

CITRUS COUNTY SCHOOL BOARD'S
BUDGET
Fiscal Year 2020-2021



September 8, 2020

Where Learning is the Expectation and Caring is a Commitment!

www.citrusschools.org

CITRUS COUNTY SCHOOL BOARD

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“2020 Florida Superintendent of the Year”

The mission of the Citrus County School District is to educate all students through relevant curriculum and experiences for life in an ever-changing world.

**2020-2021
Budget Book
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INTRODUCTION

MEMO

DATE: September 8, 2020

TO: School Board Members
Sam Himmel, Superintendent

FROM: Tammy Wilson, Director of Finance

RE: 2020-2021 Final Budget

The total final budget for the Citrus County School District for the fiscal year 2020-2021 totals \$264,835,960. This total includes appropriations of \$209,161,467 and \$55,674,494 in reserves for all funds. This final budget reflects an overall decrease of \$109,310 from the tentative budget as approved by the Board on July 28, 2020. The main change from the tentative budget is 2019-2020 expenses being moved to the CARES Act Funds awarded by the State.

Growth was anticipated to increase by 138 FTE from the final calculation of 2019-2020. Currently, due to Coronavirus (COVID-19), students are offered instruction traditionally in a brick and motor setting, but also innovatively via virtual instruction from home. The State has guaranteed to hold the schools harmless on the October FTE Survey, but there has been no such guarantee for the February FTE Survey. This could result in a loss of revenue due to more than the normal number of parents/guardians choosing to place their students in Private School or Home School for their students instead of leaving them enrolled in Citrus County School District due to Coronavirus (COVID-19).

Property tax revenue is generated through the millage levied against the school taxable value. This year school taxable value is up by \$622 million or 5.6%. This increase in property value is less than last year by almost half but it is still a positive sign of growth in Citrus County.

The largest fund is the General Fund, which is used for the operations of the school district. The total General Fund budget is \$150.8 million of which \$7.1 million is the fund balance. The budget was able to return some funds back into the fund balance due to reduced expenses from school closures as well as the awarding of CARES funds from the State. The largest component of the General Fund is funded through the Florida Education Finance Program (FEFP). The FEFP is comprised of many line items that represent restricted funding. The majority of the FEFP is the base funding which totals approximately \$68.3 million. This is used primarily to fund personnel services, teachers and support staff in the classroom. The remaining \$48.8 million, approximately \$37.2 million is earmarked for restricted funding ranging from textbooks, student transportation, ESE services, security, class size reduction, and in 2020-2021 Teacher Salary Enhancement Allocation, etc. Funding through this program totals approximately \$117.2 million, which is approximately \$3.3 million more than last year's funding.

The FEFP is comprised of two funding sources, state and local. The state funding totals \$67.4 million (58%) and local funding totals \$49.7 million (42%) of the FEFP, this is an increase of 2% local funding from last year. The local sources of funding are derived from property tax dollars which, millage rates are set by the State. The Required Local Effort millage rate totals 3.682, which is down 0.1950 from last year. This millage will raise \$41.3 million, which is \$87,000 more than last year. The second millage rate is the Discretionary millage of 0.748, which will raise \$8.4 million. Local tax dollars will raise \$49.7 million for operations through the FEFP.

The challenge for the General Fund continues to be inadequate funding from the Legislature. The level of funding this year is almost 2.9% over last year, but a large portion of this increase is restricted for the Teacher Salary Enhancement Allocation. The rest of the increase barely allows the District to meet the increased demands of the increase in the Florida Retirement System. These increased demands and additional resources for schools continue to challenge the General Fund to meet the demands of the ever-increasing challenges of education.

The next largest fund is the Capital Fund. The fund totals \$45.2 million, which \$25.1 million is appropriated and \$20.1 million remains in the Capital Fund balance. The capital millage assessment generates most of the revenue. The revenues derived from local tax dollars through the 1.500 capital outlay millage will be approximately \$16.8 million. Expenditures in the Capital Fund have been managed to increase the fund balance due to long range capital needs. Although local capital outlay millage revenue has increased over last year's, the State's allocation of PECO maintenance has been discontinued, which increases use of the Local Capital Improvement funds to maintain our schools at safely functioning levels.

The Capital funds are used for construction, remodeling, maintenance of schools, technology (One to One), school buses, bond payments, property and casualty insurance, etc.

The third major fund is the Special Revenue Fund. This fund represents funding derived from the Federal Government. Currently in that fund are the entitlement grants of Title I, IDEA, Carl D. Perkins, Title II, Title III, Title X and for the next two years the CARES Act funds to help offset the increased expenses due to the Coronavirus COVID-19. Secondly, the fund encompasses the funding of the Food Service Department. Special revenue funds, except for Food Service, are derived through cost reimbursement. After funds have been expensed, the Federal government reimburses the District. The Food Service department carries a fund balance to ensure adequate funds are available to feed the students as well as keeping furniture, fixtures, and equipment up to date. The total budget for Special Revenue is \$22.7 million of which Food Service has a fund balance of \$1.0 million.

The last major fund is the Internal Service Fund, which totals \$26.4 million. This fund is used to support the District's Health Insurance Fund as well as the Wellness Center. Revenues are derived from premiums; expenses are comprised of medical claims and the operations of the Wellness Center. The budget is encompassing of \$16.4 million in appropriations and reserves of \$10.1 million. The reserves are needed to adequately fund the plan and the cost of unplanned catastrophic claims.

The Final budget as presented represents appropriations needed to fund the operations of the School District in the most efficient and effective manner. The operations of the schools are funded at levels that are supported by funding as provided by the FEFP and the Legislature.



CITRUS COUNTY SCHOOL DISTRICT 2020-2021 BUDGET CALENDAR

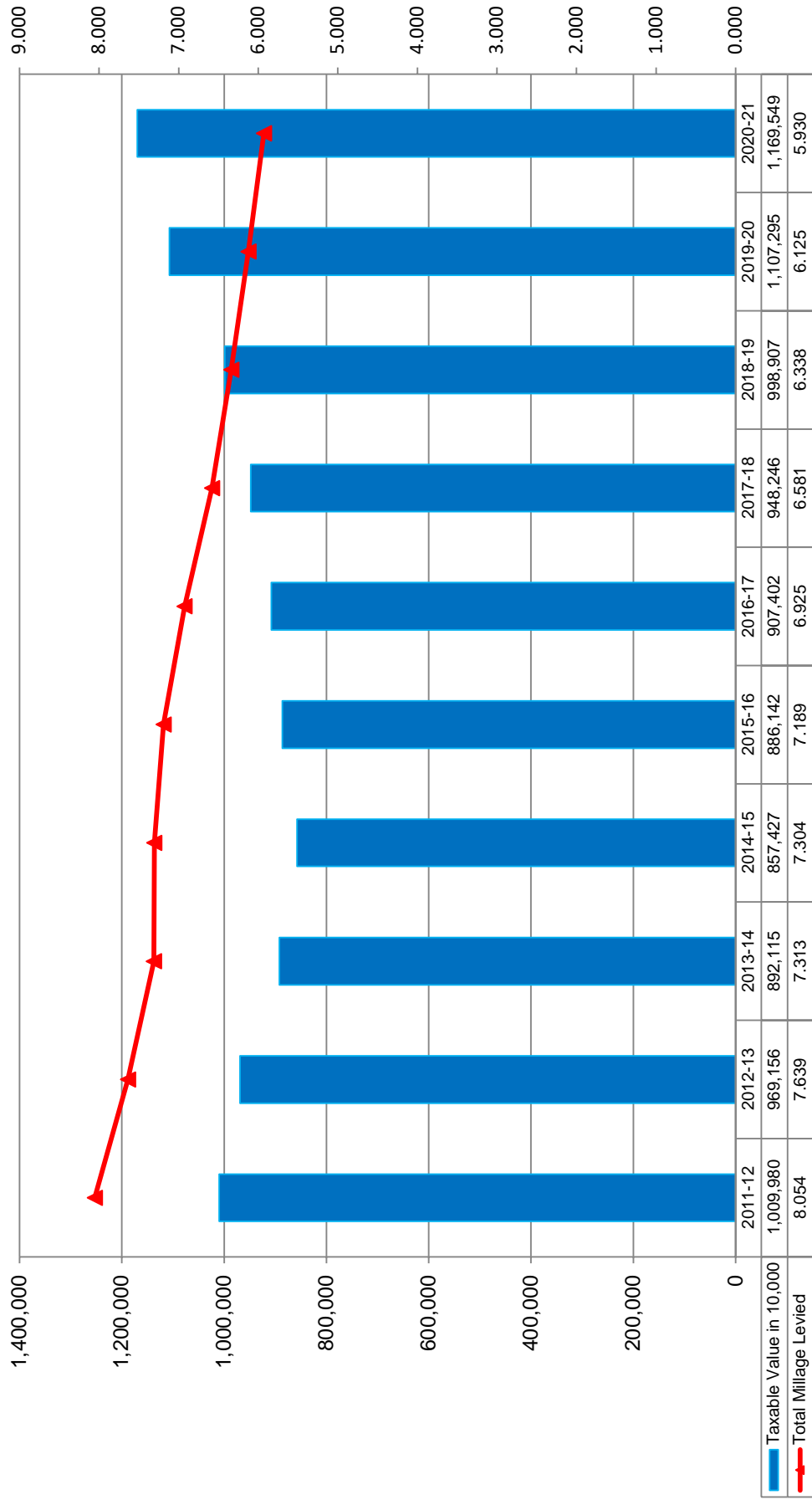
<u>Date</u>	<u>Activity</u>	<u>Responsibility</u>
January 23, 2020	2020-2021 Forecasted FTE Submitted to DOE	Director of Finance
January 28, 2020	Review Budget Calendar with Board	Director of Finance
February 18, 2020	Budget Meeting with School & District Budget Administrators	Executive Team, Director of Finance
February 25, 2020	5 Year Work Plan Workshop-School Board	Executive Director, School Support Services, Director of Finance
February 28 - March 30, 2020	School & District Budget Administrators Prepare Budgets	Principals & District Budget Administrators
February 27 - March 6, 2020	Staffing Review Meetings	Executive Team, Director of Human Resources
March 10, 2020	Budget Update with Board	Director of Finance
March 30 - April 2, 2020	School & District Budget Administrators Budget Review	Executive Team, Director of Finance, Director of Human Resources
April 14, 2020	Budget Update with Board	Director of Finance
April 17, 2020	First Human Resource Budget Entered	Director of Human Resources
April 28, 2020	5 Year Work Plan Workshop-School Board	Director of Finance
May 15, 2020	Second Human Resource Budget Entered	Director of Human Resources
June 1, 2020	Preliminary Budget and 5 Year Work Plan to Superintendent	Director of Finance
June 9, 2020	Budget Update with Board	Director of Finance
June 18, 2020	Third Human Resource Budget Entered	Director of Human Resources
June 23, 2020	Budget and 5 Year Work Plan Workshop-School Board	Director of Finance
July 1, 2020	Property Appraiser Certifies Taxable Value	Department of Education
July 1, 2020	Department of Education Computes Required Local Effort	Property Appraiser, TRIM Office
July 14, 2020	Board Meeting-Approve to Advertise the Tentative Budget	School Board, Superintendent
July 16, 2020	Fourth Human Resource Budget Entered	Director of Human Resources
July 17, 2020	DOE Provides Final Funding Figures	Department of Education
July 25, 2020	Budget Advertisements Published	Director of Finance
July 28, 2020	Board Adopts Tentative Budget and Reviews 5 Year Work Plan	Director of Finance
July 30, 2020	Submit Millage Information to Property Appraiser	Director of Finance
August 14, 2020	Final Human Resource Budget Entered	Director of Human Resources
August 17, 2020	Property Appraiser Mails Notice of Proposed Property Taxes	Property Appraiser
September 8, 2020	Board Adopts Final Budget and Millage and 5 year Work Plan	Director of Finance
September 11, 2020	Submit Budget to the Department of Education	Director of Finance
September 11, 2020	Submit Resolution Adopting the Final Millage Rate to Property Appraiser	Director of Finance
September 30, 2020	Submit TRIM Compliance	Director of Finance

STATISTICAL

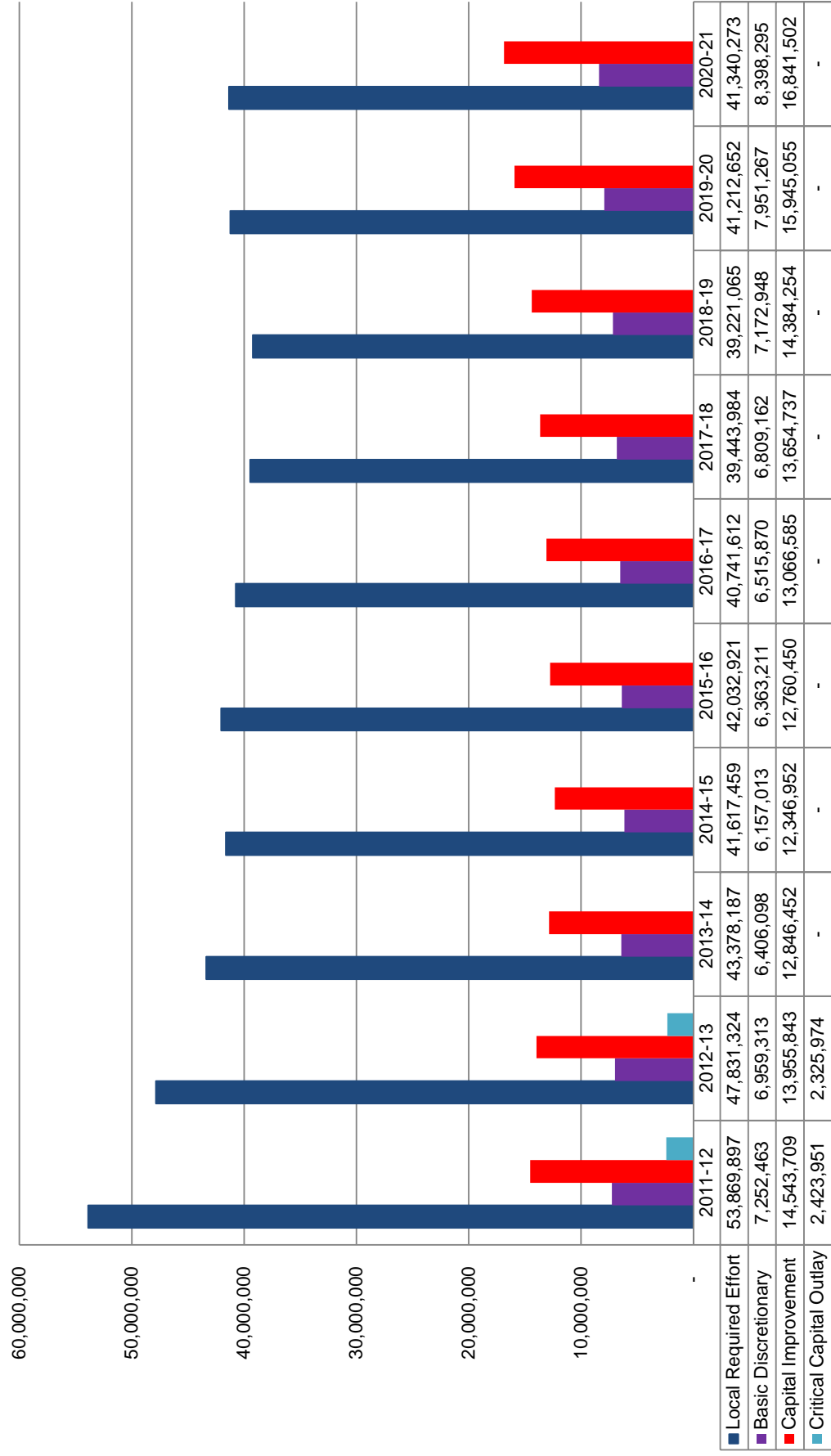
CITRUS COUNTY SCHOOL DISTRICT
Summary of Millage Levies
and
District Ad Valorem Tax Revenue

