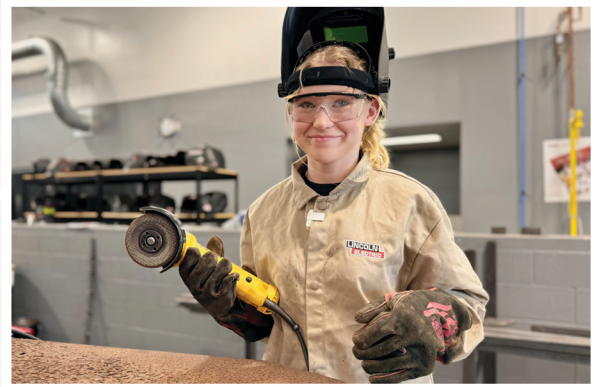


A WORLD-CLASS EDUCATION



2024-2025 ANNUAL BUDGET



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



2024-2025

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>

BOARD MEMBERS

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

Kurt S. Browning, Superintendent of Schools

ADMINISTRATORS

Ray Gadd, Deputy Superintendent
Tammy Taylor, Chief Finance Officer

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

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Mission

To provide a world-class education for all students.



Vision

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

SECTION I

INTRODUCTION



Pasco County Schools

Kurt S. Browning, Superintendent of Schools

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

September 10, 2024

Dear Honorable School Board Members:

The proposed budget of The School Board of Pasco County, Florida for fiscal year 2024-2025 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 2024 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 includes: 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 2024 tax roll provided by the Department of Revenue and certified by the Commissioner of Education on July 18, 2024, the following is a summary of the proposed millages to be levied on the 2024 tax roll for the 2024-2025 fiscal year:

	Proposed 2024-2025	Final 2023-2024	Increase/ (Decrease)
State Required Local Effort	3.078	3.201	(0.123)
Prior Period Adjustment	0.005	0.000	0.005
Local:			
Discretionary Effort	0.748	0.748	0.000
Voted Additional Levy*	1.000	1.000	0.000
Local Capital Improvement Millage	1.500	1.500	0.000
Total Millage Levy	6.331	6.449	(0.118)

* 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 \$6.6 billion to a total of \$61.4 billion and reflects an increase of 12.12% in the tax base. The required local effort is set at a millage rate of 3.078 plus a prior period millage rate adjustment of .005. 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 \$476.65 per unweighted full-time student. A compression adjustment is calculated to equalize funding to all school districts at the State average level of \$837.54. Since the required local effort is set by the Legislature each year, the District School Board has limited flexibility in determining the millage. Additionally, the State bases the District's funding on the assumption that it will levy the full discretionary effort millage rate of 0.748. If the District fails to levy the full discretionary amount, it will lose \$33.4 million in compression adjustment revenue from the State.

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 2024-2025 school year, approximately \$58,960,177 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 \$54,418,825 will be available to provide non-recurring salary supplements including mandatory employer withholdings for the District's non-administrative employees. Providing a proportional share of funds to each of the eligible employee groups, an estimated \$36,723,940 will be provided for instructional employees, \$13,351,775 for school related personnel (SRP) employees, \$3,368,540 for non-instructional non-bargaining (NNB) employees, and \$974,570 for professional-technical employees.

Under the proposed rate, the owner of a \$350,000 home, after deduction of the \$25,000 homestead exemption, would pay \$2,057.58, which is a decrease of \$38.35 from 2023 millage rates.



	School Taxes 2024-2025	School Taxes 2023-2024
ASSESSED VALUE	\$ 350,000	\$ 350,000
Less: Homestead Exemption	(25,000)	(25,000)
Taxable Value	\$ 325,000	\$ 325,000
MILLAGE	Amount	Amount
Required Local Effort*	\$ 1,000.35	\$ 1,040.33
Prior Period Adjustment	1.63	-
Voted Additional Levy	325.00	325.00
Discretionary Effort*	243.10	243.10
Capital Projects	487.50	487.50
Total	\$ 2,057.58	\$ 2,095.93

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

ADVERTISEMENT OF TENTATIVE BUDGET AND PROPOSED MILLAGE RATES

The Superintendent of Schools is responsible for recommending a tentative budget and proposed ad valorem property tax millage rates to the School Board. By law, the School Board must advertise a tentative budget and the proposed millage rates within 29 days after receiving the certification from the Property Appraiser. The advertisement contains a budget summary, proposed millage rates and a notice of the date and time of the first public hearing on the budget. The advertisement for the Proposed Tentative Budget was published on the Pasco County Schools website on Thursday, July 25, 2024. The Tentative Budget Hearing was held on July 30, 2024, 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 10, 2024, at 6:00 p.m., in the school board meeting room.

BUDGET REGULATIONS

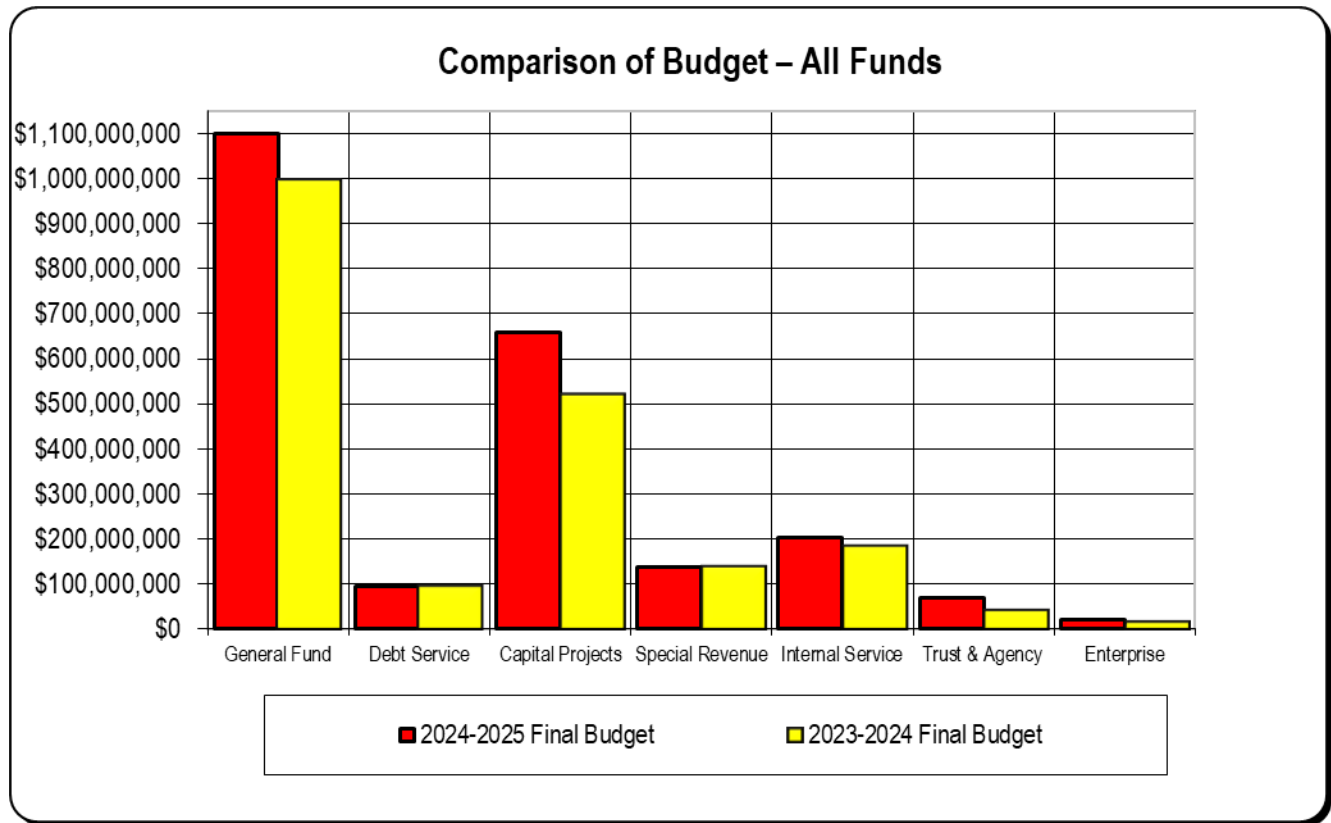
The budgetary accounts of the District are grouped into funds in accordance with Generally Accepted Accounting Principles (GAAP) and standards prescribed by the Florida Department of Education. The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified 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 2024-2025 fiscal year is \$2,284,975,617. This is an increase of \$288,953,677 or 14.5% from the 2023-2024 budget. The 2024-2025 total budget figure reflected below includes a General Fund operating budget of \$1.10 billion and a Capital Projects budget of \$659.4 million.

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

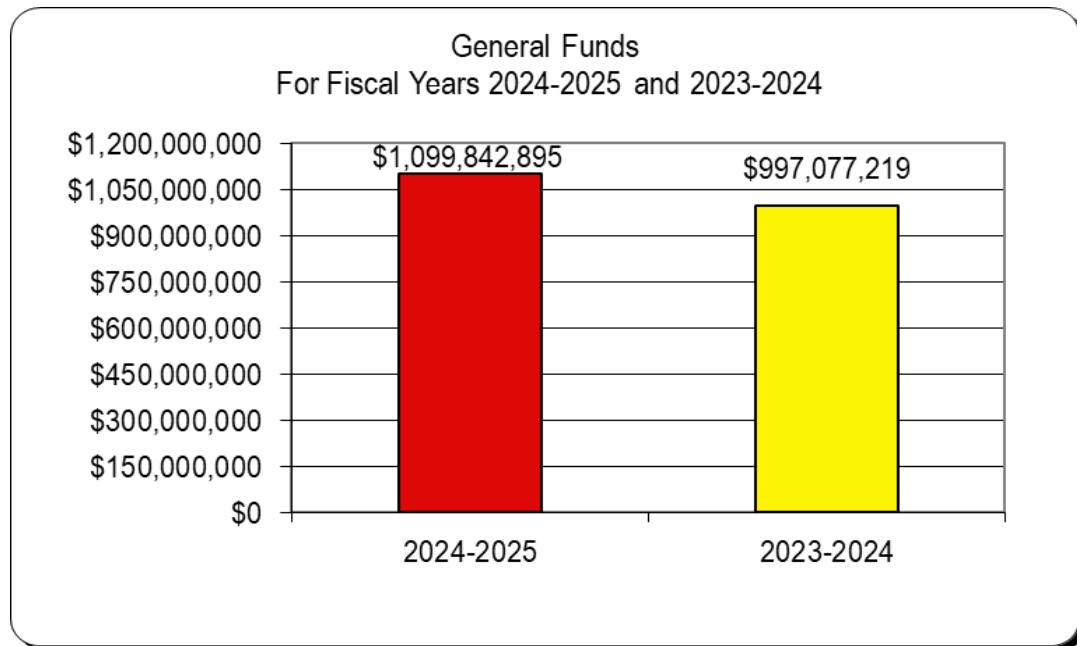


Total Funds				
Fund Titles	2024-2025 Final Budget	2023-2024 Final Budget	Increase (Decrease) Over 2023-2024	% Increase (Decrease)
General Fund	\$ 1,099,842,895	\$ 997,077,219	\$ 102,765,676	10.3 %
Debt Service	95,723,618	96,244,003	(520,385)	(0.5) %
Capital Projects	659,391,389	520,589,997	138,801,392	26.7 %
Special Revenue	137,533,565	138,712,970	(1,179,405)	(0.9) %
Internal Service	203,832,562	183,249,437	20,583,125	11.2 %
Trust & Agency	68,758,898	42,965,125	25,793,773	60.0 %
Enterprise	19,892,690	17,183,189	2,709,501	15.8 %
Total All Funds	\$ 2,284,975,617	\$ 1,996,021,940	\$ 288,953,677	14.5 %

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 2024-2025 budget for General Fund is \$1,099,842,895, an increase of \$102.8 million or 10.3% above the 2023-2024 budget.



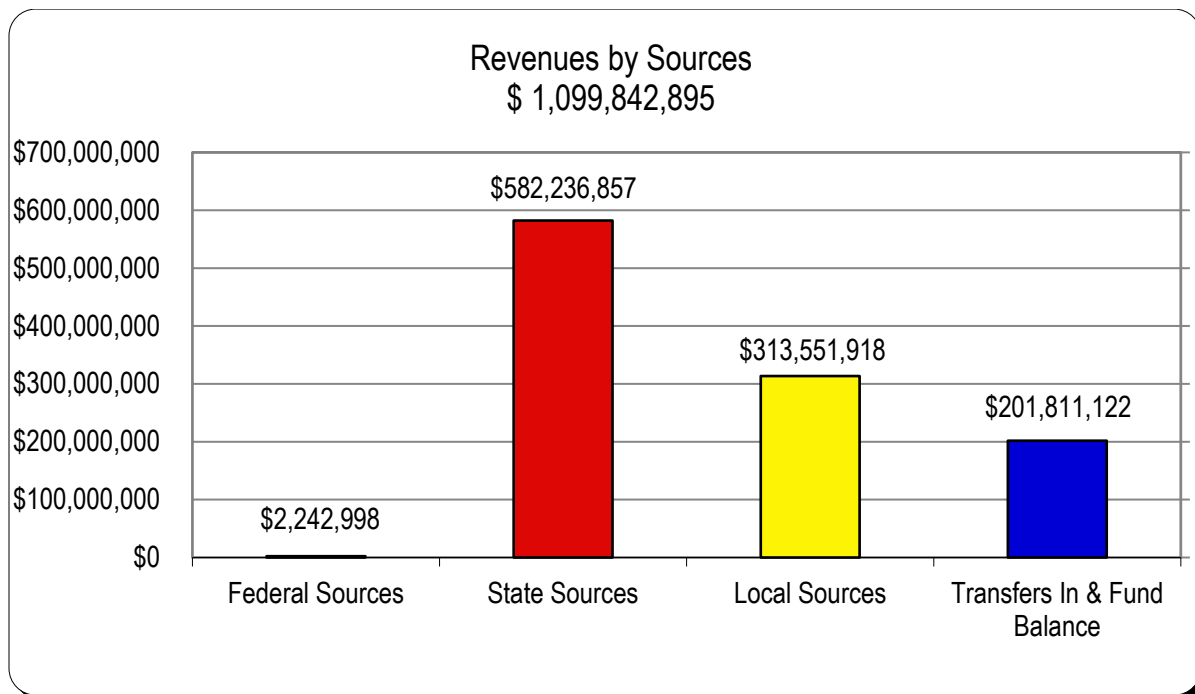
The District opened Kirkland Ranch K-8 School in August 2024 and will open the Angeline Athletics complex in the fall of 2024. ESSER/ARP funding will sunset in the fall of 2024 and the District reprioritized some programs to continue to be funded with general funds in the absence of grant funds. The District is estimating an increase of 3,960.49 combined District, Charter, and Family Empowerment Scholarship full-time equivalent (FTE) students. The District's unassigned fund balance is in a strong position and exceeds the State's three percent minimum requirement and the five percent goal established by the Board.

The District's financial stewardship is evidenced by the Fitch COPS ratings of "AA-" and the Issuer Default Rating (IDR) at "AA". According to Fitch, this reflects a demonstrated multi-year trend of conservative budgeting practices and growth in fiscal reserve balances that has enabled the District to maintain an elevated level of financial flexibility through economic cycles. The Moody's issuer rating of Aa3 reflects the district's ability to repay debt and debt-like obligations without consideration of any pledge, security, or structural features. Standard & Poor's rating is "A".

In addition to providing a high-quality education to every child, the District has a variety of state and federal mandates to adhere to. A number of these requirements extend beyond the District's primary mission of education; however, they are vital to the District's role as a valued community partner. For example, the District provides facilities and staff members for emergency shelters, operates early childhood programs, works with other governmental entities to ensure appropriate community planning, feed children for free during the school year and over the summer and contribute to the work of combating homelessness in the community. Even with limited resources, the District will continue to meet these obligations while prioritizing the needs of students as it works to streamline operations for maximum efficiency.

Resources to Support Operations

The District derives its operating income from a variety of federal, state, and local sources. The major categories of income sources for the General Fund are briefly described below. The District expects to receive 53.1% of the General Fund financial support from state and federal sources and 28.5% from local sources. The remaining 18.4% 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, 2024.

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 2024-2025, FEFP funds provided to Pasco County comprise a total of \$811,955,375. Of that amount, the state is providing \$586,078,940 and local property taxes are providing \$225,876,435.

The State of Florida's base student allocation (BSA) increased from \$5,139.73 to \$5,330.98, an increase of \$191.25 from the amount funded during 2023-2024. During the 2023 legislative session, significant changes were made to the FEFP, including the elimination of several state categorical programs. These categorical allocations are now rolled into the base student allocation. The requirements to fund previous categorical set asides remain, such as Classroom Teacher Supplies, Instructional Personnel Salary Increases, K-12 reading plans, and instructional materials. Thus, the increase in the BSA does not translate to unrestricted access of the additional funding.

Included in the FEFP formula are allocations for Exceptional Student Education (ESE) totaling \$37,463,947 to be used for educational programs and services for exceptional students. The Educational Enrichment Allocation, previously Supplemental Academic Instruction, totaling \$25,132,861 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 \$51,176,979. 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 remain restricted, is described below:

Categorical Funding	Amount
Class Size Reduction	\$ 83,012,555
Educational Enrichment Allocation	25,132,861
Safe School	7,399,475
Mental Health	5,284,183
Total	\$ 120,829,074

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 \$225,876,435. The District is anticipating approximately \$58,960,177 of local revenue upon the Board authorizing 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 \$6.3 million.

Federal Sources

Federal revenue sources do not represent a sizable portion of the District's operating fund and are projected to decrease in the 2024-2025 fiscal year related to the processing of Medicaid claims.

Unweighted FTE	X	Program Cost Factors	=	Weighted FTE Students	X	Base Student Allocation	=	BASE FUNDING	+
Pasco 92,525.72		Pasco Avg. 1.103		Pasco 102,063.70		State 5,330.98		Pasco 544,099,543	

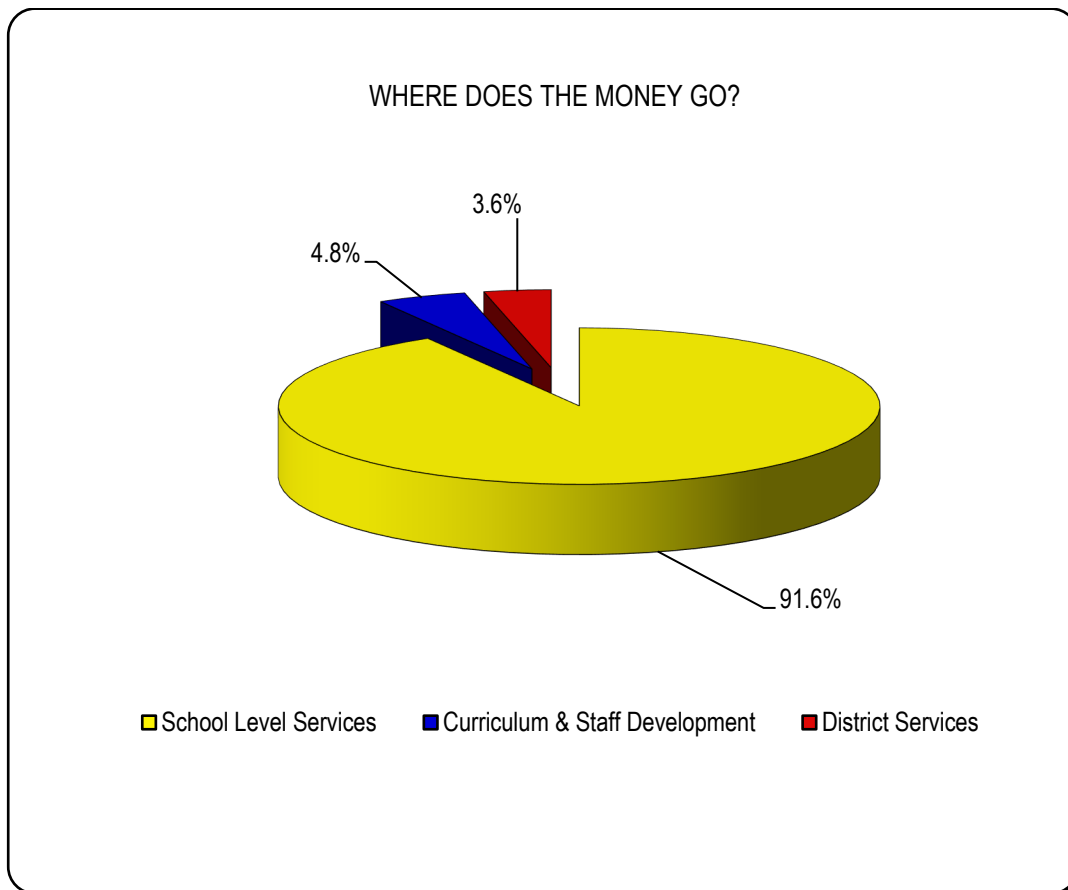
Compression Adjustment	+	Safe Schools Allocation	+	Mental Health Allocation	+	ESE Guaranteed Allocation	+	Educational Enrichment Allocation	+
Pasco 33,391,607		Pasco 7,399,475		Pasco 5,284,183		Pasco 37,463,947		Pasco 25,132,861	

DJJ Supplement	+	Transportation	=	Gross State & Local FEFP	-	Required Local Effort/ Proration	=	Net State FEFP Allocation	+
Pasco 88,709		Pasco 21,750,965		Pasco 674,611,290		Pasco 182,191,486		Pasco 492,419,804	

Categorical Program Funds Allocation	=	TOTAL STATE FINANCE PROGRAM
Pasco 83,012,555		Pasco 575,432,359

Fiscal Year Program Cost Factors:

	2024-2025	2023-2024
Program 101 - Basic Ed. Grades K-3	1.118	1.126
Program 102 - Basic Ed. Grades 4-8	1.000	1.000
Program 103 - Basic Ed. Grades 9-12	0.978	0.999
Program 111 - Basic Ed. Grades K-3 w/ ESE	1.118	1.126
Program 112 - Basic Ed. Grades 4-8 w/ ESE	1.000	1.000
Program 113 - Basic Ed. Grades 9-12 w/ ESE	0.978	1.010
Program 130 - ESOL	1.192	1.206
Program 254 - Exceptional Students Level IV	3.697	3.674
Program 255 - Exceptional Students Level V	5.992	5.401
Program 300 - Vocational Grades 9-12	1.079	0.999



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

- Instruction combined with other school-level programs such as transportation, media, counseling, psychological services, school administration, community services, capital outlay, and operations & maintenance comprises 91.6% of the operating budget.
- Curriculum development and staff training comprise 4.8% of the operating budget.
- District Services such as human resources, finance, purchasing, warehouse, data processing, and technology support comprise 3.6% of the operating budget.

