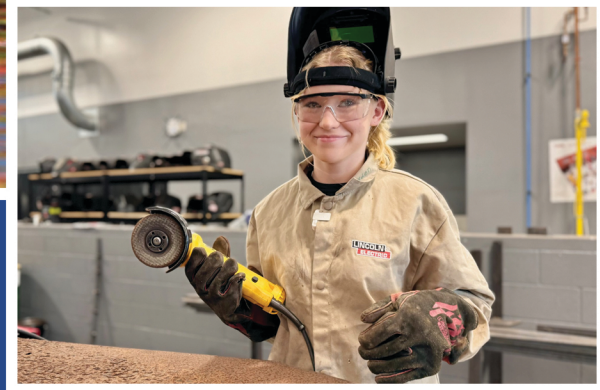
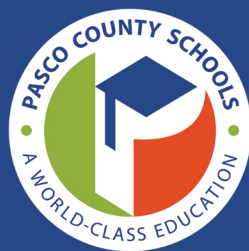


A WORLD-CLASS EDUCATION



2024-2025 TENTATIVE BUDGET



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



2024-2025

TENTATIVE BUDGET

OF THE

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

TABLE OF CONTENTS

SECTION I INTRODUCTION

TRANSMITTAL LETTER	1-21
ADVERTISEMENT - BUDGET SUMMARY	22
ADVERTISEMENT - NOTICE OF PROPOSED TAX INCREASE	23
ADVERTISEMENT - CAPITAL OUTLAY	24-25
HISTORY OF SCHOOL MILLAGES	26
GENERAL OPERATING FUND - REVENUES AS A PERCENTAGE OF TOTAL OPERATING BUDGET	27
ANALYSIS OF APPROPRIATIONS FOR GENERAL OPERATING BUDGET	28-30

SECTION II BUDGET SUMMARY

GENERAL FUND	31
DEBT SERVICE FUND	32
CAPITAL PROJECTS FUNDS	33-36
SPECIAL REVENUE FUNDS	37
INTERNAL SERVICE FUNDS	38
TRUST & AGENCY FUNDS	39
ENTERPRISE FUNDS	40

SECTION III FINANCIAL AND STAFF ALLOCATIONS

GLOSSARY	41
ELEMENTARY SCHOOLS	42-47
MIDDLE SCHOOLS	48-49
HIGH SCHOOLS	50-51
COMBINATION SCHOOLS	52
OTHER EDUCATION CENTERS	53-54
CHARTER SCHOOLS	55-56
DISTRICT	57-62
STAFF ALLOCATIONS	63-74

Mission

To provide a world-class education for all students.



Vision

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

SECTION I
INTRODUCTION



Pasco County Schools

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

July 30, 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 SRP employees, \$3,368,540 for 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 will be published on the Pasco County Schools website on Thursday, July 25, 2024. The tentative Budget Hearing is scheduled for 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

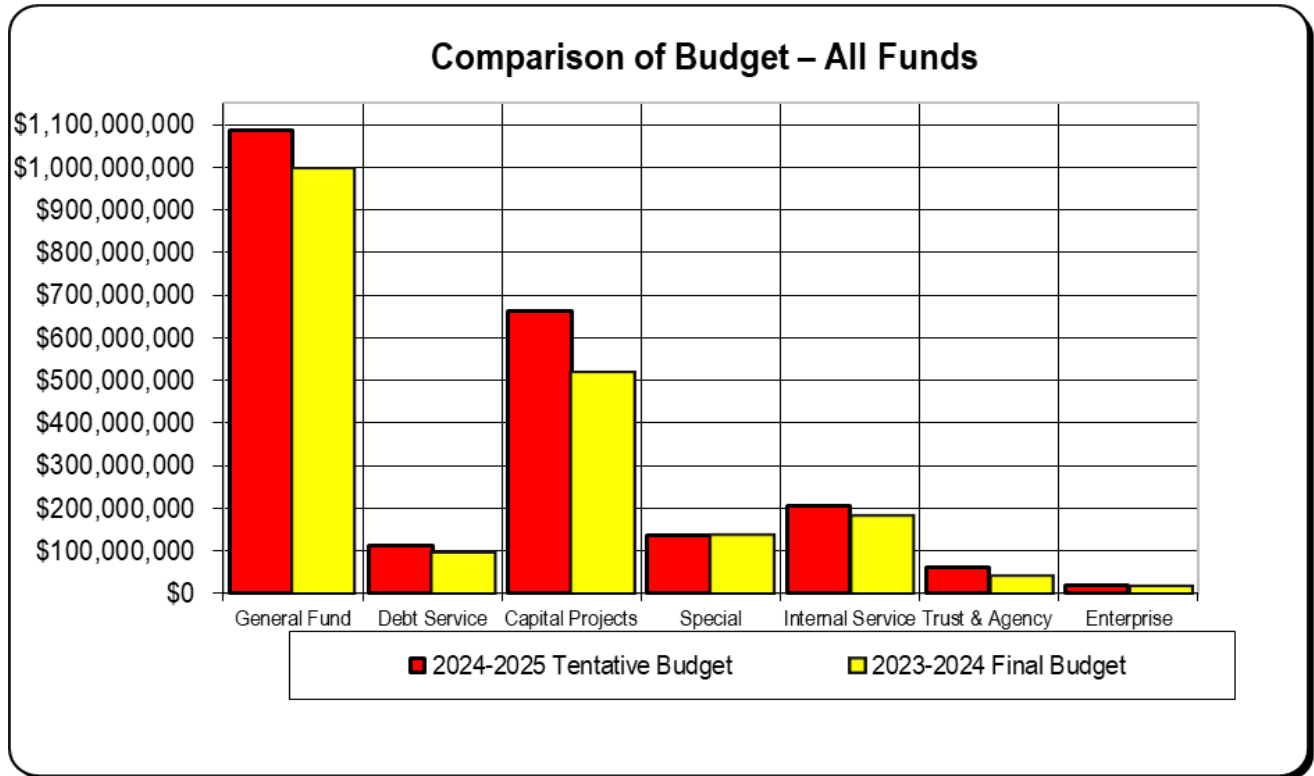
The budgetary accounts of the District are grouped into funds in accordance with Generally Accepted Accounting Principles (GAAP) and standards prescribed by the Florida Department of Education. The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified 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 \$2,283,459,993. This is an increase of \$287,438,053 or 14.4% from the 2023-2024 budget. The 2024-2025 total budget figure reflected below includes a General Fund operating budget of \$1.08 billion and a Capital Projects budget of \$662.1 million.

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

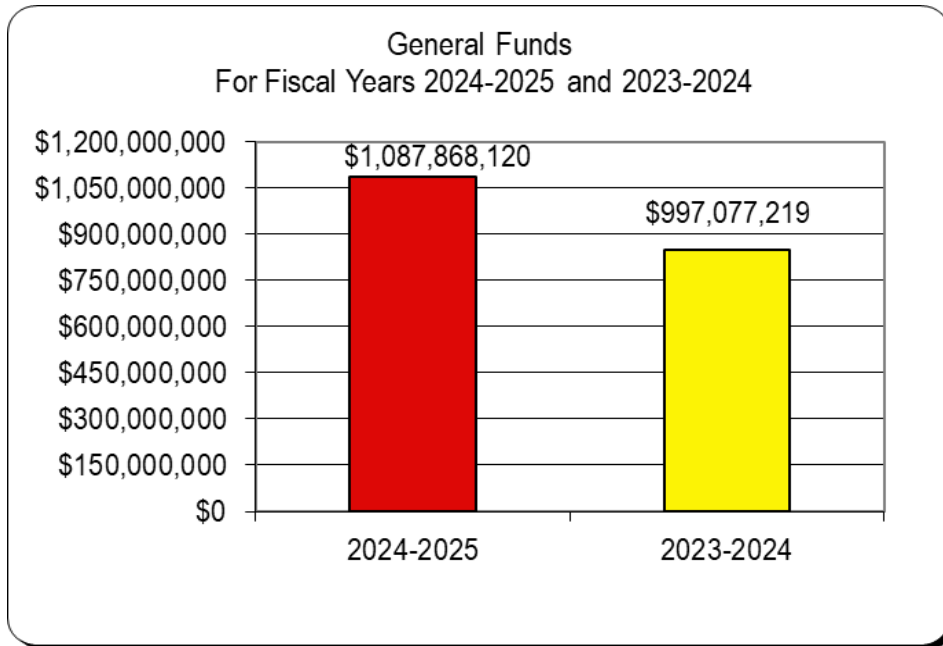


Total Funds				
Fund Titles	2024-2025 Tentative Budget	2023-2024 Final Budget	Increase (Decrease) Over 2023-2024	% Increase (Decrease)
General Fund	\$ 1,087,868,120	\$ 997,077,219	\$ 90,790,901	9.1 %
Debt Service	110,996,458	96,244,003	14,752,455	15.3 %
Capital Projects	662,074,361	520,589,997	141,484,364	27.2 %
Special Revenue	137,963,309	138,712,970	(749,661)	(0.5) %
Internal Service	205,249,315	183,249,437	21,999,878	12.0 %
Trust & Agency	60,262,151	42,965,125	17,297,026	40.3 %
Enterprise	19,046,279	17,183,189	1,863,090	10.8 %
Total All Funds	\$ 2,283,459,993	\$ 1,996,021,940	\$ 287,438,053	14.4 %

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 \$1,087,868,120, an increase of \$90.8 million or 9.1% above the 2023-2024 budget.