Millage Rates Levied:	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Local Required Effort	5.319	5.527	5.129	5.065	5.017	4.918	4.643	4.331	4.079	3.877	3.682
Prior Period Adjustment	0.023	0.029	0.012	0.000	0.039	0.023	0.034	0.002	0.011	0.000	0.000
Basic Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Capital Improvement	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Critical Capital Outlay	0.250	0.250	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Millage Levied	7.840	8.054	7.639	7.313	7.304	7.189	6.925	6.581	6.338	6.125	5.930
Taxable Value	10,414,224,453	10,098,797,626	9,691,557,319	8,921,147,409	8,574,272,129	8,861,423,299	9,074,017,367	9,482,456,430	9,989,065,037	11,072,954,874	11,695,487,235
Taxable Value in 10,000	1,041,422	1,009,980	969,156	892,115	857,427	886,142	907,402	948,246	998,907	1,107,295	1,169,549
Ad Valorem Tax Budget:	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Local Required Effort	53,407,476	53,868,897	47,831,324	43,378,187	41,617,459	42,032,921	40,741,612	39,443,884	39,221,065	41,212,852	41,340,273
Basic Discretionary	7,478,246	7,252,463	6,959,313	6,406,098	6,157,013	6,363,211	6,515,870	6,809,162	7,172,948	7,951,267	8,398,295
Capital Improvement	14,996,483	14,543,709	13,955,843	12,846,452	12,346,952	12,760,450	13,066,585	13,654,737	14,384,254	15,945,055	16,841,502
Critical Capital Outlay	2,499,414	2,423,951	2,325,974	-	-	-	-	-	-	-	-
Total	78,381,619	78,090,019	71,072,454	62,630,737	60,121,424	61,156,581	60,324,067	59,907,884	60,776,266	65,108,975	66,580,070
Taxes Collected:	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
RLE & Discretionary	61,263,352	61,381,914	49,926,349	51,194,843	48,002,120	48,331,144	47,642,620	46,645,048	46,890,765	49,941,340	
Capital Outlay	17,606,558	17,038,802	14,830,733	13,196,876	12,073,567	12,741,501	13,167,245	13,764,077	14,529,894	16,189,077	
Total	78,869,910	78,420,716	64,757,081	64,391,718	60,075,687	61,072,645	60,809,865	60,409,125	61,420,679	66,130,417	-
Percent of Taxes Collected to Taxes Budgeted:	100.62%	100.42%	91.11%	102.81%	99.92%	99.86%	100.81%	100.84%	101.06%	101.57%	0.00%

Citrus County School District Taxable Value to Millage Levied 2012-2021



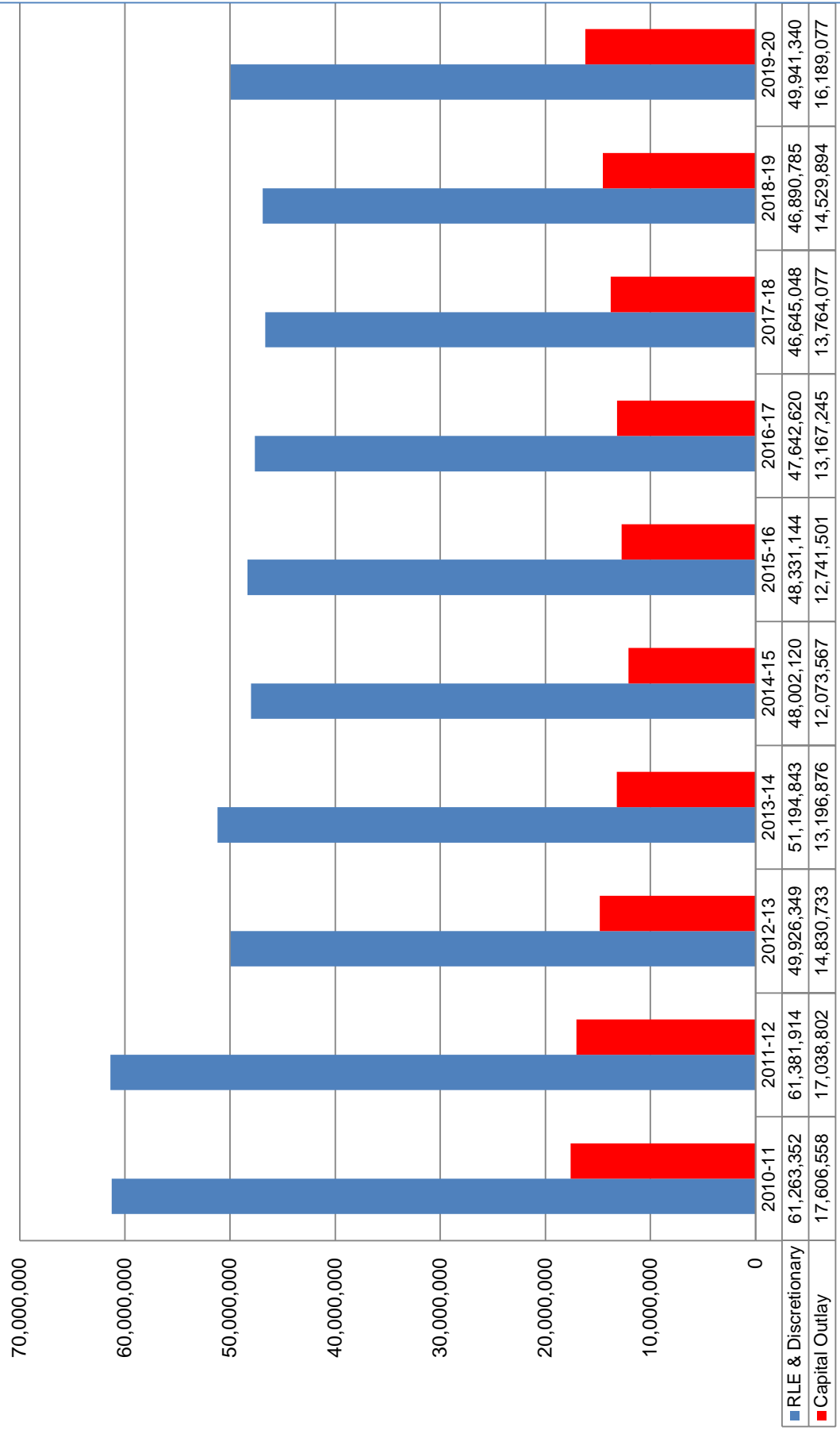
Citrus County School District Ad Valorem Tax Budget 2012-2021



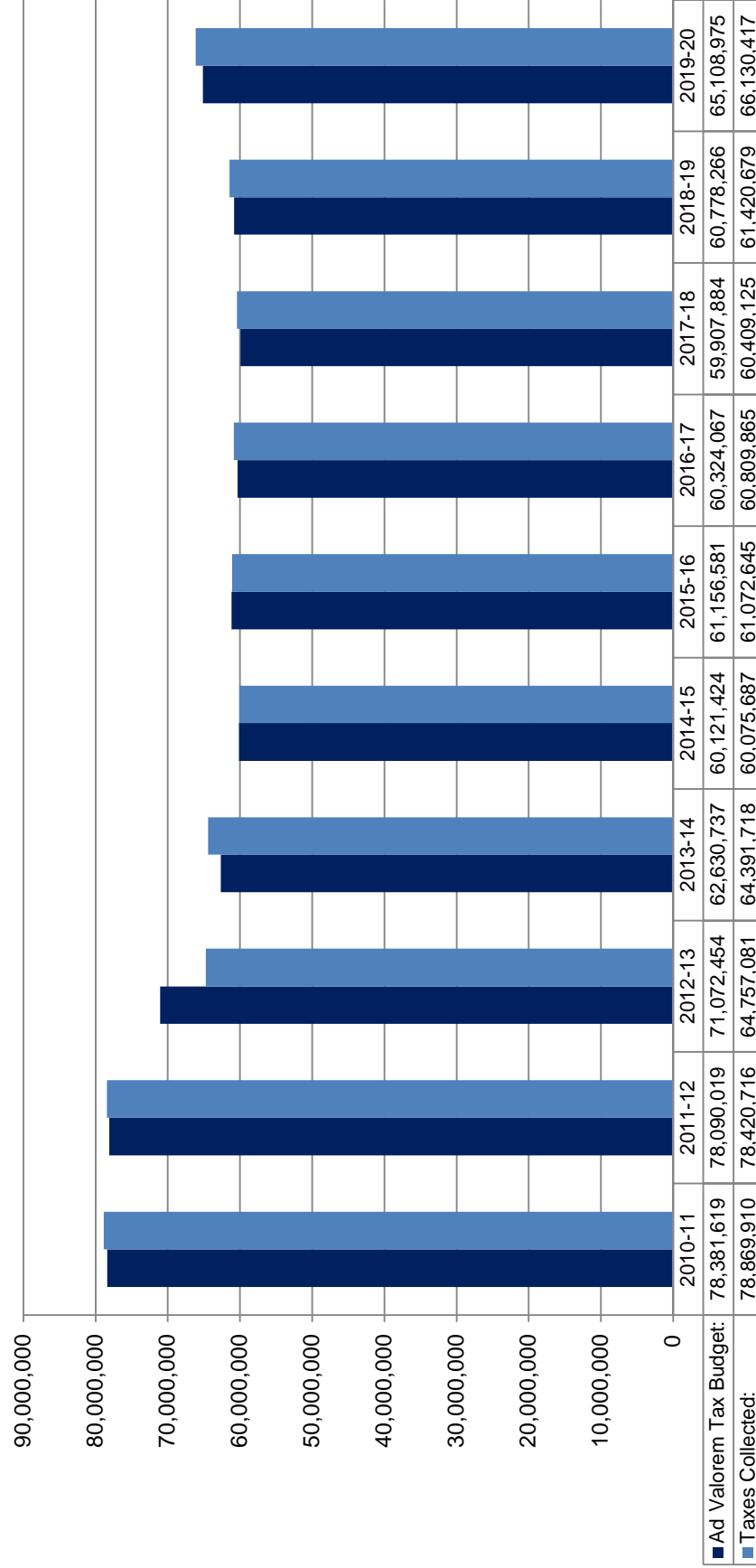
Citrus County School District Millage Levied 2012-2021



Citrus County School District Taxes Collected RLE & Discretionary vs. Capital Outlay 2011-2020



Citrus County School District Ad Valorem Taxes Budgeted to Taxes Collected 2011-2020



FEFP FUNDING

Florida Education Finance Program (FEFP) Funding Components

In 1973 the Florida Legislature enacted the Florida Education Finance Program (FEFP) and established the state policy on equalized funding to guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors.

To equalize educational opportunities, the FEFP formula recognizes: (1) varying local property tax bases; (2) varying education program costs; (3) varying costs of living; and (4) varying costs for equivalent educational programs due to sparsity and dispersion of the student population.

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. As noted herein, there are other sources of funding; however, the FEFP is the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. Weighted FTE students are then multiplied by a base student allocation and by a district cost differential to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Florida Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction Allocation and Exceptional Student Education (ESE) Guaranteed Allocation.

The amount of Gross State and Local FEFP Dollars for each school district is determined by the following components:

Unweighted Full-Time Equivalent Students (UFTE)

A full-time equivalent student for FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent. The FTE generated by a student for the purposes of FEFP funding is limited to 1.0 FTE during the 180-day school year. For the 2020-2021 fiscal year, the UFTE for Citrus County Schools is 15,419.86.

Program Cost Factors

Program cost factors assure that each program receives an equitable share of funds in relation to its relative cost per student. Through the annual program cost report, districts report the expenditures for each FEFP program. The cost per FTE student of each FEFP program is used to produce an index of relative costs with the cost per FTE of Basic, Grades 4-8, established as the 1.000 base. In order to minimize the extreme fluctuation in program cost factors, the Legislature typically uses a three-year average in computing cost factors.

Multiplying the FTE students for a program by its cost factor produces "weighted FTE." This calculation weights the FTE to reflect the relative costs of the programs, as represented by the program cost factors.

Weighted Full-Time Equivalent Students (WFTE)

Multiplying the UFTE students for a program by its cost factor produces weighted FTE. The calculation weights the FTE to reflect the relative costs of the programs as represented by the program cost factors. For the 2020-2021 fiscal year, the WFTE for Citrus County Schools is 16,690.54.

Base Student Allocation

The base student allocation is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2020-2021 fiscal year, the BSA is \$4,319.49.

District Cost Differential

Section 1011.62(2), F.S., requires the Commissioner to annually compute District Cost Differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800 and divided by 100 and 0.200 is added to the product to obtain the DCD. This serves to limit the factor's adjustment to 80 percent of the index (i.e., the approximate percentage of district salary costs to total operating costs). The three-year averaging reduces the immediate impact on districts of sudden changes in the index. For the 2020-2021 fiscal year, the DCD for Citrus County Schools is 0.9478.

Base Funding

Base funding is derived from the product of the weighted FTE students, multiplied by the Base Student Allocation and the District Cost Differential. For the 2020-2021 fiscal year, the base funding for Citrus County Schools is \$68,331,282.

Declining Enrollment Supplement

The declining enrollment supplement is determined by comparing the unweighted FTE for the current year to the unweighted FTE of the prior year. In those districts where there is a decline in unweighted FTE, 25 percent of the decline is multiplied by the prior-year base funding per unweighted FTE. For the 2020-2021 fiscal year, Citrus County Schools will not receive Declining Enrollment Supplement.

