7,152,136</b>	<b>86,378</b>	<b>1.2%</b>
<b>4332 - Pinecrest Academy Wesley Chapel (K-8)</b>				
Personnel Costs	55,423	44,560	10,863	24.4%
Operational Costs	12,490,506	12,664,376	(173,870)	(1.4%)
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>12,545,929</b>	<b>12,708,936</b>	<b>(163,007)</b>	<b>(1.3%)</b>
<b>4333 - Innovation Preparatory Academy</b>				
Personnel Costs	51,353	43,204	8,149	18.9%
Operational Costs	13,566,720	11,859,133	1,707,587	14.4%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>13,618,073</b>	<b>11,902,337</b>	<b>1,715,736</b>	<b>14.4%</b>
<b>4339 - Pinecrest Academy Wesley Chapel High School</b>				
Personnel Costs	-	-	-	0.0%
Operational Costs	1,520,601	1,190,417	330,184	27.7%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>1,520,601</b>	<b>1,190,417</b>	<b>330,184</b>	<b>27.7%</b>
<b>4341 - Dayspring Angeline</b>				
Personnel Costs	23,795	-	23,795	100.0%
Operational Costs	4,074,164	2,878,288	1,195,876	41.5%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,097,959</b>	<b>2,878,288</b>	<b>1,219,671</b>	<b>42.4%</b>
<b>4342 - Pinecrest Academy Connerton Middle</b>				
Personnel Costs	-	-	-	0.0%
Operational Costs	2,074,738	-	2,074,738	100.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>2,074,738</b>	<b>-</b>	<b>2,074,738</b>	<b>100.0%</b>
<b>4343 - Pinecrest Academy Connerton</b>				
Personnel Costs	-	-	-	0.0%
Operational Costs	4,120,658	-	4,120,658	100.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,120,658</b>	<b>-</b>	<b>4,120,658</b>	<b>100.0%</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>9000 - Superintendent</b>				
Personnel Costs	\$ 369,509	\$ 420,209	\$ (50,700)	(12.1%)
Operational Costs	46,700	46,700	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>416,209</b>	<b>466,909</b>	<b>(50,700)</b>	<b>(10.9%)</b>
<b>9001 - School Board Members &amp; Attorneys</b>				
Personnel Costs	518,622	508,975	9,647	1.9%
Operational Costs	172,305	137,305	35,000	25.5%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>690,927</b>	<b>646,280</b>	<b>44,647</b>	<b>6.9%</b>
<b>9005 - Communication</b>				
Personnel Costs	939,621	963,548	(23,927)	(2.5%)
Operational Costs	210,326	78,650	131,676	167.4%
Capital Outlay	6,000	3,000	3,000	100.0%
<b>Total</b>	<b>1,155,947</b>	<b>1,045,198</b>	<b>110,749</b>	<b>10.6%</b>
<b>9006 - Pasco Education Foundation</b>				
Personnel Costs	46,690	43,739	2,951	6.7%
Operational Costs	3,000	-	3,000	100.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>49,690</b>	<b>43,739</b>	<b>5,951</b>	<b>13.6%</b>
<b>9007 - Internal Audit</b>				
Personnel Costs	532,595	425,689	106,906	25.1%
Operational Costs	105,284	38,388	66,896	174.3%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>637,879</b>	<b>464,077</b>	<b>173,802</b>	<b>37.5%</b>
<b>9008 - Chief Communications and Community EO</b>				
Personnel Costs	210,838	-	210,838	100.0%
Operational Costs	97,122	-	97,122	100.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>307,960</b>	<b>-</b>	<b>307,960</b>	<b>100.0%</b>
<b>9009 - Enterprise Resource Planning</b>				
Personnel Costs	-	75,737	(75,737)	(100.0%)
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>75,737</b>	<b>(75,737)</b>	<b>(100.0%)</b>
<b>9010 - Chief of Operations</b>				
Personnel Costs	269,652	267,813	1,839	0.7%
Operational Costs	6,200	6,200	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>275,852</b>	<b>274,013</b>	<b>1,839</b>	<b>0.7%</b>
<b>9011 - Employee Relations</b>				