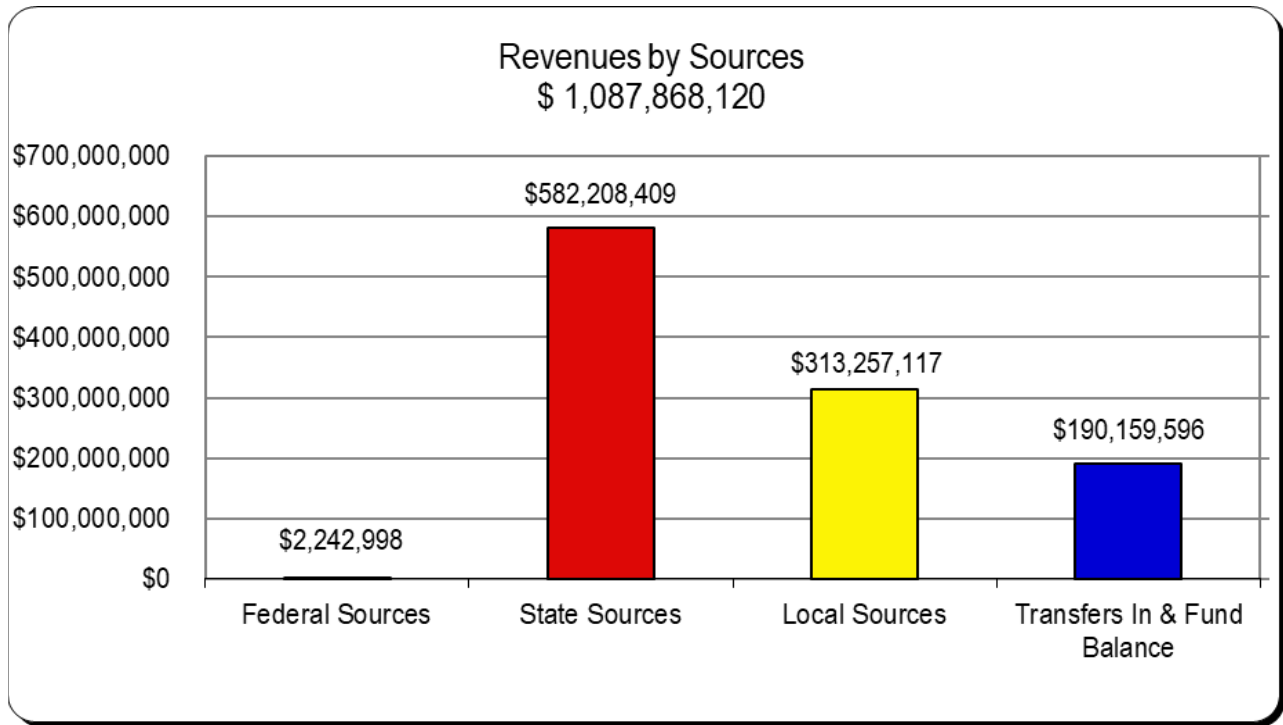
The District is opening Kirkland Ranch K-8 school in August 2024 and the Angeline Athletics complex in the fall of 2024. ESSER/ARP funding will be sunset in the fall of 2024 and the District reprioritized projects to continue with general funds in the absence of grant funds. The District is estimating 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 VPK 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 53.7% of the General Fund financial support from state and federal sources and 28.8% from local sources. The remaining 17.5% is comprised of transfers from other funds and carry forward fund balances (restricted and unrestricted).



State Support

This budget represents the funding level currently certified by the Department of Education 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 \$811,660,574. Of that amount, the state is providing \$586,078,940 and local property taxes are providing \$225,581,634.

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 for 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 \$225,581,634. 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.

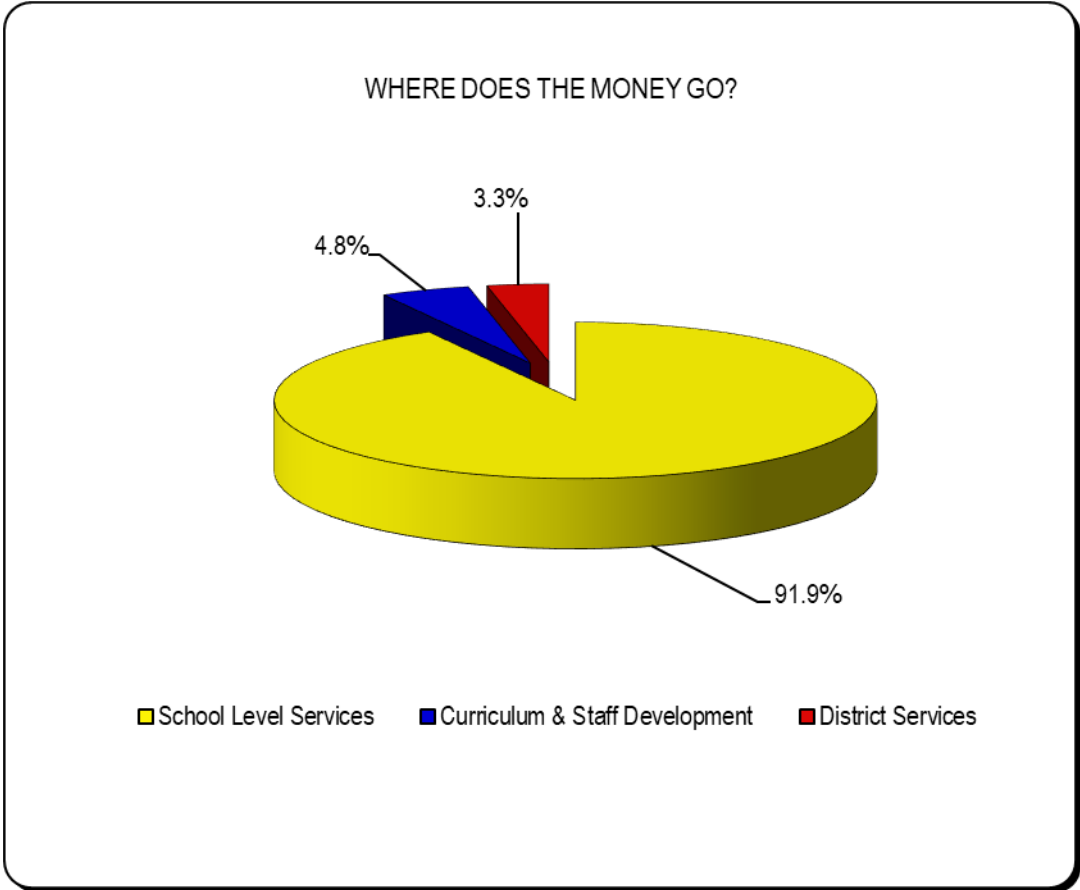
Federal Sources

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 91.9% 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 mail services comprise 3.3% of the operating budget.

GENERAL FUND APPROPRIATIONS

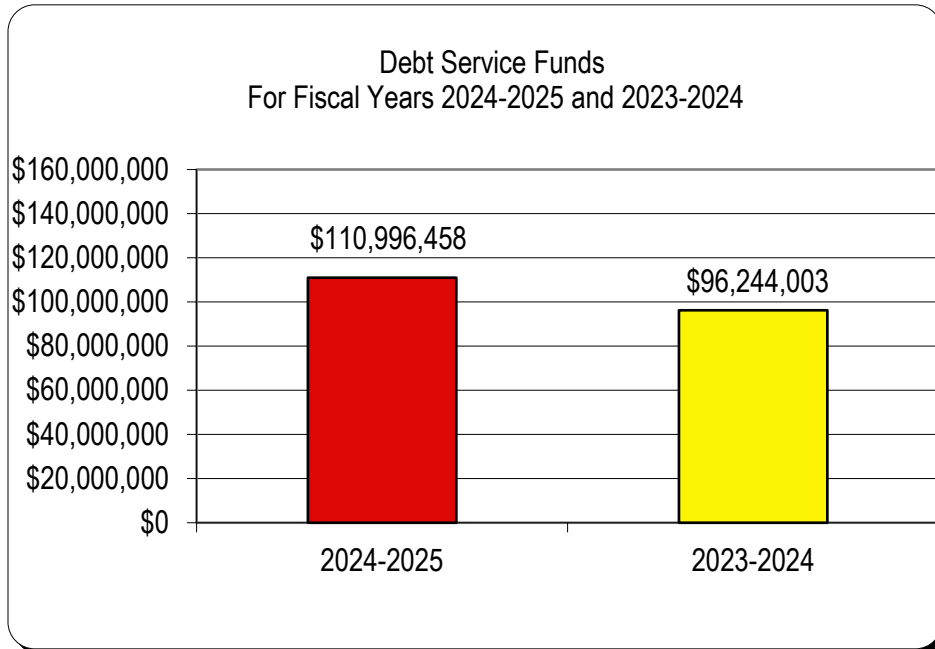
	TOTALS	% of Total Appropriations
SCHOOL LEVEL SERVICES		
INSTRUCTION	\$ 587,379,380	64.6%
STUDENT SERVICES [Includes counselors, psychologists, visiting teachers, instructional media and instruction-related technology]	57,004,918	6.3%
TRANSPORTATION	43,034,611	4.7%
SUB-TOTAL - DIRECT SERVICES TO STUDENTS	\$ 687,418,909	75.6%
OPERATIONS & MAINTENANCE	\$79,697,974	8.7%
SCHOOL ADMINISTRATION	57,663,661	6.3%
COMMUNITY SERVICES	1,567,098	0.2%
FOOD SERVICES	2,497,890	0.3%
CAPITAL OUTLAY	8,271,638	0.9%
SUB-TOTAL - INDIRECT SERVICES TO STUDENTS	\$ 149,698,261	16.3%
TOTAL SCHOOL LEVEL SERVICES	\$ 837,117,170	91.9%
CURRICULUM & STAFF DEVELOPMENT		
INSTRUCTIONAL & CURRICULUM DEVELOPMENT	\$ 31,688,259	3.5%
INSTRUCTIONAL STAFF TRAINING	11,666,487	1.3%
TOTAL CURRICULUM & STAFF DEVELOPMENT	\$ 43,354,746	4.8%
DISTRICT SERVICES		
FISCAL SERVICES [includes accounting, budget, payroll, accounts payable, and cash management]	\$ 4,378,828	0.5%
CENTRAL SERVICES [includes purchasing, human resources, data processing and warehousing services]	10,492,894	1.2%
ADMINISTRATIVE TECHNOLOGY SERVICES	11,000,180	1.2%
SCHOOL BOARD	671,150	0.1%
GENERAL ADMINISTRATION	2,457,999	0.3%
TOTAL DISTRICT SERVICES	\$ 29,001,051	3.3%
TOTAL APPROPRIATIONS	\$ 909,472,967	100.0%
RESERVES/TRANSFERS	178,395,153	
TOTAL APPROPRIATIONS, RESERVES & TRANSFERS	\$ 1,087,868,120	