GENERAL FUND APPROPRIATIONS

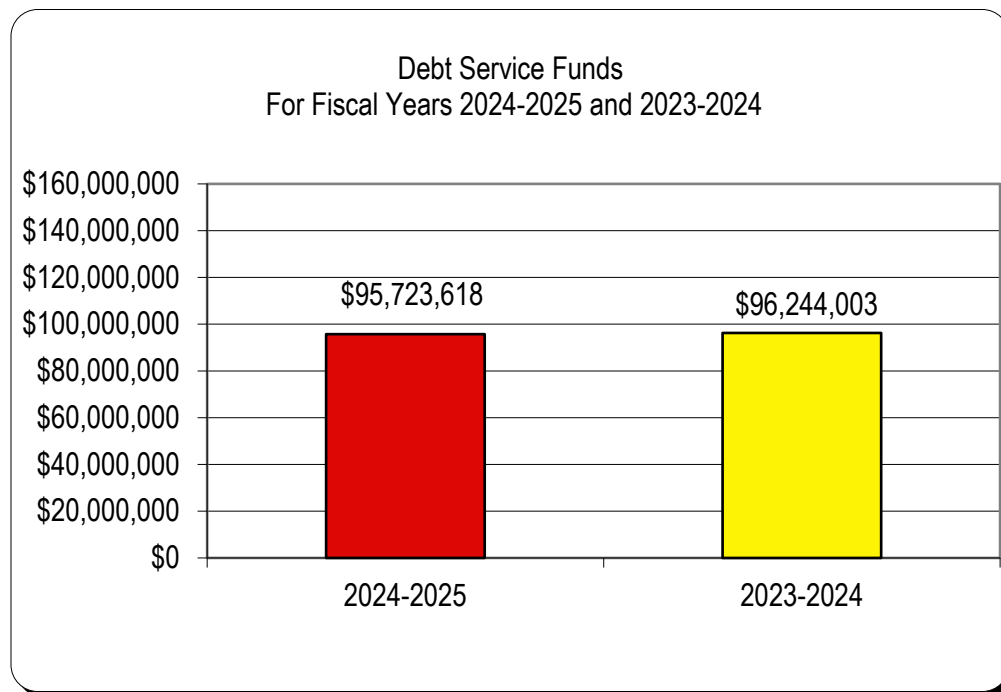
	TOTALS	% of Total Appropriations
SCHOOL LEVEL SERVICES		
INSTRUCTION	\$ 590,966,495	64.3%
STUDENT SERVICES [Includes counselors, psychologists, visiting teachers, instructional media and instruction-related technology]	57,202,373	6.2%
TRANSPORTATION	43,241,970	4.7%
SUB-TOTAL - DIRECT SERVICES TO STUDENTS	\$ 691,410,838	75.2%
OPERATIONS & MAINTENANCE	\$ 79,953,973	8.7%
SCHOOL ADMINISTRATION	57,748,886	6.3%
COMMUNITY SERVICES	1,668,150	0.2%
FOOD SERVICES	2,497,890	0.3%
CAPITAL OUTLAY	8,297,946	0.9%
SUB-TOTAL - INDIRECT SERVICES TO STUDENTS	\$ 150,166,845	16.4%
TOTAL SCHOOL LEVEL SERVICES	\$ 841,577,683	91.6%
CURRICULUM & STAFF DEVELOPMENT		
INSTRUCTIONAL & CURRICULUM DEVELOPMENT	\$ 31,795,955	3.5%
INSTRUCTIONAL STAFF TRAINING	11,625,183	1.3%
TOTAL CURRICULUM & STAFF DEVELOPMENT	\$ 43,421,138	4.8%
DISTRICT SERVICES		
FISCAL SERVICES [includes accounting, budget, payroll, accounts payable, and cash management]	\$ 4,397,223	0.5%
CENTRAL SERVICES [includes purchasing, human resources, data processing and warehousing services]	10,517,894	1.1%
ADMINISTRATIVE TECHNOLOGY SERVICES	14,351,998	1.6%
SCHOOL BOARD	671,150	0.1%
GENERAL ADMINISTRATION	2,464,215	0.3%
TOTAL DISTRICT SERVICES	\$ 32,402,480	3.6%
TOTAL APPROPRIATIONS	\$ 917,401,301	100.0%
RESERVES/TRANSFERS	182,441,594	
TOTAL APPROPRIATIONS, RESERVES & TRANSFERS	\$ 1,099,842,895	

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 estimated revenue and transfers from the Capital Project Funds include anticipated proceeds from a Sales Tax Bond expected to be issued this fall, of approximately \$212 million to finance renovations at West Zephyrhills Elementary, Gulf Middle, Pasco High, and Cypress Elementary schools.

The 2024-2025 budget for the Debt Service Fund is \$95,723,618, a decrease of \$0.5 million or 0.5% below the 2023-2024 budget due to the terms of financing agreements and principal and interest payments.



The District must repay debt service prior to making any other expenditures. The principal and interest payments for fiscal year 2024-2025 are listed below:

Debt Service Type	Principal	Interest/Fees
Certificates of Participation Notes	\$ 24,259,488	\$ 21,981,873
Sales Tax Bond Funds	20,870,000	411,519
Lease-Purchase Contracts	7,090,748	234,928
State Board of Education Bond Funds	606,000	240,705
Total	\$ 52,826,236	\$ 22,869,025

The District's current financial arrangements are as follows:

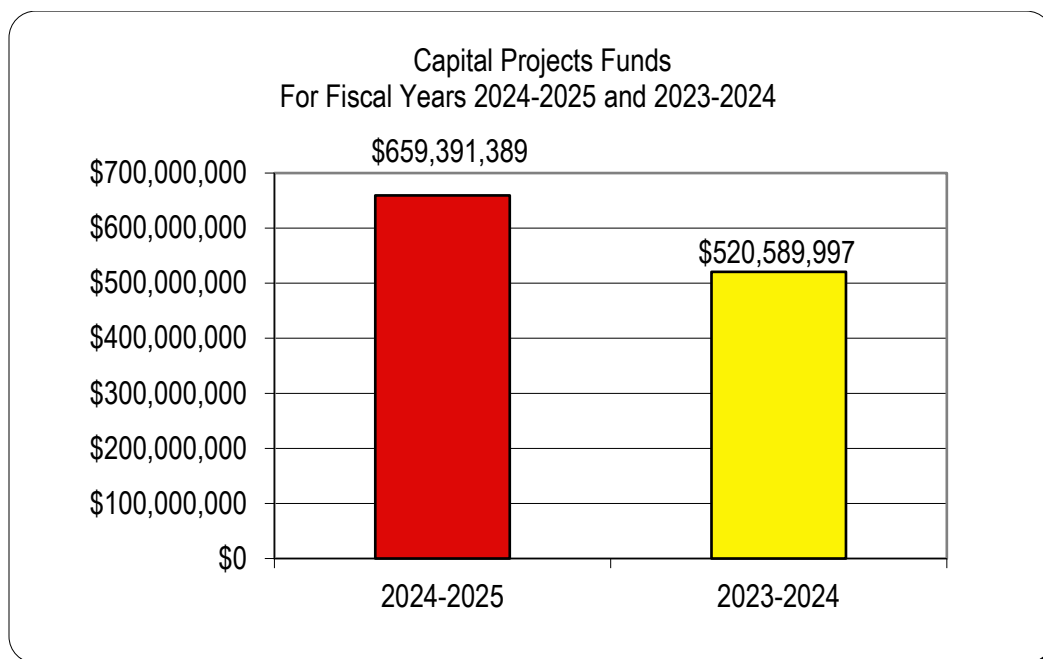
Bond Type	Amount Outstanding	Original Amount	Interest Rates (Percent)	Range of Final Maturity Dates
State School Bonds:				
Series 2014A, Refunding	\$ 99,000	\$ 1,724,000	2.00 - 3.00	2024-2025
Series 2017A, Refunding	1,636,000	3,288,000	5.00	2024-2028
Series 2020A, Refunding	536,000	820,000	5.00	2024-2031
District Revenue Bonds:				
Series 2013, Sales Tax	11,815,000	96,715,000	3.00 - 5.00	2024-2025
Series 2016, Sales Tax	3,735,000	30,075,000	1.99	2024-2025
Series 2018, Sales Tax	5,320,000	35,000,000	2.80	2024-2025
Series 2020, District Revenue	3,230,000	3,400,000	3.00 - 5.00	2024-2050
Subtotal	<u>26,371,000</u>			
Unamortized Premium on Debt	787,131			
Total Bonds Payable	<u>\$ 27,158,131</u>			

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 receives PECO as a pass through to Charter Schools only.
- **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 64. During the 2024 legislation the State passed HB 1259 requiring the District to share revenues from capital millage with Charter Schools. The amount provided is based on the Capital Outlay FTE (COFTE). An allocation of 40% of the funds are appropriated this year with an increase of 20% per year over the next three years, the 2024-2025 charter school share is estimated to be \$200,000.
- **Other Capital Funds** – To account for the financial resources (e.g., certificates of participation, capital outlay sales tax, and capital leases) to be used for educational capital needs, including new construction and renovation and remodeling projects. The District accounts for School District impact fees used to increase student capacity, Pasco County Sales tax referendum - Penny for Pasco funds, and the expenditures related to sales tax bonds.

The 2024-2025 budget for the Capital Projects Funds is \$659,391,389 which reflects an increase of \$138.8 million or 26.7% above the 2023-2024 budget.



Estimated Revenues

Revenue and other financing sources are comprised of Impact fees and the Capital Improvement Ad Valorem Tax Levy. On March 9, 2004, a referendum election, "Sales Tax Referendum," was held to determine whether the County could levy a one cent infrastructure sales surtax within the County. A majority of the voters of Pasco County approved the levy of the sales surtax commencing January 1, 2005. The sales surtax proceeds will be distributed to the District, the County, and the municipalities, with the District receiving 45% of the proceeds. The purpose is to build new schools and renovate existing facilities. The District established the Penny for Pasco Oversight Committee to help monitor the needs and allocation of funding. The projected revenue from "Penny for Pasco" is expected to generate approximately \$358.3 million over the current authorization that will be used to provide needed repairs and renovations to aging schools. It will also be used to improve energy efficiency in schools, retrofit and equip older schools built before 1975 with the technology students need to succeed in the 21st century. In calendar year 2023, "Penny for Pasco" generated over \$47.9 million in revenue and is on target to exceed \$49.2 million in calendar year 2024. A second renewal was placed on the ballot for the November 8, 2022, election and approved by the voters, extending the Penny for Pasco Surtax for another fifteen years, these funds will start being collected in January 2025.

Projected revenues by source are described below:

Projected Revenues	Amount
Local Capital Improvement Tax	\$ 88,440,265
Impact Fees	57,528,180
Sales Surtax	49,475,500
Charter School Capital Outlay Funding	5,342,431
Capital Outlay & Debt Service Distributed	2,516,257
Interest on Investment	2,311,000
Other Financing Sources	212,000,000
Total	\$ 417,613,633

Capital Appropriations

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

Projected major appropriations and reserves are listed below:

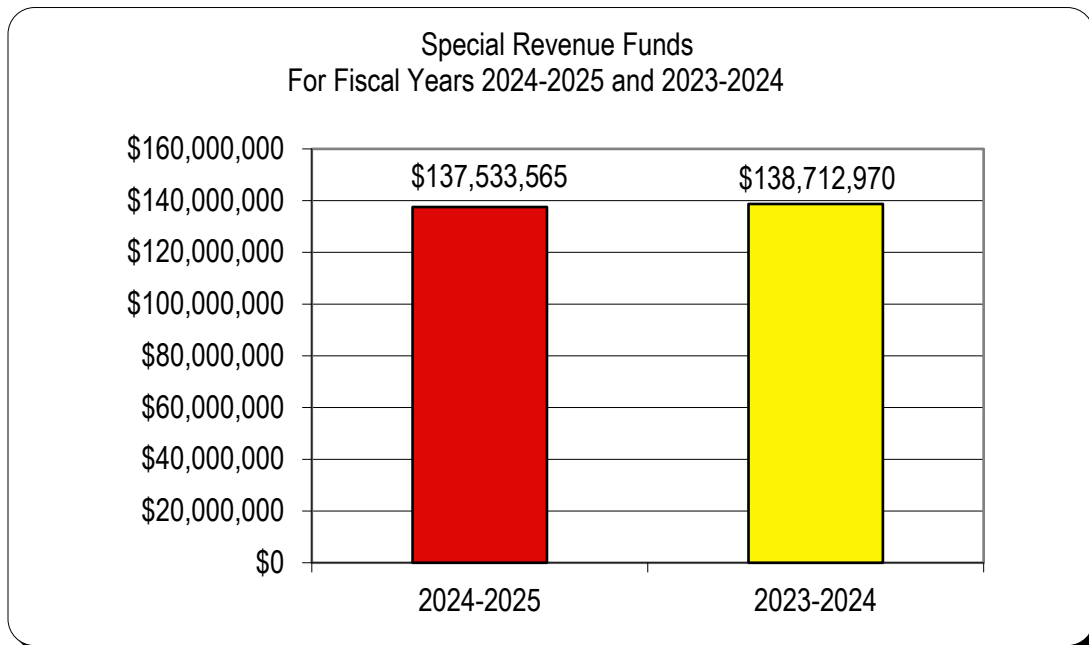
Capital Projects	Amount
New Schools	\$ 208,426,758
Debt Service Payments	54,714,146
Major Remodel/Re-Development	80,227,124
Sales Tax Debt Service Payments	21,277,019
Equipment and Software	15,099,270
Capital Maintenance Projects	20,645,801
Transfers to General/Charter	11,766,738
Property Insurance	7,857,495
Buses and Motor Vehicles	4,361,000
Charter Local Capital Improvement	200,000
Land	70,815
Dues and Fees	2,500
Total	\$ 424,648,666

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. For the second consecutive year, the District is continuing to provide free breakfast and lunch to all students through the Community Eligibility Provision program. The fund's total budget is \$79,859,112. The District serves more than 28,692 breakfasts, 47,656 lunches, and 1,550 suppers daily. Meals are prepared and served at 80 sites. During the summer, the District provides on average 4,200 breakfasts, and 4,900 lunches daily to Pasco County students.
- **Other Federal Programs Fund** – To account for the receipt and use of Federal grant proceeds. Currently, approximately \$57.7 million in new federal funds is anticipated in the 2024-2025 school year.

The 2024-2025 budget for the Special Revenue Funds is \$137,533,565, a decrease of \$1.2 million or 0.9% below the 2023-2024 budget.



The American Rescue Plan (ESSER III) funds sunset in the fall of 2024. The District has adjusted its priorities to sustain ongoing projects using general funds in the absence of these grant funds. The funding has been instrumental in mitigating learning setbacks within the District. It has enabled us to expand opportunities for summer learning camps, high impact reading interventions, support in-person instruction, address students' academic and mental health needs, and confront opportunity gaps worsened by the pandemic.

The amount received from Federal agencies is projected to be \$57,674,453 and will be used to serve all Pasco students who qualify for the following programs:

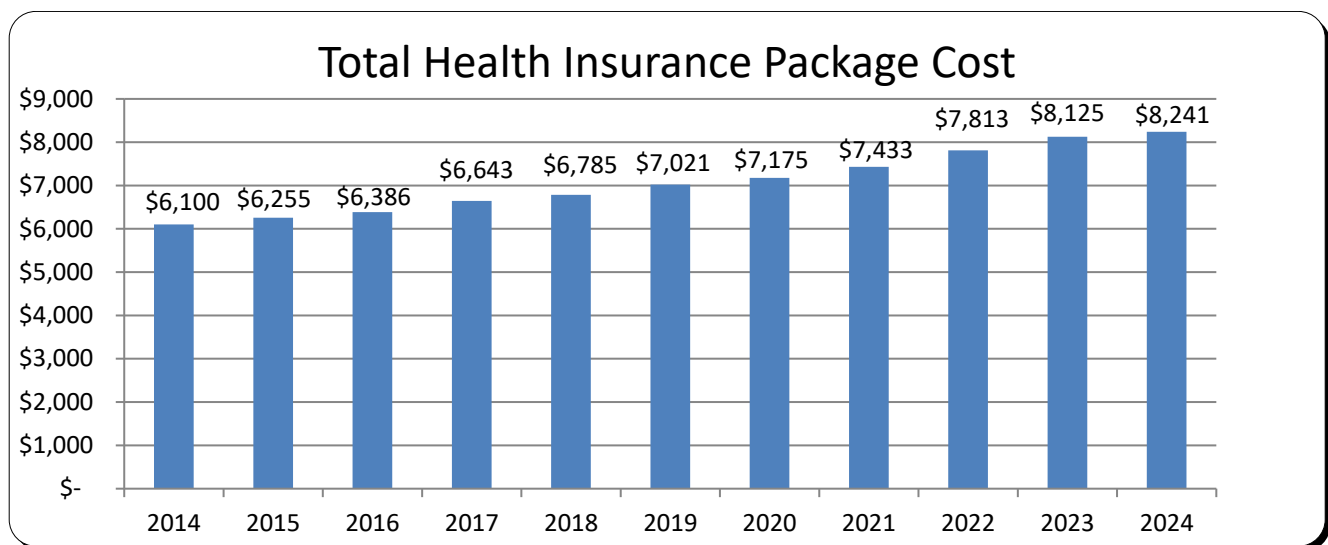
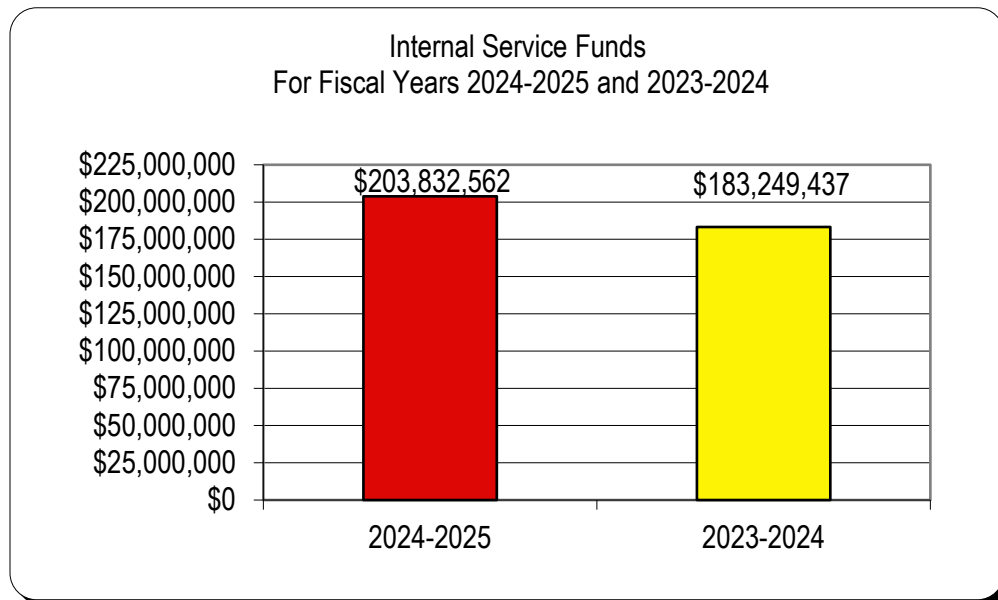
Program	Amount
Title I Programs	\$ 27,712,885
Individuals with Disabilities Education Act	21,083,843
Title II Programs	2,636,387
Vocational Education Programs	3,040,525
Pell Awards	700,000
Title III Programs	1,661,832
Adult Education and Family Literacy	720,181
Homeless Children & Youth	118,800
Total	\$ 57,674,453

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 \$170,465,766.
- **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 \$33,366,796.

The 2024-2025 budget for the Internal Service Funds is \$203,832,562 which reflects an increase of \$20.6 million or 11.2% above the 2023-2024 budget.



