



Florida Department of Financial Services

ANNUAL FINANCIAL REPORT
SUBMITTING ENTITY: Pasco
AFR RECEIVED DATE: 6/28/2024

SUBMITTING ENTITY TYPE: County

FISCAL YEAR 2022-2023
ENTITY DEPENDENCY: Independent
AUDIT RECEIVED DATE: 6/22/2024

Location Information

38053 Live Oak Avenue
Dade City, FL 33523

Phone Number: (352) 518-4092

Contact Information

Matthew Lazar

Phone Number: (352) 518-4092

AUDIT INFORMATION

Carr, Riggs & Ingram, LLC

Firm Location Information

3000 Bayport Drive, Suite 500
Tampa, FL 33607

Phone number: (813) 855-3036

LONG-TERM DEBT

\$615,543,002

CERTIFICATION

Chief Financial Officer

Title: Clerk & Comptroller

Name: Hon. Nikki Alvarez-Sowles, Esq

Have you experienced a Financial Emergency in this year?

Yes No

Chairman/Elected Official

Title: Chairman, Pasco County BCC

Name: Hon. Ron Oakley

If yes, have you complied with Section 218.503(2), F.S.?

Yes No

Annual Financial Report for Pasco, 2023

Balance Sheet	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
Assets													
101.000 - Cash In Bank								\$33,394,647					\$33,394,647
102.000 - Cash On Hand	\$19,250	\$1,420				\$163,332	\$425,000						\$609,002
103.000 - Cash With Fiscal Agent				\$3,025,450		\$32,110,008							\$35,135,458
104.000 - Equity In Pooled Cash	\$61,042,918	\$63,007,452	\$2,067,813	\$180,653,658		\$299,873,008	\$35,422,253					\$333,922	\$642,401,024
115.100 - Accounts Receivable	\$99,270,921	\$45,390,357		\$1,437,891		\$22,574,168	\$2,926,880					\$74,474	\$171,674,691
117.000 - Allowance For Uncollectible Accounts Receivable (Credit)	\$-78,991,258					\$-5,001,717							\$-83,992,975
121.000 - Assessments Receivable		\$14,522,665											\$14,522,665
128.000 - Notes Receivable - Current Portion	\$24,925,777												\$24,925,777
131.000 - Due From Other Funds	\$15,680,859	\$61,418											\$15,742,277
132.900 - Advances To Other Funds	\$437,768			\$74,798									\$512,566
133.000 - Due From Other Governmental Units	\$6,089,210	\$5,029,402	\$43	\$6,636,548		\$8,636,456	\$2,403,547	\$179,899					\$28,975,105
141.000 - Inventories - Materials And Supplies		\$13,102				\$2,185,867							\$2,198,969
142.000 - Inventories - For Resale	\$235,359												\$235,359
151.000 - Investments - Current	\$107,618,666	\$129,559,633		\$139,958,976		\$294,784,263	\$40,880,504	\$5,803,911					\$718,605,953
151.900 - Investments - Non-Current		\$278,724		\$338,710,740		\$114,039,269							\$453,028,733
154.000 - Deferred Charges						\$2,239,616							\$2,239,616
155.000 - Prepaid Items	\$559,369	\$28,508	\$1,359,715	\$2,380,786		\$36,589							\$4,364,967
156.000 - Other Assets - Current		\$246,946					\$252,100						\$499,046
156.900 - Assets - Non-Current	\$310,182					\$1,036,130							\$1,346,312
161.900 - Land						\$31,381,959	\$1,889,479						\$33,271,438
162.900 - Buildings						\$170,026,806	\$2,386,866						\$172,413,672
163.900 - Accumulated Depreciation Buildings (Credit)						\$-97,053,460	\$-2,312,828						\$-99,366,288
164.900 - Infrastructure						\$1,283,808,168	\$2,326,545						\$1,286,134,713
165.900 - Accumulated Depreciation - Infrastructure (Credit)						\$-594,746,296	\$-2,338,067						\$-597,084,363
166.100 - Intangible Assets						\$22,137,309							\$22,137,309
166.900 - Equipment And Furniture						\$20,141,975	\$93,563,266						\$113,705,241
167.900 - Accumulated Depreciation Equipment (Credit)						\$-10,449,718	\$-53,466,027						\$-63,915,745
168.900 - Property Under Capital Leases						\$3,462,102	\$2,565,014						\$6,027,116
168.950 - Accumulated Depreciation- Property Under Capital Leases (Credit)						\$-124,610	\$-671,687						\$-796,297
169.900 - Construction Work In Progress						\$179,280,897	\$8,941,800						\$188,222,697
Total	\$237,199,021	\$258,139,627	\$3,427,571	\$672,878,847		\$1,780,542,121	\$135,194,645	\$39,378,457				\$408,396	\$3,127,168,685
Deferred Outflows													