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 includes anticipated proceeds from a Sales Tax Bond expected to be issued this fall, of approximately \$200 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 \$110,996,458, an increase of \$14.8 million or 15.3% above 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	30,992,025	7,989,494
Lease-Purchase Contracts	7,090,748	234,928
State Board of Education Bond Funds	606,000	240,705
Total	\$ 62,948,261	\$ 30,447,000

The District's current financial arrangements are as follows:

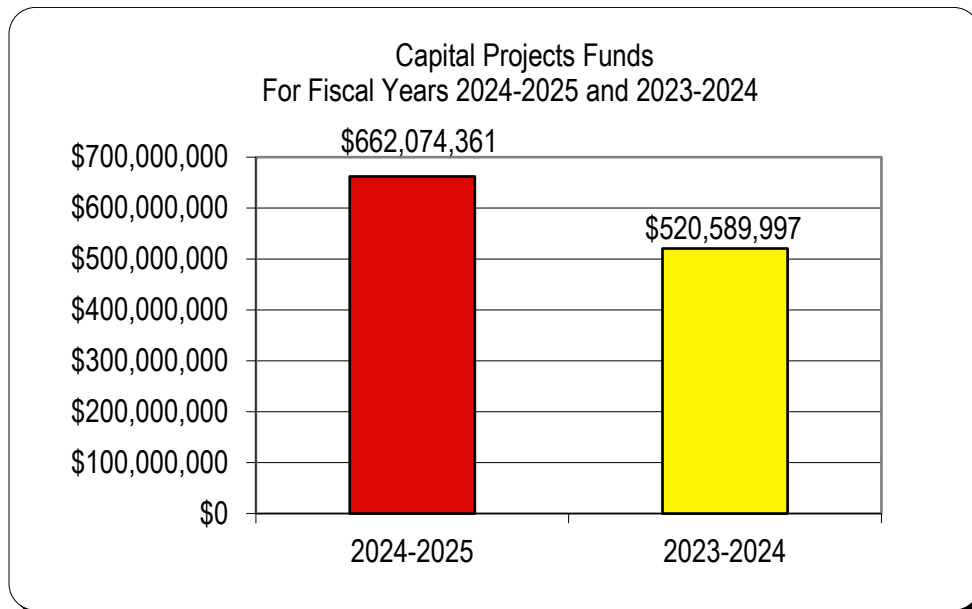
Bond Type	Amount Outstanding	Original Amount	Interest Rates (Percent)	Range of Final Maturity Dates
State School Bonds:				
Series 2014A, Refunding	\$ 99,000	\$ 1,724,000	2.00 - 3.00	2023-2025
Series 2017A, Refunding	1,636,000	3,288,000	5.00	2023-2028
Series 2020A, Refunding	536,000	820,000	5.00	2023-2031
District Revenue Bonds:				
Series 2013, Sales Tax	11,815,000	96,715,000	3.00 - 5.00	2023-2024
Series 2016, Sales Tax	3,735,000	30,075,000	1.99	2023-2024
Series 2018, Sales Tax	5,320,000	35,000,000	2.80	2023-2024
Series 2020, District Revenue	3,230,000	3,400,000	3.00 - 5.00	2023-2050
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.
- **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 33. 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 \$662,074,361 which reflects an increase of \$141.5 million or 27.2% 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 \$357.9 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 \$48.8 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	\$ 88,440,265
Impact Fees	57,528,180
Sales Tax Proceeds	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	200,000,000
Total	\$ 405,613,633

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:

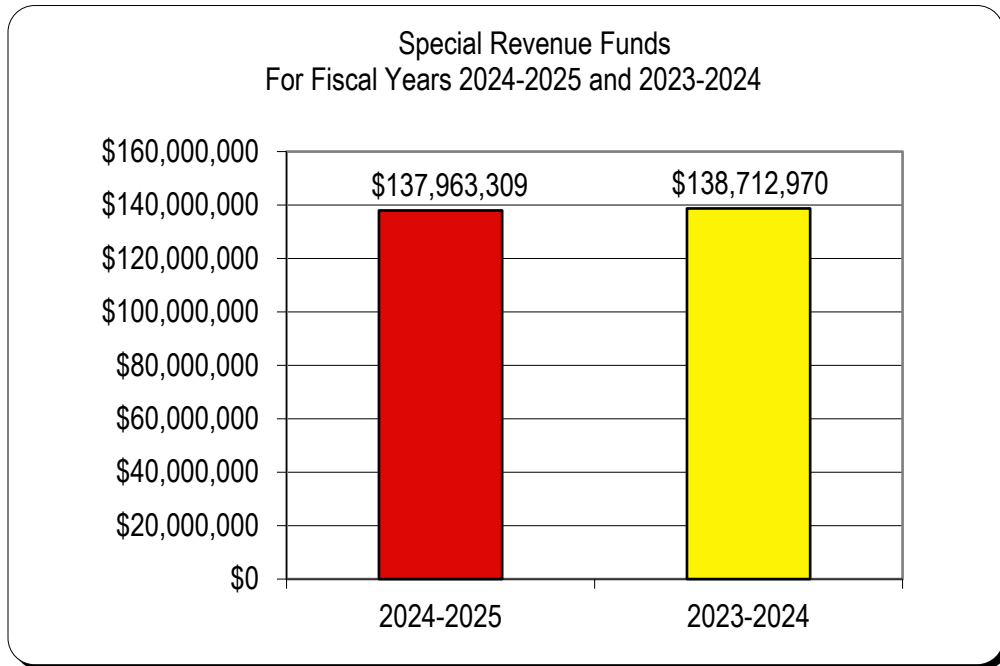
Capital Projects	Amount
New Schools	\$ 201,572,291
Debt Service Payments	54,713,146
Major Remodel/Re-Development	48,599,807
Sales Tax Debt Service Payments	38,977,019
Equipment and Software	23,936,550
Capital Maintenance Projects	20,645,801
Transfers to General/Charter	8,426,430
Property Insurance	7,857,495
Buses and Motor Vehicles	4,361,000
Charter Local Capital Improvement	200,000
Land	70,815
Dues and Fees	2,500
Total	\$ 409,362,854

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 \$80,288,856. 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 \$57.6 million in new federal funds is anticipated in the 2024-2025 school year.

The 2024-2025 budget for the Special Revenue Funds is \$137,963,309, a decrease of \$749 thousand or 0.5% 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:

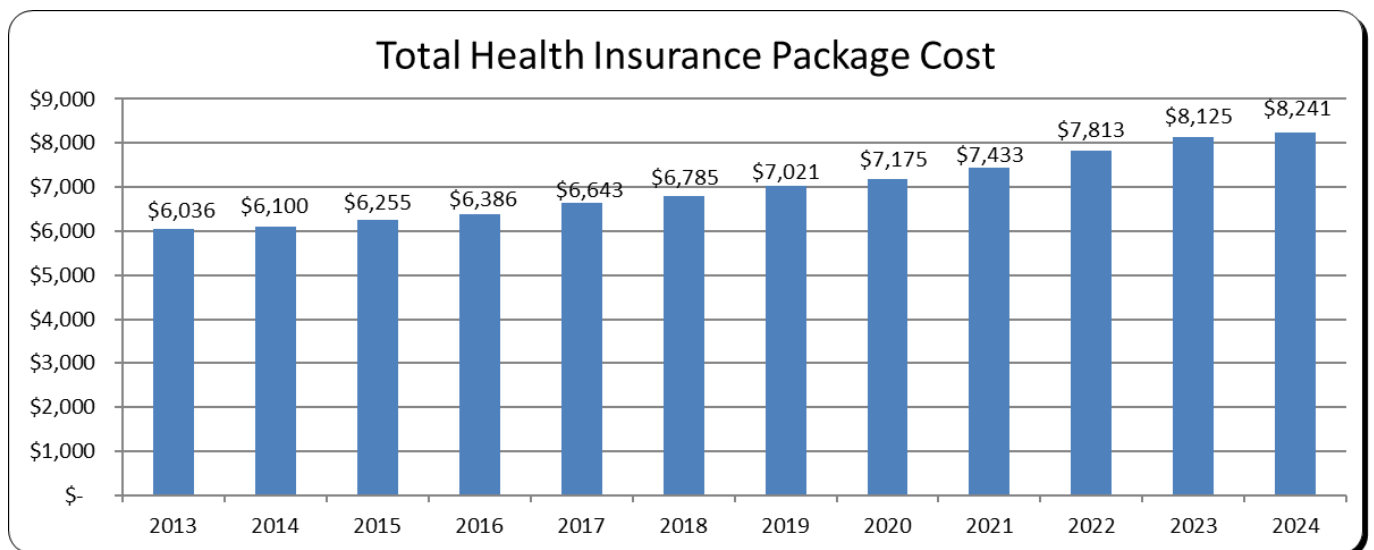
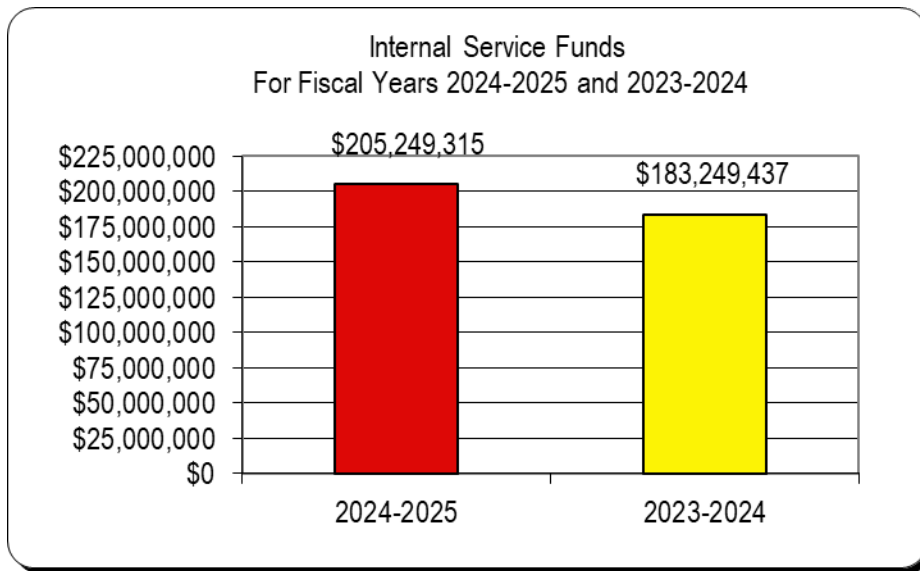
Program	Amount
Title I Programs	\$ 27,712,885
Individuals with Disabilities Education Act	21,083,843
Title II Programs	2,636,387
Vocational Education Programs	3,040,525
Pell	700,000
Title III Programs	1,661,832
Adult Education and Family Literacy	720,181
Homeless Children & Youth	118,800
Total	\$ 57,674,453