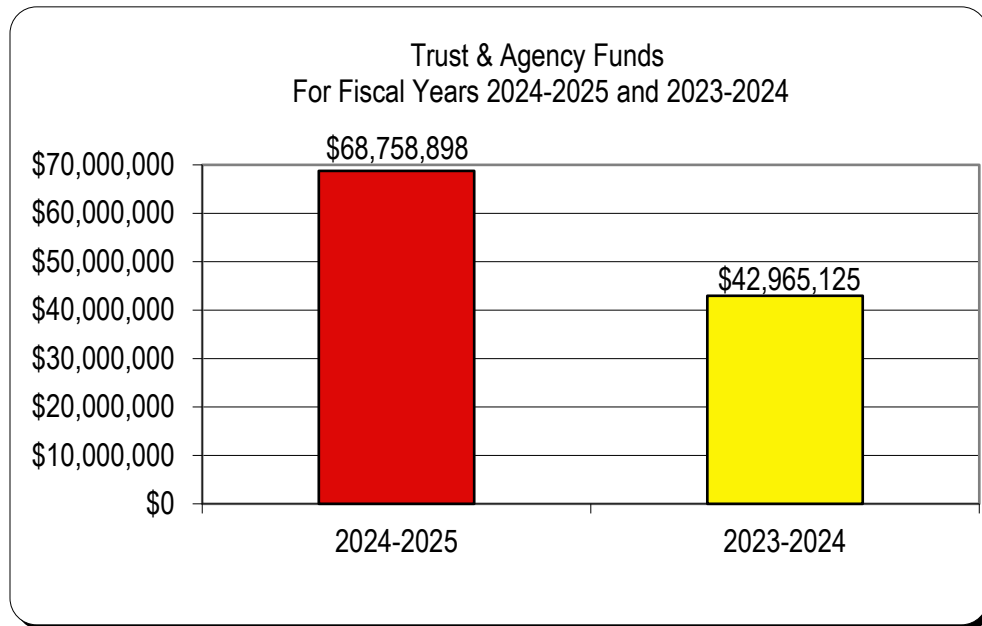
The District contributes \$8,241 per employee per year for employees' medical, life, and flexible benefits. The District contribution has increased from \$6,100 in calendar year 2014 to \$8,241 in calendar year 2024. This represents an increase of 35.1% since 2014. The total amount projected to pay premiums in fiscal year 2024-2025 is \$87,635,000. The contribution for premiums for the casualty liability, workers' compensation claims, and administrative costs is \$8,826,775. 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 \$146,256.
- **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 \$14,505,766.
- **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 \$54,106,876.

The 2024-2025 budget for the Trust and Agency Funds is \$68,758,898, an increase of \$25.8 million or 60.0% above the 2023-2024 budget.

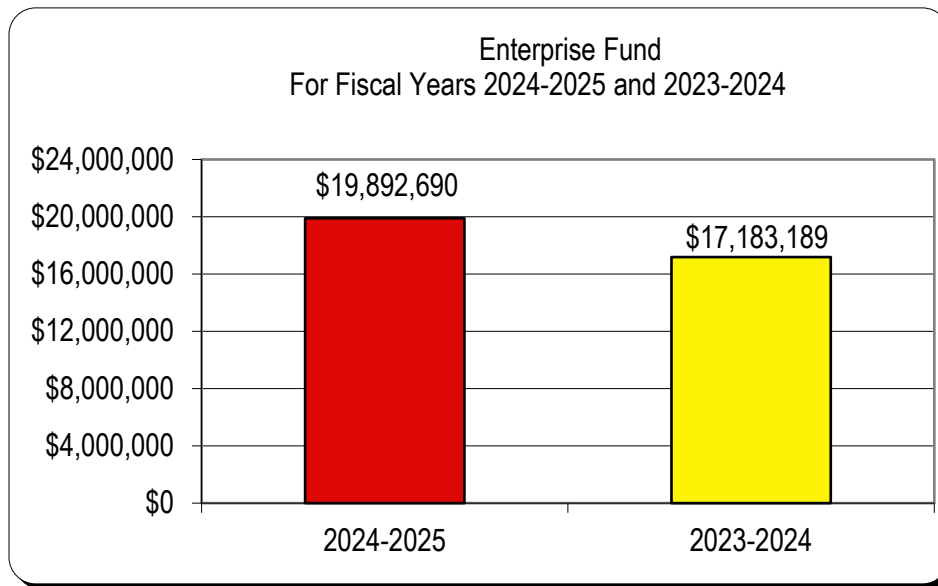


ENTERPRISE FUND

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 2024-2025 fiscal year and is expected to serve approximately 3,400 students during the school year and summer months.
- **Vending Program Fund** – To account for the operations of the food and beverage machines throughout the District.

The 2024-2025 budget for the Enterprise Fund is \$19,892,690, an increase of \$2.7 million or 15.8% above the 2023-2024 budget.



CONCLUSION

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

As with any projection, this budget will change during the year as needs develop and critical areas are identified. Budget amendments will be submitted to the School Board for approval during the year to make the best use of available resources and maximize opportunities for the students of Pasco County. I hereby submit and recommend this budget to the Pasco County School Board for the fiscal year 2024-2025.

Respectfully,



Kurt S. Browning
Superintendent of Schools



Tammy Taylor, MBA
Chief Finance Officer



Jayne Haire, CPA
Director of Finance Services

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
BUDGET SUMMARY
FISCAL YEAR 2024-2025

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA ARE 14.5%
MORE THAN LAST YEAR'S OPERATING EXPENDITURES

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

REQUIRED LOCAL EFFORT(Including Prior Period

Funding Adjustment Millage)

BASIC DISCRETIONARY CAPITAL OUTLAY

ADDITIONAL DISCRETIONARY CAPITAL OUTLAY

3.083
1.500
0.000

BASIC DISCRETIONARY OPERATING
DISCRETIONARY CRITICAL NEEDS (OPERATING)
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)
DEBT SERVICE (VOTED)

0.748
0.000
1.000
0.000
6.331

TOTAL MILLAGE

REVENUES	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	TRUST & AGENCY	ENTERPRISE	GRAND TOTAL
Federal	2,242,998	566,574		100,061,453				102,871,025
State Sources	582,236,857	1,148,001	7,858,688	414,000				591,657,546
Local Sources	313,551,918	140,882	409,754,945	6,100,000	138,456,765	42,131,521	11,480,855	921,616,886
TOTAL REVENUES	898,031,773	1,855,457	417,613,633	106,575,453	138,456,765	42,131,521	11,480,855	1,616,145,457
Transfers In	12,275,938	75,991,165			7,857,495			96,124,598
Nonrevenue Sources	130,000				53,000			183,000
FUND BALANCES - JULY 1, 2024	189,405,184	17,876,996	241,777,756	30,958,112	57,465,302	26,627,377	8,411,835	572,522,562
TOTAL REVENUES AND BALANCES	1,099,842,895	95,723,618	659,391,389	137,533,565	203,832,562	68,758,898	19,892,690	2,284,975,617

EXPENDITURES

Instruction	590,966,495			32,447,212	151,249			623,564,956
Student Support Services	48,812,620			4,228,791				53,041,411
Instructional Media Services	5,091,946			115,146				5,207,092
Instructional & Curriculum Development Services	31,795,955			9,274,138				41,070,093
Instructional Staff Training	11,625,183			7,694,687				19,319,870
Instruction-Related Technology	3,297,807			306,731				3,604,538
Board	671,150					1,428,920		2,100,070
General Administration	2,464,215			2,318,851	1,300			4,784,366
School Administration	57,748,886			52,284	372,487	275		58,173,932
Facilities Acquisition Construction	8,297,946		329,033,268					337,331,214
Fiscal Services	4,397,223			77,528	39,536			4,514,287
Food Services	2,497,890			61,732,700				64,230,590
Central Services	10,517,894			294,484	131,476,332			142,288,710
Student Transportation Services	43,241,970			541,159				43,783,129
Operation of Plant	65,001,443				20,122,961			85,124,404
Maintenance of Plant	14,952,530							14,952,530
Administrative Technology Services	14,351,998			169,442				14,521,440
Community Services	1,668,150			154,000	51,165	39,000	10,438,590	12,350,905
Debt Service		75,695,261						75,695,261
Internal Funds Disbursements						41,390,582		41,390,582
TOTAL EXPENDITURES	917,401,301	75,695,261	329,033,268	119,407,153	152,215,030	42,858,777	10,438,590	1,647,049,380
Transfers Out			95,615,398		509,200			96,124,598
FUND BALANCES - JUNE 30, 2025	182,441,594	20,028,357	234,742,723	18,126,412	51,108,332	25,900,121	9,454,100	541,801,639
TOTAL EXPENDITURES	1,099,842,895	95,723,618	659,391,389	137,533,565	203,832,562	68,758,898	19,892,690	2,284,975,617
TRANSFERS & BALANCES								

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

NOTICE OF PROPOSED TAX INCREASE

The 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.....\$353,840,681
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....\$580,585
- C. Actual property tax levy.....\$353,260,096

This year’s proposed tax levy.....\$388,830,079

A portion of the tax levy is required under state law in order for the school board to receive \$586,078,940 in state education grants.

The required portion has increased by 2.59 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 30, 2024 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 4.831 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 \$88,440,265 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

MOTORVEHICLE PURCHASES

Purchase of 23 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

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

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 30, 2024, 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
MILLAGE LEVY FOR CAPITAL OUTLAY AND GENERAL OPERATIONS

<u>FISCAL YEAR</u>	<u>CAPITAL OUTLAY TAX MILLAGE</u>		<u>GENERAL OPERATIONS TAX MILLAGE</u>		<u>COMBINED TOTAL</u>	
1971-72			10.000	mills	10.000	mills
1972-73			10.000	mills	10.000	mills
1973-74			10.000	mills	10.000	mills
1974-75			8.000	mills	8.000	mills
1975-76			8.000	mills	8.000	mills
1976-77			8.000	mills	8.000	mills
1977-78			8.000	mills	8.000	mills
1978-79			8.000	mills	8.000	mills
1979-80			6.750	mills	6.750	mills
1980-81	1.359	mills	6.005	mills	7.364	mills
1981-82	1.359	mills	6.112	mills	7.471	mills
1982-83	0.965	mills	5.478	mills	6.443	mills
1983-84	0.943	mills	5.500	mills	6.443	mills
1984-85	0.943	mills	5.526	mills	6.469	mills
1985-86	1.500	mills	5.626	mills	7.126	mills
1986-87	1.500	mills	5.942	mills	7.442	mills
1987-88	1.000	mills	5.890	mills	6.890	mills
1988-89	0.851	mills	6.203	mills	7.054	mills
1989-90	1.453	mills	6.364	mills	7.817	mills
1990-91	1.503	mills	6.756	mills	8.259	mills
1991-92	1.503	mills	6.911	mills	8.414	mills
1992-93	1.503	mills	7.084	mills	8.587	mills
1993-94	2.000	mills	7.128	mills	9.128	mills
1994-95	2.000	mills	7.282	mills	9.282	mills
1995-96	2.000	mills	7.418	mills	9.418	mills
1996-97	2.000	mills	7.228	mills	9.228	mills
1997-98	2.000	mills	7.105	mills	9.105	mills
1998-99	2.000	mills	7.218	mills	9.218	mills
1999-00	2.000	mills	6.894	mills	8.894	mills
2000-01	2.000	mills	6.644	mills	8.644	mills
2001-02	2.000	mills	6.382	mills	8.382	mills
2002-03	2.000	mills	6.365	mills	8.365	mills
2003-04	2.000	mills	6.382	mills	8.382	mills
2004-05	1.500	mills	6.080	mills	7.580	mills
2005-06	1.500	mills	6.013	mills	7.513	mills
2006-07	1.500	mills	5.681	mills	7.181	mills
2007-08	1.500	mills	5.522	mills	7.022	mills
2008-09	1.500	mills	5.708	mills	7.208	mills
2009-10	1.500	mills	5.840	mills	7.340	mills
2010-11	1.500	mills	6.267	mills	7.767	mills
2011-12	1.500	mills	6.144	mills	7.644	mills
2012-13	1.500	mills	5.841	mills	7.341	mills
2013-14	1.500	mills	5.857	mills	7.357	mills
2014-15	1.500	mills	5.649	mills	7.149	mills
2015-16	1.500	mills	5.609	mills	7.109	mills
2016-17	1.500	mills	5.277	mills	6.777	mills
2017-18	1.500	mills	5.065	mills	6.565	mills
2018-19	1.500	mills	4.779	mills	6.279	mills
2019-20	1.500	mills	4.601	mills	6.101	mills
2020-21	1.500	mills	4.422	mills	5.922	mills
2021-22	1.500	mills	4.310	mills	5.810	mills
2022-23	1.500	mills	4.016	mills	5.516	mills
2023-24	1.500	mills	4.949	mills	6.449	mills
2024-25*	1.500	mills	4.831	mills	6.331	mills

* Proposed

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2024-2025 FISCAL YEAR**

	<u>AMOUNT</u>	<u>PERCENTAGE OF TOTAL</u>
<u>FEDERAL</u>		
ROTC	\$ 692,998	0.1%
OTHER	1,550,000	0.1%
<u>STATE</u>		
Florida Education Finance Program (State Portion)	492,419,804	44.9%
State Categoricals	83,012,555	7.5%
Other State Revenues	6,804,498	0.6%
<u>LOCAL AD VALOREM TAXES</u>		
Required Local Effort, Discretionary	225,876,435	20.5%
Voted Tax	58,960,177	5.4%
<u>LOCAL - OTHER</u>		
Miscellaneous Local & Interest	28,715,306	2.6%
<u>NONREVENUE</u>	130,000	0.0%
<u>TRANSFERS</u>	12,275,938	1.1%
<u>FUND BALANCE</u>		
Fund Balance	189,405,184	17.2%
GRAND TOTAL OF FUNDS AVAILABLE FOR APPROPRIATIONS FOR 2024-2025	\$ <u>1,099,842,895</u>	<u>100.0%</u>

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2024-2025 FISCAL YEAR**

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
SALARIES		TOTAL SALARIES \$ 465,710,028
BENEFITS	Retirement	65,480,790
	Social Security	34,369,586
	Group Insurance	77,666,054
	Worker's Comp	5,810,856
	Unemployment Comp	463,665
	TOTAL BENEFITS	183,790,951
TOTAL SALARIES AND BENEFITS		649,500,979
	Additional salaries and benefits are reported in categorical and district programs	
STATE FUNDING & SET ASIDE	Educational Enrichment Allocation (SAI)	24,462,131
	Safe School	6,568,621
	Mental Health	4,672,260
	Instructional Materials & Textbook	8,047,887
	ESE APPS	125,000
	Media & Library Allocation	378,321
	Dual Enrollment Textbooks	480,000
	Supplemental K-12 Reading	6,846,897
	AP, Dual Enrollment, AICE, IB , General Paper and Industry Certification	12,114,299
	Teacher Supply Assistance	1,400,000
	State Grants	222,155
	TOTAL CATEGORICALS & SET ASIDE	65,317,571.00
SCHOOL CHOICE PROGRAMS	Charter Schools	86,924,918
	Family Empowerment Scholarships	51,176,979
	TOTAL SCHOOL CHOICE PROGRAMS	138,101,897
FTE CONTRACTS	Baycare	162,431
	PACE for Girls	60,000
	TOTAL FTE CONTRACTS	222,431
UTILITIES	Telephone	200,000
	Water & Sewer	2,900,000
	Electric	14,400,000
	Utilities/Other	135,100
	Garbage Collection Fees	1,500,000
	Wireless Network	700,000
	TOTAL UTILITIES	19,835,100

THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2024-2025 FISCAL YEAR

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
MAINTENANCE & REPAIRS	In-House Maintenance 3,500,000	
	Outside Maintenance 1,168,890	
	Tech Services Repairs 500,000	
	Schoolwide Telephone Maintenance 875,000	
	District-Wide Copy Machines 1,052,858	
	Laser Printers/Owned 320,250	
	Athletic Field & Maintenance 61,580	
	Custodial Maintenance 349,850	
	TOTAL MAINTENANCE & REPAIRS	7,828,428
BUS TRANSPORTATION	Bus & Motor Vehicle Maintenance 1,391,015	
	Gas & Diesel 4,172,210	
	District-Wide Transportation 600,000	
	TOTAL BUS TRANSPORTATION	6,163,225
MISCELLANEOUS EXPENDITURES	Professional & Technical Services 1,991,126	
	Security Services 2,500	
	Communications 200,000	
	Travel 456,732	
	Insurance Premium 2,684,946	
	Purchased Services 568,430	
	Printing 94,660	
	Materials & Supplies 974,988	
	Other Expenses 6,474,820	
	Speech Therapy Services 255,675	
	Use of Facilities-Reimburse Schools 55,000	
	TOTAL MISCELLANEOUS EXPENDITURES	13,758,877
SCHOOLS ALLOCATIONS	Allocation per Teacher Unit 5,036,806	
	School Media 453,471	
	Principals' Travel 34,650	
	Comparability 216,393	
	CTE Non-Discretionary 516,998	
	TOTAL SCHOOLS' ALLOCATIONS	6,258,318
DISTRICT PROGRAMS	Adults with Disabilities 21,803	
	All County Music 26,880	
	APEX 398,247	
	Alternative Certification 131,572	
	Athletic Officials/Transportation 615,600	
	Attorney Fees 470,945	
	Band Uniform Allocation 120,000	
	Blended Learning 441,500	
	Career Academies 52,087	
	Certified Athletic Trainers 430,769	
	Choral Allocation 35,000	
	District End of Course Exams 174,125	
	Guest Teachers 4,286,000	
	Early College Program 12,500	
	Fingerprinting 360,200	
	Fingerprinting Students to Work Program 5,000	
	Florida Music Association Dues 15,000	
	Gifted Program 7,819	
	Health Services 20,000	
	Instrument Repair Program 100,000	
	Local Assessments 306,500	
	Magnet Schools 720,833	
	Mental Health Contracts 80,000	
	Middle School Course Recovery 115,051	
	Music Transportation 75,000	
	Odyssey of the Mind 4,500	
	Pasco's Vision - Elementary 20,000	

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
GENERAL OPERATING FUND
REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET
2024-2025 FISCAL YEAR**

<u>DESCRIPTION</u>	<u>APPROPRIATIONS</u>	<u>PROJECTED BUDGET</u>
Pasco's Vision - Secondary		20,000
Physical and Occupational Therapy Services		22,500
Positive Coaching Trainers		109,200
Professional Certification Renewal		30,000
Professional Certification Replacements		18,000
Professional Development		358,613
Professional Educational Competency		428,995
Recruitment Program		186,000
Regular Education Home Instruction		1,920
School Events		109,441
Teacher Assistance Program		5,000
Temporary Personnel Services		25,000
Vocational National Competition		30,600
World Language		22,275
	TOTAL DISTRICT PROGRAMS	10,414,475
2024-2025 TOTAL APPROPRIATIONS		\$917,401,301

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser			61,416,850,225.00
B. Millage Levies on Nonexempt Property:			
	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0780		3.0780
2. Prior-Period Funding Adjustment Millage	0.0050		0.0050
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	5.3310	1.0000	6.3310

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	692,998.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	692,998.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,550,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,550,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	492,419,804.00
Workforce Development	3315	3,678,659.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	28,448.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	44,500.00
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	83,012,555.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,868,557.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	784,334.00
Total State	3300	582,236,857.00
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	225,876,435.00
District Voted Additional Operating Tax	3414	58,960,177.00
Tax Redemptions	3421	250.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	9,308,786.00
Gifts, Grants and Bequests	3440	95,570.00
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	18,710,700.00
Total Local	3400	313,551,918.00
TOTAL ESTIMATED REVENUES		898,031,773.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	130,000.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	11,766,738.00
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	12,275,938.00
TOTAL OTHER FINANCING SOURCES		12,405,938.00
Fund Balance, July 1, 2024	2800	189,405,184.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,099,842,895.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100 (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 3
Instruction		5000	590,966,495.00	299,742,990.00	114,404,715.00	156,261,389.00		18,778,012.00	88,027.00		
Student Support Services		6100	48,812,620.00	31,115,032.00	12,560,842.00	4,816,982.00		297,207.00	19,057.00	1,691,362.00	
Instructional Media Services		6200	5,091,946.00	2,832,795.00	1,432,503.00	400,154.00		254,025.00	172,466.00		
Instruction and Curriculum Development Services		6300	31,795,955.00	22,707,571.00	8,585,231.00	339,699.00		103,862.00	3,000.00	56,592.00	
Instructional Staff Training Services		6400	11,625,183.00	7,557,560.00	2,643,828.00	1,084,323.00		115,196.00		224,476.00	
Instruction-Related Technology		6500	3,297,807.00	2,298,879.00	998,928.00						
Board		7100	671,150.00	301,929.00	207,046.00			3,470.00	260.00		
General Administration		7200	2,464,215.00	1,178,525.00	483,272.00	212,377.00		8,050.00	100.00	25,900.00	
School Administration		7300	57,748,886.00	37,534,834.00	16,777,704.00	1,291,795.00		580,463.00	111,576.00	581,891.00	
Facilities Acquisition and Construction		7400	8,297,946.00	1,954,462.00	703,081.00	110,572.00		8,600.00	175,300.00	5,345,931.00	
Food Service		7500	4,597,223.00	2,915,749.00	1,174,888.00	231,577.00		17,287.00	2,000.00	55,722.00	
Central Services		7600	2,497,890.00	2,031,501.00	466,389.00						
Student Transportation Services		7800	10,517,894.00	5,893,031.00	2,401,867.00	1,511,278.00		79,108.00	16,448.00	616,162.00	
Operation of Plant		7900	43,241,970.00	22,826,805.00	12,363,828.00	2,321,912.00	4,172,210.00	1,526,615.00	600.00	30,000.00	
Maintenance of Plant		8100	65,001,443.00	29,018,526.00	13,438,419.00	6,701,169.00	14,535,100.00	1,268,754.00	35,950.00	3,525.00	
Administrative Technology Services		8200	14,952,530.00	6,957,749.00	2,754,361.00	4,770,495.00		448,600.00	19,000.00	2,325.00	
Community Services		9100	14,351,998.00	5,764,939.00	2,215,561.00	6,300,600.00		24,350.00	12,450.00	34,095.00	
Debt Service		9200	1,668,150.00	646,991.00	300,110.00	369,689.00		24,221.00	17,249.00	309,590.00	
Other Capital Outlay		9300									
TOTAL APPROPRIATIONS			917,401,301.00	483,279,668.00	193,912,573.00	186,856,556.00	18,707,310.00	23,537,823.00	673,483.00	10,433,888.00	
OTHER FINANCING USES:											
<i>Transfers Out: (Function 9700)</i>											
To Debt Service Funds		920									
To Capital Projects Funds		930									
To Special Revenue Funds		940									
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, 2025		2710	5,473,248.00								
Restricted Fund Balance, June 30, 2025		2720	21,892,991.00								
Committed Fund Balance, June 30, 2025		2730									
Assigned Fund Balance, June 30, 2025		2740	105,816,125.00								
Unassigned Fund Balance, June 30, 2025		2750	49,259,230.00								
TOTAL ENDING FUND BALANCE		2700	182,441,594.00								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			1,099,842,895.00								