Sparsity Supplement

The FEFP recognizes the relatively higher operating cost of smaller districts due to sparse student population through a statutory formula in which the variable factor is a sparsity index. This index is computed by dividing the FTE of the district by the number of permanent senior high school centers (not to exceed three). By General Appropriations Act proviso, participation is limited to districts of 24,000 or fewer FTE students. There are four adjustments to the initial sparsity computation, including a wealth adjustment. The supplement is limited to \$55,500,000 statewide for the 2020-2021 fiscal year, the sparsity supplement for Citrus County Schools is \$2,159,068.

0.748 Mills Discretionary Compression

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted FTE student that is less than the state average amount per unweighted FTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in section 1011.62(5), F.S. For the 2020-2021 fiscal year, the 0.748 mills discretionary compression allocation for Citrus County Schools is \$557,274.

Safe Schools

A total of \$180,000,000 is appropriated for Safe Schools in the 2020-2021 fiscal year. These funds guarantee each district a minimum of \$250,000. Of the remaining amount, one-third shall be allocated to school districts based on the latest official Florida Crime Index provided by the Florida Department of Law Enforcement, and two-thirds shall be allocated based on each school district's share of the state's total unweighted student enrollment. Safe School funds are to be used by school districts to help them comply with sections 1006.07 through 1006.12, F.S., with priority given to establishing a school resource officer program pursuant to section 1006.12, F.S. For the 2019-2020 fiscal year, the safe school allocation for Citrus County Schools is \$1,075,478.

Exceptional Student Education (ESE) Guaranteed Allocation

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students. District allocations from the appropriation of \$1,092,394,272 for the 2020-2021 fiscal year are recalculated during the year, based on actual student membership from FTE surveys. For the 2020-2021 fiscal year, the ESE allocation for Citrus County Schools is \$7,371,311.

Supplemental Academic Instruction (SAI)

The SAI component of the FEFP formula provides funding of \$723,869,528 for the 2020-2021 fiscal year. Each district with one or more of the 300 lowest performing elementary schools based on a three-year average of the state reading assessment data must use that school's portion of the allocation to provide an additional hour of intensive reading instruction for the students in the school. ESE Centers shall not be included in the 300 schools. The funds for the SAI Allocation shall consist of a base amount with a workload adjustment based on changes in FTE. An additional amount is provided for districts with schools on the list of the 300 lowest-performing elementary schools, based on each district's level of per-student funding in the reading instruction allocation and the SAI categorical fund, and on the total FTE for each of the schools. For the 2020-2021 fiscal year, the SAI allocation for Citrus County Schools is \$3,385,780.

Reading Program

Funds in the amount of \$130,000,000 are provided for a K-12 comprehensive, district-wide system of research-based reading instruction for the for the 2020-2021 fiscal year. The amount of \$115,000 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the total K-12 base funding. From these funds, at least \$15,000,000 shall be used to provide an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the students in the 300 lowest performing elementary schools based on the state reading assessment pursuant to sections 1008.22(3) and 1011.62(9), F.S. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. ESE centers shall not be included in the 300 schools. Pursuant to section 1008.32, F.S., the Florida State Board of Education shall withhold funds from a school district that fails to comply with this requirement. For the 2020-2021 fiscal year, the reading instruction allocation for Citrus County Schools is \$717,770.

Department of Juvenile Justice (DJJ) Supplemental Allocation

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs. Citrus County houses the Cypress Creek DJJ facility and the PACE School for Girls. For the 2020-2021 fiscal year, the DJJ allocation for Citrus County Schools is \$142,650.

Instructional Materials

Funds in the amount of \$236,574,333 are provided in the 2020-2021 fiscal year to purchase instructional materials. The remainder is for core subject instructional materials. Instructional Materials funding also provides \$12,492,403 for library/media materials, \$3,414,590 for science lab materials and supplies, \$10,590,529 for dual enrollment instructional materials and \$3,193,706 for digital instructional materials for students with disabilities. The funds are allocated to the districts based on the formula in Section 1011.67, F.S. For the 2020-2021 fiscal year, the total instructional materials allocation for Citrus County Schools is \$1,252,724.

Student Transportation

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$449,966,033 was appropriated for Student Transportation in 2020-2021. The formula for allocating the requested funds as outlined in section 1011.68, F.S., contains the following provisions in the state allocation for student transportation: (1) students with special transportation needs earn a higher rate of funding than base students; and (2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and (3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. For the 2020-2021 fiscal year, the student transportation allocation for Citrus County Schools is \$3,859,112.

Florida Teachers Classroom Supply Assistance Program (formally Lead)

This appropriation provides an allocation to each school district based on the prorated total of each school district's share of the total K-12 unweighted FTE student enrollment. Pursuant to Section 1012.71, F.S., the funds are to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. An appropriation of \$54,143,375 was allocated for the Florida Teachers Classroom Supply Program in 2020-2021. For the 2020-2021 fiscal year, the Florida teacher classroom supply assistance program allocation for Citrus County Schools is \$292,739.

Virtual Education Contribution

The virtual education contribution shall be allocated pursuant to the formula provided in section 1011.62(11), F.S. The contribution shall be based on \$5,230 per FTE student. For the 2020-2021 fiscal year, Citrus County Schools will not receive virtual education contribution.

Digital Classrooms Allocation

Funds in the amount of \$8,000,000, which is a decrease of \$12,000,000 from the prior year, are provided to school districts to support school and district efforts and strategies to improve outcomes related to student performance by integrating technology in classroom teaching and learning. The amount of \$100,000 shall be allocated to each district and the remaining balance shall be allocated based on each school district's share of the total unweighted FTE student enrollment. Twenty percent of the funds provided may be used for professional development, including in-state conference attendance or online coursework, to enhance the use of technology for digital instructional strategies. Other eligible uses include acquiring and maintaining items on the eligible services list authorized by the federal E-rate program, and acquiring computer and device hardware and associated software that complies with the requirements of section 1001.20(4)(a)1.b., F.S. For the 2020-2021 fiscal year, the digital classrooms allocation for Citrus County Schools is \$103,785.

Mental Health Allocation

Funds in the amount of \$100,000,000, which is an increase of \$25,000,000 from the prior year, are provided to school districts to help establish or expand school-based mental health care. The amount of \$100,000 shall be allocated to each district and the remaining balance shall be distributed proportionally to districts based on their total unweighted student enrollment. At least ninety percent of a district's allocation must be spent to provide mental health assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses; and coordinate such services with a student's primary care provider and the student's other mental health providers involved in the student's care. For the 2020-2021 fiscal year, the mental health allocation for Citrus County Schools is \$601,205.

Funding Compression Allocation

The amount of \$68,000,000 was appropriated for the Funding Compression Allocation in 2020-2021 to provide additional funding for school districts whose funds per unweighted FTE student in the prior fiscal year were less than the statewide average. Funds shall be allocated based on the requirements of section 1011.62(17), F.S. For the 2020-2021 allocation, 25 percent of the difference between the district's prior-year funds per FTE student and the state average shall be used to determine the allocation. A district's allocation shall not be greater than \$100 per FTE student. For the 2020-2021 fiscal year, the funding compression allocation for Citrus County Schools is \$524,627.

Teacher Salary Increase Allocation

The 2020 legislature added the Teacher Salary Increase Allocation to the FEFP, based on each district's share of the FEFP base funding. Funds in the amount of \$500,000,000 are appropriated to increase compensation for full-time classroom teachers, assisting school districts in their recruitment and retention of classroom teachers and instructional personnel. The allocation prioritizes \$400,000,000 for increasing teachers' minimum base salary statewide, providing funds to elevate Florida teachers' average starting pay from less than \$38K to \$46.5K. The additional \$100,000,000 is dedicated to salary increases for instructional staff not included in previous amount. For the 2020-2021 fiscal year, the teacher salary increase allocation for Citrus County Schools is \$2,480,738.

Required Local Effort

The district required local effort is subtracted from the state and local FEFP dollars. The amount of required local effort that each district must provide to participate in the FEFP is calculated by the Commissioner using the certified 2020 tax roll from the Florida Department of Revenue. For the current fiscal year FEFP calculation, each district's contribution for required local effort is the product of the certified mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90% of a district's total FEFP entitlement. For the 2020-2021 fiscal year, the required local effort is \$41,340,273.

Adjustments

The FDOE is authorized to make prior-year adjustments in the allocation of funds to a district for adjudication of litigation, arithmetical errors, assessment roll change, FTE student membership errors or allocation errors revealed in an audit report. An under-allocation in a prior year caused by a school district's error may not be the basis for a positive allocation adjustment for the current year.

If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from a districts' calculated funding in proportion to each district's relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

If appropriated funds for the FEFP were inadvertently omitted in the FEFP Conference Report, these funds will be added in a later calculation as an additional allocation. This allocation will be distributed based on each districts' share of the base funding. In 2019-2020 the 4th Calculation the proration to funds was (\$4,321).

Class Size Reduction

As a result of the voter-approved amendment to Article IX, Section 1, of the Florida Constitution, regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4-8, and 25 students in grades 9-12. The district school board must develop a plan for the school to be in full compliance by the next October student survey. If a district school board determines that it is impractical, educationally unsound or disruptive to student learning, students who enroll after the October student membership survey may be temporarily assigned to a class that exceeds the maximums cited above. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher in grade groups 4-8 & 9-12.

For 2020-2021, the class size reduction appropriation is \$3,145,795,385 for operations. These funds are used by districts primarily to hire teachers to meet class size requirements. For the 2020-2021 fiscal year, the class size reduction funds are \$15,915,615.

District Discretionary Lottery and School Recognition Program Funds

There are no funds appropriated for school recognition funds and district discretionary lottery funds for 2020-2021. The Governor vetoed the Florida School Recognition Program and Discretionary Lottery Allocation in the amount of \$134,582,877 from the 2020 General Appropriations Act, House Bill 5001.

FLORIDA EDUCATION FINANCE PROGRAM

2020-2021 FEFP – Second Calculation

PROGRAM COST FACTORS

Program Name	Program Number	Program Cost Factor
1. Basic Program		
Basic Education Grades PreK-3	101	1.124
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	1.012
2. Special Programs for At-Risk Students		
ESOL/Intensive English Grades K-3	130	1.184
3. Special Programs for Exceptional Students		
ESE Support Level IV	254	3.644
ESE Support Level V	255	5.462
4. Special Programs for Career Education (9-12)		
Career Education 9-12	300	1.012

**Citrus County School District
Florida Education Finance Program Component Modules
2020-2021**

UFTE Students 15,419.86	X	Program Cost Factors	=	Weighted FTE Students 16,690.54	X	Base Student Allocation \$4,319.49	X
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District Cost Differential .9478	=	Base Funding \$68,331,282	+	Sparsity Supplement \$2,159,068	+	0.748 Millage Compression \$557,274	+
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Safe Schools \$1,075,478	+	ESE Guaranteed \$7,371,311	+	Supplemental Academic Instruction \$3,385,780	+	Reading Instruction \$717,770	+
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DJJ Supplemental \$142,650	+	Instructional Materials \$1,252,724	+	Student Transportation \$3,859,112	+	Classroom Supply Assistance \$292,739	+
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Virtual Education \$0	+	Digital Classroom \$103,785	+	Mental Health Assistance \$601,205	+	Funding Compression \$524,627	+
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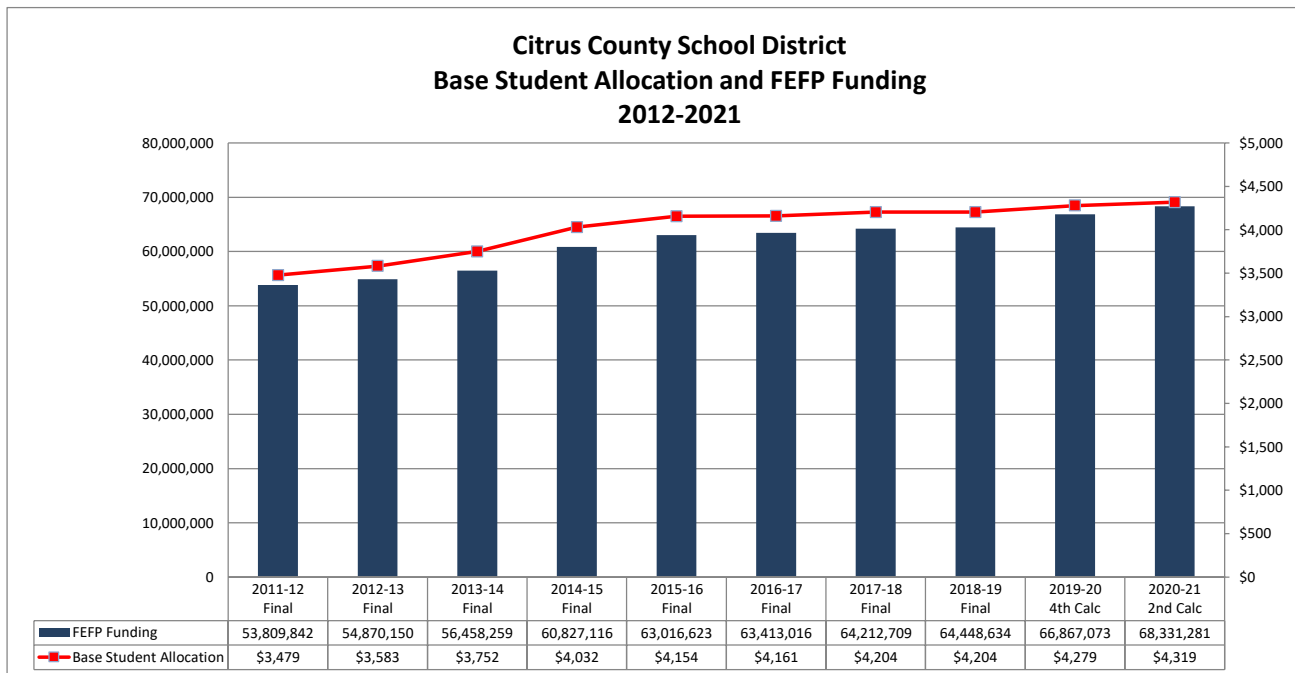
Teacher Salary Allocation \$2,480,738	=	Total FEFP Funding \$92,855,543	-	Required Local Effort (RLE) \$41,340,273	=	Total FEFP Funding \$51,515,270	+
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Class Size Reduction \$15,915,615	+	Lottery & School Recognition \$0	=	Total State Funding \$67,430,885
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FLORIDA EDUCATION FINANCE PROGRAM (FEFP)				
Citrus County School Board				
MAJOR FEFP FORMULA COMPONENTS	2019-2020 4th Calculation	2020-2021 Final Conference Report	2020-2021 2nd Calculation	Difference between 2019-2020 4th Calculation and 2020-2021 2nd Calculation
Unweighted FTE	15,281.86	15,419.86	15,419.86	138.00
Weighted FTE	16,464.71	16,690.54	16,690.54	225.83
School Taxable Value	11,072,954,874	11,678,909,142	11,695,487,235	622,532,361
Required Local Effort	3.877	3.695	3.682	(0.195)
.748 Discretionary Millage	0.748	0.748	0.748	0.000
Total Millage	4.625	4.443	4.430	(0.195)
Base Student Allocation	4,279.49	4,319.49	4,319.49	40.00
District CostDifferential	0.9490	0.9478	0.9478	(0.0012)
FEFP DETAIL				
WFTE x BSA x DCD (Base Funding)	66,867,073	68,331,282	68,331,282	1,464,209
Sparsity Supplement	2,085,990	2,155,118	2,159,068	73,078
0.748 Millage Compression	498,341	541,083	557,274	58,933
Safe Schools	1,067,047	1,066,424	1,075,478	8,431
ESE Guaranteed Allocation	7,252,864	7,362,095	7,371,311	118,447
Supplemental Academic Instruction	3,350,754	3,388,174	3,385,780	35,026
Reading Progrmn	719,294	717,770	717,770	(1,524)
DJJ Supplemental Allocation	160,515	142,650	142,650	(17,865)
Instructional Materials	1,248,129	1,244,383	1,252,724	4,595
Student Transportation	3,822,441	3,879,927	3,859,112	36,671
Teachers Classroom Supplies Assistance	291,164	292,739	292,739	1,575
Virtual Education Contribution	410	0	0	(410)
Digital Classroom Allocation	260,166	103,785	103,785	(156,381)
Mental Health Assistance Allocation	466,425	601,205	601,205	134,780
Funding Compression Allocation	542,153	524,757	524,627	(17,526)
Best and Brightest Teach/Prin Allocation	1,467,215	0	0	(1,467,215)
Classroom Teacher Minimum Base Salary	0	1,984,593	1,984,590	1,984,590
Instructional Personnel	0	496,148	496,148	496,148
TOTAL FEFP FUNDING	90,099,981	92,832,133	92,855,543	2,755,562
ADJUSTMENTS				
Less: Required Local Effort	(41,212,652)	(41,427,427)	(41,340,273)	(127,621)
Prior Year Adjustments	(5,803)	0	0	5,803
Proration to Appropriations	(216,464)	0	0	216,464
				0
NET STATE FEFP FUNDS	48,665,062	51,404,706	51,515,270	2,850,208
ADJUSTMENTS				
Adjustments for McKay Scholarship	(467,722)	(467,722)	(467,722)	0
Adjustments for Family Empowerment	(618,114)	(618,114)	(618,114)	0
Prior Year Adjustments for Scholarship	(4,321)	0	0	4,321
ADJUSTED NET STATE FEFP FUNDS	47,574,905	50,318,870	50,429,434	2,854,529
STATE CATEGORICAL PROGRAMS				
Class Size Reduction	15,747,595	15,915,615	15,915,615	168,020
Lottery/School Recognition	283,135	0	0	(283,135)
TOTAL CATEGORICAL FUNDING	16,030,730	15,915,615	15,915,615	(115,115)
TOTAL STATE FUNDING	64,701,595	67,320,321	67,430,885	2,729,290
LOCAL FUNDING				
Required Local Effort	41,212,652	41,427,427	41,340,273	127,621
Discretionary Local Effort - .748	7,951,267	8,386,391	8,398,295	447,028
TOTAL LOCAL FUNDING	49,163,919	49,813,818	49,738,568	574,649
TOTAL FUNDING	113,865,514	117,134,139	117,169,453	3,303,939
Total Funds per Unweighted FTE	7,451.02	7,596.32	7,598.61	147.58