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 \$170,369,970.
- **Other Internal Service Funds** – To account for the Energy Management, Water Management, Waste Management and Exclusive Agreement Programs. The total budget for these programs is \$34,879,345.

The 2024-2025 budget for the Internal Service Funds is \$205,249,315 which reflects an increase of \$21.9 million or 12.0% above the 2023-2024 budget.



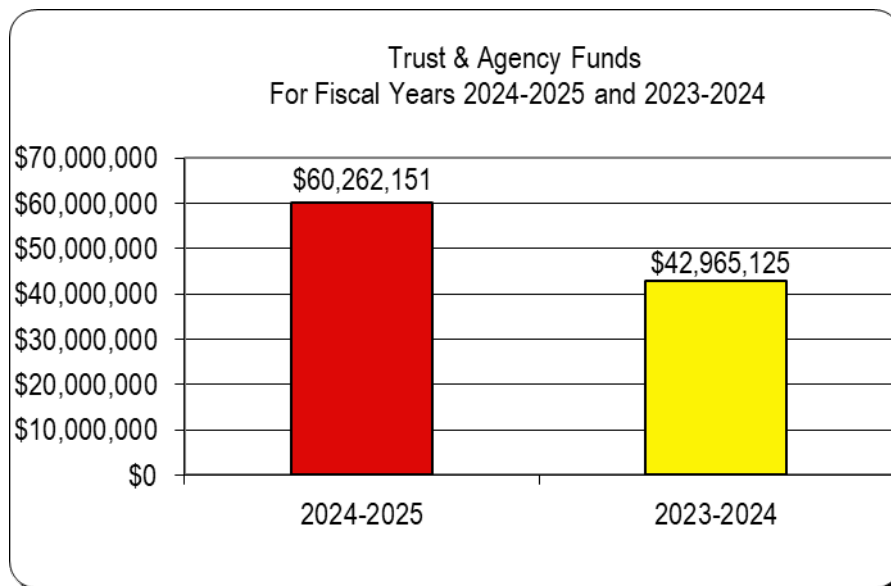
The District contributes \$8,241 per employee per year for employees’ medical, life and flexible benefits. The District contribution has increased from \$6,100 in calendar year 2014 to \$8,241 in calendar year 2024. This represents an increase of 35.1% since 2014. The total amount projected to pay premiums 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 \$146,254.
- **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 \$14,366,889.
- **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 \$45,749,008.

The 2024-2025 budget for the Trust and Agency Funds is \$60,262,151, an increase of \$17.3 million or 40.3% above the 2023-2024 budget.

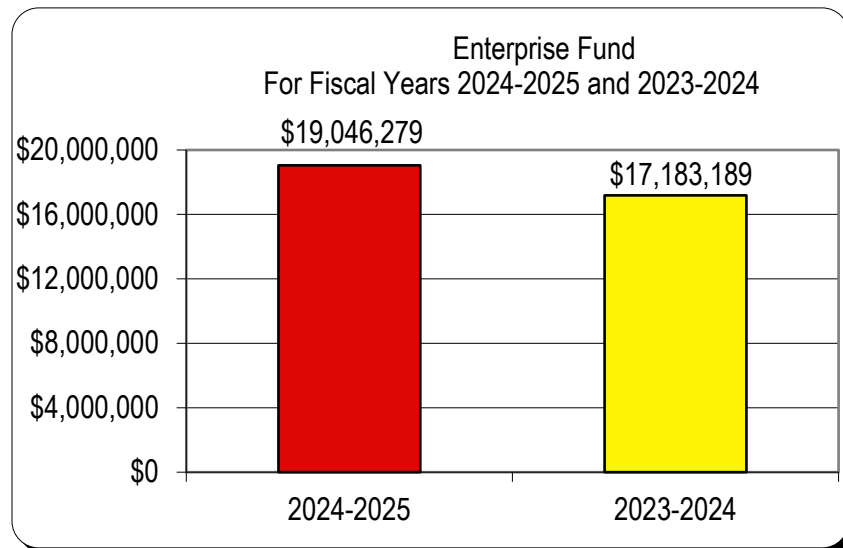


ENTERPRISE FUND

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 \$19,046,279, an increase of \$1.9 million or 10.8% 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 14.4% MORE THAN LAST YEAR'S OPERATING EXPENDITURES

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

REQUIRED LOCAL EFFORT (including Prior Period Funding Adjustment Millage) 3.083

BASIC DISCRETIONARY OPERATING 0.748
DISCRETIONARY CRITICAL NEEDS (OPERATING) 0.000
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED) 1.000
DEBT SERVICE (VOTED) 0.000
TOTAL MILLAGE 6.331

BASIC DISCRETIONARY CAPITAL OUTLAY 1.500
ADDITIONAL DISCRETIONARY CAPITAL OUTLAY 0.000

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	582,208,409	1,148,001	7,858,688	414,000				591,629,098
Local Sources	313,257,117	140,882	397,754,945	6,100,000	138,456,765	42,131,521	11,480,855	909,322,085
TOTAL REVENUES	897,708,524	1,855,457	405,613,633	106,575,453	138,456,765	42,131,521	11,480,855	1,603,822,208
Transfers In	8,935,630	93,690,165			7,857,495			110,483,290
Nonrevenue Sources	130,000				53,000			183,000
FUND BALANCES - JULY 1, 2024	181,093,966	15,450,836	256,460,728	31,387,856	58,882,055	18,130,630	7,565,424	568,971,495
TOTAL REVENUES AND BALANCES	1,087,868,120	110,996,458	662,074,361	137,963,309	205,249,315	60,262,151	19,046,279	2,283,459,993

EXPENDITURES

Instruction	587,379,380			32,447,212	151,249			619,977,841
Student Support Services	48,652,705			4,228,791				52,881,496
Instructional Media Services	5,083,389			115,146				5,198,535
Instructional & Curriculum Development Services	31,688,259			9,274,138				40,962,397
Instructional Staff Training	11,666,487			7,694,687				19,361,174
Instruction-Related Technology	3,268,824			306,731				3,575,555
Board	671,150					1,428,920		2,100,070
General Administration	2,457,999			2,318,951	1,300			4,778,150
School Administration	57,663,661			52,284	372,487	275		58,088,707
Facilities Acquisition Construction	8,271,638		299,388,764					307,660,402
Fiscal Services	4,378,828			77,528	39,536			4,495,892
Food Services	2,497,890			61,732,700				64,230,590
Central Services	10,492,894			294,484	131,476,332			142,263,710
Student Transportation Services	43,034,611			541,159				43,575,770
Operation of Plant	64,749,943				20,122,961			84,872,904
Maintenance of Plant	14,948,031							14,948,031
Administrative Technology Services	11,000,180			169,442				11,169,622
Community Services	1,567,098			154,000	51,165	39,000	10,438,560	12,249,823
Debt Service		93,395,261						93,395,261
Internal Funds Disbursements						41,640,000		41,640,000
TOTAL EXPENDITURES	909,472,967	93,395,261	299,388,764	119,407,153	152,215,030	43,108,195	10,438,560	1,627,425,930
Transfers Out	178,395,153	17,601,197	252,711,507	18,556,156	52,525,085	17,153,956	8,607,719	545,550,773
FUND BALANCES - JUNE 30, 2025								
TOTAL EXPENDITURES	1,087,868,120	110,996,458	662,074,361	137,963,309	205,249,315	60,262,151	19,046,279	2,283,459,993

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

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.