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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	38,700,000.00
USDA-Donated Commodities	3265	3,687,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	42,387,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	204,000.00
School Lunch Supplement	3338	210,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	414,000.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	5,600,000.00
Other Miscellaneous Local Sources	3495	500,000.00
Total Local	3400	6,100,000.00
TOTAL ESTIMATED REVENUES		48,901,000.00
OTHER FINANCING SOURCES:		
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, 2024	2800	30,958,112.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		79,859,112.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	15,460,000.00
Employee Benefits	200	6,025,000.00
Purchased Services	300	1,465,200.00
Energy Services	400	
Materials and Supplies	500	26,841,500.00
Capital Outlay	600	940,000.00
Other	700	11,001,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		61,732,700.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
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, 2025	2710	
Restricted Fund Balance, June 30, 2025	2720	
Committed Fund Balance, June 30, 2025	2730	
Assigned Fund Balance, June 30, 2025	2740	18,126,412.00
Unassigned Fund Balance, June 30, 2025	2750	
TOTAL ENDING FUND BALANCE	2700	18,126,412.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		79,859,112.00

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

Page 6

	Account Number	
ESTIMATED REVENUES		
<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	791,711.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	720,181.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,636,387.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	21,083,843.00
Elementary and Secondary Education Act, Title I	3240	27,712,885.00
Language Instruction - Title III	3241	816,614.00
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	80,132.00
Miscellaneous Federal Through State	3299	3,132,700.00
Total Federal Through State And Local	3200	56,974,453.00
<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		57,674,453.00
OTHER FINANCING SOURCES:		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		57,674,453.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (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	32,447,212.00	15,294,547.00	7,869,730.00	3,195,865.00		2,757,891.00	2,209,622.00	1,119,717.00
Student Support Services	6100	4,228,791.00	2,658,736.00	1,080,735.00	193,923.00		280,367.00	13,830.00	1,200.00
Instructional Media Services	6200	115,146.00	83,535.00	31,611.00					
Instruction and Curriculum Development Services	6300	9,274,138.00	6,289,350.00	2,168,859.00	703,649.00		70,980.00	35,800.00	5,500.00
Instructional Staff Training Services	6400	7,694,687.00	4,709,817.00	1,647,753.00	1,101,980.00		123,815.00	8,800.00	102,527.00
Instruction-Related Technology	6500	306,731.00	15,905.00	7,858.00	282,968.00				
Board	7100								
General Administration	7200	2,318,851.00							2,318,851.00
School Administration	7300	52,284.00	1,861.00	423.00					50,000.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	77,528.00	56,665.00	20,863.00					
Food Services	7600								
Central Services	7700	294,484.00	134,587.00	42,708.00			110,308.00		6,881.00
Student Transportation Services	7800	541,159.00	126,213.00	46,617.00	368,329.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200	169,442.00	126,722.00	42,720.00					
Community Services	9100	154,000.00			154,000.00				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		57,674,453.00	29,497,938.00	12,959,717.00	6,000,714.00		3,343,361.00	2,268,052.00	3,604,671.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		57,674,453.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF (ESSER) - FUND 441

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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	
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (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 9
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:										
<i>Transfers Out: (Function 9700)</i>										
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, 2025	2710									
Restricted Fund Balance, June 30, 2025	2720									
Committed Fund Balance, June 30, 2025	2730									
Assigned Fund Balance, June 30, 2025	2740									
Unassigned Fund Balance, June 30, 2025	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, 2025

**SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT
RELIEF (INCLUDING GEER) - FUND 442**

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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, 2024	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, 2025

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 42 (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 11
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:										
<i>Transfers Out: (Function 9700)</i>										
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, 2025	2710									
Restricted Fund Balance, June 30, 2025	2720									
Committed Fund Balance, June 30, 2025	2730									
Assigned Fund Balance, June 30, 2025	2740									
Unassigned Fund Balance, June 30, 2025	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, 2025

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF II (ESSER II) - FUND 443

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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	
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

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	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
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:									
<i>Transfers Out: (Function 9700)</i>									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	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, 2025

**SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT
RELIEF (INCLUDING GEER II) - FUND 444**

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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, 2024	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, 2025

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

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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:									
<i>Transfers Out: (Function 9700)</i>									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	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, 2025

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF III (ESSER III) - FUND 445

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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	
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

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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:									
<i>Transfers Out: (Function 9700)</i>									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	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, 2025

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

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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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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
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:									
<i>Transfers Out: (Function 9700)</i>									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	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, 2025

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (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:									
<i>Transfers Out: (Function 9700)</i>									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	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, 2025

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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
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199	566,574.00						566,574.00	
Total Federal Direct Sources	3100	566,574.00						566,574.00	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299	924,751.00	924,751.00						
Total Federal Through State and Local	3200	924,751.00	924,751.00						
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322								
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	223,250.00		223,250.00					
<i>LOCAL SOURCES:</i>									
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	140,882.00						140,882.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400	140,882.00						140,882.00	
TOTAL ESTIMATED REVENUES		1,855,457.00	924,751.00	223,250.00				707,456.00	
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	75,991,165.00						75,991,165.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690	75,991,165.00						75,991,165.00	
Total Transfers In	3600	75,991,165.00						75,991,165.00	
TOTAL OTHER FINANCING SOURCES		17,876,996.00	55,276.00	201,306.00				17,620,414.00	
Fund Balance, July 1, 2024	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		95,723,618.00	980,027.00	424,556.00				94,319,035.00	

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS (Continued)										Page 299
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	ARRA Economic Stimulus Debt Service	
<i>Debt Service: (Function 9700)</i>										
Redemption of Principal	710	52,826,236.00	541,000.00	65,000.00				52,220,236.00		
Interest	720	22,761,525.00	102,430.00	136,275.00				22,522,820.00		
Dues and Fees	730	107,500.00	1,000.00	1,000.00				105,500.00		
Other Debt Service	791									
TOTAL APPROPRIATIONS	9200	75,695,261.00	644,430.00	202,275.00				74,848,556.00		
OTHER FINANCING USES:										
Payments to Refunding Escrow Agent (Function 9299)	760									
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund (Debt Service Only)	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, 2025	2710									
Restricted Fund Balance, June 30, 2025	2720	20,028,357.00	335,597.00	222,281.00				19,470,479.00		
Committed Fund Balance, June 30, 2025	2730									
Assigned Fund Balance, June 30, 2025	2740									
Unassigned Fund Balance, June 30, 2025	2750									
TOTAL ENDING FUND BALANCES	2700	20,028,357.00	335,597.00	222,281.00				19,470,479.00		
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		95,723,618.00	980,027.00	424,556.00				94,319,035.00		

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS													
	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects	
ESTIMATED REVENUES													
	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:												
	COARDS Distributed	3321	2,467,310.00						2,467,310.00				
	Interest on Undistributed COARDS	3325	48,947.00						48,947.00				
Sales Tax Distribution (s. 212.20(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	5,342,431.00				5,342,431.00							
Other Miscellaneous State Revenues	3399												
Total State Sources	3300	7,858,688.00				5,342,431.00		2,516,257.00					
LOCAL SOURCES:													
District Local Capital Improvement Tax	3413	88,440,265.00							88,440,265.00				
District Voted Additional Capital Improvement Tax	3415												
County Local Sales Tax	3418	49,475,500.00									49,475,500.00		
School District Local Sales Tax	3419												
Tax Redemptions	3421	2,311,000.00						150,000.00	250,000.00		1,911,000.00		
Investment Income	3430												
Gifts, Grants and Requests	3440												
Miscellaneous Local Sources	3460	57,528,180.00									57,528,180.00		
Refunds of Prior Year's Expenditures	3497												
Total Local Sources	3400	197,754,945.00						150,000.00	88,690,265.00		108,914,680.00		
TOTAL ESTIMATED REVENUES		205,613,633.00				5,342,431.00		2,666,257.00	88,690,265.00		108,914,680.00		
OTHER FINANCING SOURCES													
Issuance of Bonds	3710	212,000,000.00									212,000,000.00		
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												
Interfund (Capital Projects Only)	3650												
From Permanent Funds	3660												
From Internal Service Funds	3670												
From Enterprise Funds	3690												
Total Transfers In	3600												
TOTAL OTHER FINANCING SOURCES		212,000,000.00											
Fund Balance, July 1, 2024	2800	241,777,756.00						9,084,146.00	39,437,936.00		212,000,000.00		
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES													
		659,391,389.00				5,342,431.00		11,750,403.00	128,128,201.00		193,255,674.00		
											514,170,354.00		

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

SECTION XIII. CAPITAL PROJECTS FUNDS. (Continued)											
APPROPRIATIONS											
Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>											
610 Library Books (New Libraries)											
620 Audiovisual Materials											
630 Buildings and Fixed Equipment	69,595,400.00									69,595,400.00	
640 Furniture, Fixtures and Equipment	15,017,272.00							9,387,052.00		5,630,220.00	
650 Motor Vehicles (Including Buses)	4,361,000.00							4,361,000.00			
660 Land	70,815.00									70,815.00	
670 Improvements Other Than Buildings	3,763,433.00							3,063,433.00		700,000.00	
680 Remodeling and Renovations	235,916,848.00						2,754,490.00	22,595,031.00		210,567,327.00	
690 Computer Software	106,000.00							106,000.00			
793 Charter School Local Capital Improvement	200,000.00							200,000.00			
795 Charter School Capital Outlay Sales Tax											
796 Redemption of Principal											
797 Interest											
798 Dues and Fees	2,500.00							2,500.00			
799	329,033,568.00						2,754,490.00	39,715,016.00		286,563,762.00	
TOTAL APPROPRIATIONS											
OTHER FINANCING USES:											
<i>Transfers Out: (Function 9700)</i>											
910 To General Fund	11,766,738.00				5,342,431.00			3,337,280.00		3,087,027.00	
920 To Debt Service Funds	75,991,165.00							36,954,464.00		39,036,701.00	
940 To Special Revenue Funds											
950 Interfund (Capital Projects Only)											
960 To Permanent Funds											
970 To Internal Service Funds	7,857,495.00							7,857,495.00			
980 To Enterprise Funds											
990	95,615,398.00				5,342,431.00			48,140,239.00		42,123,728.00	
Total Transfers Out	95,615,398.00				5,342,431.00			48,140,239.00		42,123,728.00	
TOTAL OTHER FINANCING USES											
TOTAL APPROPRIATIONS AND OTHER FINANCING USES											
2710 Nonspendable Fund Balance, June 30, 2025											
2730 Restricted Fund Balance, June 30, 2025	190,662,918.00				4,419,524.00			30,813,597.00		155,429,797.00	
2730 Committed Fund Balance, June 30, 2025											
2740 Assigned Fund Balance, June 30, 2025	44,079,805.00				4,576,389.00			9,450,340.00		30,053,067.00	
2750 Unassigned Fund Balance, June 30, 2025											
TOTAL ENDING FUND BALANCES											
2700	234,742,723.00						8,995,913.00	40,263,946.00		185,482,864.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES											
	659,391,389.00				5,342,431.00		11,750,403.00	128,128,201.00		514,170,354.00	

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIV. PERMANENT FUNDS - FUND 000

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	Account Number	
ESTIMATED REVENUES		
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	
<i>Transfers In:</i>		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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
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:									
<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								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	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, 2025

SECTION XV. ENTERPRISE FUNDS Page 28

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	9,784,397.00						9,784,397.00	
Charges for Sales	3482	850,000.00							850,000.00
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		10,634,397.00						9,784,397.00	850,000.00
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	846,458.00						846,458.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		846,458.00						846,458.00	
<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, 2024	2580	8,411,835.00						7,984,782.00	427,053.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		19,892,690.00						18,615,637.00	1,277,053.00
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9000)</i>									
Salaries	100	4,851,419.00						4,851,419.00	
Employee Benefits	200	2,159,215.00						2,159,215.00	
Purchased Services	300	635,289.00						635,289.00	
Energy Services	400								
Materials and Supplies	500	328,443.00						301,000.00	27,443.00
Capital Outlay	600	320,963.00						320,963.00	
Other (including Depreciation)	700	2,142,261.00						1,610,261.00	532,000.00
Total Operating Expenses		10,437,590.00						9,878,147.00	559,443.00
<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, 2025	2780	9,454,100.00						8,736,490.00	717,610.00
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		19,892,690.00						18,615,637.00	1,277,053.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XVI. INTERNAL SERVICE FUNDS Page 29

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	18,865,000.00							18,865,000.00
Charges for Sales	3482								
Premium Revenue	3484	108,656,774.00	102,084,774.00	6,510,000.00	62,000.00				
Other Operating Revenues	3489	7,088,532.00	6,129,770.00		515,200.00				443,562.00
Total Operating Revenues		134,610,306.00	108,214,544.00	6,510,000.00	577,200.00				19,308,562.00
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	3,846,459.00	1,572,375.00		1,739,575.00				534,511.00
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	53,000.00			53,000.00				
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		3,899,459.00	1,572,375.00		1,792,575.00				534,511.00
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630	7,857,495.00			7,857,495.00				
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	7,857,495.00			7,857,495.00				
Net Position, July 1, 2024	2880	57,465,302.00	14,946,407.00	5,010,492.00	23,984,680.00				13,523,723.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		203,832,562.00	124,733,324.00	11,520,492.00	34,211,950.00				33,366,796.00
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9000)</i>									
Salaries	100	1,190,217.00	585,284.00		486,835.00				118,098.00
Employee Benefits	200	435,778.00	217,995.00		173,881.00				43,902.00
Purchased Services	300	25,179,224.00	9,993,205.00	1,200,000.00	9,478,070.00				4,507,949.00
Energy Services	400	14,535,100.00							14,535,100.00
Materials and Supplies	500	580,002.00			2,550.00				577,452.00
Capital Outlay	600	1,800.00			800.00				1,000.00
Other (Including Depreciation)	700	110,292,909.00	103,847,600.00	5,000,000.00	1,443,409.00				1,900.00
Total Operating Expenses		152,215,030.00	114,644,084.00	6,200,000.00	11,585,545.00				19,785,401.00
<i>NONOPERATING EXPENSES: (Function 9000)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<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	509,200.00			509,200.00				
Total Transfers Out	9700	51,108,332.00	10,089,240.00	5,320,492.00	22,117,205.00				13,581,395.00
Net Position, June 30, 2025	2780	203,832,562.00	124,733,324.00	11,520,492.00	34,211,950.00				33,366,796.00
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

SECTION II

BUDGET SUMMARY

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

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
Federal	\$ 2,242,998	\$ 2,183,874
State - FEFP	492,419,804	453,792,628
State - Other	89,788,605	87,709,415
Local - Taxes	313,257,117	260,677,815
Local - Other	-	20,604,227
Non-Revenue Sources	130,000	50,000
Incoming Transfers	8,935,630	5,367,789
RESERVES:		
Beginning Fund Balance	<u>181,093,966</u>	<u>166,691,471</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 1,087,868,120</u></u>	<u><u>\$ 997,077,219</u></u>
APPROPRIATIONS:		
Salaries & Benefits	\$ 673,322,118	\$ 674,580,241
Purchased Services	183,033,318	151,815,544
Energy Services	18,707,310	17,796,610
Materials and Supplies	23,615,615	21,425,879
Capital Outlay	673,483	690,758
Other Expenses	10,121,123	4,212,659
RESERVES:		
Ending Fund Balance	<u>178,395,153</u>	<u>126,555,528</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 1,087,868,120</u></u>	<u><u>\$ 997,077,219</u></u>

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

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
Federal	\$ 566,574	\$ 566,574
State	1,148,001	1,107,568
Local	140,882	140,882
Incoming Transfers	75,991,165	79,094,477
RESERVES:		
Beginning Fund Balance	<u>17,876,996</u>	<u>15,334,502</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 95,723,618</u></u>	<u><u>\$ 96,244,003</u></u>
APPROPRIATIONS:		
Payment on Bonds and Loans	\$ 52,826,236	\$ 54,035,551
Interest	22,761,525	24,762,286
Dues and Fees	107,500	84,500
RESERVES:		
Ending Fund Balance	<u>20,028,357</u>	<u>17,361,666</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 95,723,618</u></u>	<u><u>\$ 96,244,003</u></u>

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

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
State	\$ 7,858,688	\$ 6,974,038
Local	197,754,945	212,834,563
Bond Proceeds	212,000,000	-
RESERVES:		
Beginning Fund Balance	<u>241,777,756</u>	<u>300,781,396</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 659,391,389</u></u>	<u><u>\$ 520,589,997</u></u>
APPROPRIATIONS:		
Building & Fixed Equipment	\$ 69,595,400	\$ 82,464,000
Furniture, Fixtures & Equipment	15,017,272	6,297,832
Motor Vehicles/Buses	4,361,000	4,423,150
Land	70,815	67,480
Improvements Other than Building	3,763,433	5,432,645
Remodeling	235,916,848	21,999,308
Computer Software	106,000	2,800,000
Dues & Fees	2,500	-
Charter Local Capital Improvement	200,000	-
Outgoing Transfers	95,615,398	93,904,446
RESERVES:		
Ending Fund Balance	<u>234,742,723</u>	<u>303,201,136</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 659,391,389</u></u>	<u><u>\$ 520,589,997</u></u>

**THE SCHOOL BOARD OF PASCO COUNTY, FLORIDA
FIVE YEAR CAPITAL PLAN**

CURRENT REVENUE - RATE OF CHANGE (PERCENTAGE)

	Budget FY 24/25	Budget FY 25/26	Budget FY 26/27	Budget FY 27/28	Budget FY 28/29
ESTIMATED REVENUE					
Current Revenue - Local					
PROPERTY TAX MILLAGE COLLECTIONS	\$ 88,440,265	\$ 92,862,278	\$ 97,505,392	\$ 102,380,661	\$ 107,499,695
% Inc/(Dec)	31.2%	5.0%	5.0%	5.0%	5.0%
IMPACT FEE COLLECTIONS	57,528,180	58,103,462	58,684,497	59,271,342	59,864,055
% Inc/(Dec)	0.4%	1.0%	1.0%	1.0%	1.0%
SALES TAX COLLECTIONS	49,475,500	50,712,388	51,980,198	53,279,703	54,611,696
% Inc/(Dec)	25.6%	2.5%	2.5%	2.5%	2.5%
INTEREST	2,311,000	1,210,000	1,210,000	1,210,000	1,210,000
% Inc/(Dec)	-79.8%	-47.6%	0.0%	0.0%	0.0%
Local Revenue Total:	\$ 197,754,945	\$ 202,888,128	\$ 209,380,087	\$ 216,141,706	\$ 223,185,446
Current Revenue - State					
CO & DS DISTRIBUTION per DOE ESTIMATE	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310	\$ 2,467,310
% Inc/(Dec)	0.0%	0.0%	0.0%	0.0%	0.0%
CO & DS INTEREST/UNDISTRIBUTED per DOE ESTIMATE	48,947	48,947	48,947	48,947	48,947
% Inc/(Dec)	0.0%	0.0%	n/a	n/a	n/a
PECO (Charter Schools)	5,342,431	-	-	-	-
% Inc/(Dec)	0.1%	n/a	n/a	n/a	n/a
State Revenue Total:	\$ 7,858,688	\$ 2,516,257	\$ 2,516,257	\$ 2,516,257	\$ 2,516,257
Non Revenue Source					
OTHER FINANCING SOURCES	\$ 212,000,000	\$ -	\$ -	\$ -	\$ -
% Inc/(Dec)	0.0%	n/a	n/a	n/a	n/a
Non- Revenue Source Total:	\$ 212,000,000	\$ -	\$ -	\$ -	\$ -