Annual Financial Report for Pasco, 2023

Balance Sheet	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
190.000 - Deferred Outflow of Resources						\$21,806,512	\$535,262						\$22,341,774
Total	\$0	\$0	\$0	\$0		\$21,806,512	\$535,262	\$0				\$0	\$22,341,774
Liabilities													
202.000 - Accounts Payable	\$9,722,043	\$13,025,027	\$12,527	\$18,746,516		\$27,636,700	\$31,980,783	\$4,349,150					\$105,472,746
205.000 - Contracts Payable	\$36,104	\$551,421		\$6,598,692		\$4,185,524							\$11,371,741
207.000 - Due To Other Funds	\$15,979	\$5,111,585	\$51,840	\$10,562,873									\$15,742,277
208.000 - Due To Other Governmental Units	\$1,644,933	\$1,630,226	\$3	\$680		\$23,186		\$13,066,582				\$12,938	\$16,378,548
210.000 - Compensated Absences - Current Portion						\$228,072	\$68,465						\$296,537
210.900 - Compensated Absences - Long-Term Portion						\$3,971,054	\$267,388						\$4,238,442
212.000 - Matured Interest Payable						\$3,956,964							\$3,956,964
216.000 - Accrued Salaries And Wages Payable	\$7,477,475	\$2,432,560		\$5,098		\$911,051	\$78,260						\$10,904,444
217.000 - Accrued Taxes Payable	\$16,252	\$546,426											\$562,678
220.000 - Deposits	\$4,806,898	\$21,261		\$6,503,908		\$10,211,526		\$144,750					\$21,688,343
223.000 - Deferred Revenue		\$10,623,215		\$15,756,554		\$41,849,917	\$2,824					\$74,474	\$68,306,984
224.900 - Unamortized Premiums/Discounts On Bonds Payable						\$3,084,284							\$3,084,284
225.000 - Capital Leases - Current Portion						\$2,599,851	\$27,461						\$2,627,312
225.900 - Capital Leases - Long-Term Portion						\$128,823	\$103,072						\$231,895
229.000 - Other Current Liabilities	\$10,122	\$102,917		\$119,352									\$232,391
230.000 - General Obligation Bonds Payable - Current						\$12,260,000							\$12,260,000
232.000 - Revenue Bonds Payable - Current Portion						\$219,170,000							\$219,170,000
234.900 - Other Bonds Payable - Long-Term Portion						\$21,152,785							\$21,152,785
235.000 - Deferred Compensation - Current Portion	\$6,057												\$6,057
236.900 - Advances From Other Funds							\$437,770						\$437,770
237.000 - Other Postemployment Benefits (OPEB Liability)						\$5,137,308	\$301,800						\$5,439,108
238.000 - Pension Liabilities						\$36,613,688	\$3,507,947						\$40,121,635
Total	\$23,735,863	\$34,044,638	\$64,370	\$58,293,673		\$393,120,733	\$36,775,770	\$17,560,482				\$87,412	\$563,682,941
Deferred Inflows													
290.000 - Deferred Inflow of Resources	\$37,950,343	\$51,828,059		\$-208,702		\$4,947,657	\$1,455,893						\$95,973,250
Total	\$37,950,343	\$51,828,059	\$0	\$-208,702		\$4,947,657	\$1,455,893	\$0				\$0	\$95,973,250
Fund Balances													
274.000 - Net Assets, Invested In Capital, Net Of Debt						\$783,035,267	\$52,753,828						\$835,789,095

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	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
275.000 - Net Assets, Restricted						\$333,042,757		\$21,817,975					\$354,860,732
276.000 - Net Assets, Unrestricted						\$285,962,603	\$44,744,416					\$320,984	\$331,028,003
280.000 - Fund Balance - Nonspendable	\$1,104,910	\$288,556		\$2,380,786									\$3,774,252
281.000 - Fund Balance - Restricted	\$219,863	\$174,029,032	\$3,415,442	\$537,962,740									\$715,627,077
282.000 - Fund Balance - Committed	\$1,000,420												\$1,000,420
283.000 - Fund Balance - Assigned	\$12,571,152			\$79,280,416									\$91,851,568
284.000 - Fund Balance - Unassigned	\$160,616,470	\$-2,050,658	\$-52,241	\$-4,830,066									\$153,683,505
Total	\$175,512,815	\$172,266,930	\$3,363,201	\$614,793,876		\$1,402,040,627	\$97,498,244	\$21,817,975				\$320,984	\$2,487,614,652

Annual Financial Report for Pasco, 2023

Revenues	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
311.000 - Ad Valorem Taxes	\$299,484,181	\$69,402,629	\$11,048,441										\$379,935,251
312.130 - Tourist Development Taxes		\$6,351,767											\$6,351,767
312.300 - County Ninth-Cent Voted Fuel Tax		\$2,757,819											\$2,757,819
312.410 - (1 To 6 Cents Local Option Fuel Tax)		\$13,948,869											\$13,948,869
312.420 - (1 To 5 Cents Local Option Fuel Tax)				\$10,024,005									\$10,024,005
312.630 - Local Government Infrastructure Surtax				\$47,411,851									\$47,411,851
315.200 - Local Communications Services Tax		\$4,532,047											\$4,532,047
316.000 - Local Business Tax (Formerly Local Occupational License Tax - 321.000)		\$404,504											\$404,504
319.900 - Other General Taxes								\$985,818,085					\$985,818,085
322.000 - Building Permits (Building Permit Fees)		\$13,166,205											\$13,166,205
324.110 - Impact Fees - Residential - Public Safety													
Residential Buildings													
Flat Fees		\$65,733		\$534,110									\$599,843
324.120 - Impact Fees - Commercial - Public Safety													
Office Buildings													
Tiered Scale Based on Square Footage				\$88,536									\$88,536
Residential Buildings													
Flat Fees				\$251,600									\$251,600
Retail Buildings													
Tiered Scale Based on Square Footage				\$216,999									\$216,999
Hospitality Buildings													
Tiered Scale Based on Square Footage				\$32,142									\$32,142
Institutional Civic Buildings													
Tiered Scale Based on Square Footage				\$92,540									\$92,540
Gathering Buildings													
Tiered Scale Based on Square Footage				\$3,915									\$3,915
Religious Buildings													
Tiered Scale Based on Square Footage				\$20,247									\$20,247