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

<u>FISCAL YEAR</u>	<u>CAPITAL OUTLAY</u> <u>TAX MILLAGE</u>		<u>GENERAL OPERATIONS</u> <u>TAX MILLAGE</u>		<u>COMBINED</u> <u>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

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

	AMOUNT	PERCENTAGE OF TOTAL
<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	45.5%
State Categoricals	83,012,555	7.6%
Other State Revenues	6,776,050	0.6%
<u>LOCAL AD VALOREM TAXES</u>		
Required Local Effort, Discretionary	225,581,634	20.7%
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>	8,935,630	0.8%
<u>FUND BALANCE</u>		
Fund Balance	181,093,966	16.6%
 GRAND TOTAL OF FUNDS AVAILABLE FOR APPROPRIATIONS FOR 2024-2025		
	\$ 1,087,868,120	100.0%

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
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 \$ <u>465,089,870</u>
BENEFITS	Retirement	65,396,284
	Social Security	34,322,156
	Group Insurance	75,205,052
	Worker's Comp	5,803,906
	Unemployment Comp	463,109
		TOTAL BENEFITS <u>181,190,507</u>
TOTAL SALARIES AND BENEFITS		<u><u>646,280,377</u></u>
	Additional salaries and benefits are reported in categorical and district programs	
STATE FUNDING & SET ASIDE	Educational Enrichment Allocation (SAI)	23,726,711
	Safe School	6,520,543
	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	6,533,697
	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 64,220,873.00
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

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
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	2,454,640
	Purchased Services	568,430
	Printing	94,660
	Materials & Supplies	974,988
	Other Expenses	3,109,092
	Speech Therapy Services	255,675
	Use of Facilities-Reimburse Schools	55,000
	TOTAL MISCELLANEOUS EXPENDITURES	10,162,843
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	455,945
	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

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
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	10,399,475
2024-2025 TOTAL APPROPRIATIONS		\$909,472,967

SECTION II

BUDGET SUMMARY

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
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>\$ 1,087,868,120</u>	<u>\$ 997,077,219</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>\$ 1,087,868,120</u>	<u>\$ 997,077,219</u>

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
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	93,690,165	79,094,477
RESERVES:		
Beginning Fund Balance	<u>15,450,836</u>	<u>15,334,502</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 110,996,458</u></u>	<u><u>\$ 96,244,003</u></u>
APPROPRIATIONS:		
Payment on Bonds and Loans	\$ 62,948,261	\$ 54,035,551
Interest	29,461,525	24,762,286
Dues and Fees	985,475	84,500
RESERVES:		
Ending Fund Balance	<u>17,601,197</u>	<u>17,361,666</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 110,996,458</u></u>	<u><u>\$ 96,244,003</u></u>

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
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	200,000,000	-
RESERVES:		
Beginning Fund Balance	<u>256,460,728</u>	<u>300,781,396</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 662,074,361</u></u>	<u><u>\$ 520,589,997</u></u>
 APPROPRIATIONS:		
Building & Fixed Equipment	\$ 69,595,400	\$ 82,464,000
Furniture, Fixtures & Equipment	20,517,272	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	197,435,064	21,999,308
Computer Software	3,443,280	2,800,000
Dues & Fees	2,500	-
Charter Local Capital Improvement	200,000	-
Outgoing Transfers	109,974,090	93,904,446
RESERVES:		
Ending Fund Balance	<u>252,711,507</u>	<u>303,201,136</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 662,074,361</u></u>	<u><u>\$ 520,589,997</u></u>

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

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

CURRENT REVENUE - RATE OF CHANGE (PERCENTAGE)

	Budget FY 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	\$ 200,000,000	\$ -	\$ -	\$ -	\$ -
% Inc/(Dec)	0.0%	n/a	n/a	n/a	n/a
Non- Revenue Source Total:	\$ 200,000,000	\$ -	\$ -	\$ -	\$ -

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

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 27/29	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	200,000,000	-	-	-	-	200,000,000
TOTAL REVENUES	\$ 405,613,633	\$ 205,404,385	\$ 211,896,344	\$ 218,657,963	\$ 225,701,703	\$ 1,267,274,028
EXPENDITURES						
Construction	\$ 240,518,406	\$ 26,944,030	\$ 72,861,097	\$ 62,548,087	\$ 17,993,581	\$ 420,865,201
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	31,683,152	-	-	-	-	31,683,152
Gulf MS - Facility Expansion	86,180,000	-	-	-	-	86,180,000
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)	-	15,000,000	45,000,000	45,000,000	10,000,000	115,000,000
Pasco HS - Athletic Facilities Renovation	14,335,243	-	-	-	-	14,335,243
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	38,710,448	-	-	-	-	38,710,448
West Zephyrhills ES - Facility Expansion	-	6,320,000	-	-	-	6,320,000
Maintenance	\$ 25,027,889	\$ 41,094,852	\$ 11,019,660	\$ 9,960,333	\$ 10,198,421	\$ 97,301,155
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 District of Pasco County
Proposed Five Year Capital Plan 2024-2028

Annual Playground Covered Structures	700,000	-	-	540,045	570,060	1,810,105
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	\$ 16,250,502	\$ 17,099,238	\$ 17,903,510	\$ 18,733,489	\$ 19,329,151	\$ 89,315,890
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	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
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	\$ 12,071,050	\$ 13,051,245	\$ 13,267,250	\$ 13,929,815	\$ 14,592,380	\$ 66,911,740
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
Annual District Wide Software	3,337,280	3,500,000	3,650,150	3,800,300	3,950,450	18,238,180
Fuel Master Hardware	-	446,560	-	-	-	446,560
Fuel Master Software	106,000	-	-	-	-	106,000
Other	\$ 5,520,917	\$ 6,848,838	\$ 7,077,006	\$ 7,268,762	\$ 7,919,732	\$ 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	\$ 109,974,090	\$ 80,902,929	\$ 78,693,293	\$ 79,993,998	\$ 72,959,254	\$ 422,523,564
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	4,162,677	1,824,741	-	-	-	5,987,418
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	38,977,019	17,700,000	17,700,000	17,700,000	17,700,000	109,777,019
Transfers Out - Charter Schools PECO	5,342,431	-	-	-	-	5,342,431
Transfers Out - General Fund	3,083,999	-	-	-	-	3,083,999
Transfers Out - Property Insurance	7,857,495	11,550,000	12,075,000	12,600,000	13,125,000	57,207,495
TOTAL EXPENDITURES	\$ 409,362,854	\$ 185,941,132	\$ 200,821,816	\$ 202,434,484	\$ 152,992,519	\$ 1,151,552,805
Net Change in Fund Balance	\$ (3,749,221)	\$ 19,463,253	\$ 11,074,528	\$ 16,223,479	\$ 72,709,184	\$ 115,721,223
FUND BALANCE - BEGINNING	256,460,728	252,711,507	272,174,760	283,249,288	299,472,767	256,460,728
FUND BALANCE - ENDING	\$ 252,711,507	\$ 272,174,760	\$ 283,249,288	\$ 299,472,767	\$ 372,181,951	\$ 372,181,951

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
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>80,288,856</u>	<u>84,755,083</u>
 TOTAL ESTIMATED REVENUE AND FUND BALANCE	 <u>\$ 137,963,309</u>	 <u>\$ 138,712,970</u>
 APPROPRIATIONS:		
Federal Projects	\$ 57,674,453	\$ 53,957,887
School Food Service	<u>80,288,856</u>	<u>84,755,083</u>
 TOTAL APPROPRIATIONS AND FUND BALANCE	 <u>\$ 137,963,309</u>	 <u>\$ 138,712,970</u>

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
BUDGET SUMMARY
INTERNAL SERVICE FUNDS**

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
Local	\$ 135,160,807	\$ 122,263,874
Interest Income	3,295,958	1,052,545
Incoming Transfer	7,857,495	9,951,380
Nonrevenue Sources	53,000	158,000
RESERVES:		
Beginning Net Position	58,882,055	49,823,638
TOTAL ESTIMATED REVENUE AND NET POSITION	\$ 205,249,315	\$ 183,249,437
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	52,525,085	46,864,246
TOTAL APPROPRIATIONS AND NET POSITION	\$ 205,249,315	\$ 183,249,437

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
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>18,130,630</u>	<u>25,090,972</u>
TOTAL ESTIMATED REVENUE AND NET POSITION	<u><u>\$ 60,262,151</u></u>	<u><u>\$ 42,965,125</u></u>
APPROPRIATIONS:		
Expendable Trusts	\$ 39,275	\$ 32,651
Internal Funds Disbursements	41,640,000	27,568,488
Pension Trust Funds	1,428,920	1,447,000
RESERVES:		
Ending Net Position	<u>17,153,956</u>	<u>13,916,986</u>
TOTAL APPROPRIATIONS AND NET POSITION	<u><u>\$ 60,262,151</u></u>	<u><u>\$ 42,965,125</u></u>

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
BUDGET SUMMARY
ENTERPRISE FUNDS**

	2024-2025 BUDGET	2023-2024 BUDGET
ESTIMATED REVENUE:		
Local	\$ 11,480,855	\$ 10,843,782
RESERVES:		
Beginning Fund Balance	<u>7,565,424</u>	<u>6,339,407</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$ 19,046,279</u></u>	<u><u>\$ 17,183,189</u></u>
APPROPRIATIONS:		
Community Services	\$ 10,438,560	\$ 10,324,497
RESERVES:		
Ending Fund Balance	<u>8,607,719</u>	<u>6,858,692</u>
TOTAL APPROPRIATIONS AND FUND BALANCE	<u><u>\$ 19,046,279</u></u>	<u><u>\$ 17,183,189</u></u>