CITRUS COUNTY SCHOOL DISTRICT
Base FEFP Funding
2012-2021

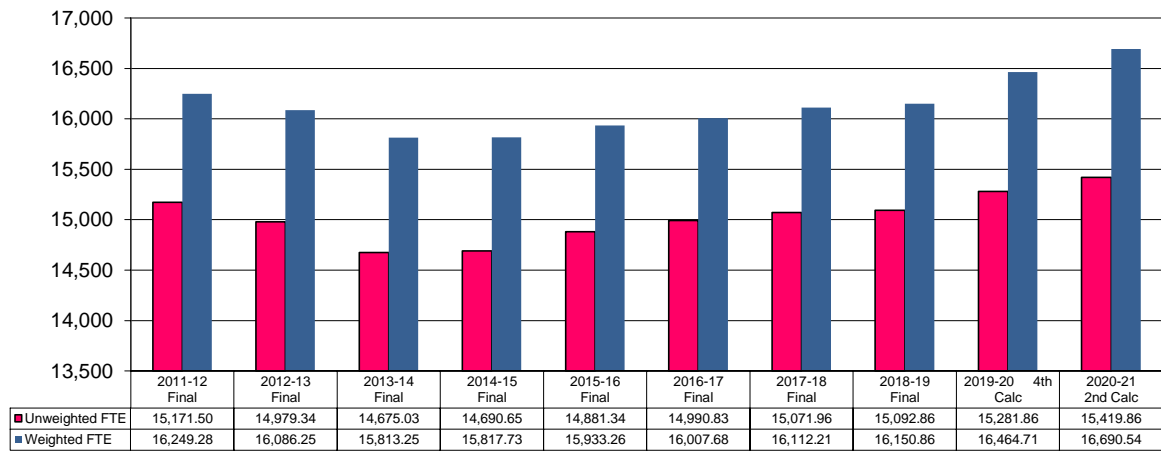
Fiscal Year		Unweighted FTE	Weighted FTE	BSA	WFTE x BSA	DCD	FEFP Funding	Base Funding % increase (decrease)
2011-12	Final	15,171.50	16,249.28	\$3,479	56,534,820	0.9518	53,809,842	-5.06%
2012-13	Final	14,979.34	16,086.25	\$3,583	57,636,712	0.9520	54,870,150	1.97%
2013-14	Final	14,675.03	15,813.25	\$3,752	59,336,058	0.9515	56,458,259	2.89%
2014-15	Final	14,690.65	15,817.73	\$4,032	63,773,449	0.9538	60,827,116	7.74%
2015-16	Final	14,881.34	15,933.26	\$4,154	66,193,932	0.9520	63,016,623	3.60%
2016-17	Final	14,990.83	16,007.68	\$4,161	66,603,314	0.9521	63,413,016	0.63%
2017-18	Final	15,071.96	16,112.21	\$4,204	67,734,925	0.9480	64,212,709	1.26%
2018-19	Final	15,092.86	16,150.86	\$4,204	67,904,999	0.9491	64,448,634	0.37%
2019-20	4th Calc	15,281.86	16,464.71	\$4,279	70,460,562	0.9490	66,867,073	3.75%
2020-21	2nd Calc	15,419.86	16,690.54	\$4,319	72,094,621	0.9478	68,331,281	2.19%



CITRUS COUNTY SCHOOL DISTRICT
Unweighted and Weighted Full Time Equivalent Students
2012-2021

Fiscal Year		Unweighted FTE	FTE Percent Change	Weighted FTE	WFTE Percent Change
2011-12	Final	15,171.50	-1.18%	16,249.28	-1.04%
2012-13	Final	14,979.34	-1.27%	16,086.25	-1.00%
2013-14	Final	14,675.03	-2.03%	15,813.25	-1.70%
2014-15	Final	14,690.65	0.11%	15,817.73	0.03%
2015-16	Final	14,881.34	1.30%	15,933.26	0.73%
2016-17	Final	14,990.83	0.74%	16,007.68	0.47%
2017-18	Final	15,071.96	0.54%	16,112.21	0.65%
2018-19	Final	15,092.86	0.14%	16,150.86	0.24%
2019-20	4th Calc	15,281.86	1.25%	16,464.71	1.94%
2020-21	2nd Calc	15,419.86	0.90%	16,690.54	1.37%

Citrus County School District
Historical Comparison of FTE Data
2012 - 2021



CONSOLIDATED FUNDS

FUND CLASSIFICATIONS

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following funds are included in this budget document:

<u>Code</u>	<u>Description</u>
1001	<u>General Fund.</u> The fund used to account for and report all financial resources not accounted for and reported in another fund.
2XXX	<u>Debt Service Funds.</u> Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. Used locally: 2900 – Leases 2990 – QSCB ARRA School Bonds
3XXX	<u>Capital Projects Funds.</u> Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Used locally: 3601 – Capital Outlay and Debt Service 3717 – Capital Improvement-2017 Taxes 3718 – Capital Improvement-2018 Taxes 3719 – Capital Improvement-2019 Taxes 3720 – Capital Improvement-2020 Taxes 3901 – Other Local Capital Projects 3903 – Impact Fees

4XXX Special Revenue Funds.

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Special revenue funds should not be used to account for resources held in trust for individuals, private organizations, or other governments. Florida school districts should disclose in the notes to the financial statements the purpose of each major special revenue fund, identifying which revenues and other resources are reported in each of those funds. Florida school districts should report federal categorical aid and food services as revenue funds.

Used locally:

4101 – Food Services

4201 – Federal Projects

4202 – Other Federal Grants

4203 – Pell Grant

4410 – ESSER

4203 – Other CARES Act Relief

7XXX Internal Service Funds.

Funds established to account for any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Use of an internal service fund is appropriate only when the school district is the predominant participant in the activity.

Used locally:

7101 – Self Insurance



**Citrus County School District
Consolidated Funds Statement**

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	Other Cares Act Relief	Internal Service	Totals
Appropriations by Function:								
5XXX Basic (FEFP K-12)	84,657,450				4,615,634	2,387,309		91,660,394
6100 Pupil Personnel Services	6,856,055				341,255	875,550		8,072,859
6200 Instruct. Media Services	1,623,111							1,623,111
6300 Instruct. & Curr. Dev.	1,585,389				2,667,970	432,525		4,685,884
6400 Instruct. Staff Training	1,377,549				363,973	59,250		1,800,773
6500 Instruct.Tech.Services	1,292,440				37,354	59,250		1,389,044
7100 Board	531,674							531,674
7200 General Admin.	623,934							623,934
7300 School Admin.	10,237,502							10,237,502
7400 Fac., Acquis.& Const.	524,074		12,178,692					12,702,766
7500 Fiscal Services	943,618							943,618
7600 Food Services	0			7,590,769				7,590,769
7700 Central Services	3,526,722					200,000	16,345,465	20,072,186
7800 Pupil Transportation	10,194,847							10,194,847
7900 Operation of Plant	11,363,781					281,770	18,400	11,663,951
8100 Maintenance of Plant	5,327,002						2,500	5,329,502
8200 Admin. Technology	2,860,277					373,990		3,234,267
9100 Community Services	216,464				1,246,020	202,500		1,664,984
9200 Debt Service		2,197,176	4,876,907					7,074,083
9700 Transfers	5,000		8,060,320					8,065,320
9900 Sequestration								
Total Appropriations	\$ 143,746,888	\$ 2,197,176	\$ 25,115,919	\$ 7,590,769	\$ 9,272,206	\$ 4,872,144	\$ 16,366,365	\$ 209,161,467
Total Fund Balance	7,059,813	17,459,313	20,078,622	1,011,104	0	0	10,065,642	55,674,494
2020-2021 Final Budget	\$ 150,806,702	\$ 19,656,489	\$ 45,194,541	\$ 8,601,873	\$ 9,272,206	\$ 4,872,144	\$ 26,432,007	\$ 264,835,960



**Citrus County School District
Consolidated Funds Statement**

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	Other Cares Act Relief	Internal Service	Totals
Appropriations by Object:								
100 Salaries	86,456,266			2,535,355	5,836,069	1,665,000	98,364	96,591,054
200 Benefits	26,270,940			976,685	1,999,352	393,825	24,797	29,665,599
300 Purchased Services	14,485,476			108,050	98,499	940,620	3,700,040	19,332,684
400 Energy Services	4,674,252			103,200			4,000	4,781,452
500 Materials and Supplies	8,059,956			3,514,055		1,132,808	21,500	12,728,319
600 Capital Outlay	2,176,851		12,178,692	52,500		484,439	6,000	14,898,482
700 Other Expenses	1,618,147	2,197,176	4,876,907	300,924	92,266	255,452	12,511,664	21,852,536
900 Transfers	5,000		8,060,320		1,246,020			9,311,340
Total Appropriations	\$ 143,746,888	\$ 2,197,176	\$ 25,115,919	\$ 7,590,769	\$ 9,272,206	\$ 4,872,144	\$ 16,366,365	\$ 209,161,467
Total Fund Balance	7,059,813	17,459,313	20,078,622	1,011,104	0	0	10,065,642	55,674,494
Total Appropriations & Fund Balance	\$ 150,806,702	\$ 19,656,489	\$ 45,194,541	\$ 8,601,873	\$ 9,272,206	\$ 4,872,144	\$ 26,432,007	\$ 264,835,960

GENERAL FUND

**CITRUS COUNTY SCHOOL BOARD
GENERAL FUND
RESULTS FROM OPERATIONS**

	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021
	Actuals	Original Budget	Revised Budget	Actuals	Original Budget
Revenues					
General Fund	122,750,402.85	126,216,754.93	126,186,394.66	125,090,434.66	128,602,536.49
Transfers from Capital Fund	6,055,498.30	8,290,591.50	6,504,742.97	6,504,742.97	8,060,320.00
Total Revenues	\$ 128,805,901.15	\$ 134,507,346.43	\$ 132,691,137.63	\$ 131,595,177.63	\$ 136,662,856.49
Expenses					
General Fund	127,712,324.65	139,999,379.77	134,944,652.97	129,354,957.42	143,746,888.38
Total Expenses	127,712,324.65	139,999,379.77	134,944,652.97	129,354,957.42	143,746,888.38
Net Change in Fund Balance	1,093,576.50	(5,492,033.34)	(2,253,515.34)	2,240,220.21	(7,084,031.89)
Beginning Fund Balance, July 1st	10,810,048.49	11,903,624.99	11,903,624.99	11,903,624.99	14,143,845.20
Ending Fund Balance, June 30th	\$ 11,903,624.99	\$ 6,411,591.65	\$ 9,650,109.65	\$ 14,143,845.20	\$ 7,059,813.31
Reserves					
Non-Spendable	1,470,671.38	500,000.00	950,000.00	1,183,469.32	500,000.00
Restricted	3,925,081.35	1,000,000.00	1,000,000.00	4,236,348.66	1,000,000.00
Assigned - McKay Scholarships	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Assigned - Family Empowerment Scholarships	527,766.65		500,000.00	500,000.00	500,000.00
Assigned				947,758.48	
Total Reserves	\$ 6,423,519.38	\$ 2,000,000.00	\$ 2,950,000.00	\$ 7,367,576.46	\$ 2,500,000.00
Net Change in Unassigned Fund Balance	\$ 1,450,056.43	\$ (1,068,513.96)	\$ 1,220,004.04	\$ 1,296,163.13	\$ (2,216,455.43)
Unassigned Fund Balance	\$ 5,480,105.61	\$ 4,411,591.65	\$ 6,700,109.65	\$ 6,776,268.74	\$ 4,559,813.31