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

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

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

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

The School Board of Pasco County, Florida

Five Year Capital Plan 2025-2029

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total
REVENUES						
Property Tax Millage Collections	\$ 88,440,265	\$ 92,862,278	\$ 97,505,392	\$ 102,380,661	\$ 107,499,695	\$ 488,688,291
Impact Fee Collections	57,528,180	58,103,462	58,684,497	59,271,342	59,864,055	293,451,536
Sales Tax Collections	49,475,500	50,712,388	51,980,198	53,279,703	54,611,696	260,059,485
PECO - Charter Schools	5,342,431	-	-	-	-	5,342,431
Interest	2,311,000	1,210,000	1,210,000	1,210,000	1,210,000	7,151,000
CO & DS Distribution per DOE Estimate	2,467,310	2,467,310	2,467,310	2,467,310	2,467,310	12,336,550
CO & DS Interest/Undistributed per DOE Estimate	48,947	48,947	48,947	48,947	48,947	244,735
Other Financing Sources	212,000,000	-	-	-	-	212,000,000
TOTAL REVENUES	\$ 417,613,633	\$ 205,404,385	\$ 211,896,344	\$ 218,657,963	\$ 225,701,703	\$ 1,279,274,028

EXPENDITURES						
Construction						
Annual Enhanced Hurricane Protection Area Compliance	14,163	14,830	15,497	16,164	16,831	77,485
Centennial MS - Facility Expansion	-	-	-	-	7,310,000	7,310,000
Chester W. Taylor ES - Facility Expansion	-	4,477,200	11,093,600	-	-	15,570,800
Cypress ES - Facility Expansion	33,208,167	-	-	-	-	33,208,167
Gulf MS - Facility Expansion	84,551,720	-	-	-	-	84,551,720
Hudson HS - Athletic Facilities Renovation	-	-	-	7,248,123	-	7,248,123
Marchman TC - Facility Expansion	7,248,800	-	-	-	-	7,248,800
New K-8 School (Two Rivers)	-	16,980,000	53,910,000	56,880,000	13,300,000	141,070,000
Pasco HS - Athletic Facilities Renovation	14,420,000	-	-	-	-	14,420,000
Pasco HS - Facility Expansion	25,690,600	1,132,000	-	-	-	26,822,600
School Traffic Improvement	-	-	-	633,400	666,750	1,300,150
SkyBrooke K-8 School - New School	36,656,000	-	-	-	-	36,656,000
Thomas E. Weightman MS - Facility Expansion	-	-	-	9,650,400	-	9,650,400
Wesley Chapel HS - Facility Expansion	-	-	16,752,000	-	-	16,752,000
West Zephyrhills ES - Facility Expansion	61,528,438	-	-	-	-	61,528,438
West Zephyrhills ES - Front Buildings	15,682,302	-	-	-	-	15,682,302
Maintenance	\$ 25,027,889	\$ 41,548,212	\$ 11,019,660	\$ 9,960,333	\$ 10,198,421	\$ 97,754,515
Annual Accordion Door Renovation	240,020	253,360	266,700	280,040	293,380	1,333,500
Annual Athletic Bleacher Repair	186,673	198,345	210,018	221,690	233,363	1,050,089
Annual Athletic Fields & Courts	293,343	311,685	330,028	348,370	366,713	1,650,139
R.B. Stewart MS - Resurface Basketball Courts	47,742	-	-	-	-	47,742
Annual Athletic Sound & Scoreboards	90,000	102,006	108,009	114,012	120,015	534,042
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	120,010	126,680	133,350	140,020	146,690	666,750
Annual Compliance w/Environmental Reg	235,000	266,349	282,024	297,698	313,373	1,394,444
Annual Elevator Upgrade	240,020	253,360	266,700	280,040	293,380	1,333,500
Annual Energy Retrofits	50,000	53,335	56,670	60,005	63,340	283,350
Annual Exterior Building Renovations (Paint)	506,683	538,365	570,048	601,730	633,413	2,850,239
Annual Fencing	96,003	102,006	108,009	114,012	120,015	540,045
Annual Fire Alarm Systems	240,020	253,360	266,700	280,040	293,380	1,333,500
Annual Fire Safety	175,000	222,450	232,455	242,460	252,465	1,124,830
Annual FNS Serving Line Renovations	240,020	253,360	266,700	280,040	293,380	1,333,500
Annual Flooring Renovations	325,000	352,011	374,022	396,033	418,044	1,865,110
Sand Pine ES - Retile 33 Restrooms	-	140,952	-	-	-	140,952
Longleaf ES - Replace all VCT Flooring	-	300,000	-	-	-	300,000
Annual Generator Repairs/Replacement	70,815	74,150	77,485	80,820	84,155	387,425
Annual Gym Floors Maintenance and Replacement	250,675	266,349	282,024	297,698	313,373	1,410,119
Seven Springs MS - Replace Gym Floor	-	253,360	-	-	-	253,360
Annual Health-Safety-Life	200,000	296,600	309,940	323,280	336,620	1,466,440
Annual HVAC Renovations and Replacements	250,000	380,725	398,825	416,925	435,025	1,881,500
Bayonet MS - Replace Gym A/C units	-	161,200	-	-	-	161,200
Centennial ES - Boiler Replacement	214,480	-	-	-	-	214,480
Charles S. Rushe MS - Replace Chillers (2) - 350T	1,800,000	-	-	-	-	1,800,000
Gulf Highlands ES - Replace Chillers (2) - 140T	950,000	-	-	-	-	950,000
Lacoochee ES - New 10T Split System for Admin Bldg	-	-	-	170,250	-	170,250
New River ES - Replace Chillers (2)	804,300	-	-	-	-	804,300
Oakstead ES - Replace Chillers (2) - 120T	-	709,280	-	-	-	709,280
Pasco MS - Replace Auditorium Rooftop Units (3)	214,480	-	-	-	-	214,480
River Ridge HS - Replace Original Air Handlers	-	911,540	-	-	-	911,540
Rodney B. Cox ES - Replace All Thermostats	-	-	58,032	-	-	58,032
Seven Oaks ES - Replace Chillers (2)	750,680	-	-	-	-	750,680
Seven Springs MS - Second Boiler Needed	214,480	-	-	-	-	214,480
Sunray ES - Replace 2 Chillers - 125T	669,460	-	-	-	-	669,460
Sunlake HS - Replace Chillers (2) - 300T	1,500,000	-	-	-	-	1,500,000
Thomas E. Weightman MS - Two New Cooling Towers	-	-	322,400	-	-	322,400
Trinity ES - Replace 2 Chillers - 125T	-	709,280	-	-	-	709,280
Veterans ES - Replace Two Chillers	900,000	-	-	-	-	900,000
Zephyrhills HS - Two New Chillers Needed	457,920	-	-	-	-	457,920
Annual HVAC Systems - Controls	222,400	225,000	241,290	257,580	273,870	1,220,140
Calusa ES - Upgrade HVAC Controls	-	322,400	-	-	-	322,400
Connerton ES - Upgrade HVAC Controls	-	322,400	-	-	-	322,400
Longleaf ES - Upgrade HVAC Controls	-	257,920	-	-	-	257,920
New River ES - Upgrade HVAC Controls	-	322,400	-	-	-	322,400
Oakstead ES - Upgrade HVAC Controls	-	-	272,400	-	-	272,400
Pasco ES - New A/C Controls In The Cafeteria	228,960	-	-	-	-	228,960
Pasco ES - Install New HVAC Controls System	-	321,720	-	-	-	321,720
Pasco HS - Need Controls	-	426,020	-	-	-	426,020
Pasco MS - Install New HVAC Controls System	-	428,960	-	-	-	428,960
R.B. Stewart MS - Upgrade HVAC Controls	-	-	-	358,600	-	358,600
Seven Oaks ES - Upgrade HVAC Controls	-	-	-	-	376,700	376,700
Wendell Krinn Tech HS - Upgrade HVAC Controls	-	-	340,500	-	-	340,500
Annual Kitchen Epoxy	250,675	266,349	282,024	297,698	313,373	1,410,119
Annual Lift Station Upgrades	128,004	136,008	144,012	152,016	160,020	720,060
Annual Pavement Maintenance	504,042	532,056	560,070	588,084	616,098	2,800,350
Centennial MS - Mill and Repave All Parking Lots/Roads	239,557	-	-	-	-	239,557
Maintenance Dept - Mill and Repave All Parking Lots/Roads	612,644	-	-	-	-	612,644
Moon Lake ES - Mill and Repave All Parking Lots/Roads	-	126,680	-	-	-	126,680
Planning/Security - Mill and Repave Parking Lot	-	20,815	-	-	-	20,815
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

The School Board of Pasco County, Florida

Five Year Capital Plan 2025-2029

Annual Playground Covered Structures	700,000	-	-	540,045	570,060	1,810,105
West Pasco Education Academy - Replace Covered Structure	-	453,360	-	-	-	453,360
Annual Playground Equipment	500,000	-	-	50,000	50,000	600,000
Annual Portables Moves	316,700	333,375	350,050	366,725	383,400	1,750,250
Administration Warehouse - Roof Replacement	-	2,218,776	-	-	-	2,218,776
Chasco ES - Roof Maintenance	-	67,179	-	-	-	67,179
Chasco MS - Roof Maintenance	-	134,357	-	-	-	134,357
Gulf MS - Gutter Replacement	-	329,377	-	-	-	329,377
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 ES - Roof Maintenance	-	3,102,645	-	-	-	3,102,645
Oakstead ES - Gutter Replacement	-	230,861	-	-	-	230,861
Pasco HS - Roof Maintenance	-	5,175,777	-	-	-	5,175,777
River Ridge HS - Roof Replacement	5,881,579	-	-	-	-	5,881,579
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 Security & Hardening	576,700	566,700	600,050	633,400	666,750	3,043,600
Annual Security System Installs & Repairs	24,002	25,336	26,670	28,004	29,338	133,350
Annual Signs-Marquee	28,326	29,660	30,994	32,328	33,662	154,970
Annual Storage Buildings	78,007	82,342	86,678	91,013	95,349	433,389
CFA @ RRHS - Rigging (Curtains)	-	850,050	-	-	-	850,050
CFA @ WCHS - Replace Theater Seats and Sound Board	600,000	-	-	-	-	600,000
West Pasco Education Academy - Remodel Restrooms ADA	-	958,638	-	-	-	958,638
Eastside Maintenance Facility	-	1,011,200	-	-	-	1,011,200
River Ridge HS - Replace Cafeteria Diviers	183,792	-	-	-	-	183,792
River Ridge HS - New Dance Floor	-	198,345	-	-	-	198,345
Wendell Krinn Tech HS - Remodel Front Office	-	101,344	-	-	-	101,344
Vehicles & Equipment	\$ 10,750,502	\$ 17,099,238	\$ 17,903,510	\$ 18,733,489	\$ 19,329,151	\$ 83,815,890
Annual Athletic Equipment - 84010	162,870	169,305	175,740	182,175	188,610	878,700
Annual Automated External Defibrillators (AED)	48,004	50,672	53,340	56,008	58,676	266,700
Annual Bi-Directional Amplifiers Equipment	300,000	320,010	340,020	360,030	380,040	1,700,100
Annual CTE Equipment	80,000	100,000	169,305	175,740	182,175	707,220
Annual Custodial & Maintenance Equipment Replacement	677,885	705,770	733,655	761,540	789,425	3,668,275
Annual Data Center Server Refresh	300,000	300,000	300,000	300,000	300,000	1,500,000
Annual ESE Equipment	75,000	80,000	112,870	117,160	121,450	506,480
Annual ESE Seat Belt Equipment	12,694	13,123	13,552	13,981	14,410	67,760
Annual Furniture & Equipment Special Request	782,175	814,350	846,525	878,700	910,875	4,232,625
Annual Furniture Portable & Growth	112,870	117,160	121,450	125,740	130,030	607,250
Annual Music/Fine Arts Capital Equipment	125,000	162,870	169,305	175,740	182,175	815,090
Annual Motor Vehicles (White Fleet)	842,500	901,850	961,200	1,020,550	1,079,900	4,806,000
Annual Network Services Tools	5,215	5,429	5,644	5,858	6,073	28,219
Annual School Buses	3,518,500	4,000,000	4,474,800	4,949,600	5,424,400	22,367,300
Annual School Safety & Security Equipment	490,000	566,700	600,050	633,400	666,750	2,956,900
Annual School Furniture Refresh	2,500,000	8,000,000	8,000,000	8,000,000	8,000,000	34,500,000
Annual School Furniture Replacement	500,000	521,450	542,900	564,350	585,800	2,714,500
Annual Technology Equipment Replacement	50,000	54,290	56,435	58,580	60,725	280,030
Annual Time Clock Replacement	57,360	59,719	62,079	64,438	66,798	310,394
Annual Transportation Tools & Equipment	10,429	10,858	11,287	11,716	12,145	56,435
Annual Weight Room Equipment Upgrades	100,000	145,682	153,353	161,023	168,694	728,752
UPS Data Center Battery Replacement (Every 5 years)	-	-	-	117,160	-	117,160
Technology	\$ 8,733,770	\$ 9,551,245	\$ 9,617,100	\$ 10,129,515	\$ 10,641,930	\$ 48,673,560
Annual Classroom Display Installation	952,050	984,225	1,016,400	1,048,575	1,080,750	5,082,000
Annual Computer Devices - Student Growth	2,640,220	2,786,960	2,933,700	3,080,440	3,227,180	14,668,500
Annual Computer Refresh Cycles	5,035,500	5,333,500	5,667,000	6,000,500	6,334,000	28,370,500
Fuel Master Hardware	-	446,560	-	-	-	446,560
Fuel Master Software	106,000	-	-	-	-	106,000
Other	\$ 5,520,917	\$ 6,848,838	\$ 7,077,006	\$ 17,268,762	\$ 17,919,732	\$ 54,635,255
Annual Athletic Storage Sheds	27,602	29,136	30,671	32,205	33,739	153,353
Annual Habitat for Humanities	70,815	74,150	77,485	80,820	84,155	387,425
Annual Network IP Phone Infrastructure	600,000	640,020	680,040	720,060	760,080	3,400,200
Annual Network Services Infrastructure Upgrades	-	-	-	9,965,493	10,490,200	20,455,693
Annual Network Services Renovation Projects with Equipment	1,600,000	1,779,600	1,859,640	1,939,680	2,019,720	9,198,640
Annual Reserves	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000	19,000,000
Annual Signs - FISH	20,000	23,432	26,670	28,004	29,338	127,444
Charter Local Capital Improvement (Millage Share)	200,000	300,000	400,000	500,000	500,000	1,900,000
Other Financing Uses	2,500	2,500	2,500	2,500	2,500	12,500
Debt Service	\$ 95,615,398	\$ 84,402,929	\$ 82,343,443	\$ 83,794,298	\$ 76,909,704	\$ 423,065,772
Transfers Out - COPS Bond Payment	47,389,471	47,409,723	47,239,532	48,687,275	41,457,932	232,183,933
Transfers Out - Finance Payments: Computers	4,163,677	1,824,741	-	-	-	5,988,418
Transfers Out - Finance Payments: Vehicles	3,160,998	2,418,465	1,678,761	1,006,723	676,322	8,941,269
Transfers Out - Sales Tax Bond Payment	21,277,019	17,700,000	17,700,000	17,700,000	17,700,000	92,077,019
Transfers Out - Charter Schools PECO	5,342,431	-	-	-	-	5,342,431
Transfers Out - General Fund	6,424,307	3,500,000	3,650,150	3,800,300	3,950,450	21,325,207
Transfers Out - Property Insurance	7,857,495	11,550,000	12,075,000	12,600,000	13,125,000	57,207,495
TOTAL EXPENDITURES	\$ 424,648,666	\$ 182,054,492	\$ 209,731,816	\$ 214,314,484	\$ 156,292,519	\$ 1,171,359,675
Net Change in Fund Balance	\$ (7,035,033)	\$ 23,349,893	\$ 2,164,528	\$ 4,343,479	\$ 69,409,184	\$ 107,914,353
FUND BALANCE - BEGINNING	241,777,756	234,742,723	258,092,616	260,257,144	264,600,623	241,777,756
FUND BALANCE - ENDING	\$ 234,742,723	\$ 258,092,616	\$ 260,257,144	\$ 264,600,623	\$ 334,009,807	\$ 349,692,109

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

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
Federal Projects	\$ 57,674,453	\$ 53,957,887
School Food Service	<u>79,859,112</u>	<u>84,755,083</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 137,533,565</u></u>	<u><u>\$ 138,712,970</u></u>
APPROPRIATIONS:		
Federal Projects	\$ 57,674,453	\$ 53,957,887
School Food Service	<u>79,859,112</u>	<u>84,755,083</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 137,533,565</u></u>	<u><u>\$ 138,712,970</u></u>

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

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
Local	\$ 134,610,306	\$ 122,263,874
Interest Income	3,846,459	1,052,545
Incoming Transfer	7,857,495	9,951,380
Nonrevenue Sources	53,000	158,000
RESERVES:		
Beginning Net Position	<u>57,465,302</u>	<u>49,823,638</u>
TOTAL ESTIMATED REVENUE AND NET POSITION	<u><u>\$ 203,832,562</u></u>	<u><u>\$ 183,249,437</u></u>
APPROPRIATIONS:		
Salaries	\$ 1,190,217	\$ 1,716,886
Fringe Benefits	435,778	771,330
Purchased Services	25,179,224	26,851,392
Energy Services	14,535,100	13,635,100
Materials and Supplies	580,002	500,213
Capital Outlay	1,800	1,800
Other Expenses	110,292,909	92,399,270
Transfers	509,200	509,200
RESERVES:		
Ending Net Position	<u>51,108,332</u>	<u>46,864,246</u>
TOTAL APPROPRIATIONS AND NET POSITION	<u><u>\$ 203,832,562</u></u>	<u><u>\$ 183,249,437</u></u>

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

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
Local	\$ 42,131,521	\$ 17,874,153
RESERVES:		
Beginning Net Position	<u>26,627,377</u>	<u>25,090,972</u>
TOTAL ESTIMATED REVENUE AND NET POSITION	<u><u>\$ 68,758,898</u></u>	<u><u>\$ 42,965,125</u></u>
APPROPRIATIONS:		
Expendable Trusts	\$ 39,275	\$ 32,651
Internal Funds Disbursements	41,390,582	27,568,488
Pension Trust Funds	1,428,920	1,447,000
RESERVES:		
Ending Net Position	<u>25,900,121</u>	<u>13,916,986</u>
TOTAL APPROPRIATIONS AND NET POSITION	<u><u>\$ 68,758,898</u></u>	<u><u>\$ 42,965,125</u></u>

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

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
Local	\$ 11,480,855	\$ 10,843,782
RESERVES:		
Beginning Fund Balance	<u>8,411,835</u>	<u>6,339,407</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 19,892,690</u></u>	<u><u>\$ 17,183,189</u></u>
APPROPRIATIONS:		
Community Services	\$ 10,438,590	\$ 10,324,497
RESERVES:		
Ending Fund Balance	<u>9,454,100</u>	<u>6,858,692</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 19,892,690</u></u>	<u><u>\$ 17,183,189</u></u>