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	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
Educational Buildings Tiered Scale Based on Square Footage				\$57,773									\$57,773
Industrial Buildings Tiered Scale Based on Square Footage				\$439,527									\$439,527
Recreational Buildings Tiered Scale Based on Square Footage				\$15,967									\$15,967
Multi-Purpose Tiered Scale Based on Square Footage				\$31,301									\$31,301
Other Tiered Scale Based on Square Footage				\$136,433									\$136,433
324.310 - Impact Fees - Residential - Transportation													
Residential Buildings Flat Fees				\$9,430,570									\$9,430,570
Residential Buildings Tiered Scale Based on Square Footage				\$17,784,099									\$17,784,099
324.320 - Impact Fees - Commercial - Transportation													
Residential Buildings Tiered Scale Based on Square Footage				\$550,223									\$550,223
Retail Buildings Tiered Scale Based on Square Footage				\$1,331,554									\$1,331,554
Retail Buildings Other				\$134,658									\$134,658
Hospitality Buildings Tiered Scale Based on Square Footage				\$906,320									\$906,320
Institutional Civic Buildings Tiered Scale Based on Square Footage				\$674,311									\$674,311
Religious Buildings Tiered Scale Based on Square Footage				\$4,835									\$4,835

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	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
Educational Buildings Other				\$162,793									\$162,793
Transportation Buildings Tiered Scale Based on Square Footage				\$800									\$800
Recreational Buildings Tiered Scale Based on Square Footage				\$43,356									\$43,356
Recreational Buildings Other				\$20,330									\$20,330
Other Tiered Scale Based on Square Footage				\$125									\$125
324.610 - Impact Fees - Residential - Culture/Recreation													
Residential Buildings Flat Fees				\$7,547,478									\$7,547,478
324.810 - Impact Fees - Residential - School													
Residential Buildings Flat Fees		\$48,626,418											\$48,626,418
325.100 - Special Assessments - Capital Improvement		\$2,790,937											\$2,790,937
325.200 - Special Assessments - Charges For Public Services		\$26,669,135											\$26,669,135
329.100 - Inspection Fee		\$18,489											\$18,489
329.400 - Vessel Registration Fee		\$120,228											\$120,228
329.500 - Other Permits, Fees And Special Assessments	\$16,816	\$4,955,537				\$36,007,726							\$40,980,079
331.100 - Federal Grant - General Government		\$1,631,487											\$1,631,487
331.200 - Federal Grant - Public Safety	\$1,137	\$1,896,594											\$1,897,731
331.390 - Federal Grant - Other Physical Environment		\$578,122		\$697,992									\$1,276,114
331.420 - Federal Grant - Mass Transit		\$5,437,516											\$5,437,516
331.490 - Federal Grant - Other Transportation		\$1,296,031											\$1,296,031
331.500 - Federal Grant - Economic Environment	\$1,284,144	\$4,170,305											\$5,454,449
331.620 - Federal Grant - Public Assistance		\$1,583,723											\$1,583,723
331.690 - Federal Grant - Other Human Services		\$455,471											\$455,471
331.700 - Federal Grant -		\$38,896											\$38,896

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	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
Culture/Recreation													
331.820 - Federal Grant - Drug Court Management		\$262,259											\$262,259
332.000 - Other Financial Assistance - Federal Source	\$74,645,067	\$1,036,183											\$75,681,250
334.100 - State Grant - General Government		\$13,275,904											\$13,275,904
334.200 - State Grant - Public Safety		\$641,254											\$641,254
334.420 - State Grant - Mass Transit		\$2,670,283											\$2,670,283
334.490 - State Grant - Other Transportation		\$5,667,431											\$5,667,431
334.500 - State Grant - Economic Environment		\$98,267											\$98,267
334.620 - State Grant - Public Welfare		\$181,095											\$181,095
334.700 - State Grant - Culture/Recreation		\$497,314											\$497,314
335.121 - County Revenue Sharing Program - Proceeds	\$23,259,825												\$23,259,825
335.130 - State Revenue Sharing - Insurance License Tax (AKA Insurance Agents County Licenses)	\$206,100												\$206,100
335.140 - State Revenue Sharing - Mobile Home Licenses		\$223,821											\$223,821
335.150 - State Revenue Sharing - Alcoholic Beverage Licenses	\$155,663												\$155,663
335.160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties (Formerly: Pari-Mutual Tax Distribution)	\$223,250												\$223,250
335.180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program	\$48,149,012												\$48,149,012
335.220 - State Revenue Sharing - Enhanced 911 Fee (Previously: Wireless 911 Board Distributions)		\$2,462,162											\$2,462,162
335.290 - State Revenue Sharing - Other Public Safety	\$166,796												\$166,796
335.430 - State Revenue Sharing - Constitutional Fuel Tax (2Cent Fuel Tax)		\$5,068,964											\$5,068,964
335.440 - State Revenue Sharing - County Fuel Tax (1Cent Fuel Tax)		\$2,262,251											\$2,262,251
335.450 - State Revenue Sharing - Fuel Tax Refunds And Credits		\$742,776											\$742,776
335.500 - State Revenue Sharing - Economic Environment	\$2,169,995												\$2,169,995
337.300 - Local Government Unit Grant - Physical Environment	\$177,309	\$155,477		\$2,642,534									\$2,975,320