Undesignated Fund Balance % of Revenue

5.30%

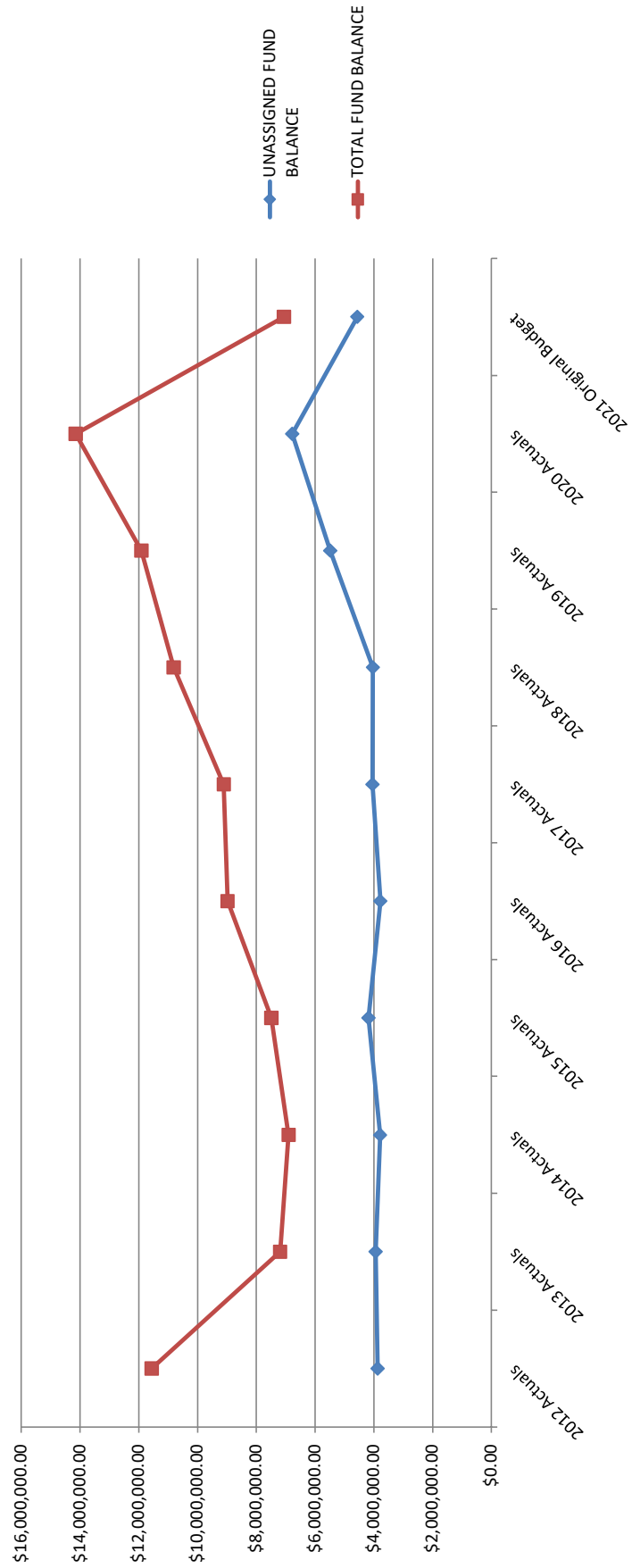
3.89%

6.10%

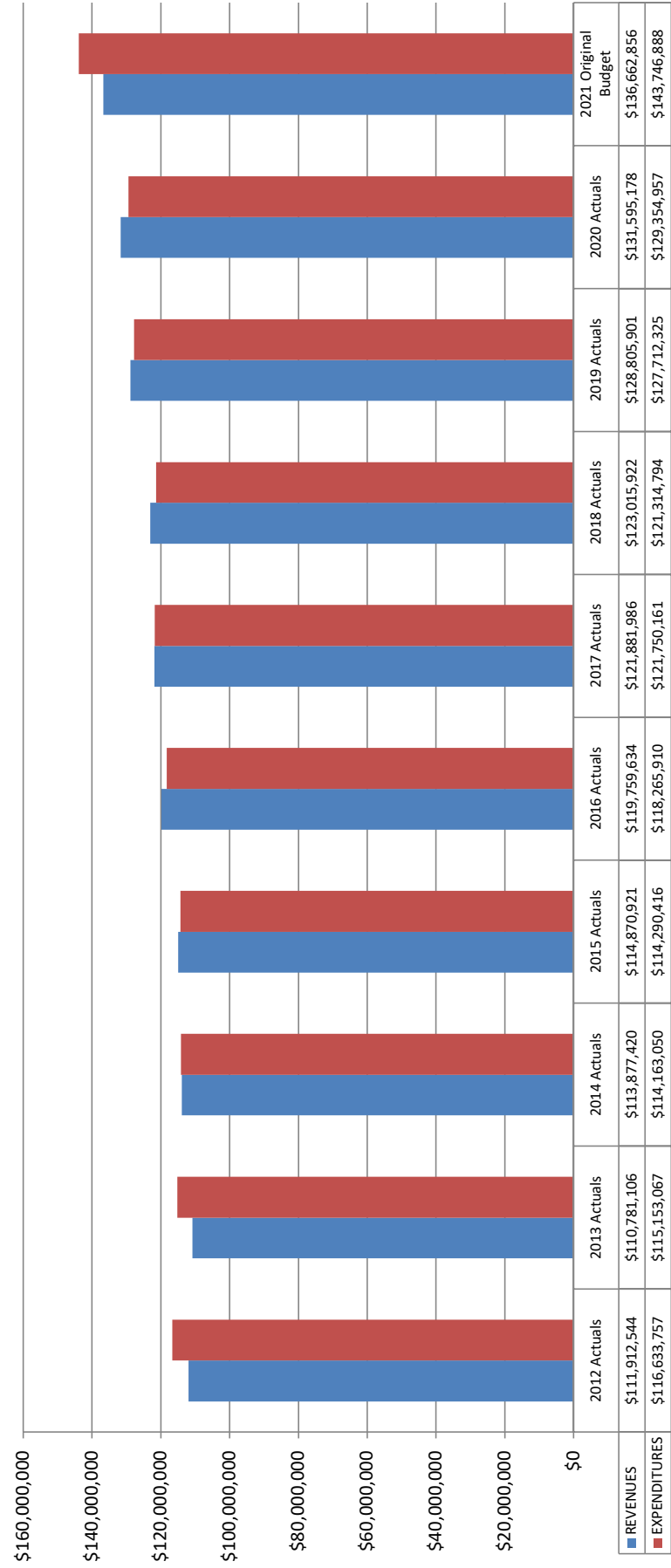
6.97%

4.32%

Citrus County School Board Total vs. Unrestricted Fund Balances 2012 - 2021



Citrus County School Board **General Fund Revenues vs. Expenditures** **2012 - 2021**



REVENUES

REVENUE ACCOUNTS

<u>Code</u>	<u>Description</u>
31XX	<u>Federal Direct</u> Revenue received by the district directly from the federal government.
3199	<u>R.O.T.C</u> Amounts received to assist districts in establishing Reserve Officers Training Cops programs.
32XX	<u>Federal through State and Local</u> Revenues from the federal government distributed through the state or an intermediate agency to the district.
3202	<u>Medicaid</u> Funds received as reimbursement through the federal Medicaid program.
33XX	<u>Revenue from State Sources</u>
3310	<u>Florida Education Finance Program (FEFP)</u> Revenue received for current operations under this program.
3315	<u>Workforce Development</u> Amounts received from state-funded program for adult general education, career certificate, applied technology diploma and apprenticeship.
3317	<u>Workforce Education Performance Incentives</u> To account for workforce education performance incentives identified in the General Appropriations Act.
3323	<u>CO & DS Withheld for Administrative Expenditure</u> The state acts as paying agent for SBE bonds and plan review. The Constitution of the State of Florida authorizes a minor charge for these services. This is a book entry provided by FDOE after the fiscal year end.
3341	<u>Sales Tax Distribution</u> (s.212.20(6)(d)6.a.,F.S.) Sales tax revenue provided to school districts in lieu of amounts previously provided from pari-mutuel wagering.
3343	<u>State License Tax</u> Receipts provided from mobile home licenses in accordance with Section 320.081, F.S.
3344	<u>District Discretionary Lottery Funds</u> Funding allocated from the Educational Enhancement Trust Fund pursuant to appropriation by the legislature.
3355	<u>Class Size Reduction Operating Funds</u> Revenue received in accordance with Section 1011.685, F.S., to be used to reduce class size as required in Section 1003.03, F.S.
3361	<u>Florida School Recognition Funds</u> Funding for the School Recognition Program awarded to schools that sustain high performance or demonstrate substantial improvement in student performance, pursuant to Section 1008.36, F.S.

3371	<u>Voluntary Prekindergarten Program</u> Revenue received for Voluntary Prekindergarten Program as provided in Section 1002.53, F.S.
3378	<u>Full-Service Schools</u> Funding received for the continuation and expansion of the Full-Service Schools Program.
3390	<u>Miscellaneous State Revenue</u>
34XX	<u>Revenue from Local Sources</u>
3410	<u>Taxes</u> Taxes levied by a school system on the assessed valuation of real and personal property located within the district and local sales surtaxes levied by referendum. The budgeted tax revenues from the assessed valuation of property must represent at least 96 % of the yield from the proposed millage. (millage x assessed valuation x 96%)
3425	<u>Rent</u> Amounts received from the rental of property owned by the school district and currently used for school purposes or rent from property other than school facilities.
3430	<u>Investment Income</u> Interest earnings from amounts held in daily balances, savings accounts, time deposits, or investments. Also, profit on the sale of investments.
3440	<u>Gifts, Grants, and Bequests</u> Amounts received from a philanthropic foundation, private individual or organization, or county commission for which no repayment or special service to contributor is expected.
3460	<u>Student Fees</u> Student fees which are authorized by statute and established by the school board.
3490	<u>Miscellaneous Local Sources.</u> Other amounts received from local sources.
3600-3700	<u>Other Financing Sources</u> Increases in the net position other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such.
36XX	<u>Transfers</u> Nonreciprocal interfund activity represented by disbursement of cash or goods from one fund within the district to another fund without an equivalent return and without a requirement for repayment.
3700	<u>Face Value of Long-Term Debt and Sale of Capital Assets</u> Increases in current financial resources resulting from the issuance of long-term debt and sales of capital assets.
3730	<u>Sale of Capital Assets.</u> Proceeds from sale of capital assets of a school district.
3740	<u>Loss Recoveries.</u> Amounts received from insurance or other sources as a result of the loss of school district property from fire, theft or other causes.



**Citrus County School District
General Fund**

	Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget	2019-2020 to 2020-2021 Change	Percent
ESTIMATED REVENUES						
Federal						
Federal Direct	3100	202,456	212,167	220,000	7,833	3.69%
Federal thru State	3200	1,172,910	795,131	942,896	147,765	18.58%
Total Federal		<u>1,375,366</u>	<u>1,007,298</u>	<u>1,162,896</u>	<u>155,599</u>	<u>15.45%</u>
Revenue from State						
Florida Education Finance Program	3310	47,202,988	47,574,905	51,515,270	3,940,365	8.28%
Workforce Development	3315	2,043,527	2,043,527	2,064,261	20,734	1.01%
Workforce Education Performance Incentive	3317	118,720	181,000		-181,000	-100.00% *
CO & DS Withheld for Administrative Expense	3323	9,419	8,824	8,825	1	0.01%
Racing Commission Funds	3341	223,250	223,250	223,250	0	0.00%
State License Tax	3343	107,487	116,142	120,000	3,858	3.32%
District Discretionary Lottery Funds	3344	48,836	14,685		-14,685	-100.00% *
Class Size Reduction Operating Funds	3355	15,505,419	15,748,007	15,915,615	167,608	1.06%
School Recognition Funds	3361	429,937	268,651		-268,651	-100.00% *
Voluntary Prekindergarten Program	3371	783,682	764,482	1,079,100	314,618	41.15% *
Full Service Schools	3378	130,000	130,000	130,000	0	0.00%
Other Miscellaneous State Revenue	339X	2,365,221	1,219,048	477,133	-741,915	-60.86% *
Total Revenue from State	3300	<u>68,968,486</u>	<u>68,292,522</u>	<u>71,533,454</u>	<u>3,240,932</u>	<u>4.75%</u>
Revenue from Local Sources						
District School Tax	3411	46,890,785	49,941,340	49,738,568	-202,772	-0.41%
Payment in Lieu of Taxes	3422	22,585	22,585	25,000	2,415	10.69%
Rent	3425	250,022	222,744	273,800	51,056	22.92%
Interest, Including Profit on Investment	343X	453,488	323,025	405,000	81,975	25.38% *
Gifts, Grants and Bequests	3440	206,340	134,624	16,175	-118,449	-87.99% *
Adult General Education Course Fees	3461	5,280	6,125	5,000	-1,125	-18.37%
Postsecondary Vocational Course Fees	3462	782,888	761,653	800,000	38,347	5.03%
Capital Improvement Fees	3464	37,978	38,399	40,000	1,601	4.17%
Postsecondary Lab Fees	3465	192,829	216,855	240,000	23,145	10.67%
Lifelong Learning Fees	3466	44,403	26,028	45,000	18,972	72.89% *
Financial Aid Fees	3468	75,806	75,242	75,000	-242	-0.32%
Other Student Fees	3469	49,144	47,451	50,000	2,549	5.37%
Charges for Service	3481	92,578	58,368	90,000	31,632	54.20% *
Miscellaneous Local Sources	349X	3,213,159	3,611,208	4,102,643	491,435	13.61%
Total Local	3400	<u>52,317,287</u>	<u>55,485,648</u>	<u>55,906,186</u>	<u>420,538</u>	<u>0.76%</u>
OTHER FINANCING SOURCES						
Transfers In: from Capital Outlay Projects Funds	3630	6,055,498	6,504,743	8,060,320	1,555,577	23.91%
Transfers In: from Food Service Funds	3640		1,225	0	-1,225	-100.00% *
Sale of Equipment	3733	41,048	228,530	0	-228,530	-100.00% *
Insurance Loss Recovery	3741	31,928	74,100	0	-74,100	-100.00% *
Other Loss Recovery	3742	16,289	1,112	0	-1,112	-100.00% *
Legal Restitution	3745			0	0	
Total Other Financing Sources		<u>6,144,763</u>	<u>6,809,711</u>	<u>8,060,320</u>	<u>1,250,609</u>	<u>18.37%</u>
Beginning Fund Balance	2800	<u>10,810,049</u>	<u>11,903,625</u>	<u>14,143,845</u>	<u>2,240,220</u>	<u>18.82%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>139,615,950</u></u>	<u><u>143,498,803</u></u>	<u><u>150,806,702</u></u>	<u><u>7,307,899</u></u>	<u><u>5.09%</u></u>

Note: Variances > 25% explained

REVENUES

- *3317 Budget will be added when items occur.
- *3344 No funding from the State in 20-21
- *3361 No funding from the State in 20-21
- *3371 Increased Pre-K funding from General
- *339X Budget will be added when items occur.
- *3425 Schools closed and YMCA before/after care closed decreasing income for facility rental in 19-20
- *3440 Budget will be added when items occur.
- *3466 Schools closed and WTC was not offering lifelong learning classes decreasing the income for course fees in 19-20
- *3481 Schools closed and Treasure Chest Daycare closed decreasing income for services in 19-20
- *3640 Budget will be added when items occur.
- *37XX Budget will be added when items occur.