Personnel Costs	695,784	678,273	17,511	2.6%
Operational Costs	376,718	202,117	174,601	86.4%
Capital Outlay	700	700	-	0.0%
<b>Total</b>	<b>1,073,202</b>	<b>881,090</b>	<b>192,112</b>	<b>21.8%</b>
<b>9012 - Planning Services</b>				
Personnel Costs	608,289	577,582	30,707	5.3%
Operational Costs	79,387	79,387	-	0.0%
Capital Outlay	300	300	-	0.0%
<b>Total</b>	<b>687,976</b>	<b>657,269</b>	<b>30,707</b>	<b>4.7%</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>9016 - Employee Benefits &amp; Assistance</b>				
Personnel Costs	\$ 224,250	\$ 203,455	\$ 20,795	10.2%
Operational Costs	75,000	60,000	15,000	25.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>299,250</b>	<b>263,455</b>	<b>35,795</b>	<b>13.6%</b>
<b>9019 - Construction Services &amp; Code Compliance</b>				
Personnel Costs	1,668,299	2,074,466	(406,167)	(19.6%)
Operational Costs	43,285	43,285	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>1,711,584</b>	<b>2,117,751</b>	<b>(406,167)</b>	<b>(19.2%)</b>
<b>9020 - Chief Finance Officer</b>				
Personnel Costs	483,834	413,491	70,343	17.0%
Operational Costs	11,950	10,300	1,650	16.0%
Capital Outlay	150	300	(150)	(50.0%)
<b>Total</b>	<b>495,934</b>	<b>424,091</b>	<b>71,843</b>	<b>16.9%</b>
<b>9021 - Finance Services</b>				
Personnel Costs	3,638,102	3,124,877	513,225	16.4%
Operational Costs	1,003,943	873,273	130,670	15.0%
Capital Outlay	17,000	17,200	(200)	(1.2%)
<b>Total</b>	<b>4,659,045</b>	<b>4,015,350</b>	<b>643,695</b>	<b>16.0%</b>
<b>9027 - Conservation &amp; Recycling Operation</b>				
Personnel Costs	10,169	8,265	1,904	23.0%
Operational Costs	19,660,000	18,935,100	724,900	3.8%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>19,670,169</b>	<b>18,943,365</b>	<b>726,804</b>	<b>3.8%</b>
<b>9030 - General Counsel</b>				
Personnel Costs	553,129	483,182	69,947	14.5%
Operational Costs	82,441	65,205	17,236	26.4%
Capital Outlay	1,773	1,773	-	0.0%
<b>Total</b>	<b>637,343</b>	<b>550,160</b>	<b>87,183</b>	<b>15.8%</b>
<b>9031 - Transportation Services</b>				
Personnel Costs	2,562,812	2,282,715	280,097	12.3%
Operational Costs	5,098,200	5,274,582	(176,382)	(3.3%)
Capital Outlay	100	600	(500)	(83.3%)
<b>Total</b>	<b>7,661,112</b>	<b>7,557,897</b>	<b>103,215</b>	<b>1.4%</b>
<b>9032 - Transportation-East</b>				
Personnel Costs	3,537,048	3,909,967	(372,919)	(9.5%)
Operational Costs	204,500	194,800	9,700	5.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>3,741,548</b>	<b>4,104,767</b>	<b>(363,219)</b>	<b>(8.8%)</b>
<b>9033 - Transportation-West</b>				
Personnel Costs	6,280,990	6,773,164	(492,174)	(7.3%)
Operational Costs	398,515	381,045	17,470	4.6%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>6,679,505</b>	<b>7,154,209</b>	<b>(474,704)</b>	<b>(6.6%)</b>
<b>9034 - Transportation-Central</b>				
Personnel Costs	5,848,704	6,137,939	(289,235)	(4.7%)
Operational Costs	319,500	312,500	7,000	2.2%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>6,168,204</b>	<b>6,450,439</b>	<b>(282,235)</b>	<b>(4.4%)</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>9035 - Transportation-N/W Garage</b>				
Personnel Costs	\$ 5,297,447	\$ 5,794,356	\$ (496,909)	(8.6%)
Operational Costs	324,000	312,500	11,500	3.7%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>5,621,447</b>	<b>6,106,856</b>	<b>(485,409)</b>	<b>(7.9%)</b>
<b>9036 - Transportation-CNG Fueling Station</b>				
Personnel Costs	-	-	-	0.0%