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	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
338.000 - Shared Revenue From Other Local Units		\$13,681,980											\$13,681,980
339.000 - Payments From Other Local Units In Lieu Of Taxes	\$2,675,701												\$2,675,701
341.160 - County Portion (\$2) Of \$4 Additional Service Charge	\$1,223,056												\$1,223,056
341.200 - Internal Service Fund Fees And Charges						\$111,903,221							\$111,903,221
341.300 - Administrative Service Fees	\$210,846	\$848,029											\$1,058,875
341.520 - Fees Remitted To County From Sheriff	\$314,788												\$314,788
341.900 - Other General Government Charges And Fees	\$40,122,563	\$3,128,518											\$43,251,081
342.100 - Service Charge - Law Enforcement Services	\$222,807												\$222,807
342.200 - Service Charge - Fire Protection		\$2,936,438											\$2,936,438
342.400 - Service Charge - Emergency Management Service Fees/Charges	\$46,456												\$46,456
342.500 - Service Charge - Protective Inspection Fees		\$5,136,268											\$5,136,268
342.600 - Service Charge - Ambulance Fees	\$23,511,592												\$23,511,592
342.900 - Service Charge - Other Public Safety Charges And Fees	\$279,853	\$2,002,069											\$2,281,922
343.300 - Service Charge - Water Utility						\$89,206,486							\$89,206,486
343.400 - Service Charge - Garbage/Solid Waste						\$41,499,778							\$41,499,778
343.500 - Service Charge - Sewer/Wastewater Utility						\$102,075,892							\$102,075,892
343.600 - Service Charge - Water/Sewer Combination Utility						\$2,381,637							\$2,381,637
343.700 - Service Charge - Conservation And Resource Management		\$985,260											\$985,260
344.300 - Service Charge - Mass Transit		\$841,405											\$841,405
344.900 - Service Charge - Other Transportation Charges		\$2,066,088											\$2,066,088
346.400 - Service Charge - Animal Control And Shelter Fees		\$1,462,719											\$1,462,719
346.900 - Service Charge - Other Human Services Charges	\$342,011												\$342,011
347.100 - Service Charge - Libraries	\$11,182												\$11,182
347.200 - Service Charge - Parks And Recreation	\$1,918,103												\$1,918,103
347.400 - Service Charge - Special Events		\$36,397											\$36,397

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	Governmental					Proprietary		Fiduciary						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust			
347.500 - Service Charge - Special Recreation Facilities	\$881,895													\$881,895
348.110 - County Court Criminal - Filing Fees		\$30,050												\$30,050
348.120 - County Court Criminal - Service Charges		\$79,140						\$163,147						\$242,287
348.130 - County Court Criminal - Court Costs		\$130,592												\$130,592
348.210 - Circuit Court Criminal - Filing Fees		\$1,240												\$1,240
348.220 - Circuit Court Criminal - Service Charges		\$87,093												\$87,093
348.230 - Circuit Court Criminal - Court Costs		\$371,335												\$371,335
348.310 - County Court Civil - Filing Fees		\$2,791,437												\$2,791,437
348.320 - County Court Civil - Service Charges		\$57,054												\$57,054
348.410 - Circuit Court Civil - Filing Fees		\$1,653,286												\$1,653,286
348.420 - Circuit Court Civil - Service Charges		\$392,894						\$3,880,009						\$4,272,903
348.480 - Circuit Court Civil - Fees And Service Charges		\$71,241						\$1,372,040						\$1,443,281
348.520 - Traffic Court - Service Charges		\$391,821						\$3,791,860						\$4,183,681
348.530 - Traffic Court - Court Costs		\$763,096												\$763,096
348.610 - Juvenile Court - Filing Fees		\$1,025												\$1,025
348.620 - Juvenile Court - Service Charges		\$5,367						\$12,813						\$18,180
348.710 - Probate Court - Filing Fees		\$466,400												\$466,400
348.720 - Probate Court - Service Charges		\$49,692												\$49,692
348.880 - Probation/Alternatives	\$584,661													\$584,661
348.921 - Court Innovations/Local Requirements	\$86,888													\$86,888
348.922 - Legal Aid	\$86,861													\$86,861
348.923 - Law Library		\$89,998												\$89,998
348.924 - Juvenile Alternative Programs		\$86,931												\$86,931
348.930 - State Court Facility Surcharge (\$30)		\$721,780												\$721,780
348.931 - Traffic Surcharge	\$12,210													\$12,210
348.932 - Domestic Violence Surcharge	\$68,373													\$68,373
348.990 - Other Court Collections Transferred To BOCC	\$19,849	\$87,793												\$107,642
349.000 - Other Charges For Services	\$1,479,925	\$16,478,533				\$64,063		\$46,839						\$18,069,360