SECTION III

FINANCIAL AND STAFF ALLOCATIONS

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 – 2025
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 2024 - 2025
Elementary Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0021 - Rodney B Cox Elementary				
Personnel Costs	\$ 3,200,536	\$ 3,007,361	\$ 193,175	6.4%
Operational Costs	34,732	20,521	14,211	69.3%
Capital Outlay	2,634	2,636	(2)	-0.1%
Total	3,237,902	3,030,518	207,384	6.8%
0032 - Trinity Elementary				
Personnel Costs	4,586,162	4,738,763	(152,601)	-3.2%
Operational Costs	69,044	32,420	36,624	113.0%
Capital Outlay	1,500	1,600	(100)	-6.3%
Total	4,656,706	4,772,783	(116,077)	-2.4%
0059 - Denham Oaks Elementary				
Personnel Costs	5,433,388	5,769,559	(336,171)	-5.8%
Operational Costs	77,627	44,039	33,588	76.3%
Capital Outlay	6,900	6,826	74	1.1%
Total	5,517,915	5,820,424	(302,509)	-5.2%
0060 - Chester W Taylor Elementary				
Personnel Costs	5,030,808	5,032,957	(2,149)	0.0%
Operational Costs	73,913	42,765	31,148	72.8%
Capital Outlay	700	900	(200)	-22.2%
Total	5,105,421	5,076,622	28,799	0.6%
0061 - Pasco Elementary				
Personnel Costs	4,834,269	4,190,069	644,200	15.4%
Operational Costs	66,587	33,064	33,523	101.4%
Capital Outlay	4,275	2,740	1,535	56.0%
Total	4,905,131	4,225,873	679,258	16.1%
0065 - James M Marlowe Elementary				
Personnel Costs	4,477,889	4,654,359	(176,470)	-3.8%
Operational Costs	57,976	55,072	2,904	5.3%
Capital Outlay	6,098	5,262	836	15.9%
Total	4,541,963	4,714,693	(172,730)	-3.7%
0070 - Chasco Elementary				
Personnel Costs	5,237,160	5,340,249	(103,089)	-1.9%
Operational Costs	65,307	38,413	26,894	70.0%
Capital Outlay	1,558	1,810	(252)	-13.9%
Total	5,304,025	5,380,472	(76,447)	-1.4%
0072 - Sunray Elementary				
Personnel Costs	3,789,783	3,317,895	471,888	14.2%
Operational Costs	72,797	47,596	25,201	52.9%
Capital Outlay	2,400	2,000	400	20.0%
Total	3,864,980	3,367,491	497,489	14.8%
0082 - Oakstead Elementary				
Personnel Costs	7,734,521	7,216,246	518,275	7.2%
Operational Costs	111,107	59,081	52,026	88.1%
Capital Outlay	11,522	12,000	(478)	-4.0%
Total	7,857,150	7,287,327	569,823	7.8%
0083 - Gulf Highlands Elementary				
Personnel Costs	5,553,396	4,994,657	558,739	11.2%
Operational Costs	73,252	37,868	35,384	93.4%
Capital Outlay	3,110	3,550	(440)	-12.4%
Total	5,629,758	5,036,075	593,683	11.8%
0084 - Double Branch Elementary				
Personnel Costs	5,699,450	5,817,242	(117,792)	-2.0%
Operational Costs	87,996	49,291	38,705	78.5%
Capital Outlay	3,700	3,500	200	5.7%
Total	5,791,146	5,870,033	(78,887)	-1.3%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Elementary Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0085 - Trinity Oaks Elementary				
Personnel Costs	\$ 5,293,708	\$ 5,145,161	\$ 148,547	2.9%
Operational Costs	70,892	42,395	28,497	67.2%
Capital Outlay	1,984	2,000	(16)	-0.8%
Total	5,366,584	5,189,556	177,028	3.4%
0091 - West Zephyrhills Elementary				
Personnel Costs	5,322,968	4,874,264	448,704	9.2%
Operational Costs	59,677	33,699	25,978	77.1%
Capital Outlay	2,000	1,502	498	33.2%
Total	5,384,645	4,909,465	475,180	9.7%
0092 - New River Elementary				
Personnel Costs	6,497,756	6,034,365	463,391	7.7%
Operational Costs	94,679	45,981	48,698	105.9%
Capital Outlay	4,000	3,886	114	2.9%
Total	6,596,435	6,084,232	512,203	8.4%
0093 - Gulf Trace Elementary				
Personnel Costs	4,867,749	5,086,938	(219,189)	-4.3%
Operational Costs	96,240	72,169	24,071	33.4%
Capital Outlay	2,858	3,300	(442)	-13.4%
Total	4,966,847	5,162,407	(195,560)	-3.8%
0110 - Veterans Elementary				
Personnel Costs	4,948,910	4,730,993	217,917	4.6%
Operational Costs	78,694	43,174	35,520	82.3%
Capital Outlay	-	700	(700)	-100.0%
Total	5,027,604	4,774,867	252,737	5.3%
0112 - Watergrass Elementary				
Personnel Costs	6,503,068	6,887,162	(384,094)	-5.6%
Operational Costs	87,665	59,531	28,134	47.3%
Capital Outlay	1,000	800	200	25.0%
Total	6,591,733	6,947,493	(355,760)	-5.1%
0117 - Odessa Elementary				
Personnel Costs	7,752,149	7,243,064	509,085	7.0%
Operational Costs	114,622	74,881	39,741	53.1%
Capital Outlay	4,894	5,000	(106)	-2.1%
Total	7,871,665	7,322,945	548,720	7.5%
0119 - Sanders Memorial Elementary				
Personnel Costs	5,934,136	5,708,791	225,345	3.9%
Operational Costs	94,807	50,082	44,725	89.3%
Capital Outlay	1,850	1,500	350	23.3%
Total	6,030,793	5,760,373	270,420	4.7%
0120 - Quail Hollow Elementary				
Personnel Costs	4,257,774	3,985,687	272,087	6.8%
Operational Costs	59,989	29,583	30,406	102.8%
Capital Outlay	600	2,900	(2,300)	-79.3%
Total	4,318,363	4,018,170	300,193	7.5%
0121 - Shady Hills Elementary				
Personnel Costs	4,456,434	3,987,751	468,683	11.8%
Operational Costs	55,070	29,080	25,990	89.4%
Capital Outlay	1,870	1,720	150	8.7%
Total	4,513,374	4,018,551	494,823	12.3%
0122 - Wiregrass Elementary				
Personnel Costs	7,236,501	6,892,435	344,066	5.0%
Operational Costs	100,496	47,561	52,935	111.3%
Capital Outlay	10,500	16,000	(5,500)	-34.4%
Total	7,347,497	6,955,996	391,501	5.6%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Elementary Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0125 - Bexley Elementary				
Personnel Costs	\$ 8,902,140	\$ 8,403,765	\$ 498,375	5.9%
Operational Costs	134,138	74,122	60,016	81.0%
Capital Outlay	10,563	6,148	4,415	71.8%
Total	9,046,841	8,484,035	562,806	6.6%
0132 - Woodland Elementary				
Personnel Costs	5,273,894	5,263,421	10,473	0.2%
Operational Costs	79,642	43,569	36,073	82.8%
Capital Outlay	2,625	2,899	(274)	-9.5%
Total	5,356,161	5,309,889	46,272	0.9%
0201 - Connerton Elementary				
Personnel Costs	7,287,294	6,887,558	399,736	5.8%
Operational Costs	101,437	50,831	50,606	99.6%
Capital Outlay	3,000	7,500	(4,500)	-60.0%
Total	7,391,731	6,945,889	445,842	6.4%
0211 - Mittye P Locke Early Learning Academy				
Personnel Costs	1,581,108	2,137,184	(556,076)	-26.0%
Operational Costs	38,202	11,793	26,409	223.9%
Capital Outlay	-	-	-	0.0%
Total	1,619,310	2,148,977	(529,667)	-24.6%
0251 - San Antonio Elementary				
Personnel Costs	5,049,726	4,595,614	454,112	9.9%
Operational Costs	101,041	60,734	40,307	66.4%
Capital Outlay	5,718	6,016	(298)	-5.0%
Total	5,156,485	4,662,364	494,121	10.6%
0271 - Richey Elementary				
Personnel Costs	6,926,454	6,524,471	401,983	6.2%
Operational Costs	100,717	58,017	42,700	73.6%
Capital Outlay	2,450	5,479	(3,029)	-55.3%
Total	7,029,621	6,587,967	441,654	6.7%
0311 - Cotee River Elementary				
Personnel Costs	5,155,649	4,957,342	198,307	4.0%
Operational Costs	40,562	32,924	7,638	23.2%
Capital Outlay	-	1,200	(1,200)	-100.0%
Total	5,196,211	4,991,466	204,745	4.1%
0321 - Lacoochee Elementary				
Personnel Costs	2,654,469	2,495,879	158,590	6.4%
Operational Costs	35,089	18,520	16,569	89.5%
Capital Outlay	-	-	-	0.0%
Total	2,689,558	2,514,399	175,159	7.0%
0341 - Schrader Elementary				
Personnel Costs	5,049,257	4,865,718	183,539	3.8%
Operational Costs	64,627	34,315	30,312	88.3%
Capital Outlay	1,150	3,000	(1,850)	-61.7%
Total	5,115,034	4,903,033	212,001	4.3%
0351 - Fox Hollow Elementary				
Personnel Costs	4,759,574	4,490,568	269,006	6.0%
Operational Costs	66,323	35,965	30,358	84.4%
Capital Outlay	-	750	(750)	-100.0%
Total	4,825,897	4,527,283	298,614	6.6%
0401 - Centennial Elementary				
Personnel Costs	6,018,352	5,673,730	344,622	6.1%
Operational Costs	80,536	59,696	20,840	34.9%
Capital Outlay	1,800	1,500	300	20.0%
Total	6,100,688	5,734,926	365,762	6.4%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Elementary Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0411 - Seven Springs Elementary				
Personnel Costs	\$ 4,189,690	\$ 3,771,433	\$ 418,257	11.1%
Operational Costs	54,550	27,101	27,449	101.3%
Capital Outlay	2,500	2,000	500	25.0%
Total	4,246,740	3,800,534	446,206	11.7%
0421 - Deer Park Elementary				
Personnel Costs	4,583,118	4,195,829	387,289	9.2%
Operational Costs	56,206	31,520	24,686	78.3%
Capital Outlay	-	-	-	0.0%
Total	4,639,324	4,227,349	411,975	9.7%
0451 - Mary Giella Elementary				
Personnel Costs	4,566,094	4,196,626	369,468	8.8%
Operational Costs	65,880	35,682	30,198	84.6%
Capital Outlay	1,490	1,490	-	0.0%
Total	4,633,464	4,233,798	399,666	9.4%
0501 - Hudson Primary Academy				
Personnel Costs	5,347,324	5,359,844	(12,520)	-0.2%
Operational Costs	72,548	50,303	22,245	44.2%
Capital Outlay	1,500	1,420	80	5.6%
Total	5,421,372	5,411,567	9,805	0.2%
0701 - Cypress Elementary				
Personnel Costs	4,245,020	4,483,800	(238,780)	-5.3%
Operational Costs	41,078	39,692	1,386	3.5%
Capital Outlay	-	-	-	0.0%
Total	4,286,098	4,523,492	(237,394)	-5.2%
0901 - Anclote Elementary				
Personnel Costs	4,691,596	3,714,120	977,476	26.3%
Operational Costs	60,151	28,004	32,147	114.8%
Capital Outlay	1,344	918	426	46.4%
Total	4,753,091	3,743,042	1,010,049	27.0%
0902 - Pine View Elementary				
Personnel Costs	4,690,148	4,786,030	(95,882)	-2.0%
Operational Costs	70,576	64,987	5,589	8.6%
Capital Outlay	950	950	-	0.0%
Total	4,761,674	4,851,967	(90,293)	-1.9%
0911 - Gulfside Elementary				
Personnel Costs	3,866,809	3,319,526	547,283	16.5%
Operational Costs	52,147	24,954	27,193	109.0%
Capital Outlay	1,800	1,090	710	65.1%
Total	3,920,756	3,345,570	575,186	17.2%
0932 - Calusa Elementary				
Personnel Costs	3,476,307	3,490,849	(14,542)	-0.4%
Operational Costs	46,821	27,530	19,291	70.1%
Capital Outlay	1,000	2,748	(1,748)	-63.6%
Total	3,524,128	3,521,127	3,001	0.1%
0941 - Moon Lake Elementary				
Personnel Costs	5,414,069	4,877,559	536,510	11.0%
Operational Costs	64,354	34,866	29,488	84.6%
Capital Outlay	200	700	(500)	-71.4%
Total	5,478,623	4,913,125	565,498	11.5%
0961 - Lake Myrtle Elementary				
Personnel Costs	4,798,709	4,836,296	(37,587)	-0.8%
Operational Costs	65,085	39,089	25,996	66.5%
Capital Outlay	2,278	2,880	(602)	-20.9%
Total	4,866,072	4,878,265	(12,193)	-0.2%

**General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Elementary Schools**

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
2061 - Sand Pine Elementary				
Personnel Costs	\$ 4,514,579	\$ 4,059,900	\$ 454,679	11.2%
Operational Costs	50,802	30,267	20,535	67.8%
Capital Outlay	7,368	3,275	4,093	125.0%
Total	4,572,749	4,093,442	479,307	11.7%
2071 - Wesley Chapel Elementary				
Personnel Costs	6,292,383	6,097,669	194,714	3.2%
Operational Costs	78,789	55,885	22,904	41.0%
Capital Outlay	-	1,000	(1,000)	-100.0%
Total	6,371,172	6,154,554	216,618	3.5%
2081 - Longleaf Elementary				
Personnel Costs	5,311,969	4,925,604	386,365	7.8%
Operational Costs	65,642	38,275	27,367	71.5%
Capital Outlay	1,100	100	1,000	1000.0%
Total	5,378,711	4,963,979	414,732	8.4%
2091 - Seven Oaks Elementary				
Personnel Costs	4,966,377	5,099,561	(133,184)	-2.6%
Operational Costs	71,668	40,605	31,063	76.5%
Capital Outlay	600	500	100	20.0%
Total	5,038,645	5,140,666	(102,021)	-2.0%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Middle Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0057 - Seven Springs Middle				
Personnel Costs	\$ 8,920,528	\$ 9,432,142	\$ (511,614)	-5.4%
Operational Costs	94,310	95,066	(756)	-0.8%
Capital Outlay	9,500	7,362	2,138	29.0%
Total	9,024,338	9,534,570	(510,232)	-5.4%
0069 - Chasco Middle				
Personnel Costs	4,531,456	4,643,464	(112,008)	-2.4%
Operational Costs	49,857	45,638	4,219	9.2%
Capital Outlay	4,300	6,000	(1,700)	-28.3%
Total	4,585,613	4,695,102	(109,489)	-2.3%
0071 - Pasco Middle				
Personnel Costs	5,321,087	5,565,167	(244,080)	-4.4%
Operational Costs	104,870	101,073	3,797	3.8%
Capital Outlay	2,000	1,000	1,000	100.0%
Total	5,427,957	5,667,240	(239,283)	-4.2%
0074 - Centennial Middle				
Personnel Costs	5,208,537	4,666,331	542,206	11.6%
Operational Costs	55,966	45,016	10,950	24.3%
Capital Outlay	7,250	7,250	-	0.0%
Total	5,271,753	4,718,597	553,156	11.7%
0086 - Dr John Long Middle				
Personnel Costs	8,140,521	8,017,354	123,167	1.5%
Operational Costs	99,542	92,071	7,471	8.1%
Capital Outlay	3,128	3,230	(102)	-3.2%
Total	8,243,191	8,112,655	130,536	1.6%
0089 - Paul R Smith Middle				
Personnel Costs	5,620,482	6,026,948	(406,466)	-6.7%
Operational Costs	102,292	98,263	4,029	4.1%
Capital Outlay	7,200	7,300	(100)	-1.4%
Total	5,729,974	6,132,511	(402,537)	-6.6%
0100 - Charles S Rushe Middle				
Personnel Costs	8,209,940	8,324,997	(115,057)	-1.4%
Operational Costs	91,402	85,613	5,789	6.8%
Capital Outlay	9,102	13,200	(4,098)	-31.0%
Total	8,310,444	8,423,810	(113,366)	-1.3%
0102 - Raymond B Stewart Middle				
Personnel Costs	6,243,336	6,347,719	(104,383)	-1.6%
Operational Costs	63,258	60,261	2,997	5.0%
Capital Outlay	8,500	8,500	-	0.0%
Total	6,315,094	6,416,480	(101,386)	-1.6%
0103 - Crews Lake Middle				
Personnel Costs	5,652,780	5,535,378	117,402	2.1%
Operational Costs	61,694	58,193	3,501	6.0%
Capital Outlay	1,400	1,074	326	30.4%
Total	5,715,874	5,594,645	121,229	2.2%
0133 - Cypress Creek Middle				
Personnel Costs	7,508,186	7,359,140	149,046	2.0%
Operational Costs	93,014	89,428	3,586	4.0%
Capital Outlay	4,150	8,400	(4,250)	-50.6%
Total	7,605,350	7,456,968	148,382	2.0%
0261 - Gulf Middle				
Personnel Costs	6,775,542	7,040,479	(264,937)	-3.8%
Operational Costs	86,618	81,430	5,188	6.4%
Capital Outlay	4,784	8,266	(3,482)	-42.1%
Total	6,866,944	7,130,175	(263,231)	-3.7%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Middle Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0342 - Bayonet Point Middle				
Personnel Costs	\$ 4,563,418	\$ 4,765,732	\$ (202,314)	-4.2%
Operational Costs	58,824	49,244	9,580	19.5%
Capital Outlay	3,388	3,580	(192)	-5.4%
Total	4,625,630	4,818,556	(192,926)	-4.0%
0461 - Thomas E Weightman Middle				
Personnel Costs	7,749,595	7,892,293	(142,698)	-1.8%
Operational Costs	70,826	58,658	12,168	20.7%
Capital Outlay	18,514	31,300	(12,786)	-40.8%
Total	7,838,935	7,982,251	(143,316)	-1.8%
0472 - River Ridge Middle				
Personnel Costs	6,712,392	6,421,396	290,996	4.5%
Operational Costs	60,469	57,556	2,913	5.1%
Capital Outlay	2,090	1,192	898	75.3%
Total	6,774,951	6,480,144	294,807	4.5%
0921 - Pine View Middle				
Personnel Costs	6,012,163	6,795,836	(783,673)	-11.5%
Operational Costs	93,505	93,859	(354)	-0.4%
Capital Outlay	2,900	3,704	(804)	-21.7%
Total	6,108,568	6,893,399	(784,831)	-11.4%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
High Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0031 - Pasco High				
Personnel Costs	\$ 9,539,550	\$ 9,132,525	\$ 407,025	4.5%
Operational Costs	319,169	281,005	38,164	13.6%
Capital Outlay	2,826	3,122	(296)	-9.5%
Total	9,861,545	9,416,652	444,893	4.7%
0063 - Wesley Chapel High				
Personnel Costs	10,541,478	10,058,746	482,732	4.8%
Operational Costs	143,001	131,390	11,611	8.8%
Capital Outlay	16,914	18,181	(1,267)	-7.0%
Total	10,701,393	10,208,317	493,076	4.8%
0073 - J W Mitchell High				
Personnel Costs	10,920,210	11,848,556	(928,346)	-7.8%
Operational Costs	183,817	173,806	10,011	5.8%
Capital Outlay	-	-	-	0.0%
Total	11,104,027	12,022,362	(918,335)	-7.6%
0090 - Wiregrass Ranch High				
Personnel Costs	10,838,222	10,867,458	(29,236)	-0.3%
Operational Costs	188,773	160,693	28,080	17.5%
Capital Outlay	6,500	9,200	(2,700)	-29.3%
Total	11,033,495	11,037,351	(3,856)	0.0%
0101 - Sunlake High				
Personnel Costs	10,119,431	10,866,999	(747,568)	-6.9%
Operational Costs	194,056	176,050	18,006	10.2%
Capital Outlay	-	-	-	0.0%
Total	10,313,487	11,043,049	(729,562)	-6.6%
0113 - Anclote High				
Personnel Costs	7,122,742	7,558,015	(435,273)	-5.8%
Operational Costs	244,422	217,333	27,089	12.5%
Capital Outlay	13,000	15,650	(2,650)	-16.9%
Total	7,380,164	7,790,998	(410,834)	-5.3%
0114 - Fivay High				
Personnel Costs	9,947,954	9,137,578	810,376	8.9%
Operational Costs	141,066	120,630	20,436	16.9%
Capital Outlay	4,282	12,492	(8,210)	-65.7%
Total	10,093,302	9,270,700	822,602	8.9%
0123 - Cypress Creek High				
Personnel Costs	10,224,485	9,950,341	274,144	2.8%
Operational Costs	161,510	142,146	19,364	13.6%
Capital Outlay	10,000	13,700	(3,700)	-27.0%
Total	10,395,995	10,106,187	289,808	2.9%
0128 - Wendell Krinn Technical High				
Personnel Costs	6,015,946	5,553,702	462,244	8.3%
Operational Costs	54,699	46,727	7,972	17.1%
Capital Outlay	2,790	2,290	500	21.8%
Total	6,073,435	5,602,719	470,716	8.4%
0131 - Zephyrhills High				
Personnel Costs	9,741,724	9,109,754	631,970	6.9%
Operational Costs	139,678	134,434	5,244	3.9%
Capital Outlay	16,104	5,500	10,604	192.8%
Total	9,897,506	9,249,688	647,818	7.0%
0142 - Kirkland Ranch Academy				
Personnel Costs	6,266,224	5,347,728	918,496	17.2%
Operational Costs	64,505	58,729	5,776	9.8%
Capital Outlay	8,032	1,050	6,982	665.0%
Total	6,338,761	5,407,507	931,254	17.2%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
High Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0331 - Gulf High				
Personnel Costs	\$ 10,247,685	\$ 9,822,212	\$ 425,473	4.3%
Operational Costs	188,275	178,079	10,196	5.7%
Capital Outlay	18,446	11,400	7,046	61.8%
Total	10,454,406	10,011,691	442,715	4.4%
0471 - River Ridge High				
Personnel Costs	11,316,290	11,062,775	253,515	2.3%
Operational Costs	171,809	161,207	10,602	6.6%
Capital Outlay	4,000	3,500	500	14.3%
Total	11,492,099	11,227,482	264,617	2.4%
0521 - Hudson High				
Personnel Costs	9,396,321	8,896,034	500,287	5.6%
Operational Costs	297,313	273,313	24,000	8.8%
Capital Outlay	18,514	9,000	9,514	105.7%
Total	9,712,148	9,178,347	533,801	5.8%
0801 - Land O' Lakes High				
Personnel Costs	11,269,231	11,441,911	(172,680)	-1.5%
Operational Costs	292,690	271,498	21,192	7.8%
Capital Outlay	10,006	17,267	(7,261)	-42.1%
Total	11,571,927	11,730,676	(158,749)	-1.4%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Combination Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0153 - Angeline Academy of Innovation				
Personnel Costs	\$ 6,734,430	\$ 3,730,906	\$ 3,003,524	80.5%
Operational Costs	110,883	43,918	66,965	152.5%
Capital Outlay	-	-	-	0.0%
Total	6,845,313	3,774,824	3,070,489	81.3%
0154 - Kirkland Ranch K-8				
Personnel Costs	8,020,428	-	8,020,428	0.0%
Operational Costs	307,857	-	307,857	0.0%
Capital Outlay	-	-	-	0.0%
Total	8,328,285	-	8,328,285	0.0%
0951 - Hudson Academy				
Personnel Costs	6,752,132	6,585,728	166,404	2.5%
Operational Costs	146,936	123,277	23,659	19.2%
Capital Outlay	2,360	-	2,360	0.0%
Total	6,901,428	6,709,005	192,423	2.9%
1411 - Starkey Ranch K-8				
Personnel Costs	13,840,635	12,351,275	1,489,360	12.1%
Operational Costs	200,603	144,170	56,433	39.1%
Capital Outlay	9,650	5,500	4,150	75.5%
Total	14,050,888	12,500,945	1,549,943	12.4%
7004 - Pasco eSchool				
Personnel Costs	9,702,797	8,950,513	752,284	8.4%
Operational Costs	1,654,419	1,861,350	(206,931)	-11.1%
Capital Outlay	7,000	9,000	(2,000)	-22.2%
Total	11,364,216	10,820,863	543,353	5.0%
7006 - Pasco Virtual Course Offerings				
Personnel Costs	2,276,819	2,226,521	50,298	2.3%
Operational Costs	2,500	3,000	(500)	-16.7%
Capital Outlay	-	-	-	0.0%
Total	2,279,319	2,229,521	49,798	2.2%
7023 - Virtual Instruction Program				
Personnel Costs	1,714,103	1,193,267	520,836	43.6%
Operational Costs	42,500	58,000	(15,500)	-26.7%
Capital Outlay	7,500	8,500	(1,000)	-11.8%
Total	1,764,103	1,259,767	504,336	40.0%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Other Education Centers