Operational Costs	429,977	389,800	40,177	10.3%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>429,977</b>	<b>389,800</b>	<b>40,177</b>	<b>10.3%</b>
<b>9037 - Transportation-South</b>				
Personnel Costs	4,426,037	4,417,899	8,138	0.2%
Operational Costs	224,700	208,200	16,500	7.9%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>4,650,737</b>	<b>4,626,099</b>	<b>24,638</b>	<b>0.5%</b>
<b>9038 - Transportation-Southeast</b>				
Personnel Costs	5,012,618	5,232,142	(219,524)	(4.2%)
Operational Costs	227,800	213,100	14,700	6.9%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>5,240,418</b>	<b>5,445,242</b>	<b>(204,824)</b>	<b>(3.8%)</b>
<b>9040 - Purchasing Services</b>				
Personnel Costs	1,142,281	930,462	211,819	22.8%
Operational Costs	88,900	68,300	20,600	30.2%
Capital Outlay	-	600	(600)	(100.0%)
<b>Total</b>	<b>1,231,181</b>	<b>999,362</b>	<b>231,819</b>	<b>23.2%</b>
<b>9050 - Food &amp; Nutrition Services</b>				
Personnel Costs	383,159	329,952	53,207	16.1%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>383,159</b>	<b>329,952</b>	<b>53,207</b>	<b>16.1%</b>
<b>9051 - Distribution Services</b>				
Personnel Costs	980,625	950,924	29,701	3.1%
Operational Costs	49,100	47,100	2,000	4.2%
Capital Outlay	1,000	1,000	-	0.0%
<b>Total</b>	<b>1,030,725</b>	<b>999,024</b>	<b>31,701</b>	<b>3.2%</b>
<b>9052 - Mail Services</b>				
Personnel Costs	106,551	112,582	(6,031)	(5.4%)
Operational Costs	215,025	213,025	2,000	0.9%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>321,576</b>	<b>325,607</b>	<b>(4,031)</b>	<b>(1.2%)</b>
<b>9053 - Plant Operations Admin Complex</b>				
Personnel Costs	548,022	575,156	(27,134)	(4.7%)
Operational Costs	28,600	25,400	3,200	12.6%
Capital Outlay	3,750	3,750	-	0.0%
<b>Total</b>	<b>580,372</b>	<b>604,306</b>	<b>(23,934)</b>	<b>(4.0%)</b>
<b>9056 - Lakeview Express</b>				
Personnel Costs	35,463	35,746	(283)	(0.8%)
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>35,463</b>	<b>35,746</b>	<b>(283)</b>	<b>(0.8%)</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>9061 - Maintenance Services</b>				
Personnel Costs	\$ 12,086,146	\$ 11,175,646	\$ 910,500	8.1%
Operational Costs	5,629,125	5,252,205	376,920	7.2%
Capital Outlay	15,700	15,700	-	0.0%
<b>Total</b>	<b>17,730,971</b>	<b>16,443,551</b>	<b>1,287,420</b>	<b>7.8%</b>
<b>9070 - Deputy Superintendent of Operations</b>				
Personnel Costs	443,985	267,674	176,311	65.9%
Operational Costs	22,065	107,065	(85,000)	(79.4%)
Capital Outlay	100	100	-	0.0%
<b>Total</b>	<b>466,150</b>	<b>374,839</b>	<b>91,311</b>	<b>24.4%</b>
<b>9071 - Safety and Security Officer</b>				
Personnel Costs	1,031,667	844,718	186,949	22.1%
Operational Costs	4,510,504	4,101,039	409,465	10.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>5,542,171</b>	<b>4,945,757</b>	<b>596,414</b>	<b>12.1%</b>
<b>9301 - Executive Director of High Schools</b>				
Personnel Costs	1,244,657	-	1,244,657	100.0%
Operational Costs	854,947	-	854,947	100.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>2,099,604</b>	<b>-</b>	<b>2,099,604</b>	<b>100.0%</b>
<b>9303 - Executive Director of Middle</b>				
Personnel Costs	578,968	-	578,968	100.0%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>578,968</b>	<b>-</b>	<b>578,968</b>	<b>100.0%</b>
<b>9304 - Executive Director of Elementary</b>				
Personnel Costs	1,115,239	-	1,115,239	100.0%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>1,115,239</b>	<b>-</b>	<b>1,115,239</b>	<b>100.0%</b>
<b>9312 - Human Resources</b>				