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351.400 - Judgments And Fines - As Decided By Circuit Court Civil								\$28,323,249					\$28,323,249
351.500 - Judgments And Fines - As Decided By Traffic Court	\$68,552												\$68,552
351.700 - Intergovernmental Radio Communication Program		\$165,244											\$165,244
352.000 - Fines - Library	\$469												\$469
354.000 - Fines - Local Ordinance Violation	\$46,549	\$194,806											\$241,355
355.000 - Federal Fines And Forfeits		\$630,745											\$630,745
359.000 - Other Judgments, Fines And Forfeits		\$2,479,535						\$289,674,126					\$292,153,661
361.100 - Interest	\$2,043,848	\$2,162,924	\$21,161	\$7,539,148		\$11,597,367	\$347,116						\$23,711,564
361.200 - Dividends	\$1,824,691	\$1,426,600	\$54,735	\$7,803,733		\$6,105,344	\$437,568						\$17,652,671
361.300 - Net Increase (Decrease) In Fair Value Of Investments	\$4,652,367	\$3,017,184	\$20,165	\$6,479,294		\$6,878,985	\$1,199,829	\$56,960					\$22,304,784
362.000 - Rents And Royalties	\$19,773			\$5,797									\$25,570
364.000 - Disposition Of Fixed Assets	\$593,768	\$11,082		\$27,899		\$36,292	\$2,230,672						\$2,899,713
365.000 - Sale Of Surplus Materials And Scrap	\$1,132					\$573,958							\$575,090
366.000 - Contributions And Donations From Private Sources	\$14,127	\$110,985		\$1,694,780									\$1,819,892
367.000 - Licenses		\$28,160				\$42,872		\$428,160					\$499,192
369.300 - Settlements		\$47,308											\$47,308
369.900 - Other Miscellaneous Revenues	\$11,946,376	\$6,844,448		\$885,055		\$1,113,205	\$556,269						\$21,345,353
381.000 - Inter-Fund Group Transfers In	\$6,149,118	\$72,691,602	\$13,656,407	\$75,625,958			\$2,479,547						\$170,602,632
383.200 - Installment Purchase Proceeds	\$1,776,655	\$1,980,961					\$18,718						\$3,776,334
386.100 - Transfer From - Clerk To The BOCC	\$108,525												\$108,525
386.400 - Transfer From - Sheriff To The BOCC		\$7,297,923											\$7,297,923
386.600 - Transfer From - Property Appraiser To The BOCC	\$347,466												\$347,466
386.700 - Transfer From - Tax Collector To The BOCC	\$4,416,575												\$4,416,575
386.800 - Transfer From - Supervisor Of Elections To The BOCC	\$74,427												\$74,427
388.100 - Sale Of General Capital Asset						\$875,749							\$875,749
389.100 - Proprietary - Interest						\$2,150							\$2,150
389.300 - Proprietary - State Grants And Donations						\$159,475							\$159,475
389.900 - Proprietary - Other Non-Operating Sources						\$52,475,847	\$2,698,285						\$55,174,132
Total	\$558,123,333	\$403,166,379	\$24,800,909	\$201,350,588		\$351,096,826	\$121,871,225	\$1,313,567,288					\$2,973,976,548

Annual Financial Report for Pasco, 2023

Expenditures	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
511.00 - Legislative													
10 - Personnel Services	\$1,727,537												\$1,727,537
30 - Operating Expenditures/Expenses	\$380,452												\$380,452
60 - Capital Outlay	\$6,200												\$6,200
512.00 - Executive													
10 - Personnel Services	\$1,575,595												\$1,575,595
30 - Operating Expenditures/Expenses	\$350,855												\$350,855
60 - Capital Outlay	\$17,068												\$17,068
70 - Debt Service	\$2,328												\$2,328
513.00 - Financial And Administrative													
10 - Personnel Services	\$5,898,174	\$657,359					\$52,227,940						\$58,783,473
30 - Operating Expenditures/Expenses	\$34,861,988	\$18,554,359	\$111,250				\$29,177,055	\$1,278,617,649					\$1,361,322,301
60 - Capital Outlay	\$6,129,148	\$3,522					\$123,388						\$6,256,058
70 - Debt Service	\$783,774	\$1,117					\$60,771						\$845,662
80 - Grants And Aids	\$4,222,665												\$4,222,665
514.00 - Legal Counsel													
10 - Personnel Services	\$3,107,128												\$3,107,128
30 - Operating Expenditures/Expenses	\$373,933												\$373,933
60 - Capital Outlay	\$40,204												\$40,204
70 - Debt Service	\$2,247												\$2,247
515.00 - Comprehensive Planning													
10 - Personnel Services		\$10,359,963											\$10,359,963
30 - Operating Expenditures/Expenses		\$3,347,031											\$3,347,031
60 - Capital Outlay		\$340,764		\$105,120									\$445,884
70 - Debt Service		\$1,958											\$1,958
80 - Grants And Aids		\$180,307											\$180,307
90 - Other Uses		\$10,000											\$10,000
516.00 - Non-Court Information Systems													
10 - Personnel Services	\$8,731,346												\$8,731,346
30 - Operating Expenditures/Expenses	\$4,324,685												\$4,324,685
60 - Capital Outlay	\$3,827,617												\$3,827,617
70 - Debt Service	\$1,544,805												\$1,544,805
517.00 - Debt Service Payments													
70 - Debt Service	\$315,440	\$683,133	\$24,380,879				\$7,522,447						\$32,901,899
519.00 - Other General Governmental Services													
10 - Personnel Services	\$12,399,688	\$7,129,157					\$3,287,014						\$22,815,859
30 - Operating Expenditures/Expenses	\$15,493,376	\$2,613,174		\$33,109			\$14,048,703						\$32,188,362
60 - Capital Outlay	\$1,396,388	\$448,550		\$10,587,179			\$20,000						\$12,452,117