SECTION III

FINANCIAL AND STAFF ALLOCATIONS

Personnel Cost

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

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

Operational Cost

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

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

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

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

Capital Outlay

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

**General Fund Financial Allocations by Cost Center
Tentative Budget For Fiscal Year 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	34,895	20,521	14,374	70.0%
Capital Outlay	2,634	2,636	(2)	-0.1%
Total	3,238,065	3,030,518	207,547	6.8%
0032 - Trinity Elementary				
Personnel Costs	4,586,162	4,738,763	(152,601)	-3.2%
Operational Costs	69,032	32,420	36,612	112.9%
Capital Outlay	1,500	1,600	(100)	-6.3%
Total	4,656,694	4,772,783	(116,089)	-2.4%
0059 - Denham Oaks Elementary				
Personnel Costs	5,433,388	5,769,559	(336,171)	-5.8%
Operational Costs	78,041	44,039	34,002	77.2%
Capital Outlay	6,900	6,826	74	1.1%
Total	5,518,329	5,820,424	(302,095)	-5.2%
0060 - Chester W Taylor Elementary				
Personnel Costs	5,030,808	5,032,957	(2,149)	0.0%
Operational Costs	73,776	42,765	31,011	72.5%
Capital Outlay	700	900	(200)	-22.2%
Total	5,105,284	5,076,622	28,662	0.6%
0061 - Pasco Elementary				
Personnel Costs	4,834,269	4,190,069	644,200	15.4%
Operational Costs	66,207	33,064	33,143	100.2%
Capital Outlay	4,275	2,740	1,535	56.0%
Total	4,904,751	4,225,873	678,878	16.1%
0065 - James M Marlowe Elementary				
Personnel Costs	4,477,889	4,654,359	(176,470)	-3.8%
Operational Costs	57,994	55,072	2,922	5.3%
Capital Outlay	6,098	5,262	836	15.9%
Total	4,541,981	4,714,693	(172,712)	-3.7%
0070 - Chasco Elementary				
Personnel Costs	5,237,160	5,340,249	(103,089)	-1.9%
Operational Costs	65,916	38,413	27,503	71.6%
Capital Outlay	1,558	1,810	(252)	-13.9%
Total	5,304,634	5,380,472	(75,838)	-1.4%
0072 - Sunray Elementary				
Personnel Costs	3,789,783	3,317,895	471,888	14.2%
Operational Costs	72,490	47,596	24,894	52.3%
Capital Outlay	2,400	2,000	400	20.0%
Total	3,864,673	3,367,491	497,182	14.8%
0082 - Oakstead Elementary				
Personnel Costs	7,734,521	7,216,246	518,275	7.2%
Operational Costs	111,302	59,081	52,221	88.4%
Capital Outlay	11,522	12,000	(478)	-4.0%
Total	7,857,345	7,287,327	570,018	7.8%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0083 - Gulf Highlands Elementary				
Personnel Costs	\$ 5,553,396	\$ 4,994,657	\$ 558,739	11.2%
Operational Costs	73,464	37,868	35,596	94.0%
Capital Outlay	3,110	3,550	(440)	-12.4%
Total	5,629,970	5,036,075	593,895	11.8%
0084 - Double Branch Elementary				
Personnel Costs	5,699,450	5,817,242	(117,792)	-2.0%
Operational Costs	88,013	49,291	38,722	78.6%
Capital Outlay	3,700	3,500	200	5.7%
Total	5,791,163	5,870,033	(78,870)	-1.3%
0085 - Trinity Oaks Elementary				
Personnel Costs	5,293,708	5,145,161	148,547	2.9%
Operational Costs	70,899	42,395	28,504	67.2%
Capital Outlay	1,984	2,000	(16)	-0.8%
Total	5,366,591	5,189,556	177,035	3.4%
0091 - West Zephyrhills Elementary				
Personnel Costs	5,322,968	4,874,264	448,704	9.2%
Operational Costs	60,191	33,699	26,492	78.6%
Capital Outlay	2,000	1,502	498	33.2%
Total	5,385,159	4,909,465	475,694	9.7%
0092 - New River Elementary				
Personnel Costs	6,497,756	6,034,365	463,391	7.7%
Operational Costs	93,736	45,981	47,755	103.9%
Capital Outlay	4,000	3,886	114	2.9%
Total	6,595,492	6,084,232	511,260	8.4%
0093 - Gulf Trace Elementary				
Personnel Costs	4,867,749	5,086,938	(219,189)	-4.3%
Operational Costs	96,085	72,169	23,916	33.1%
Capital Outlay	2,858	3,300	(442)	-13.4%
Total	4,966,692	5,162,407	(195,715)	-3.8%
0110 - Veterans Elementary				
Personnel Costs	4,948,910	4,730,993	217,917	4.6%
Operational Costs	78,891	43,174	35,717	82.7%
Capital Outlay	-	700	(700)	-100.0%
Total	5,027,801	4,774,867	252,934	5.3%
0112 - Watergrass Elementary				
Personnel Costs	6,503,068	6,887,162	(384,094)	-5.6%
Operational Costs	87,790	59,531	28,259	47.5%
Capital Outlay	1,000	800	200	25.0%
Total	6,591,858	6,947,493	(355,635)	-5.1%
0117 - Odessa Elementary				
Personnel Costs	7,752,149	7,243,064	509,085	7.0%
Operational Costs	114,422	74,881	39,541	52.8%
Capital Outlay	4,894	5,000	(106)	-2.1%
Total	7,871,465	7,322,945	548,520	7.5%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0119 - Sanders Memorial Elementary				
Personnel Costs	\$ 5,934,136	\$ 5,708,791	\$ 225,345	3.9%
Operational Costs	94,748	50,082	44,666	89.2%
Capital Outlay	1,850	1,500	350	23.3%
Total	6,030,734	5,760,373	270,361	4.7%
0120 - Quail Hollow Elementary				
Personnel Costs	4,257,774	3,985,687	272,087	6.8%
Operational Costs	59,834	29,583	30,251	102.3%
Capital Outlay	600	2,900	(2,300)	-79.3%
Total	4,318,208	4,018,170	300,038	7.5%
0121 - Shady Hills Elementary				
Personnel Costs	4,456,434	3,987,751	468,683	11.8%
Operational Costs	55,063	29,080	25,983	89.4%
Capital Outlay	1,870	1,720	150	8.7%
Total	4,513,367	4,018,551	494,816	12.3%
0122 - Wiregrass Elementary				
Personnel Costs	7,236,501	6,892,435	344,066	5.0%
Operational Costs	100,684	47,561	53,123	111.7%
Capital Outlay	10,500	16,000	(5,500)	-34.4%
Total	7,347,685	6,955,996	391,689	5.6%
0125 - Bexley Elementary				
Personnel Costs	8,902,140	8,403,765	498,375	5.9%
Operational Costs	133,804	74,122	59,682	80.5%
Capital Outlay	10,563	6,148	4,415	71.8%
Total	9,046,507	8,484,035	562,472	6.6%
0132 - Woodland Elementary				
Personnel Costs	5,273,894	5,263,421	10,473	0.2%
Operational Costs	79,835	43,569	36,266	83.2%
Capital Outlay	2,625	2,899	(274)	-9.5%
Total	5,356,354	5,309,889	46,465	0.9%
0201 - Connerton Elementary				
Personnel Costs	7,219,767	6,887,558	332,209	4.8%
Operational Costs	101,610	50,831	50,779	99.9%
Capital Outlay	3,000	7,500	(4,500)	-60.0%
Total	7,324,377	6,945,889	378,488	5.4%
0211 - Mittye P Locke Early Learning Academy				
Personnel Costs	1,581,108	2,137,184	(556,076)	-26.0%
Operational Costs	40,138	11,793	28,345	240.4%
Capital Outlay	-	-	-	0.0%
Total	1,621,246	2,148,977	(527,731)	-24.6%
0251 - San Antonio Elementary				
Personnel Costs	5,049,726	4,595,614	454,112	9.9%
Operational Costs	101,036	60,734	40,302	66.4%
Capital Outlay	5,718	6,016	(298)	-5.0%
Total	5,156,480	4,662,364	494,116	10.6%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0271 - Richey Elementary				
Personnel Costs	\$ 6,926,454	\$ 6,524,471	\$ 401,983	6.2%
Operational Costs	100,278	58,017	42,261	72.8%
Capital Outlay	2,450	5,479	(3,029)	-55.3%
Total	7,029,182	6,587,967	441,215	6.7%
0311 - Cotee River Elementary				
Personnel Costs	5,155,649	4,957,342	198,307	4.0%
Operational Costs	40,560	32,924	7,636	23.2%
Capital Outlay	-	1,200	(1,200)	-100.0%
Total	5,196,209	4,991,466	204,743	4.1%
0321 - Lacoochee Elementary				
Personnel Costs	2,654,469	2,495,879	158,590	6.4%
Operational Costs	34,987	18,520	16,467	88.9%
Capital Outlay	-	-	-	0.0%
Total	2,689,456	2,514,399	175,057	7.0%
0341 - Schrader Elementary				
Personnel Costs	5,049,257	4,865,718	183,539	3.8%
Operational Costs	64,718	34,315	30,403	88.6%
Capital Outlay	1,150	3,000	(1,850)	-61.7%
Total	5,115,125	4,903,033	212,092	4.3%
0351 - Fox Hollow Elementary				
Personnel Costs	4,759,574	4,490,568	269,006	6.0%
Operational Costs	66,649	35,965	30,684	85.3%
Capital Outlay	-	750	(750)	-100.0%
Total	4,826,223	4,527,283	298,940	6.6%
0401 - Centennial Elementary				
Personnel Costs	6,018,352	5,673,730	344,622	6.1%
Operational Costs	79,871	59,696	20,175	33.8%
Capital Outlay	1,800	1,500	300	20.0%
Total	6,100,023	5,734,926	365,097	6.4%
0411 - Seven Springs Elementary				
Personnel Costs	4,189,690	3,771,433	418,257	11.1%
Operational Costs	54,248	27,101	27,147	100.2%
Capital Outlay	2,500	2,000	500	25.0%
Total	4,246,438	3,800,534	445,904	11.7%
0421 - Deer Park Elementary				
Personnel Costs	4,583,118	4,195,829	387,289	9.2%
Operational Costs	56,406	31,520	24,886	79.0%
Capital Outlay	-	-	-	0.0%
Total	4,639,524	4,227,349	412,175	9.8%
0451 - Mary Giella Elementary				
Personnel Costs	4,566,094	4,196,626	369,468	8.8%
Operational Costs	65,874	35,682	30,192	84.6%
Capital Outlay	1,490	1,490	-	0.0%
Total	4,633,458	4,233,798	399,660	9.4%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0501 - Hudson Primary Academy				
Personnel Costs	\$ 5,347,324	\$ 5,359,844	\$ (12,520)	-0.2%
Operational Costs	72,532	50,303	22,229	44.2%
Capital Outlay	1,500	1,420	80	5.6%
Total	5,421,356	5,411,567	9,789	0.2%
0701 - Cypress Elementary				
Personnel Costs	4,245,020	4,483,800	(238,780)	-5.3%
Operational Costs	41,630	39,692	1,938	4.9%
Capital Outlay	-	-	-	0.0%
Total	4,286,650	4,523,492	(236,842)	-5.2%
0901 - Anclote Elementary				
Personnel Costs	4,691,596	3,714,120	977,476	26.3%
Operational Costs	59,554	28,004	31,550	112.7%
Capital Outlay	1,344	918	426	46.4%
Total	4,752,494	3,743,042	1,009,452	27.0%
0902 - Pine View Elementary				
Personnel Costs	4,690,148	4,786,030	(95,882)	-2.0%
Operational Costs	70,578	64,987	5,591	8.6%
Capital Outlay	950	950	-	0.0%
Total	4,761,676	4,851,967	(90,291)	-1.9%
0911 - Gulfside Elementary				
Personnel Costs	3,866,809	3,319,526	547,283	16.5%
Operational Costs	51,788	24,954	26,834	107.5%
Capital Outlay	1,800	1,090	710	65.1%
Total	3,920,397	3,345,570	574,827	17.2%
0932 - Calusa Elementary				
Personnel Costs	3,476,307	3,490,849	(14,542)	-0.4%
Operational Costs	47,256	27,530	19,726	71.7%
Capital Outlay	1,000	2,748	(1,748)	-63.6%
Total	3,524,563	3,521,127	3,436	0.1%
0941 - Moon Lake Elementary				
Personnel Costs	5,414,069	4,877,559	536,510	11.0%
Operational Costs	64,337	34,866	29,471	84.5%
Capital Outlay	200	700	(500)	-71.4%
Total	5,478,606	4,913,125	565,481	11.5%
0961 - Lake Myrtle Elementary				
Personnel Costs	4,798,709	4,836,296	(37,587)	-0.8%
Operational Costs	65,165	39,089	26,076	66.7%
Capital Outlay	2,278	2,880	(602)	-20.9%
Total	4,866,152	4,878,265	(12,113)	-0.2%
2061 - Sand Pine Elementary				
Personnel Costs	4,514,579	4,059,900	454,679	11.2%
Operational Costs	50,837	30,267	20,570	68.0%
Capital Outlay	7,368	3,275	4,093	125.0%
Total	4,572,784	4,093,442	479,342	11.7%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
2071 - Wesley Chapel Elementary				
Personnel Costs	\$ 6,292,383	\$ 6,097,669	\$ 194,714	3.2%
Operational Costs	79,562	55,885	23,677	42.4%
Capital Outlay	-	1,000	(1,000)	-100.0%
Total	6,371,945	6,154,554	217,391	3.5%
2081 - Longleaf Elementary				
Personnel Costs	5,311,969	4,925,604	386,365	7.8%
Operational Costs	65,796	38,275	27,521	71.9%
Capital Outlay	1,100	100	1,000	1000.0%
Total	5,378,865	4,963,979	414,886	8.4%
2091 - Seven Oaks Elementary				
Personnel Costs	4,966,377	5,099,561	(133,184)	-2.6%
Operational Costs	71,782	40,605	31,177	76.8%
Capital Outlay	600	500	100	20.0%
Total	5,038,759	5,140,666	(101,907)	-2.0%