Personnel Costs	4,023,074	2,983,357	1,039,717	34.9%
Operational Costs	2,462,864	2,288,665	174,199	7.6%
Capital Outlay	4,875	8,375	(3,500)	(41.8%)
<b>Total</b>	<b>6,490,813</b>	<b>5,280,397</b>	<b>1,210,416</b>	<b>22.9%</b>
<b>9410 - Chief of Staff</b>				
Personnel Costs	332,326	331,795	531	0.2%
Operational Costs	41,276	21,477	19,799	92.2%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>373,602</b>	<b>353,272</b>	<b>20,330</b>	<b>5.8%</b>
<b>9420 - Information Services</b>				
Personnel Costs	4,708,710	4,552,884	155,826	3.4%
Operational Costs	5,970,427	5,557,558	412,869	7.4%
Capital Outlay	5,600	5,450	150	2.8%
<b>Total</b>	<b>10,684,737</b>	<b>10,115,892</b>	<b>568,845</b>	<b>5.6%</b>
<b>9421 - Network Services</b>				
Personnel Costs	2,265,346	2,175,299	90,047	4.1%
Operational Costs	1,788,890	1,782,740	6,150	0.3%
Capital Outlay	4,000	4,000	-	0.0%
<b>Total</b>	<b>4,058,236</b>	<b>3,962,039</b>	<b>96,197</b>	<b>2.4%</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>9422 - Technology Services</b>				
Personnel Costs	\$ 1,544,691	\$ 1,481,531	\$ 63,160	4.3%
Operational Costs	797,321	737,192	60,129	8.2%
Capital Outlay	7,000	7,000	-	0.0%
<b>Total</b>	<b>2,349,012</b>	<b>2,225,723</b>	<b>123,289</b>	<b>5.5%</b>
<b>9423 - Records Management</b>				
Personnel Costs	171,033	163,558	7,475	4.6%
Operational Costs	24,221	17,800	6,421	36.1%
Capital Outlay	900	900	-	0.0%
<b>Total</b>	<b>196,154</b>	<b>182,258</b>	<b>13,896</b>	<b>7.6%</b>
<b>9500 - Deputy Superintendent of Academics</b>				
Personnel Costs	321,017	408,097	(87,080)	(21.3%)
Operational Costs	32,390	6,000	26,390	439.8%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>353,407</b>	<b>414,097</b>	<b>(60,690)</b>	<b>(14.7%)</b>
<b>9501 - Asst Superintendent High Schools</b>				
Personnel Costs	186,069	271,186	(85,117)	(31.4%)
Operational Costs	6,000	6,000	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>192,069</b>	<b>277,186</b>	<b>(85,117)</b>	<b>(30.7%)</b>
<b>9502 - Asst Superintendent Opportunity Schools</b>				
Personnel Costs	189,971	-	189,971	100.0%
Operational Costs	12,380	-	12,380	100.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>202,351</b>	<b>-</b>	<b>202,351</b>	<b>100.0%</b>
<b>9503 - Asst Superintendent Middle Schools</b>				
Personnel Costs	262,322	267,944	(5,622)	(2.1%)
Operational Costs	27,908	6,000	21,908	365.1%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>290,230</b>	<b>273,944</b>	<b>16,286</b>	<b>5.9%</b>
<b>9504 - Asst Superintendent Elementary</b>				
Personnel Costs	499,688	689,545	(189,857)	(27.5%)
Operational Costs	15,300	19,800	(4,500)	(22.7%)
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>514,988</b>	<b>709,345</b>	<b>(194,357)</b>	<b>(27.4%)</b>
<b>9520 - Innovation, Advanced Studies, and Choice</b>				
Personnel Costs	4,026,290	7,171,266	(3,144,976)	(43.9%)
Operational Costs	5,330,256	7,582,766	(2,252,510)	(29.7%)
Capital Outlay	3,200	3,000	200	6.7%
<b>Total</b>	<b>9,359,746</b>	<b>14,757,032</b>	<b>(5,397,286)</b>	<b>(36.6%)</b>
<b>9522 - District State &amp; Fed Programs</b>				
Personnel Costs	50,607	-	50,607	100.0%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>50,607</b>	<b>-</b>	<b>50,607</b>	<b>100.0%</b>
<b>9526 - CFA at WCHS</b>				
Personnel Costs	164,113	205,046	(40,933)	(20.0%)
Operational Costs	254,680	250,880	3,800	1.5%
Capital Outlay	5,900	6,700	(800)	(11.9%)
<b>Total</b>	<b>424,693</b>	<b>462,626</b>	<b>(37,933)</b>	<b>(8.2%)</b>