Annual Financial Report for Pasco, 2023

Expenditures	Total Fund Groups												Component Units	Total
	Governmental					Proprietary		Fiduciary						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust			
70 - Debt Service	\$247,674	\$58,027					\$386							\$306,087
80 - Grants And Aids		\$48,632,985					\$639,604							\$49,272,589
90 - Other Uses							\$8,440,544							\$8,440,544
521.00 - Law Enforcement														
10 - Personnel Services	\$104,752,487	\$0		\$55,291										\$104,807,778
30 - Operating Expenditures/Expenses	\$25,673,338	\$638,054	\$95,219	\$712				\$3,079,321						\$29,486,644
60 - Capital Outlay	\$8,258,189			\$55,877,284										\$64,135,473
80 - Grants And Aids	\$4,002	\$441,200												\$445,202
522.00 - Fire Control														
10 - Personnel Services		\$57,348,148												\$57,348,148
30 - Operating Expenditures/Expenses		\$17,438,337		\$825,210										\$18,263,547
60 - Capital Outlay		\$4,425,786		\$928,788										\$5,354,574
70 - Debt Service		\$550												\$550
523.00 - Detention And/Or Correction														
10 - Personnel Services	\$34,371,826	\$1,726,685												\$36,098,511
30 - Operating Expenditures/Expenses	\$1,696,907	\$10,963,837												\$12,660,744
60 - Capital Outlay	\$2,101,396			\$742,937										\$2,844,333
70 - Debt Service	\$42,264													\$42,264
524.00 - Protective Inspections														
10 - Personnel Services		\$8,200,936												\$8,200,936
30 - Operating Expenditures/Expenses		\$3,187,224		\$4,275										\$3,191,499
60 - Capital Outlay		\$1,132,415		\$11,833										\$1,144,248
70 - Debt Service		\$761,982												\$761,982
525.00 - Emergency And Disaster Relief Services														
10 - Personnel Services	\$1,289,796	\$9,094,919												\$10,384,715
30 - Operating Expenditures/Expenses	\$517,630	\$1,911,318												\$2,428,948
60 - Capital Outlay	\$9,083	\$385,533												\$394,616
70 - Debt Service	\$958	\$116,927												\$117,885
526.00 - Ambulance And Rescue Services														
10 - Personnel Services	\$29,333,994	\$230,530												\$29,564,524
30 - Operating Expenditures/Expenses	\$10,412,081	\$176,637		\$104,506										\$10,693,224
60 - Capital Outlay	\$685,417	\$63,655		\$2,874,070										\$3,623,142
70 - Debt Service	\$259,989													\$259,989
527.00 - Medical Examiners														
30 - Operating Expenditures/Expenses	\$2,385,726	\$250,397												\$2,636,123
529.00 - Other Public Safety														
10 - Personnel Services	\$492,860	\$1,095,229		\$32,204										\$1,620,293
30 - Operating Expenditures/Expenses	\$1,453,426	\$2,200,412	\$550	\$261,273										\$3,915,661
60 - Capital Outlay	\$44,490	\$26,285		\$12,326,771										\$12,397,546

Annual Financial Report for Pasco, 2023

Expenditures	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
70 - Debt Service	\$653	\$2,142											\$2,795
533.00 - Water Utility Services													
10 - Personnel Services						\$10,522,951							\$10,522,951
30 - Operating Expenditures/Expenses						\$36,144,808							\$36,144,808
70 - Debt Service						\$37,215							\$37,215
534.00 - Garbage/Solid Waste Control Services													
10 - Personnel Services						\$5,578,747							\$5,578,747
30 - Operating Expenditures/Expenses						\$34,048,713							\$34,048,713
70 - Debt Service						\$10,317							\$10,317
90 - Other Uses						\$20,986							\$20,986
535.00 - Sewer/Wastewater Services													
10 - Personnel Services						\$14,900,152							\$14,900,152
30 - Operating Expenditures/Expenses						\$26,545,084							\$26,545,084
70 - Debt Service						\$29,633							\$29,633
536.00 - Water/Sewer Combination Services													
60 - Capital Outlay		\$1,036,183											\$1,036,183
80 - Grants And Aids		\$1,554,281											\$1,554,281
10 - Personnel Services						\$17,910,617							\$17,910,617
30 - Operating Expenditures/Expenses						\$10,628,705							\$10,628,705
70 - Debt Service						\$168,938							\$168,938
90 - Other Uses						\$1,863,077							\$1,863,077
537.00 - Conservation And Resource Management													
10 - Personnel Services	\$1,096,844	\$295,041											\$1,391,885
30 - Operating Expenditures/Expenses	\$347,774	\$167,685											\$515,459
60 - Capital Outlay	\$16,610	\$3,055		\$34,775									\$54,440
70 - Debt Service	\$26,241												\$26,241
538.00 - Flood Control/Stormwater Management													
30 - Operating Expenditures/Expenses	\$89,021	\$6,947,112											\$7,036,133
60 - Capital Outlay	\$197,885	\$754,822		\$12,362,914									\$13,315,621
10 - Personnel Services		\$12,075,537											\$12,075,537
70 - Debt Service		\$297,100											\$297,100
541.00 - Road And Street Facilities													
30 - Operating Expenditures/Expenses	\$478,887	\$21,294,204		\$28,147									\$21,801,238
90 - Other Uses	\$305,601	\$104,729		\$209,300									\$619,630
10 - Personnel Services		\$15,622,591											\$15,622,591
60 - Capital Outlay		\$7,018,345		\$69,656,952									\$76,675,297
70 - Debt Service		\$28,394											\$28,394
544.00 - Mass Transit Systems													