APPROPRIATIONS

FUNCTION CLASSIFICATION

Function classifications indicate the overall purpose or objective of an expenditure. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. Expenditures should be reported in the function that reflects the cost incidence.

The activities of a local school system are classified into five broad areas: Instruction, Instructional Support, General Support, Community Services, and Nonprogram Charges (Debt Service and Transfers). Unless specifically listed, the FDOE does not require direct coding of the third and fourth characters of function codes.

<u>Code</u>	<u>Description</u>
5XXX	<u>Instructional</u> Instruction includes the activities dealing directly with the teaching of students, or the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as in a home or hospital, or in other learning environments such as those involving cocurricular activities. Teaching may also be provided through some other approved medium such as television, radio, computer, Internet, multimedia, telephone or correspondence. This function includes the activities of paraprofessionals or assistants of any type who assist in the instructional process.
61XX	<u>Student Personnel Services</u> Activities that are designed to assess and improve the well -being of students and to supplement the teaching process. These activities are classifiable under various sub-function codes: 6110 Attendance & Social Work; 6120 Guidance Services; 6130 Health Services; 6140 Psychological Services; 6150 Parental Involvement; 6190 Other Pupil Personnel Services.
62XX	<u>Instructional Media Services</u> Activities concerned with directing, managing, and supervising educational media services as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities.
63XX	<u>Instruction and Curriculum Development Services</u> Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques, which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning resource, and behavioral.

64XX	<u>Instructional Staff Training Services</u> Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff (defined in Rule 6A-1.052, FAC, Non-certificated Instructional Personnel, and 6A-1.0503, Qualified Instructional Personnel) during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves, and travel leaves. All in-service training costs are to be recorded in this function and Function 7730 (Non-Instructional). Hiring substitute teachers to cover classes of teachers participating in training is a cost of in-service training and should be coded to Function 6400. Paraprofessional training should be coded to Function 7730.
65XX	<u>Instruction Related Technology</u> Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operation, network support services, hardware maintenance and support services, and technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.
71XX	<u>Board</u> Consists of the activities of the elected or appointed body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists.
72XX	<u>General Administration (Superintendent's Office)</u> Activities performed by the superintendent and the assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent. Activities of the deputy superintendent and associate or assistant superintendents should be charged here unless they can be placed properly into another function.
73XX	<u>School Administration (Office of the Principal)</u> Activities concerned with directing and managing the operation of a particular school. This function includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system. It includes clerical staff for these activities.

74XX	<p><u>Facilities Acquisition and Construction</u></p> <p>Activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites. This function is not limited to purchases made with capital funds.</p>
75XX	<p><u>Fiscal Services</u></p> <p>Activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, internal auditing, and investments and funds management. Internal audit staff who do not report to the district school board should be included in this function. Independent auditors or auditors who report directly to the Board should be coded to Function 7100.</p>
76XX	<p><u>Food Services</u></p> <p>Activities concerned with providing food to students and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. Food purchased and served outside the district's defined food service program must be charged as a purchased service of the applicable function.</p>
77XX	<p><u>Central Services</u></p> <p>Activities, other than general administration, that support the other instructional and supporting services programs. These activities are defined in the following sub functions: 7710 Planning, Research, Development, and Evaluation Services; 7720 Information Services; 7730 Staff Services; 7740 Statistical Services; 7760 Internal Services; 7790 Other Central Services.</p>
78XX	<p><u>Student Transportation Services</u></p> <p>Activities associated with the transportation of students to and from school activities, either between home and school, from school to school, or on trips for curricular or cocurricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other student transportation service expenditures. Transportation expenditures not related to student transportation services should be reported in the function related to the purpose of the expenditure.</p>
79XX	<p><u>Operation of Plant</u></p> <p>Activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, building rentals, and insurance costs associated with school buildings. This function includes cleaning, disinfecting, moving furniture, routine maintenance of grounds and heating, ventilation and air conditioning systems, providing school crossing guards, security, and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment. Tasks of Custodians should be charged to this function,</p>

unless they can be coded appropriately to another function.

81XX Maintenance of Plant

Activities that are concerned with maintaining the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

Note: Equipment repair services that are direct costs of specific functions should be charged to the coordinating function.

82XX Administrative Technology Services

Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

91XX Community Services

Community Service consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, financial aid, and community welfare activities. This function does not include instructional programs.

92XX Debt Service

To record expenditures related to the issuance and retirement of debt, including issuance fees, principal and interest payments, and other debt-related expenditures..

97XX Transfer of Funds

Nonreciprocal interfund activity represented by the disbursement of cash or goods from one fund within the district to another fund without an equivalent return and without requirement of repayment.



**Citrus County School District
General Fund**

	Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget	2019-2020 to 2020-2021 Change	Percent
APPROPRIATIONS						
Instruction	5000	76,232,982	77,544,459	84,657,450	7,112,991	9.17%
Pupil Personnel Services	6100	5,832,872	6,839,469	6,856,055	16,586	0.24%
Instructional Media Services	6200	1,560,733	1,497,163	1,623,111	125,947	8.41%
Instructional and Curriculum Development Services	6300	1,511,684	1,354,707	1,585,389	230,683	17.03%
Instructional Staff Training Services	6400	1,123,652	1,040,879	1,377,549	336,671	32.34% *
Instructional Related Technology	6500	1,633,927	1,147,440	1,292,440	144,999	12.64%
School Board	7100	490,246	496,286	531,674	35,388	7.13%
General Administration	7200	697,232	625,891	623,934	-1,957	-0.31%
School Administration	7300	9,342,756	10,073,554	10,237,502	163,949	1.63%
Facilities Acquisition and Construction	7400	355,288	325,032	524,074	199,042	61.24% *
Fiscal Services	7500	768,426	829,198	943,618	114,420	13.80%
Food Services	7600	48,838	35,438		-35,438	-100.00% *
Central Services	7700	2,982,184	2,835,700	3,526,722	691,022	24.37%
Pupil Transportation Services	7800	8,606,813	8,217,878	10,194,847	1,976,969	24.06%
Operation of Plant	7900	9,877,629	10,412,896	11,363,781	950,885	9.13%
Maintenance of Plant	8100	3,614,559	3,493,327	5,327,002	1,833,675	52.49% *
Administrative Technology Services	8200	2,263,601	2,163,910	2,860,277	696,367	32.18% *
Community Services	9100	415,836	415,408	216,464	-198,944	-47.89% *
Transfer to Other Funds	9700	353,065	6,324	5,000	-1,324	-20.94%
Total Appropriations		<u>127,712,325</u>	<u>129,354,957</u>	<u>143,746,888</u>	<u>14,391,931</u>	<u>11.13%</u>
Ending Fund Balance	2700	<u>11,903,625</u>	<u>14,143,845</u>	<u>7,059,813</u>	<u>-7,084,032</u>	<u>-50.09%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>139,615,950</u>	<u>143,498,803</u>	<u>150,806,702</u>	<u>7,307,899</u>	<u>5.09%</u>

Note: Variances > 25% explained

EXPENSES

- *6400 Schools closed and Instructional staff trainings were decreased in 19-20
- *7400 Increase funding for additional Project Manager, WTC Capital Fee and Environmental Compliance
- *7600 Budget will be added when items occur
- *8100 Increased funding for sanitation and cleaning and purchase of maintenance equipment
- *8200 Increase funding for software to remote learn and increase cyper security
- *9100 Budget will be added when items occur

OBJECT CLASSIFICATIONS

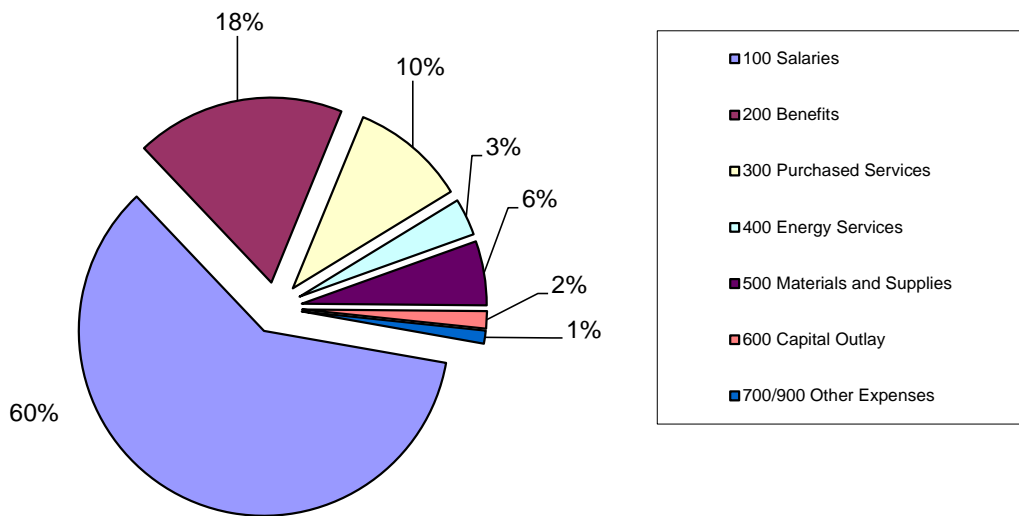
Object classification indicates the type of goods or services obtained as the result of a specific expenditure. Seven major object categories are identified: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay and Other. An additional object for other financing uses is included for transfers between funds.

<u>Code</u>	<u>Description</u>
1XXX	<u>Salaries</u> 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 individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district school board.
2XXX	<u>Employee Benefits</u> Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff. Benefits should be identified with the function in which the salaries are recorded. In the special case of Worker's Compensation, a functional prorated amount based on an approximate premium cost is required.
3XXX	<u>Purchased Services</u> Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services that 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.
4XXX	<u>Energy Services</u> Expenditures for the various types of energy used by the district.
5XXX	<u>Materials and Supplies</u> Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
6XXX	<u>Capital Outlay</u> Expenditures for the acquisition of capital assets or additions to 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 replacement equipment, and software.
7XXX	<u>Other Expenses</u> Amounts paid for goods and services not previously classified. This includes expenditures for the retirement of debt, judgments against the school system, and the payment of dues and fees.

CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2019 2020 Original Budget	2019 2020 Actuals	2020 2021 Original Budget	% Change from Original '20 to Original '21
OBJECTS:				
100 Salaries	85,873,004.59	83,625,466.74	86,456,266.03	0.68%
200 Benefits	25,326,771.04	23,197,376.77	26,270,940.02	3.73%
300 Purchased Services	14,283,858.59	12,620,762.47	14,485,475.88	1.41%
400 Energy Services	4,526,270.29	3,680,245.63	4,674,251.88	3.27%
500 Materials and Supplies	6,459,476.45	3,787,985.65	8,059,956.39	24.78%
600 Capital Outlay	1,434,635.16	763,878.05	2,176,851.19	51.74%
700/900 Other Expenses	2,095,363.65	1,679,242.11	1,623,146.99	-22.54%
Total Appropriations	\$ 139,999,379.77	\$ 129,354,957.42	\$ 143,746,888.38	2.68%

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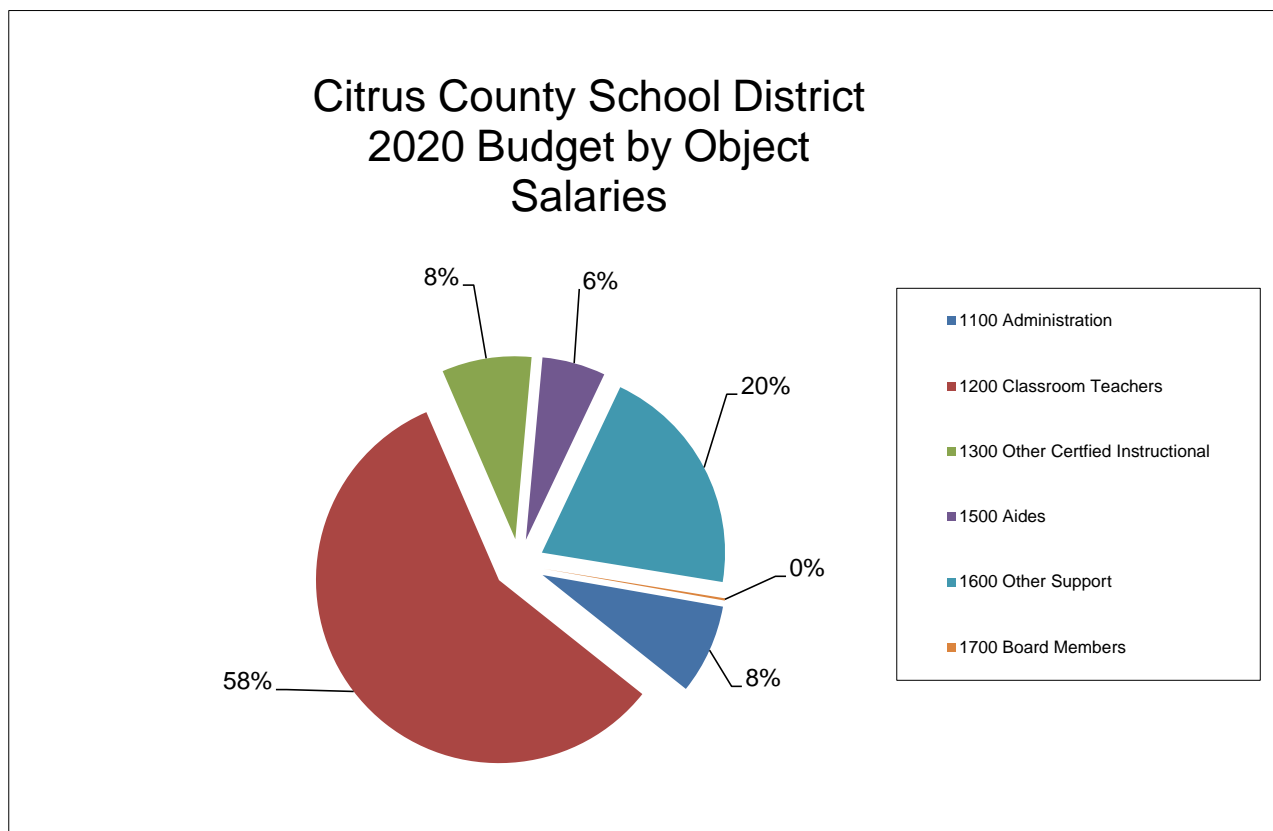
Citrus County School District
2020 Budget by Object