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

	2025-2026 Budget	2024-2025 Budget	Variance	% Change
<b>9527 - CFA at RRHS</b>				
Personnel Costs	\$ 188,207	\$ 237,728	\$ (49,521)	(20.8%)
Operational Costs	407,972	406,972	1,000	0.2%
Capital Outlay	9,549	10,549	(1,000)	(9.5%)
<b>Total</b>	<b>605,728</b>	<b>655,249</b>	<b>(49,521)</b>	<b>(7.6%)</b>
<b>9550 - Student Support Programs and Services</b>				
Personnel Costs	15,327,637	15,954,547	(626,910)	(3.9%)
Operational Costs	2,686,893	1,961,483	725,410	37.0%
Capital Outlay	31,609	22,417	9,192	41.0%
<b>Total</b>	<b>18,046,139</b>	<b>17,938,447</b>	<b>107,692</b>	<b>0.6%</b>
<b>9570 - Career and Technical Education</b>				
Personnel Costs	739,195	717,554	21,641	3.0%
Operational Costs	749,875	735,375	14,500	2.0%
Capital Outlay	9,450	9,450	-	0.0%
<b>Total</b>	<b>1,498,520</b>	<b>1,462,379</b>	<b>36,141</b>	<b>2.5%</b>
<b>9571 - After School Enrichment Programs</b>				
Personnel Costs	147,766	93,251	54,515	58.5%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>147,766</b>	<b>93,251</b>	<b>54,515</b>	<b>58.5%</b>
<b>9580 - School Improvement and Accountability</b>				
Personnel Costs	1,415,192	1,024,697	390,495	38.1%
Operational Costs	2,329,600	1,705,128	624,472	36.6%
Capital Outlay	100	100	-	0.0%
<b>Total</b>	<b>3,744,892</b>	<b>2,729,925</b>	<b>1,014,967</b>	<b>37.2%</b>
<b>9590 - Early Childhood Programs</b>				
Personnel Costs	3,358,396	1,783,976	1,574,420	88.3%
Operational Costs	85,409	587,968	(502,559)	(85.5%)
Capital Outlay	-	-	-	0.0%
<b>Total</b>	<b>3,443,805</b>	<b>2,371,944</b>	<b>1,071,861</b>	<b>45.2%</b>

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

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



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

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

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

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

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

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

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

ALL OTHER FUNDS									
For the Fiscal Year Ending 06/30/2025									
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Total
Instructional									
Basic	47.43	1.42	8.00	4.60				1.60	63.05
ESE	6.60							3.50	10.10
Vocational							4.19		4.19
Others	2.40	2.00	3.00					1.00	8.40
Total Instructional	56.43	3.42	11.00	4.60	0.00	0.00	4.19	0.00	85.74
Instructional Support	58.30	3.40	21.20	16.50				2.00	146.90
School Related Personnel	647.15	91.82	208.90	300.81			4.00	145.00	1,590.07
NNB	53.75	9.00	16.38	24.88			0.50	90.30	279.02
Professional Technical	1.00		2.00				0.70	1.00	47.54
Administrators	3.00		1.00					5.00	31.33
BCE Students & Interns								1.00	1.00
<b>TOTAL</b>	<b>819.63</b>	<b>107.64</b>	<b>260.47</b>	<b>346.78</b>	<b>0.00</b>	<b>0.00</b>	<b>9.39</b>	<b>244.30</b>	<b>2,181.59</b>

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

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

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

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

## ALL FUNDS

## Instructional

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

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



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

		Operating	Other	Total
<b>Instructional</b>				
<b>Subtotal</b>		<b>(155.48)</b>	<b>(13.69)</b>	<b>(169.17)</b>

**Inst Support**

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

**SRP**

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

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

**NNB**

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

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**Protech**

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

**Admin**

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

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