General Fund Financial Allocations by Cost Center
Tentative 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	95,325	95,066	259	0.3%
Capital Outlay	9,500	7,362	2,138	29.0%
Total	9,025,353	9,534,570	(509,217)	-5.3%
0069 - Chasco Middle				
Personnel Costs	4,531,456	4,643,464	(112,008)	-2.4%
Operational Costs	50,474	45,638	4,836	10.6%
Capital Outlay	4,300	6,000	(1,700)	-28.3%
Total	4,586,230	4,695,102	(108,872)	-2.3%
0071 - Pasco Middle				
Personnel Costs	5,321,087	5,565,167	(244,080)	-4.4%
Operational Costs	105,318	101,073	4,245	4.2%
Capital Outlay	2,000	1,000	1,000	100.0%
Total	5,428,405	5,667,240	(238,835)	-4.2%
0074 - Centennial Middle				
Personnel Costs	5,208,537	4,666,331	542,206	11.6%
Operational Costs	56,063	45,016	11,047	24.5%
Capital Outlay	7,250	7,250	-	0.0%
Total	5,271,850	4,718,597	553,253	11.7%
0086 - Dr John Long Middle				
Personnel Costs	8,140,521	8,017,354	123,167	1.5%
Operational Costs	99,182	92,071	7,111	7.7%
Capital Outlay	3,128	3,230	(102)	-3.2%
Total	8,242,831	8,112,655	130,176	1.6%
0089 - Paul R Smith Middle				
Personnel Costs	5,620,482	6,026,948	(406,466)	-6.7%
Operational Costs	102,962	98,263	4,699	4.8%
Capital Outlay	7,200	7,300	(100)	-1.4%
Total	5,730,644	6,132,511	(401,867)	-6.6%
0100 - Charles S Rushe Middle				
Personnel Costs	8,209,940	8,324,997	(115,057)	-1.4%
Operational Costs	92,145	85,613	6,532	7.6%
Capital Outlay	9,102	13,200	(4,098)	-31.0%
Total	8,311,187	8,423,810	(112,623)	-1.3%
0102 - Raymond B Stewart Middle				
Personnel Costs	6,243,336	6,347,719	(104,383)	-1.6%
Operational Costs	63,830	60,261	3,569	5.9%
Capital Outlay	8,500	8,500	-	0.0%
Total	6,315,666	6,416,480	(100,814)	-1.6%
0103 - Crews Lake Middle				
Personnel Costs	5,652,780	5,535,378	117,402	2.1%
Operational Costs	61,948	58,193	3,755	6.5%
Capital Outlay	1,400	1,074	326	30.4%
Total	5,716,128	5,594,645	121,483	2.2%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0133 - Cypress Creek Middle				
Personnel Costs	\$ 7,508,186	\$ 7,359,140	\$ 149,046	2.0%
Operational Costs	93,680	89,428	4,252	4.8%
Capital Outlay	4,150	8,400	(4,250)	-50.6%
Total	7,606,016	7,456,968	149,048	2.0%
0261 - Gulf Middle				
Personnel Costs	6,775,542	7,040,479	(264,937)	-3.8%
Operational Costs	87,143	81,430	5,713	7.0%
Capital Outlay	4,784	8,266	(3,482)	-42.1%
Total	6,867,469	7,130,175	(262,706)	-3.7%
0342 - Bayonet Point Middle				
Personnel Costs	4,563,418	4,765,732	(202,314)	-4.2%
Operational Costs	59,172	49,244	9,928	20.2%
Capital Outlay	3,388	3,580	(192)	-5.4%
Total	4,625,978	4,818,556	(192,578)	-4.0%
0461 - Thomas E Weightman Middle				
Personnel Costs	7,749,595	7,892,293	(142,698)	-1.8%
Operational Costs	71,279	58,658	12,621	21.5%
Capital Outlay	18,514	31,300	(12,786)	-40.8%
Total	7,839,388	7,982,251	(142,863)	-1.8%
0472 - River Ridge Middle				
Personnel Costs	6,712,392	6,421,396	290,996	4.5%
Operational Costs	60,821	57,556	3,265	5.7%
Capital Outlay	2,090	1,192	898	75.3%
Total	6,775,303	6,480,144	295,159	4.6%
0921 - Pine View Middle				
Personnel Costs	6,012,163	6,795,836	(783,673)	-11.5%
Operational Costs	93,533	93,859	(326)	-0.3%
Capital Outlay	2,900	3,704	(804)	-21.7%
Total	6,108,596	6,893,399	(784,803)	-11.4%