Note: Variances > 25% explained

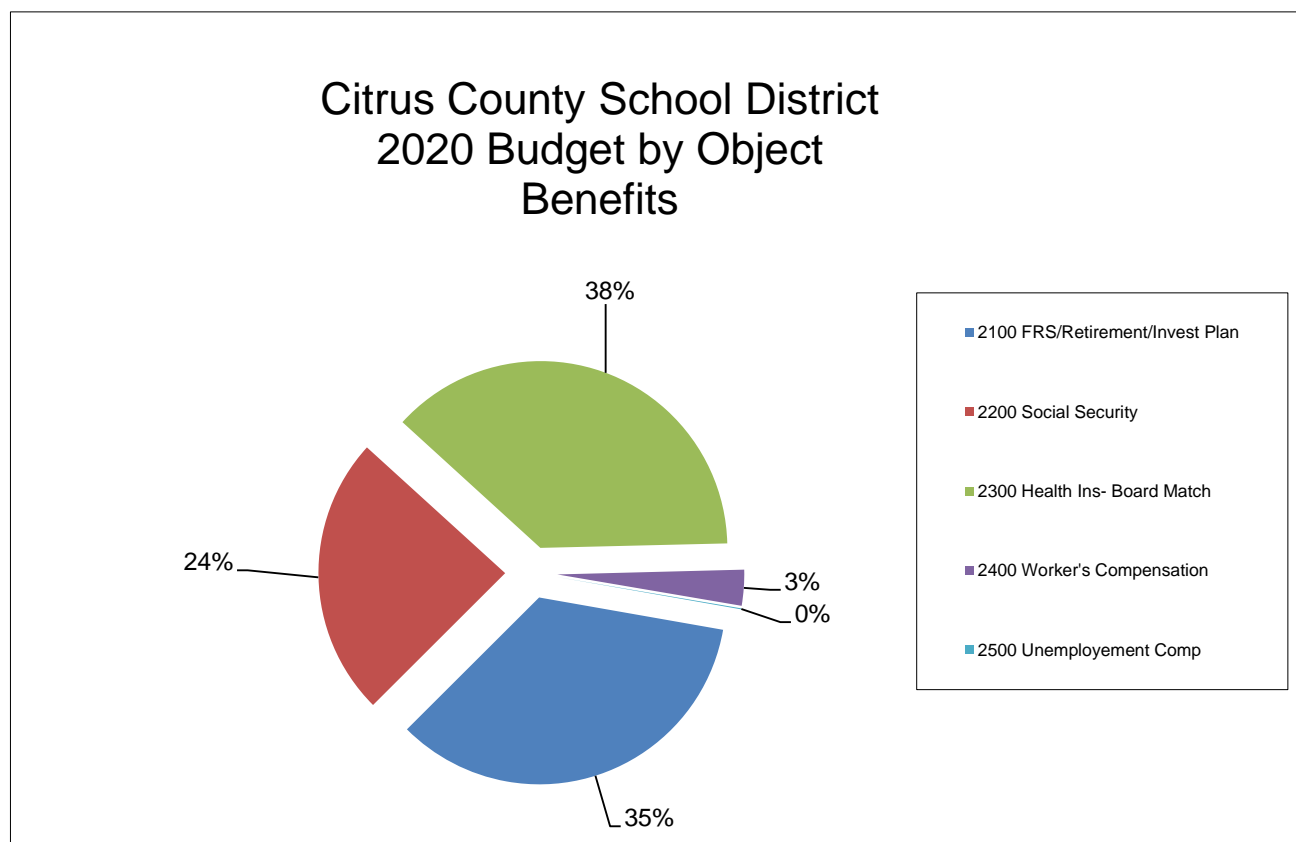
***600** CAPE/PBI Awards carryover

CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2019 2020 Original Budget	2019 2020 Actuals	2020 2021 Original Budget	% Change Original '20 to Original '21
OBJECT: 1XXX SALARIES				
1100 Administration	6,720,925.05	6,578,443.59	6,832,335.00	1.66%
1200 Classroom Teachers	49,649,146.53	48,655,899.38	49,999,286.35	0.71%
1300 Other Certified Instructional	7,138,923.23	7,218,420.58	6,852,192.47	-4.02%
1500 Aides	5,019,533.40	4,492,561.45	4,826,396.59	-3.85%
1600 Other Support	17,168,506.38	16,503,251.74	17,769,165.62	3.50%
1700 Board Members	175,970.00	176,890.00	176,890.00	0.52%
Total Appropriations	85,873,004.59	83,625,466.74	86,456,266.03	0.68%



Note: Variances > 25% explained

CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2019 2020 Original Budget	2019 2020 Actuals	2020 2021 Original Budget	% Change Original '20 to Original '21
OBJECT: 2XXX BENEFITS				
2100 FRS/Retirement/Invest Plan	7,796,537.88	7,403,108.95	9,127,975.44	17.08%
2200 Social Security	6,461,508.53	5,913,016.19	6,365,506.81	-1.49%
2300 Health Ins- Board Match	10,154,737.78	9,123,009.46	9,943,015.02	-2.08%
2400 Worker's Compensation	891,986.85	750,083.22	812,442.75	-8.92%
2500 Unemployment Comp	22,000.00	8,158.95	22,000.00	0.00%
Total Appropriations	25,326,771.04	23,197,376.77	26,270,940.02	3.73%

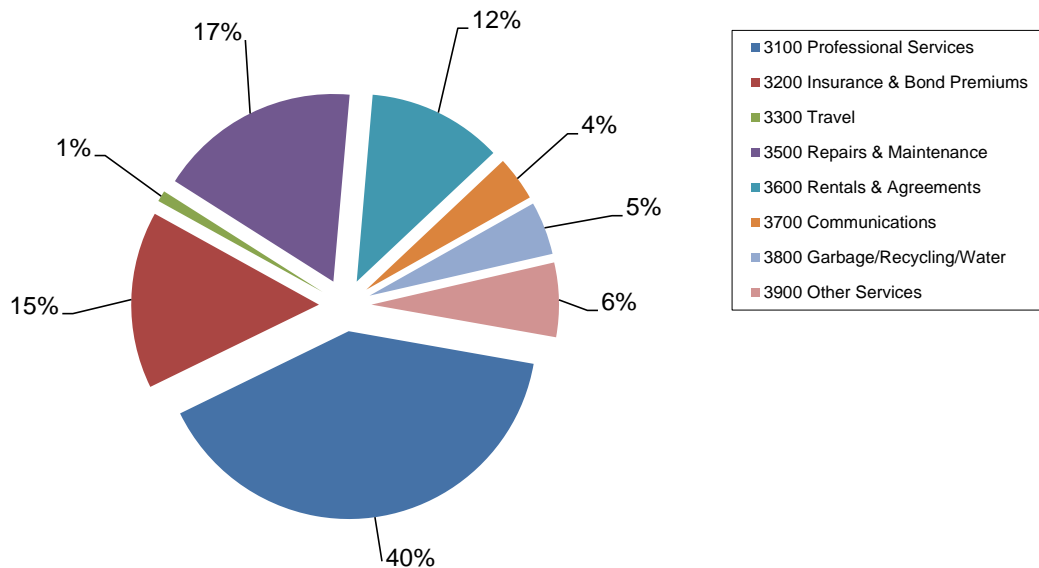


Note: Variances > 25% explained

**CITRUS COUNTY SCHOOL DISTRICT
GENERAL FUND APPROPRIATIONS SUMMARY
BY OBJECT**

Description	2019 2020 Original Budget	2019 2020 Actuals	2020 2021 Original Budget	% Change Original '20 to Original '21
OBJECT: 3XXX PURCHASED SERVICES				
3100 Professional Services	5,563,965.40	5,508,683.11	5,794,168.23	4.14%
3200 Insurance & Bond Premiums	2,053,271.18	1,880,012.68	2,212,323.16	7.75%
3300 Travel	125,719.03	79,055.59	135,925.50	8.12%
3500 Repairs & Maintenance	2,657,027.91	1,700,410.65	2,518,425.20	-5.22%
3600 Rentals & Agreements	1,560,786.21	1,428,921.80	1,681,773.54	7.75%
3700 Communications	599,514.26	516,313.32	556,029.56	-7.25%
3800 Garbage/Recycling/Water	760,775.00	615,428.73	663,475.00	-12.79%
3900 Other Services	962,799.60	891,936.59	923,355.69	-4.10%
Total Appropriations	\$ 14,283,858.59	\$ 12,620,762.47	\$ 14,485,475.88	1.41%

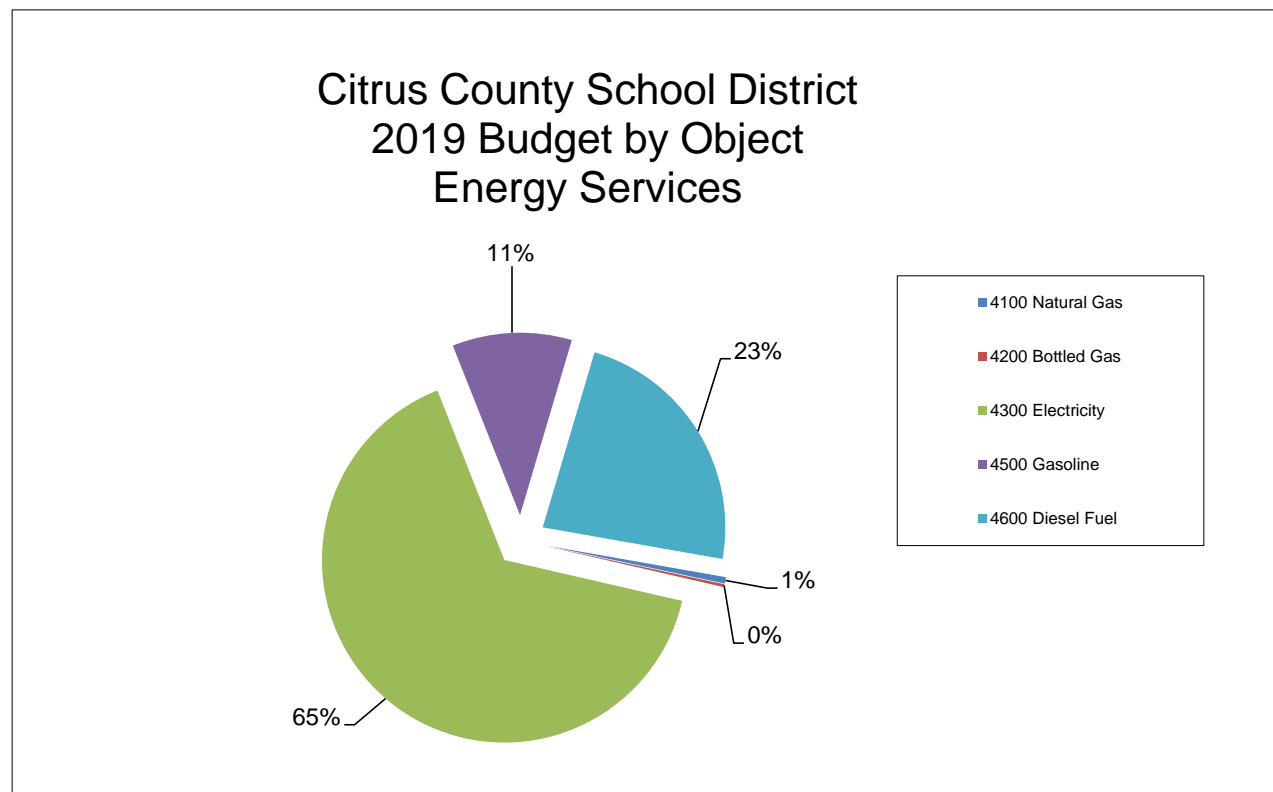
**Citrus County School District
2020 Budget by Object
Purchased Services**



Note: Variances > 25% explained

CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2019 2020 Original Budget	2019 2020 Actuals	2020 2021 Original Budget	% Change Original '20 to Original '21
OBJECT: 4XXX UTILITIES				
4100 Natural Gas	29,575.50	20,186.94	26,000.00	-12.09%
4200 Bottled Gas	14,151.61	22,480.89	12,605.00	-10.93%
4300 Electricity	2,991,957.41	2,794,875.62	3,057,000.00	2.17%
4500 Gasoline	388,487.32	259,617.37	494,300.00	27.24%
4600 Diesel Fuel	1,102,098.45	583,084.81	1,084,346.88	-1.61%
Total Appropriations	\$ 4,526,270.29	\$ 3,680,245.63	\$ 4,674,251.88	3.27%