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0242 - West Pasco Education Academy				
Personnel Costs	\$ 4,435,217	\$ 4,223,322	\$ 211,895	5.0%
Operational Costs	18,795	18,257	538	2.9%
Capital Outlay	-	-	-	0.0%
Total	4,454,012	4,241,579	212,433	5.0%
4081 - Pasco Girls Academy				
Personnel Costs	88,127	432,109	(343,982)	-79.6%
Operational Costs	870	870	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	88,997	432,979	(343,982)	-79.4%
5242 - Girls Pace				
Personnel Costs	100,121	101,722	(1,601)	-1.6%
Operational Costs	401,763	302,375	99,388	32.9%
Capital Outlay	-	-	-	0.0%
Total	501,884	404,097	97,787	24.2%
5881 - Sheriffs Detention Center				
Personnel Costs	59,662	61,932	(2,270)	-3.7%
Operational Costs	769	769	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	60,431	62,701	(2,270)	-3.6%
6997 - Energy & Marine Center				
Personnel Costs	347,726	394,938	(47,212)	-12.0%
Operational Costs	15,000	14,050	950	6.8%
Capital Outlay	1,000	-	1,000	0.0%
Total	363,726	408,988	(45,262)	-11.1%
7071 - East Pasco Education Academy				
Personnel Costs	3,106,388	3,064,504	41,884	1.4%
Operational Costs	11,920	12,107	(187)	-1.5%
Capital Outlay	-	-	-	0.0%
Total	3,118,308	3,076,611	41,697	1.4%
7081 - Juvenile Detention Center				
Personnel Costs	318,503	422,175	(103,672)	-24.6%
Operational Costs	1,305	1,305	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	319,808	423,480	(103,672)	-24.5%
8991 - Marchman Technical College				
Personnel Costs	4,205,024	3,845,908	359,116	9.3%
Operational Costs	150,493	70,823	79,670	112.5%
Capital Outlay	-	-	-	0.0%
Total	4,355,517	3,916,731	438,786	11.2%
9045 - Baycare Behavioral Health				
Personnel Costs	15,607	-	15,607	0.0%
Operational Costs	162,431	120,000	42,431	35.4%
Capital Outlay	-	-	-	0.0%
Total	178,038	120,000	58,038	48.4%
Adult Education				
Personnel Costs	1,422,197	994,133	428,064	43.1%
Operational Costs	5,250	11,460	(6,210)	-54.2%
Capital Outlay	3,000	-	3,000	0.0%
Total	1,430,447	1,005,593	424,854	42.2%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Charter Schools

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
4301 - Dayspring Academy				
Personnel Costs	\$ 63,171	\$ 3,918	\$ 59,253	1512.3%
Operational Costs	11,292,398	8,500,003	2,792,395	32.9%
Capital Outlay	-	-	-	0.0%
Total	11,355,569	8,503,921	2,851,648	33.5%
4302 - Academy At The Farm				
Personnel Costs	22,483	3,865	18,618	481.7%
Operational Costs	7,033,896	6,364,288	669,608	10.5%
Capital Outlay	-	-	-	0.0%
Total	7,056,379	6,368,153	688,226	10.8%
4307 - Countryside Montessori Academy				
Personnel Costs	30,472	3,981	26,491	665.4%
Operational Costs	3,197,269	3,071,685	125,584	4.1%
Capital Outlay	-	-	-	0.0%
Total	3,227,741	3,075,666	152,075	4.9%
4321 - Athenian Academy				
Personnel Costs	5,743	11,764	(6,021)	-51.2%
Operational Costs	3,837,222	3,626,370	210,852	5.8%
Capital Outlay	-	-	-	0.0%
Total	3,842,965	3,638,134	204,831	5.6%
4323 - Imagine School at Land O' Lakes				
Personnel Costs	36,948	18,829	18,119	96.2%
Operational Costs	8,416,945	7,847,672	569,273	7.3%
Capital Outlay	-	-	-	0.0%
Total	8,453,893	7,866,501	587,392	7.5%
4326 - Classical Preparatory School				
Personnel Costs	28,630	3,918	24,712	630.7%
Operational Costs	10,144,185	9,782,775	361,410	3.7%
Capital Outlay	-	-	-	0.0%
Total	10,172,815	9,786,693	386,122	3.9%
4327 - Learning Lodge Academy				
Personnel Costs	11,268	3,918	7,350	187.6%
Operational Costs	2,706,687	2,604,353	102,334	3.9%
Capital Outlay	-	-	-	0.0%
Total	2,717,955	2,608,271	109,684	4.2%
4328 - Pepin Academies of Pasco County				
Personnel Costs	1,312	3,918	(2,606)	-66.5%
Operational Costs	5,076,825	3,755,078	1,321,747	35.2%
Capital Outlay	-	-	-	0.0%
Total	5,078,137	3,758,996	1,319,141	35.1%
4329 - Plato Academy Trinity				
Personnel Costs	19,232	11,407	7,825	68.6%
Operational Costs	4,969,288	4,756,721	212,567	4.5%
Capital Outlay	-	-	-	0.0%
Total	4,988,520	4,768,128	220,392	4.6%
4330 - Union Park				
Personnel Costs	35,430	11,157	24,273	217.6%
Operational Costs	7,116,706	6,687,640	429,066	6.4%
Capital Outlay	-	-	-	0.0%
Total	7,152,136	6,698,797	453,339	6.8%
4332 - Pinecrest Academy Wesley Chapel (K-8)				
Personnel Costs	44,560	11,273	33,287	295.3%
Operational Costs	12,664,376	10,528,797	2,135,579	20.3%
Capital Outlay	-	-	-	0.0%
Total	12,708,936	10,540,070	2,168,866	20.6%

**General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
Charter Schools**

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
4333 - Innovation Preparatory Academy				
Personnel Costs	\$ 43,204	\$ 11,160	\$ 32,044	287.1%
Operational Costs	11,859,133	10,378,717	1,480,416	14.3%
Capital Outlay	-	-	-	0.0%
Total	11,902,337	10,389,877	1,512,460	14.6%
4334 - Dayspring Academy Jazz Campus				
Personnel Costs	-	-	-	0.0%
Operational Costs	-	2,071,253	(2,071,253)	-100.0%
Capital Outlay	-	-	-	0.0%
Total	-	2,071,253	(2,071,253)	-100.0%
4339 - Pinecrest Academy Wesley Chapel High School				
Personnel Costs	-	-	-	0.0%
Operational Costs	1,190,417	1,350,553	(160,136)	-11.9%
Capital Outlay	-	-	-	0.0%
Total	1,190,417	1,350,553	(160,136)	-11.9%
4341 - Dayspring Angeline				
Personnel Costs	-	-	-	0.0%
Operational Costs	2,878,288	-	2,878,288	0.0%
Capital Outlay	-	-	-	0.0%
Total	2,878,288	-	2,878,288	0.0%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
District

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
9000 - Superintendent				
Personnel Costs	\$ 420,209	\$ 376,483	\$ 43,726	11.6%
Operational Costs	46,700	46,900	(200)	-0.4%
Capital Outlay	-	-	-	0.0%
Total	466,909	423,383	43,526	10.3%
9001 - School Board Members & Attorneys				
Personnel Costs	508,975	457,043	51,932	11.4%
Operational Costs	137,305	143,550	(6,245)	-4.4%
Capital Outlay	-	150	(150)	-100.0%
Total	646,280	600,743	45,537	7.6%
9005 - Communication				
Personnel Costs	963,548	945,447	18,101	1.9%
Operational Costs	78,650	171,603	(92,953)	-54.2%
Capital Outlay	3,000	4,350	(1,350)	-31.0%
Total	1,045,198	1,121,400	(76,202)	-6.8%
9006 - Pasco Education Foundation				
Personnel Costs	43,739	43,795	(56)	-0.1%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	43,739	43,795	(56)	-0.1%
9007 - Internal Audit				
Personnel Costs	425,689	423,649	2,040	0.5%
Operational Costs	38,388	17,733	20,655	116.5%
Capital Outlay	-	300	(300)	-100.0%
Total	464,077	441,682	22,395	5.1%
9009 - Enterprise Resource Planning				
Personnel Costs	75,737	75,669	68	0.1%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	75,737	75,669	68	0.1%
9010 - Asst Supt for Support Services				
Personnel Costs	267,813	236,548	31,265	13.2%
Operational Costs	6,200	7,350	(1,150)	-15.6%
Capital Outlay	-	300	(300)	-100.0%
Total	274,013	244,198	29,815	12.2%
9011 - Employee Relations				
Personnel Costs	678,273	725,377	(47,104)	-6.5%
Operational Costs	202,117	262,710	(60,593)	-23.1%
Capital Outlay	700	2,573	(1,873)	-72.8%
Total	881,090	990,660	(109,570)	-11.1%
9012 - Planning Services				
Personnel Costs	577,582	457,743	119,839	26.2%
Operational Costs	79,387	65,717	13,670	20.8%
Capital Outlay	300	1,300	(1,000)	-76.9%
Total	657,269	524,760	132,509	25.3%
9016 - Employee Benefits & Assistance				
Personnel Costs	203,455	114,134	89,321	78.3%
Operational Costs	60,000	52,009	7,991	15.4%
Capital Outlay	-	-	-	0.0%
Total	263,455	166,143	97,312	58.6%
9019 - Construction Services & Code Compliance				
Personnel Costs	2,074,466	2,039,690	34,776	1.7%
Operational Costs	43,285	40,185	3,100	7.7%
Capital Outlay	-	3,100	(3,100)	-100.0%
Total	2,117,751	2,082,975	34,776	1.7%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
District

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
9020 - Chief Finance Officer				
Personnel Costs	\$ 413,491	\$ 287,181	\$ 126,310	44.0%
Operational Costs	10,300	7,700	2,600	33.8%
Capital Outlay	300	300	-	0.0%
Total	424,091	295,181	128,910	43.7%
9021 - Finance Services				
Personnel Costs	3,124,877	2,581,385	543,492	21.1%
Operational Costs	873,273	818,414	54,859	6.7%
Capital Outlay	17,200	17,200	-	0.0%
Total	4,015,350	3,416,999	598,351	17.5%
9027 - Conservation & Recycling Operation				
Personnel Costs	8,265	-	8,265	0.0%
Operational Costs	18,935,100	18,135,100	800,000	4.4%
Capital Outlay	-	-	-	0.0%
Total	18,943,365	18,135,100	808,265	4.5%
9030 - General Counsel				
Personnel Costs	483,182	279,170	204,012	73.1%
Operational Costs	65,205	7,500	57,705	769.4%
Capital Outlay	1,773	-	1,773	0.0%
Total	550,160	286,670	263,490	91.9%
9031 - Transportation Services				
Personnel Costs	2,282,715	2,153,816	128,899	6.0%
Operational Costs	5,274,582	5,028,422	246,160	4.9%
Capital Outlay	600	1,000	(400)	-40.0%
Total	7,557,897	7,183,238	374,659	5.2%
9032 - Transportation-East				
Personnel Costs	3,909,967	3,442,567	467,400	13.6%
Operational Costs	194,800	194,800	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	4,104,767	3,637,367	467,400	12.8%
9033 - Transportation-West				
Personnel Costs	6,773,164	6,169,090	604,074	9.8%
Operational Costs	381,045	377,045	4,000	1.1%
Capital Outlay	-	-	-	0.0%
Total	7,154,209	6,546,135	608,074	9.3%
9034 - Transportation-Central				
Personnel Costs	6,137,939	5,015,337	1,122,602	22.4%
Operational Costs	312,500	312,500	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	6,450,439	5,327,837	1,122,602	21.1%
9035 - Transportation-N/W Garage				
Personnel Costs	5,794,356	4,905,523	888,833	18.1%
Operational Costs	312,500	312,500	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	6,106,856	5,218,023	888,833	17.0%
9036 - Transportation-CNG Fueling Station				
Personnel Costs	-	-	-	0.0%
Operational Costs	389,800	389,800	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	389,800	389,800	-	0.0%
9037 - Transportation-South				
Personnel Costs	4,417,899	4,129,793	288,106	7.0%
Operational Costs	208,200	208,200	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	4,626,099	4,337,993	288,106	6.6%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
District

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
9038 - Transportation-Southeast				
Personnel Costs	\$ 5,232,142	\$ 4,896,755	\$ 335,387	6.8%
Operational Costs	213,100	213,100	-	0.0%
Capital Outlay	-	50	(50)	-100.0%
Total	5,445,242	5,109,905	335,337	6.6%
9040 - Purchasing Services				
Personnel Costs	930,462	881,712	48,750	5.5%
Operational Costs	68,300	71,400	(3,100)	-4.3%
Capital Outlay	600	800	(200)	-25.0%
Total	999,362	953,912	45,450	4.8%
9050 - Food & Nutrition Services				
Personnel Costs	329,952	-	329,952	0.0%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	329,952	-	329,952	0.0%
9051 - Distribution Services				
Personnel Costs	950,924	867,714	83,210	9.6%
Operational Costs	47,100	71,200	(24,100)	-33.8%
Capital Outlay	1,000	1,500	(500)	-33.3%
Total	999,024	940,414	58,610	6.2%
9052 - Mail Services				
Personnel Costs	112,582	100,760	11,822	11.7%
Operational Costs	213,025	318,025	(105,000)	-33.0%
Capital Outlay	-	-	-	0.0%
Total	325,607	418,785	(93,178)	-22.2%
9053 - Plant Operations Admin Complex				
Personnel Costs	575,156	525,077	50,079	9.5%
Operational Costs	25,400	31,275	(5,875)	-18.8%
Capital Outlay	3,750	1,501	2,249	149.8%
Total	604,306	557,853	46,453	8.3%
9056 - Lakeview Express				
Personnel Costs	35,746	33,182	2,564	7.7%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	35,746	33,182	2,564	7.7%
9061 - Maintenance Services				
Personnel Costs	11,175,646	10,270,971	904,675	8.8%
Operational Costs	5,252,205	6,064,005	(811,800)	-13.4%
Capital Outlay	15,700	9,483	6,217	65.6%
Total	16,443,551	16,344,459	99,092	0.6%
9070 - Deputy Superintendent				
Personnel Costs	267,674	268,706	(1,032)	-0.4%
Operational Costs	107,065	50,220	56,845	113.2%
Capital Outlay	100	680	(580)	-85.3%
Total	374,839	319,606	55,233	17.3%
9071 - Safety and Security Officer				
Personnel Costs	844,718	791,929	52,789	6.7%
Operational Costs	4,101,039	3,663,509	437,530	11.9%
Capital Outlay	-	-	-	0.0%
Total	4,945,757	4,455,438	490,319	11.0%
9312 - Human Resources				
Personnel Costs	2,983,357	2,510,229	473,128	18.8%
Operational Costs	2,288,665	2,017,765	270,900	13.4%
Capital Outlay	8,375	9,375	(1,000)	-10.7%
Total	5,280,397	4,537,369	743,028	16.4%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
District

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
9313 - HR On Assignment				
Personnel Costs	\$ 212,004	\$ 435,272	\$ (223,268)	-51.3%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	212,004	435,272	(223,268)	-51.3%
9410 - Asst Supt for Administration				
Personnel Costs	331,795	307,699	24,096	7.8%
Operational Costs	21,477	30,027	(8,550)	-28.5%
Capital Outlay	-	400	(400)	-100.0%
Total	353,272	338,126	15,146	4.5%
9420 - Information Services				
Personnel Costs	4,552,884	3,636,873	916,011	25.2%
Operational Costs	5,557,558	2,238,168	3,319,390	148.3%
Capital Outlay	5,450	6,125	(675)	-11.0%
Total	10,115,892	5,881,166	4,234,726	72.0%
9421 - Network Services				
Personnel Costs	2,175,299	2,249,253	(73,954)	-3.3%
Operational Costs	1,782,740	1,652,740	130,000	7.9%
Capital Outlay	4,000	4,000	-	0.0%
Total	3,962,039	3,905,993	56,046	1.4%
9422 - Technology Services				
Personnel Costs	1,481,531	1,339,755	141,776	10.6%
Operational Costs	737,192	1,022,400	(285,208)	-27.9%
Capital Outlay	7,000	7,000	-	0.0%
Total	2,225,723	2,369,155	(143,432)	-6.1%
9423 - Records Management				
Personnel Costs	163,558	327,987	(164,429)	-50.1%
Operational Costs	17,800	19,800	(2,000)	-10.1%
Capital Outlay	900	900	-	0.0%
Total	182,258	348,687	(166,429)	-47.7%
9500 - Chief Academic Office				
Personnel Costs	408,097	280,920	127,177	45.3%
Operational Costs	6,000	6,000	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	414,097	286,920	127,177	44.3%
9501 - Asst Superintendent High				
Personnel Costs	271,186	243,641	27,545	11.3%
Operational Costs	6,000	6,000	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	277,186	249,641	27,545	11.0%
9503 - Asst Superintendent Middle				
Personnel Costs	267,944	245,926	22,018	9.0%
Operational Costs	6,000	6,000	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	273,944	251,926	22,018	8.7%
9504 - Asst Superintendent Elementary				
Personnel Costs	689,545	672,074	17,471	2.6%
Operational Costs	19,800	19,800	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	709,345	691,874	17,471	2.5%
9520 - Office For Leading & Learning				
Personnel Costs	7,171,266	6,860,895	310,371	4.5%
Operational Costs	7,582,766	10,262,055	(2,679,289)	-26.1%
Capital Outlay	3,000	4,250	(1,250)	-29.4%
Total	14,757,032	17,127,200	(2,370,168)	-13.8%

General Fund Financial Allocations by Cost Center
Annual Budget For Fiscal Year 2024 - 2025
District

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
9526 - CFA at WCHS				
Personnel Costs	\$ 205,046	\$ 130,381	\$ 74,665	57.3%
Operational Costs	250,880	250,880	-	0.0%
Capital Outlay	6,700	3,800	2,900	76.3%
Total	462,626	385,061	77,565	20.1%
9527 - CFA at RRHS				
Personnel Costs	237,728	157,820	79,908	50.6%
Operational Costs	406,972	366,948	40,024	10.9%
Capital Outlay	10,549	10,549	-	0.0%
Total	655,249	535,317	119,932	22.4%
9550 - Office For Student Support				
Personnel Costs	15,954,547	21,445,463	(5,490,916)	-25.6%
Operational Costs	1,961,483	1,664,125	297,358	17.9%
Capital Outlay	22,417	22,417	-	0.0%
Total	17,938,447	23,132,005	(5,193,558)	-22.5%
9570 - Career and Technical Education				
Personnel Costs	717,554	564,809	152,745	27.0%
Operational Costs	735,375	437,879	297,496	67.9%
Capital Outlay	9,450	9,450	-	0.0%
Total	1,462,379	1,012,138	450,241	44.5%
9571 - After School Enrichment Programs				
Personnel Costs	93,251	-	93,251	0.0%
Operational Costs	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Total	93,251	-	93,251	0.0%
9580 - Accountability, Research, and Measurement				
Personnel Costs	1,024,697	910,641	114,056	12.5%
Operational Costs	1,705,128	1,516,865	188,263	12.4%
Capital Outlay	100	500	(400)	-80.0%
Total	2,729,925	2,428,006	301,919	12.4%
9590 - Early Childhood Programs				
Personnel Costs	1,783,976	1,547,448	236,528	15.3%
Operational Costs	587,968	3,812	584,156	15324.1%
Capital Outlay	-	-	-	0.0%
Total	2,371,944	1,551,260	820,684	52.9%

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 FISCAL YEAR

OPERATING FUND											
2024-2025											
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	1637.81	282.46	635.90	907.80		103.40				1.00	3,568.37
ESE	424.66	62.42	163.50	197.10	0.00	5.70	1.00			39.45	893.83
Vocational		11.00	39.60	100.80		10.00	34.60				196.00
Others		4.00	17.40	112.31	4.04	2.00	2.00			10.00	151.75
Total Instructional	2,062.47	359.88	856.40	1,318.01	4.04	121.10	37.60	0.00	0.00	50.45	4,809.95
Instructional Support	259.50	41.43	90.20	152.75	1.00	12.30	3.95			161.57	722.70
School Related Personnel	871.56	137.17	301.67	485.78	1.00	8.32	23.25		784.50	274.36	2,887.62
NNB	144.08	13.34	29.33	44.01		0.11	3.30		53.20	216.49	503.86
Professional Technical	0.00	1.00		0.20	0.80	1.00			2.00	75.86	80.86
Administrators	99.00	19.00	52.00	79.00		4.00	3.00		5.00	94.03	355.03
BCE Students & Interns	46.00	5.00	15.00	18.00		1.00	1.00			11.90	97.90
TOTAL	3,482.61	576.82	1,344.60	2,097.76	6.84	147.83	72.10	0.00	844.70	884.67	9,457.92