Annual Financial Report for Pasco, 2023

Expenditures	Total Fund Groups												Component Units	Total
	Governmental					Proprietary		Fiduciary						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust			
10 - Personnel Services		\$8,730,296												\$8,730,296
30 - Operating Expenditures/Expenses		\$11,412,160												\$11,412,160
60 - Capital Outlay		\$709,542		\$1,744,627										\$2,454,169
70 - Debt Service		\$3,825												\$3,825
90 - Other Uses		\$70,766		\$2,852										\$73,618
549.00 - Other Transportation Systems/Services														
30 - Operating Expenditures/Expenses		\$49,930												\$49,930
552.00 - Industry Development														
10 - Personnel Services		\$702,303												\$702,303
30 - Operating Expenditures/Expenses		\$3,501,154												\$3,501,154
60 - Capital Outlay		\$16,289												\$16,289
70 - Debt Service		\$59,824												\$59,824
80 - Grants And Aids		\$634,451												\$634,451
90 - Other Uses		\$-12,625												\$-12,625
553.00 - Veteran's Services														
10 - Personnel Services	\$492,045													\$492,045
30 - Operating Expenditures/Expenses	\$35,781													\$35,781
60 - Capital Outlay	\$40,550													\$40,550
70 - Debt Service	\$3,756													\$3,756
554.00 - Housing And Urban Development														
10 - Personnel Services	\$580,444	\$1,016,621										\$25,334		\$1,622,399
30 - Operating Expenditures/Expenses	\$3,940,665	\$6,041,365										\$12,167		\$9,994,197
70 - Debt Service	\$1,117													\$1,117
60 - Capital Outlay		\$17,650												\$17,650
90 - Other Uses		\$-631,507												\$-631,507
559.00 - Other Economic Environment														
10 - Personnel Services		\$259,240		\$189,165										\$448,405
30 - Operating Expenditures/Expenses		\$139,876		\$18,033										\$157,909
60 - Capital Outlay		\$3,285												\$3,285
80 - Grants And Aids		\$1,531,080		\$2,680,250										\$4,211,330
562.00 - Health Services														
30 - Operating Expenditures/Expenses	\$201,198	\$2,133,741		\$39,347										\$2,374,286
80 - Grants And Aids	\$7,420,877													\$7,420,877
10 - Personnel Services		\$3,751,184												\$3,751,184
60 - Capital Outlay		\$74,891		\$1,832,014										\$1,906,905
70 - Debt Service		\$2,810												\$2,810
90 - Other Uses		\$301												\$301
564.00 - Public Assistance Services														
10 - Personnel Services	\$697,937	\$92,164												\$790,101

Annual Financial Report for Pasco, 2023

Expenditures	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
30 - Operating Expenditures/Expenses	\$123,618	\$7,359,868											\$7,483,486
70 - Debt Service	\$2,434												\$2,434
80 - Grants And Aids	\$1,471,148												\$1,471,148
90 - Other Uses		\$-7,412											\$-7,412
569.00 - Other Human Services													
10 - Personnel Services	\$1,283,775												\$1,283,775
30 - Operating Expenditures/Expenses	\$1,563,556	\$455,471											\$2,019,027
60 - Capital Outlay	\$60,360			\$83,757									\$144,117
70 - Debt Service	\$8,214												\$8,214
571.00 - Libraries													
10 - Personnel Services	\$7,075,924												\$7,075,924
30 - Operating Expenditures/Expenses	\$1,439,131		\$8,031	\$42,570									\$1,489,732
60 - Capital Outlay	\$839,162	\$151,314		\$5,675,002									\$6,665,478
70 - Debt Service	\$8,766												\$8,766
572.00 - Parks And Recreation													
10 - Personnel Services	\$11,225,106	\$8,739		\$75,586									\$11,309,431
30 - Operating Expenditures/Expenses	\$6,805,552	\$164,371	\$8,282	\$22,523									\$7,000,728
60 - Capital Outlay	\$2,759,418	\$319,065		\$5,603,533									\$8,682,016
70 - Debt Service	\$22,337												\$22,337
80 - Grants And Aids	\$29,940												\$29,940
581.00 - Interfund Group Transfers Out													
90 - Other Uses	\$92,415,645	\$58,945,468	\$549,903	\$16,833,729			\$14,102,802						\$182,847,547
590.00 - Proprietary - Other Non-Operating Disbursements													
10 - Personnel Services						\$1,258,213							\$1,258,213
80 - Grants And Aids						\$7,893,617							\$7,893,617
90 - Other Uses						\$33,677,870							\$33,677,870
601.00 - Court Administration													
10 - Personnel Services	\$100,235												\$100,235
30 - Operating Expenditures/Expenses	\$719												\$719
602.00 - State Attorney Administration													
30 - Operating Expenditures/Expenses	\$49,783												\$49,783
603.00 - Public Defender Administration													
30 - Operating Expenditures/Expenses	\$282,081												\$282,081
608.00 - Jury Management													
30 - Operating Expenditures/Expenses								\$27,476					\$27,476
634.00 - Clerk Of Court Administration - Circuit Civil													