General Fund Financial Allocations by Cost Center
Tentative 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	308,535	281,005	27,530	9.8%
Capital Outlay	2,826	3,122	(296)	-9.5%
Total	9,850,911	9,416,652	434,259	4.6%
0063 - Wesley Chapel High				
Personnel Costs	10,541,478	10,058,746	482,732	4.8%
Operational Costs	142,853	131,390	11,463	8.7%
Capital Outlay	16,914	18,181	(1,267)	-7.0%
Total	10,701,245	10,208,317	492,928	4.8%
0073 - J W Mitchell High				
Personnel Costs	10,920,210	11,848,556	(928,346)	-7.8%
Operational Costs	184,399	173,806	10,593	6.1%
Capital Outlay	-	-	-	0.0%
Total	11,104,609	12,022,362	(917,753)	-7.6%
0090 - Wiregrass Ranch High				
Personnel Costs	10,838,222	10,867,458	(29,236)	-0.3%
Operational Costs	188,849	160,693	28,156	17.5%
Capital Outlay	6,500	9,200	(2,700)	-29.3%
Total	11,033,571	11,037,351	(3,780)	0.0%
0101 - Sunlake High				
Personnel Costs	10,119,431	10,866,999	(747,568)	-6.9%
Operational Costs	194,431	176,050	18,381	10.4%
Capital Outlay	-	-	-	0.0%
Total	10,313,862	11,043,049	(729,187)	-6.6%
0113 - Anclote High				
Personnel Costs	7,122,742	7,558,015	(435,273)	-5.8%
Operational Costs	244,675	217,333	27,342	12.6%
Capital Outlay	13,000	15,650	(2,650)	-16.9%
Total	7,380,417	7,790,998	(410,581)	-5.3%
0114 - Fivay High				
Personnel Costs	9,947,954	9,137,578	810,376	8.9%
Operational Costs	141,414	120,630	20,784	17.2%
Capital Outlay	4,282	12,492	(8,210)	-65.7%
Total	10,093,650	9,270,700	822,950	8.9%
0123 - Cypress Creek High				
Personnel Costs	10,224,485	9,950,341	274,144	2.8%
Operational Costs	161,538	142,146	19,392	13.6%
Capital Outlay	10,000	13,700	(3,700)	-27.0%
Total	10,396,023	10,106,187	289,836	2.9%
0128 - Wendell Krinn Technical High				
Personnel Costs	6,015,946	5,553,702	462,244	8.3%
Operational Costs	53,267	46,727	6,540	14.0%
Capital Outlay	2,790	2,290	500	21.8%
Total	6,072,003	5,602,719	469,284	8.4%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
0131 - Zephyrhills High				
Personnel Costs	\$ 9,741,724	\$ 9,109,754	\$ 631,970	6.9%
Operational Costs	139,507	134,434	5,073	3.8%
Capital Outlay	16,104	5,500	10,604	192.8%
Total	9,897,335	9,249,688	647,647	7.0%
0142 - Kirkland Ranch Academy				
Personnel Costs	6,266,224	5,347,728	918,496	17.2%
Operational Costs	64,109	58,729	5,380	9.2%
Capital Outlay	8,032	1,050	6,982	665.0%
Total	6,338,365	5,407,507	930,858	17.2%
0331 - Gulf High				
Personnel Costs	10,247,685	9,822,212	425,473	4.3%
Operational Costs	188,518	178,079	10,439	5.9%
Capital Outlay	18,446	11,400	7,046	61.8%
Total	10,454,649	10,011,691	442,958	4.4%
0471 - River Ridge High				
Personnel Costs	11,316,290	11,062,775	253,515	2.3%
Operational Costs	166,937	161,207	5,730	3.6%
Capital Outlay	4,000	3,500	500	14.3%
Total	11,487,227	11,227,482	259,745	2.3%
0521 - Hudson High				
Personnel Costs	9,396,321	8,896,034	500,287	5.6%
Operational Costs	297,383	273,313	24,070	8.8%
Capital Outlay	18,514	9,000	9,514	105.7%
Total	9,712,218	9,178,347	533,871	5.8%
0801 - Land O' Lakes High				
Personnel Costs	11,269,231	11,441,911	(172,680)	-1.5%
Operational Costs	292,733	271,498	21,235	7.8%
Capital Outlay	10,006	17,267	(7,261)	-42.1%
Total	11,571,970	11,730,676	(158,706)	-1.4%

General Fund Financial Allocations by Cost Center
Tentative 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	108,024	43,918	64,106	146.0%
Capital Outlay	-	-	-	0.0%
Total	6,842,454	3,774,824	3,067,630	81.3%
0154 - Kirkland Ranch K-8				
Personnel Costs	8,020,428	-	8,020,428	0.0%
Operational Costs	305,932	-	305,932	0.0%
Capital Outlay	-	-	-	0.0%
Total	8,326,360	-	8,326,360	0.0%
0951 - Hudson Academy				
Personnel Costs	6,752,132	6,585,728	166,404	2.5%
Operational Costs	147,347	123,277	24,070	19.5%
Capital Outlay	2,360	-	2,360	0.0%
Total	6,901,839	6,709,005	192,834	2.9%
1411 - Starkey Ranch K-8				
Personnel Costs	13,840,635	12,351,275	1,489,360	12.1%
Operational Costs	200,752	144,170	56,582	39.2%
Capital Outlay	9,650	5,500	4,150	75.5%
Total	14,051,037	12,500,945	1,550,092	12.4%
7004 - Pasco eSchool				
Personnel Costs	9,702,797	8,950,513	752,284	8.4%
Operational Costs	1,655,669	1,861,350	(205,681)	-11.1%
Capital Outlay	7,000	9,000	(2,000)	-22.2%
Total	11,365,466	10,820,863	544,603	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
Tentative 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	19,195	18,257	938	5.1%
Capital Outlay	-	-	-	0.0%
Total	4,454,412	4,241,579	212,833	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	12,670	12,107	563	4.7%
Capital Outlay	-	-	-	0.0%
Total	3,119,058	3,076,611	42,447	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	3,599,574	3,845,908	(246,334)	-6.4%
Operational Costs	95,645	70,823	24,822	35.0%
Capital Outlay	-	-	-	0.0%
Total	3,695,219	3,916,731	(221,512)	-5.7%
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%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
Adult Education				
Personnel Costs	\$ 1,486,506	\$ 994,133	\$ 492,373	49.5%
Operational Costs	5,250	11,460	(6,210)	-54.2%
Capital Outlay	3,000	-	3,000	0.0%
Total	1,494,756	1,005,593	489,163	48.6%

**General Fund Financial Allocations by Cost Center
Tentative 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%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
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%
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
Tentative 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	64,387	65,717	(1,330)	-2.0%
Capital Outlay	300	1,300	(1,000)	-76.9%
Total	642,269	524,760	117,509	22.4%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
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%
9020 - Chief Finance Officer				
Personnel Costs	413,491	287,181	126,310	44.0%
Operational Costs	7,300	7,700	(400)	-5.2%
Capital Outlay	300	300	-	0.0%
Total	421,091	295,181	125,910	42.7%
9021 - Finance Services				
Personnel Costs	3,124,877	2,581,385	543,492	21.1%
Operational Costs	867,246	818,414	48,832	6.0%
Capital Outlay	17,200	17,200	-	0.0%
Total	4,009,323	3,416,999	592,324	17.3%
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%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
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%
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%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
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%
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	2,220,278	2,238,168	(17,890)	-0.8%
Capital Outlay	5,450	6,125	(675)	-11.0%
Total	6,778,612	5,881,166	897,446	15.3%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
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	7,256,650	6,860,895	395,755	5.8%
Operational Costs	7,485,882	10,262,055	(2,776,173)	-27.1%
Capital Outlay	3,000	4,250	(1,250)	-29.4%
Total	14,745,532	17,127,200	(2,381,668)	-13.9%
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%

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

	2024-2025 Budget	2023-2024 Budget	Variance	% Change
9527 - CFA at RRHS				
Personnel Costs	\$ 237,728	\$ 157,820	\$ 79,908	50.6%
Operational Costs	407,222	366,948	40,274	11.0%
Capital Outlay	10,549	10,549	-	0.0%
Total	655,499	535,317	120,182	22.5%
9550 - Office For Student Support				
Personnel Costs	15,954,547	21,445,463	(5,490,916)	-25.6%
Operational Costs	1,970,375	1,664,125	306,250	18.4%
Capital Outlay	22,417	22,417	-	0.0%
Total	17,947,339	23,132,005	(5,184,666)	-22.4%
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	30,661	3,812	26,849	704.3%
Capital Outlay	-	-	-	0.0%
Total	1,814,637	1,551,260	263,377	17.0%

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	1.00	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

	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
OPERATING FUND											
For the Fiscal Year Ending 06/30/2024											
Instructional											
Basic	1688.71	206.10	668.22	894.50		88.70	0.00			1.00	3,547.23
ESE	395.88	54.78	170.50	191.20		9.00	1.20			39.03	861.59
Vocational		8.60	43.20	100.00		10.00	37.10			0.00	198.90
Others		3.00	24.40	123.31		2.00	5.01			7.00	171.09
Total Instructional	2,084.59	272.48	906.32	1,309.01		109.70	43.31	0.00	0.00	47.03	4,778.81
Instructional Support	249.80	33.08	84.25	139.15	1.00	13.30	3.95			155.17	679.70
School Related Personnel	817.72	101.92	285.05	473.91	3.32	12.32	23.25		784.50	266.11	2,768.09
NNB	144.08	11.34	29.33	44.01		0.11	3.30		53.20	212.84	498.21
Professional Technical	0.00	1.00		0.20	0.80	1.00			2.00	73.15	78.15
Administrators	102.00	17.00	54.00	81.00	0.00	4.00	3.00		5.00	90.58	356.58
BCE Students & Interns	75.00	4.00	15.00	18.00		1.00	1.00		0.00	11.90	125.90
TOTAL	3,473.19	440.82	1,373.94	2,065.28	11.48	141.43	77.81	0.00	844.70	856.78	9,285.44

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

	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
OPERATING FUND											
	Increase (Decrease)										
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										Total	
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District		
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	52.23	1.00	10.20	6.20	0.00	0.00	0.00	0.00	0.00	6.20	81.45	
Total Instructional	51.90	4.40	21.40	18.60			0.20	2.00		44.80	143.30	
Instructional Support												
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

	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
ALL OTHER FUNDS											
For the Fiscal Year Ending 06/30/2024											
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										Total	
	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District		
Instructional												
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)	
NNB	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

	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
ALL FUNDS											
2024-2025											
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

	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
ALL FUNDS											
For the Fiscal Year Ending 06/30/2024											
Instructional											
Basic	1793.97	215.52	682.52	901.70	0.00	96.10	0.00	0.00	0.00	3.70	3693.51
ESE	400.48	55.78	170.50	191.20	0.00	9.00	1.20	0.00	0.00	42.53	870.69
Vocational	0.00	8.60	43.20	100.20	0.00	10.00	40.10	0.00	0.00	0.00	202.10
Others	0.00	4.00	25.40	123.31	6.36	2.00	5.20	0.00	0.00	7.00	173.27
Total Instructional	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

	Elementary Schools	Combination K-8	Middle Schools	High Schools	JD Centers	Virtual School	Adult Centers	ASEP	Transp	District	Total
ALL FUNDS											
Increase (Decrease)											
Instructional											
Basic	(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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