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 FISCAL YEAR

OPERATING FUND									
For the Fiscal Year Ending 06/30/2024									
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Total
Instructional									
Basic	1688.71	206.10	668.22	894.50		88.70	0.00		3,547.23
ESE	395.88	54.78	170.50	191.20		9.00	1.20		861.59
Vocational		8.60	43.20	100.00		10.00	37.10		198.90
Others		3.00	24.40	123.31	6.36	2.00	5.01		171.09
Total Instructional	2,084.59	272.48	906.32	1,309.01	6.36	109.70	43.31	0.00	4,778.81
Instructional Support	249.80	33.08	84.25	139.15	1.00	13.30	3.95		679.70
School Related Personnel	817.72	101.92	285.05	473.91	3.32	12.32	23.25	784.50	2,768.09
NNB	144.08	11.34	29.33	44.01		0.11	3.30	53.20	498.21
Professional Technical	0.00	1.00		0.20	0.80	1.00		2.00	78.15
Administrators	102.00	17.00	54.00	81.00	0.00	4.00	3.00	5.00	356.58
BCE Students & Interns	75.00	4.00	15.00	18.00		1.00	1.00	0.00	125.90
TOTAL	3,473.19	440.82	1,373.94	2,065.28	11.48	141.43	77.81	0.00	9,285.44

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 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	(50.90)	76.36	(32.32)	13.30	0.00	14.70	-	-	-	0.00	21.14
ESE	28.78	7.64	(7.00)	5.90	0.00	(3.30)	(0.20)	-	-	0.42	32.24
Vocational	-	2.40	(3.60)	0.80	-	0.00	(2.50)	-	-	-	(2.90)
Others	-	1.00	(7.00)	(11.00)	(2.32)	0.00	(3.01)	-	-	3.00	(19.34)
Total Instructional	(22.12)	87.40	(49.92)	9.00	(2.32)	11.40	(5.71)	0.00	0.00	3.42	31.14
Instructional Support	9.70	8.35	5.95	13.60	0.00	(1.00)	0.00	-	-	6.40	43.00
School Related Personnel	53.84	35.25	16.63	11.87	(2.32)	(4.00)	0.00	-	0.00	8.26	119.53
NNB	0.00	2.00	0.00	0.00	-	0.00	0.00	-	0.00	3.65	5.65
Professional Technical	0.00	0.00	0.00	0.00	0.00	0.00	-	-	0.00	2.71	2.71
Administrators	(3.00)	2.00	(2.00)	(2.00)	0.00	0.00	0.00	-	0.00	3.45	(1.55)
BCE Students & Interns	(29.00)	1.00	0.00	0.00	-	0.00	-	-	0.00	0.00	(28.00)
TOTAL	9.42	136.00	(29.34)	32.48	(4.64)	6.40	(5.71)	0.00	0.00	27.88	172.48

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 FISCAL YEAR

	ALL OTHER FUNDS										
	2024-2025										
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	44.63	2.62	9.20	6.20		0.00				2.70	65.35
ESE	7.60	0.00	0.00	0.00						3.50	11.10
Vocational							3.00				3.00
Others		1.00	1.00				0.00			6.20	2.00
Total Instructional	52.23	3.62	10.20	6.20	0.00	0.00	3.00	0.00	0.00		81.45
Instructional Support	51.90	4.40	21.40	18.60			0.20	2.00		44.80	143.30
School Related Personnel	630.81	89.92	187.80	293.84			4.00	146.00		217.56	1,569.93
NNB	51.50	8.50	17.50	24.50		0.00	0.70	88.94	0.80	79.64	272.08
Professional Technical	0.00			0.00			1.70	2.00		43.24	46.94
Administrators	4.00		1.00	0.00				3.00		22.97	30.97
BCE Students & Interns								1.00			1.00
TOTAL	790.44	106.44	237.90	343.14	0.00	0.00	9.60	242.94	0.80	414.41	2,145.67

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 FISCAL YEAR

ALL OTHER FUNDS											
For the Fiscal Year Ending 06/30/2024											
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	105.26	9.42	14.30	7.20		7.40	0.00			2.70	146.28
ESE	4.60	1.00	0.00	0.00						3.50	9.10
Vocational				0.20			3.00				3.20
Others		1.00	1.00	0.00			0.19			0.00	2.19
Total Instructional	109.86	11.42	15.30	7.40	0.00	7.40	3.19	0.00	0.00	6.20	160.77
Instructional Support	61.60	5.40	27.40	21.10			0.20	2.00		41.70	159.40
School Related Personnel	909.81	97.72	228.10	322.14		0.00	4.00	146.00	0.00	243.32	1,951.09
NNB	51.50	8.50	32.50	36.50		2.00	0.70	87.94	0.80	74.92	295.36
Professional Technical	0.00		0.00	2.00			1.70	2.00		52.74	58.44
Administrators	8.00		3.00	2.00				3.00		26.22	42.22
BCE Students & Interns								1.00		0.00	1.00
TOTAL	1,140.78	123.04	306.30	391.14	0.00	9.40	9.79	241.94	0.80	445.10	2,668.28

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 FISCAL YEAR

ALL OTHER FUNDS											
Increase (Decrease)											
Instructional	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Basic	(60.63)	(6.80)	(5.10)	(1.00)	-	(7.40)	0.00	-	-	0.00	(80.93)
ESE	3.00	(1.00)	0.00	-	-	-	-	-	-	0.00	2.00
Vocational	-	-	-	(0.20)	-	-	0.00	-	-	-	(0.20)
Others	-	0.00	0.00	0.00	-	-	(0.19)	-	-	0.00	(0.19)
Total Instructional	(57.63)	(7.80)	(5.10)	(1.20)	0.00	(7.40)	(0.19)	0.00	0.00	0.00	(79.32)
Instructional Support	(9.70)	(1.00)	(6.00)	(2.50)	-	-	0.00	0.00	-	3.10	(16.10)
School Related Personnel	(279.00)	(7.80)	(40.30)	(28.30)	-	0.00	0.00	0.00	0.00	(25.76)	(381.16)
NINB	0.00	0.00	(15.00)	(12.00)	-	(2.00)	0.00	1.00	0.00	4.72	(23.28)
Professional Technical	0.00	-	-	(2.00)	-	-	0.00	0.00	-	(9.50)	(11.50)
Administrators	(4.00)	-	(2.00)	(2.00)	-	-	-	0.00	-	(3.25)	(11.25)
BCE Students & Interns	-	-	-	-	-	-	-	0.00	-	0.00	0.00
TOTAL	(350.33)	(16.60)	(68.40)	(48.00)	0.00	(9.40)	(0.19)	1.00	0.00	(30.69)	(522.61)

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 FISCAL YEAR

	ALL FUNDS										
	2024-2025										
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
Basic	1,682.44	285.08	645.10	914.00	0.00	103.40				3.70	3,633.72
ESE	432.26	62.42	163.50	197.10		5.70	1.00			42.95	904.93
Vocational		11.00	39.60	100.80		10.00	37.60			0.00	199.00
Others		5.00	18.40	112.31	4.04	2.00	2.00			10.00	153.75
Total Instructional	2,114.70	363.50	866.60	1,324.21	4.04	121.10	40.60	0.00	0.00	56.65	4,891.40
Instructional Support	311.40	45.83	111.60	171.35	1.00	12.30	4.15	2.00	0.00	206.37	866.00
School Related Personnel	1,502.37	227.09	489.47	779.62	1.00	8.32	27.25	146.00	784.50	491.92	4,457.55
NNB	195.58	21.84	46.83	68.51	0.00	0.11	4.00	88.94	54.00	296.13	775.94
Professional Technical	0.00	1.00	0.00	0.20	0.80	1.00	1.70	2.00	2.00	119.10	127.80
Administrators	103.00	19.00	53.00	79.00	0.00	4.00	3.00	3.00	5.00	117.00	386.00
BCE Students & Interns	46.00	5.00	15.00	18.00	0.00	1.00	1.00	1.00	0.00	11.90	98.90
TOTAL	4,273.05	683.26	1,582.50	2,440.89	6.84	147.83	81.70	242.94	845.50	1,299.08	11,603.59

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 FISCAL YEAR

ALL FUNDS											
For the Fiscal Year Ending 06/30/2024											
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
Instructional											
	1793.97	215.52	682.52	901.70	0.00	96.10	0.00	0.00	0.00	3.70	3693.51
	400.48	55.78	170.50	191.20	0.00	9.00	1.20	0.00	0.00	42.53	870.69
		0.00	43.20	100.20	0.00	10.00	40.10	0.00	0.00	0.00	202.10
		0.00	25.40	123.31	6.36	2.00	5.20	0.00	0.00	7.00	173.27
	2194.45	283.90	921.62	1316.41	6.36	117.10	46.50	0.00	0.00	53.23	4939.58
Instructional Support	311.40	38.48	111.65	160.25	1.00	13.30	4.15	2.00	0.00	196.87	839.10
School Related Personnel	1727.53	199.64	513.15	796.04	3.32	12.32	27.25	146.00	784.50	509.42	4719.18
NNB	195.58	19.84	61.83	80.51	0.00	2.11	4.00	87.94	54.00	287.77	793.57
Professional Technical	0.00	1.00	0.00	2.20	0.80	1.00	1.70	2.00	2.00	125.89	136.59
Administrators	110.00	17.00	57.00	83.00	0.00	4.00	3.00	3.00	5.00	116.80	398.80
BCE Students & Interns	75.00	4.00	15.00	18.00	0.00	1.00	1.00	1.00	0.00	11.90	126.90
TOTAL	4613.97	563.86	1680.24	2456.42	11.48	150.83	87.60	241.94	845.50	1301.89	11953.72

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS BY LEVELS
FOR THE 2024-2025 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	(111.53)	69.56	(37.42)	12.30	0.00	7.30	0.00	-	-	0.00	(59.79)
ESE	31.78	6.64	(7.00)	5.90	0.00	(3.30)	(0.20)	-	-	0.42	34.24
Vocational	-	2.40	(3.60)	0.60	-	0.00	(2.50)	-	-	-	(3.10)
Others	-	1.00	(7.00)	(11.00)	(2.32)	0.00	(3.20)	-	-	3.00	(19.52)
Total Instructional	(79.75)	79.60	(55.02)	7.80	(2.32)	4.00	(5.90)	0.00	0.00	3.42	(48.18)
Instructional Support	0.00	7.35	(0.05)	11.10	0.00	(1.00)	0.00	0.00	-	9.50	26.90
School Related Personnel	(225.16)	27.45	(23.68)	(16.43)	(2.32)	(4.00)	0.00	0.00	0.00	(17.50)	(261.63)
NNB	0.00	2.00	(15.00)	(12.00)	-	(2.00)	0.00	1.00	0.00	8.37	(17.63)
Professional Technical	0.00	0.00	-	(2.00)	0.00	0.00	0.00	0.00	0.00	(6.79)	(8.79)
Administrators	(7.00)	2.00	(4.00)	(4.00)	0.00	0.00	0.00	0.00	0.00	0.20	(12.80)
BCE Students & Interns	(29.00)	1.00	0.00	-	-	0.00	-	0.00	0.00	0.00	(28.00)
TOTAL	(340.91)	119.40	(97.74)	(15.53)	(4.64)	(3.00)	(5.90)	1.00	0.00	(2.81)	(350.13)

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS FOR THE 2024-2025 SCHOOL YEAR
DETAIL REPORT

		Operating	Other	Total
Instructional				
Subtotal		31.14	(79.32)	(48.18)

Inst Support

	2065	ACADEMIC ADVISOR 196 ELEM	3.00	0.00	3.00
	2069	ACADEMIC ADVISOR 196 HS	3.00	0.00	3.00
	2068	ACADEMIC ADVISOR 196 MJ	2.00	0.00	2.00
	2066	ACADEMIC ADVISOR 245 MJ	2.00	0.00	2.00
	2051	ASSESSMENT COORDINATOR	3.00	0.00	3.00
	2002	BEHAVIOR SPECIALIST	(1.50)	2.90	1.40
	2007	CERT SCH COUNS ELEM	5.00	0.00	5.00
	2008	CERT SCH COUNS HS	12.00	(1.00)	11.00
	2009	CERT SCH COUNS MJ	0.00	(1.00)	(1.00)
	2060	CERT SCH COUNS MJ 245	2.00	0.00	2.00
	2043	ECP COACH	0.00	(1.00)	(1.00)
	2011	INSTRUCT TRAINER COACH	26.20	(2.60)	23.60
	2054	INTERVENTION SPECIALIST	3.00	4.00	7.00
	2037	LEARN DESIGN COACH	(23.00)	(7.00)	(30.00)
	3922	MAGNET COORDINATOR	(1.00)	0.00	(1.00)
	2020	REGISTERED SCH NURSE 196	2.00	(2.00)	0.00
	2070	REGISTERED SCH NURSE 245	1.00	0.00	1.00
	2047	SCH PSYCHOLOGIST 206	2.00	0.00	2.00
	2026	SCH SOCIAL WORKER 196	1.00	(2.20)	(1.20)
	2057	SCH SOCIAL WORKER SL 196	0.00	(3.20)	(3.20)
	2061	STUDENT SUPPORT SPECIALIST	2.00	0.00	2.00
	3049	TCHR ADDITIONAL PERIOD .2	(1.00)	0.00	(1.00)
	3900	TCHR RESOURCE	(0.20)	(8.00)	(8.20)
	3901	TCHR RESOURCE ESOL	0.50	5.00	5.50
Subtotal			43.00	(16.10)	26.90

SRP

	6103	ADMIN ASST 216	(18.00)	0.00	(18.00)
	6114	ADMIN ASST 245	17.39	0.61	18.00
	4017	BEHAVIOR ASST 7.0	0.00	3.00	3.00
	6204	BOOKKEEPER SEC 7.5H	0.07	0.13	0.20
	5021	CLINIC ASST	2.00	(4.00)	(2.00)
	5209	CLINIC ASST W LPN	0.00	(1.00)	(1.00)
	5026	CUSTODIAN	4.63	0.00	4.63
	6303	DATA ENTRY OPERATOR	(3.00)	0.00	(3.00)
	5346	ENROLLMENT TECHNICIAN	10.00	0.00	10.00
	4115	EXTENDED LEARNING TUTOR	0.00	(12.00)	(12.00)
	6305	FINANCE ASST	1.00	(1.00)	0.00
	5052	FNS ASST 192	0.00	69.00	69.00
	5303	FNS ASST 192 RELIEF	0.00	1.00	1.00
	5058	FNS PRODUCTION ASST	0.00	4.00	4.00
	5323	FNS PRODUCTION COORDINATOR	0.00	1.00	1.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS FOR THE 2024-2025 SCHOOL YEAR**

DETAIL REPORT

5221	GROUP LEADER 196	0.00	(6.00)	(6.00)
5325	GROUP LEADER 260	0.00	6.00	6.00
4000	INST ASST	82.00	(23.00)	59.00
4210	INST ASST 8H	0.00	1.00	1.00
4001	INST ASST BUS DR	1.00	0.00	1.00
4004	INST ASST DJJ 7.0H	(0.32)	0.00	(0.32)
4027	INST ASST DJJ 8.0H	(2.00)	0.00	(2.00)
4005	INST ASST ESE	(1.00)	22.00	21.00
4014	INST ASST ESE 8H	(2.00)	0.00	(2.00)
4006	INST ASST ESOL BIL	2.00	1.00	3.00
4007	INST ASST ILS	1.00	0.00	1.00
4022	INST ASST ILS ESCHL	(3.00)	0.00	(3.00)
4024	INST ASST KINDERGARTEN	(1.00)	(235.00)	(236.00)
4021	INST ASST PE	(5.00)	(0.60)	(5.60)
4008	INST ASST PREK	2.00	0.00	2.00
4009	INST ASST SD	58.00	(177.10)	(119.10)
4020	INST ASST SD 7.5H	2.00	(2.00)	0.00
4028	INST ASST SD 8.0H	2.00	(5.00)	(3.00)
6121	OFFICE ASSISTANT 196	4.50	0.00	4.50
6122	OFFICE ASSISTANT 216	(16.00)	0.00	(16.00)
6120	OFFICE ASSISTANT 245	(1.00)	0.00	(1.00)
4114	PARA KINDERGARTEN 7.0	0.00	(18.00)	(18.00)
4104	PARA TRANS ASST	(1.00)	(1.00)	(2.00)
4110	PARA TRANS ASST 7.5H	(1.00)	0.00	(1.00)
4205	PARENT INVOLVE ASST 188	(0.54)	(3.40)	(3.94)
4211	RESOURCE MGMT ASSOC	(84.00)	(1.00)	(85.00)
4218	RESOURCE MGMT ASSOC 196	1.00	0.00	1.00
4217	RESOURCE MGMT ASSOC 245	85.00	1.00	86.00
6320	SR FINANCE ASST	0.80	(0.80)	0.00
4214	SRP PROF GUEST TCHR 189D	(15.00)	0.00	(15.00)
4215	SRP PROF GUEST TCHR 196D	(3.00)	0.00	(3.00)
Subtotal		119.53	(381.16)	(261.63)

NNB

5300	ACCOUNTING SPECIALIST	0.75	(1.75)	(1.00)
5006	ASST PLANT MGR	1.00	0.00	1.00
5330	ASST SITE MGR 260 DAY	0.00	3.00	3.00
5339	ASST SITE MGR GRANT 6H 196 DAY	0.00	(2.00)	(2.00)
5228	ENRICHMENT SPECIALIST	0.00	(1.00)	(1.00)
5134	FINC ACCT ANALYST	0.90	(0.90)	0.00
5182	FNS ASST MGR L3	0.00	10.03	10.03
5260	FNS MGR L3	0.00	1.00	1.00
5262	FNS MGR L5	0.00	0.33	0.33
5126	RECORDS MGMT SPEC	1.00	0.00	1.00
5138	RISK MANAGEMENT SPECIALIST	1.00	0.00	1.00
5211	SCH SAFETY GUARD	1.00	0.00	1.00
5334	SITE MGR 260 DAY	0.00	2.00	2.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
ANALYSIS OF ALLOCATIONS FOR THE 2024-2025 SCHOOL YEAR

DETAIL REPORT

5338	SITE MGR GRANT 196 DAY	0.00	(2.00)	(2.00)
5301	SOCIAL SVCS COORD 196	0.00	(32.00)	(32.00)
5098	SOCIAL SVCS COORD 245	0.00	(1.00)	(1.00)
5345	SR ENRICHMENT SPECIALIST	0.00	1.00	1.00
5102	STAFF AUDITOR	(1.00)	0.00	(1.00)
5104	SYSTEMS ANALYST	1.00	0.00	1.00
Subtotal		5.65	(23.28)	(17.63)

Protech

1780	BEHAVIOR ANALYST 230	0.21	0.00	0.21
1758	CURRICULUM SPEC 245	1.00	(3.00)	(2.00)
1789	LEAD STAFF AUDITOR	1.00	0.00	1.00
1756	LEARN DESIGN SPEC 245	0.00	(2.00)	(2.00)
1773	OCCUP NURSE HLTH SPEC 245	0.00	(1.00)	(1.00)
1722	POSITION CONTROL SPEC	1.00	(1.00)	0.00
1732	PROG COORD SSPS	0.50	(1.50)	(1.00)
1733	PROG COORD TEACHING LEARNING	0.00	(2.00)	(2.00)
1769	PROG SPEC SSPS	(1.00)	0.00	(1.00)
1777	RESEARCH ANALYST	0.00	(1.00)	(1.00)
Subtotal		2.71	(11.50)	(8.79)

Admin

1593	ADMIN INTERN PRIN	(2.00)	(6.00)	(8.00)
9310	ADMIN ON ASSIGN ELEM AP	0.00	(1.00)	(1.00)
1452	ADMIN SPECIAL PROJECTS	1.00	0.00	1.00
1603	ASST PRINCIPAL ELEM 230	(1.00)	0.00	(1.00)
1605	ASST PRINCIPAL HS 216	0.00	0.00	0.00
1608	ASST PRINCIPAL MJ 216	(2.00)	0.00	(2.00)
1466	CIVIL RIGHTS COMPL MGR	0.20	0.00	0.20
1425	MGR ACCOUNTING	(0.25)	0.25	0.00
9307	PRINCIPAL ON ASSIGN	0.00	(1.00)	(1.00)
1598	PRINCIPAL ON ASSIGNMENT	0.00	(1.00)	(1.00)
1597	PRINCIPAL RESIDENT 245D	0.00	(3.00)	(3.00)
1438	SR MGR FINANCE	0.25	(0.25)	0.00
1423	SR MGR FNS	0.00	1.00	1.00
1444	SR MGR TECH INFO SVS	1.00	0.00	1.00
1233	STAFF ATTORNEY	1.00	0.00	1.00
1436	SUPV TEACHING LEARNING	0.25	(0.25)	0.00
Subtotal		(1.55)	(11.25)	(12.80)

Intern/Student

Subtotal	9102	STUDENT	(28.00)	(28.00)
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Grand Total		172.48	(522.61)	(350.13)
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