Annual Financial Report for Pasco, 2023

Expenditures	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
30 - Operating Expenditures/Expenses								\$29,572,909					\$29,572,909
654.00 - Clerk Of Court Administration- Circuit Family													
30 - Operating Expenditures/Expenses								\$623,455					\$623,455
674.00 - Clerk Of Court Administration - Circuit Juvenile													
30 - Operating Expenditures/Expenses								\$58,163					\$58,163
682.00 - Alternative Dispute Resolution - Circuit Juvenile													
10 - Personnel Services		\$82,942											\$82,942
30 - Operating Expenditures/Expenses		\$9,282											\$9,282
684.00 - Juvenile Drug Court - Circuit Juvenile													
10 - Personnel Services		\$123,010											\$123,010
30 - Operating Expenditures/Expenses		\$4,408											\$4,408
685.00 - Guardian Ad Litem - Circuit Juvenile													
30 - Operating Expenditures/Expenses	\$20,778												\$20,778
712.00 - Courthouse Facilities													
60 - Capital Outlay		\$117,462											\$117,462
713.00 - Information Systems													
10 - Personnel Services	\$718,776												\$718,776
30 - Operating Expenditures/Expenses	\$604,420												\$604,420
60 - Capital Outlay	\$232,855												\$232,855
715.00 - Legal Aid													
30 - Operating Expenditures/Expenses	\$218,942												\$218,942
724.00 - Clerk Of Court Administration - County Criminal													
30 - Operating Expenditures/Expenses								\$908,532					\$908,532
733.00 - Misdemeanor Probation - County Criminal													
10 - Personnel Services	\$727,049												\$727,049
30 - Operating Expenditures/Expenses	\$22,346												\$22,346
60 - Capital Outlay	\$6,200												\$6,200
70 - Debt Service	\$2,179												\$2,179
734.00 - Drug Court - County Criminal													
10 - Personnel Services	\$101,621	\$72,059											\$173,680
30 - Operating Expenditures/Expenses	\$322,350	\$1,324,519											\$1,646,869
744.00 - Clerk Of Court													

Annual Financial Report for Pasco, 2023

Expenditures	Total Fund Groups												
	Governmental					Proprietary		Fiduciary				Component Units	Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust		
Administration - County Civil 30 - Operating Expenditures/Expenses								\$618,645					\$618,645
764.00 - Clerk Of Court Administration - Traffic 30 - Operating Expenditures/Expenses								\$4,426,884					\$4,426,884
Total	\$478,064,480	\$391,480,805	\$25,154,114	\$201,905,638		\$208,762,090	\$122,128,207	\$1,317,933,034				\$37,501	\$2,745,465,869

AFFILIATE INFORMATION

Pasco County Health Facilities Authority : Zero Revenues And Expenditures

Total Assets: \$0	Total Fund Balances: \$0
Total Deferred Outflow: \$0	Total Revenue: \$0
Total Liabilities: \$0	Total Expenditures: \$0
Total Deferred Inflow: \$0	Total Long-Term Debt: \$0

Compensation		
	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report

Pasco County Housing Finance Authority : Discretely Reported

Total Assets: \$408,396	Total Fund Balances: \$320,984
Total Deferred Outflow: \$0	Total Revenue: \$96,223
Total Liabilities: \$87,412	Total Expenditures: \$37,501
Total Deferred Inflow: \$0	Total Long-Term Debt: \$0

Compensation		
	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report

Pasco County Road and Bridge District : Zero Revenues And Expenditures

Total Assets: \$0	Total Fund Balances: \$0
Total Deferred Outflow: \$0	Total Revenue: \$0

Total Liabilities: \$0
 Total Deferred Inflow: \$0

Total Expenditures: \$0
 Total Long-Term Debt: \$0

Compensation	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report

Pasco County Educational Facilities Authority : Zero Revenues And Expenditures

Total Assets: \$0
 Total Deferred Outflow: \$0
 Total Liabilities: \$0
 Total Deferred Inflow: \$0

Total Fund Balances: \$0
 Total Revenue: \$0
 Total Expenditures: \$0
 Total Long-Term Debt: \$0

Compensation	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report

Meadow Pointe V Community Development District : Not a Component Unit

See AFR for Meadow Pointe V Community Development District

Total Assets: \$2,245
 Total Deferred Outflow: \$0
 Total Liabilities: \$2,245
 Total Deferred Inflow: \$0

Total Fund Balances: \$0
 Total Revenue: \$16,102
 Total Expenditures: \$16,102
 Total Long-Term Debt: \$0

Wiregrass Community Development District : Not a Component Unit

See AFR for Wiregrass Community Development District

Total Assets: \$3,078,183
 Total Deferred Outflow: \$0
 Total Liabilities: \$46,458
 Total Deferred Inflow: \$0

Total Fund Balances: \$3,031,725
 Total Revenue: \$2,623,981
 Total Expenditures: \$2,495,840
 Total Long-Term Debt: \$19,610,154

J. Ben Harrill Villages of Pasadena Hills Stewardship District : Discretely Reported

Total Assets: \$0
 Total Deferred Outflow: \$0
 Total Liabilities: \$0
 Total Deferred Inflow: \$0

Total Fund Balances: \$0
 Total Revenue: \$0
 Total Expenditures: \$0
 Total Long-Term Debt: \$0

Compensation		
	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report

Connected City Stewardship District : Not a Component Unit

See AFR for Connected City Stewardship District

Total Assets: \$0
 Total Deferred Outflow: \$0
 Total Liabilities: \$0
 Total Deferred Inflow: \$0

Total Fund Balances: \$0
 Total Revenue: \$0
 Total Expenditures: \$0
 Total Long-Term Debt: \$0