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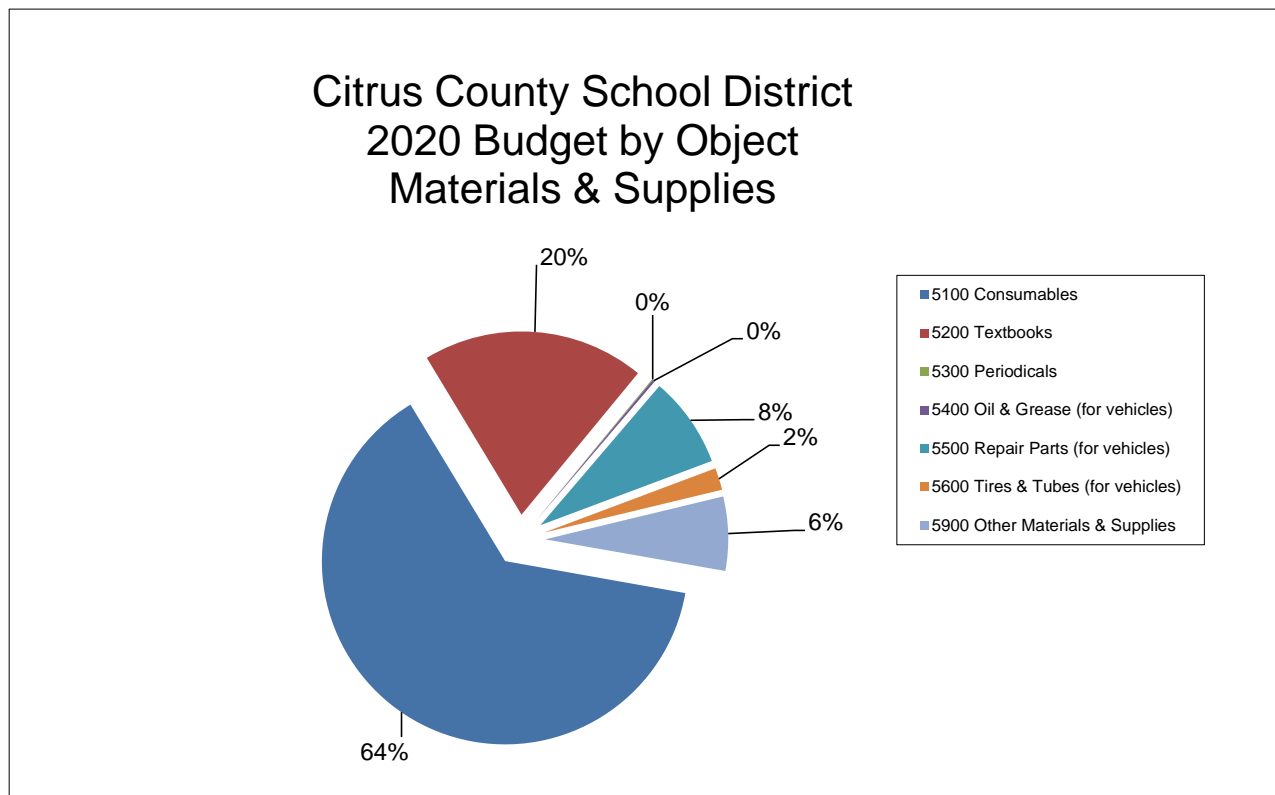


Note: Variances > 25% explained

***4500** Purchase of more gasoline buses

CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2019 2020 Original Budget	2019 2020 Actuals	2020 2021 Original Budget	% Change Original '20 to Original '21
OBJECT: 5XXX MATERIALS & SUPPLIES				
5100 Consumables	3,854,488.66	1,968,138.12	5,124,730.78	32.95%
5200 Textbooks	1,318,846.97	857,755.61	1,581,415.70	19.91%
5300 Periodicals	3,320.78	3,105.17	4,118.00	24.01%
5400 Oil & Grease (for vehicles)	18,000.00	16,124.22	17,320.00	-3.78%
5500 Repair Parts (for vehicles)	549,500.00	478,393.30	647,300.00	17.80%
5600 Tires & Tubes (for vehicles)	157,539.52	124,165.25	157,900.00	0.23%
5900 Other Materials & Supplies	557,780.52	340,303.98	527,171.91	-5.49%
Total Appropriations	\$ 6,459,476.45	\$ 3,787,985.65	\$ 8,059,956.39	24.78%

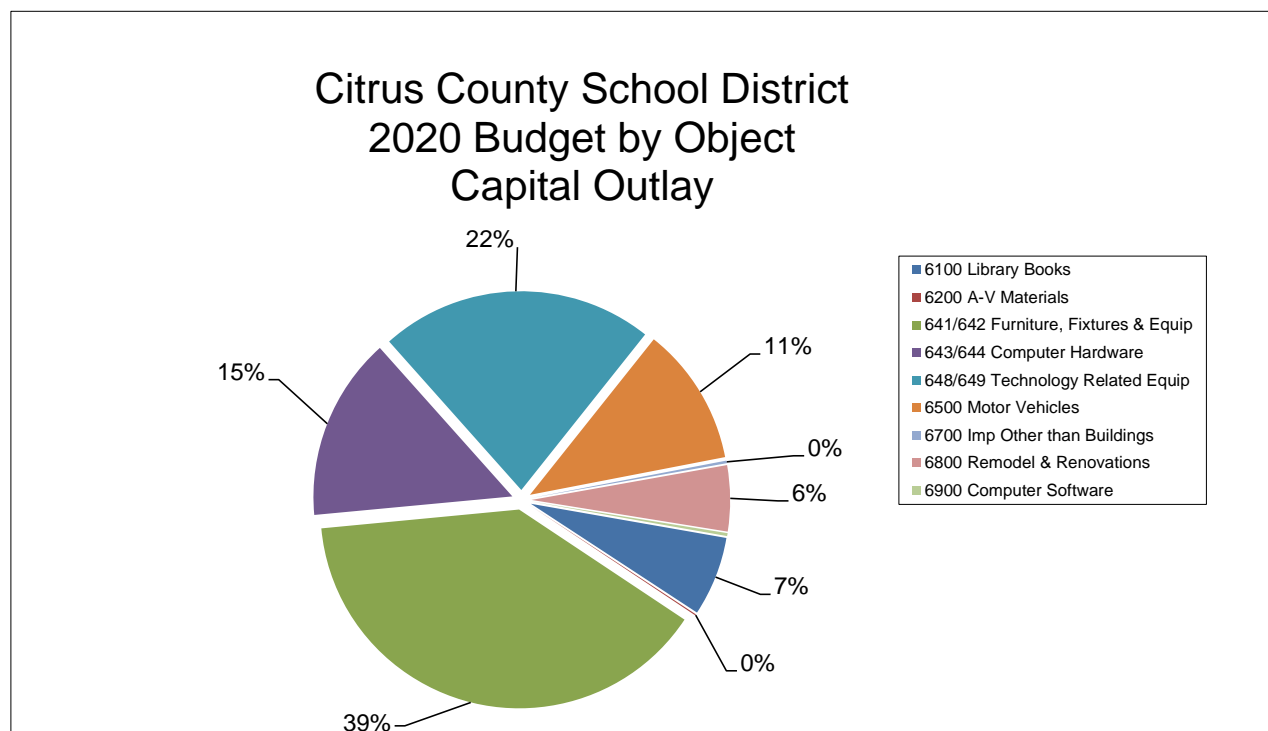
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Note: Variances > 25% explained

***5100** Carryovers budgeted in consumables and moved where needed

CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2019 2020 Original Budget	2019 2020 Actuals	2020 2021 Original Budget	% Change Original '20 to Original '21
OBJECT: 6XXX CAPITAL OUTLAY				
6100 Library Books	39,378.72	51,572.50	140,652.90	257.18% *
6200 A-V Materials	1,439.96	2,442.09	2,277.00	58.13% *
641/642 Furniture, Fixtures & Equip	363,192.28	269,384.05	852,278.78	134.66% *
643/644 Computer Hardware	235,013.15	325,190.02	324,736.46	38.18% *
648/649 Technology Related Equip	443,849.00	3,318.65	485,227.10	9.32%
6500 Motor Vehicles	149,768.14	33,130.00	245,087.30	63.64% *
6700 Imp Other than Buildings	5,000.00	-	5,000.00	0.00%
6800 Remodel & Renovations	189,240.75	74,848.68	116,399.37	-38.49% *
6900 Computer Software	7,753.16	3,992.06	5,192.28	-33.03% *
Total Appropriations	\$ 1,434,635.16	\$ 763,878.05	\$ 2,176,851.19	51.74%



Note: Variances > 25% explained

***6100** Library books budgeted in consumables in 19-20

***64XX** Cape and PBI carryover

***6500** White Fleet Lease entered in 20-21

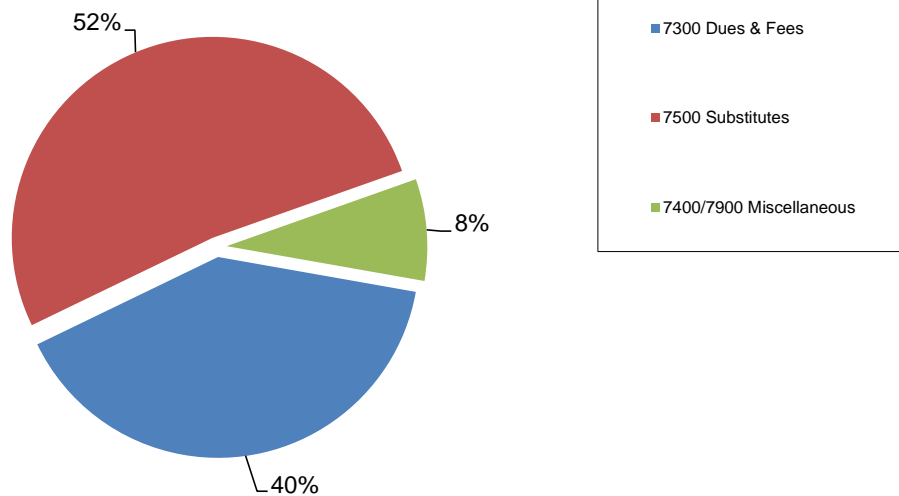
***6800** Less remodeling planned

***6900** More software turning to site licenses

CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2019 2020 Original Budget	2019 2020 Actuals	2020 2021 Original Budget	% Change Original '20 to Original '21
OBJECT: 7XXX/9XXX OTHER EXPENSES				
7300 Dues & Fees	574,022.95	521,511.02	648,006.69	12.89%
7500 Substitutes	826,764.27	818,446.92	837,933.08	1.35%
7400/7900 Miscellaneous	689,576.43	332,960.00	132,207.22	-80.83%
9XXX Transfer to other Funds	5,000.00	6,324.17	5,000.00	0.00%
Total Appropriations	\$ 2,095,363.65	\$ 1,679,242.11	\$ 1,623,146.99	-22.54%

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Citrus County School District
2020 Budget by Object
Other Expenses



Note: Variances > 25% explained

***7900** Budgeted as items occur



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget
00010	FEFP - (GEN FUND)	56,891,900.02	58,238,924.84	63,647,440.10
0001S	SCHOOL BASED & SPORT SUPPLEMENT	542,830.94	512,637.10	545,000.00
0001T	TECHNOLOGY FEFP	703,799.50	357,018.22	344,703.57
00050	SCHOOL SECURITY	59,326.60	45,320.83	70,000.00
0005C	CROSSING GUARDS	50,594.80	52,046.11	55,039.09
0005D	BANK DEPOSITS PICK UP	15,736.22	12,131.00	16,635.00
00170	SAI-SUPP. ACADEMIC INSTRUCTION	2,885,088.71	3,028,649.53	3,025,954.00
0019S	BEST & BRIGHTEST TEACHER SCHOL	1,934,104.49	1,466,994.27	-
00320	CLASSROOM SUPPLY ASSISTANCE	280,775.00	326,112.10	307,580.74
00340	SCHOOL RELATED CURRICULUM	12,181.85	15,263.15	19,700.00
00420	DRUG AND ALCOHOL TESTING	4,165.80	5,413.76	4,850.00
00480	MATH FIELD DAY	4,151.63	604.98	8,000.00
00560	INVENTORY WRITE OFF	7,567.84	1,113.36	200.00
00630	SPECIAL OLYMPICS	1,651.95	920.83	2,134.50
00640	BAND UNIFORMS AND EQUIPMENT	13,179.13	22,964.54	119,615.68
0065D	DISTRICT BAND REPAIRS	-	29,980.00	-
00680	CURTIS PETERSON AUDITORIUM	50,018.22	46,894.73	50,000.00
00760	PERFORMANCE BASED INCENTIVE AWARDS	153,101.66	24,022.58	305,800.61
00820	CHILD/SPOUSE OF DECEAS/DIABL VETERANS	3,066.00	-	-
00830	FL BRIGHT FUTURES SCHOLARSHIP	6,487.50	-	-
00840	SALES OF SURPLUS	545.01	3,928.14	7,490.57
00850	DEALER'S TAX CREDIT	5,846.87	5,811.29	14,646.59
00860	VA POST 9-11 FUND	62,195.05	87,163.94	39,621.20
00870	WTC VOCATIONAL REHAB	18,640.80	6,288.00	-
00880	NATIONAL GUARD AIR FORCE FUND	3,511.40	-	-
01040	VENDING COMMISSION	-	-	1,460.09
01050	FEDERAL SAME DAY TRAVEL	107.48	47.14	500.00
01060	SCHOOL LUNCH OVERAGES	7,120.97	6,324.17	5,000.00
02100	EDUCATION SERVICES	1,404.41	1,034.63	1,500.00
02200	ED SERV - ELEMENTARY	3,426.90	3,443.62	4,472.00
02300	ED SERV - VOCATIONAL	546.82	745.51	1,000.00
02400	ED SERV - SCIENCE	3,501.72	2,533.42	5,000.00
02450	SCIENCE FAIR	11,887.76	6,242.86	17,000.00
02500	STUDENT SERVICES	10,425.74	6,986.73	12,280.00
02550	HEALTH SERVICES	17,113.54	10,029.63	17,870.00
02600	COUNTY FAIR	5,093.08	-	10,000.00
02700	ED SERV - ELA	1,041.65	42,108.87	1,400.00
02800	COMMUNITY RELATIONS	9,462.06	9,040.15	11,200.00
02910	ADA INTERPRETERS	614.99	131.84	3,216.00
03000	PLANNING, RESEARCH, TESTING	15,809.81	116,005.28	125,395.00
03100	ED SERV - FINE ARTS	1,322.59	1,465.66	2,500.00
03300	ACADEMIC TEAM	7,565.43	295.10	8,950.00
03700	ED SERVICES - ESOL	2,097.94	3,912.08	4,200.00
03800	YMCA DAYCARE PROGRAM	4,639.51	2,912.87	3,750.00
03850	TREASURE CHEST DAYCARE	103,748.29	103,332.52	90,000.00
03900	SILVER RIVER MENTORING	114,916.23	108,424.66	104,600.84
04000	PACE	24,681.62	61,244.17	65,926.63



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget
04010	PACE-SUPPLEMENTAL	15,141.10	49,571.44	38,728.65
04500	ECKERD - E-NINI-HASSEE	-	643.80	-
06300	ED SERV - PE	8,103.33	13,097.07	27,500.00
08100	MAINTENANCE SERVICES-DISTRICT	1,189,702.96	1,399,486.19	2,693,348.00
08200	FIELDS & GROUNDS MAINTENANCE	178,207.33	234,900.39	182,079.55
08300	MOWING CONTRACTS	193,570.35	223,600.50	285,000.00
08400	INTEGRATED PEST MANAGEMENT	79,353.10	68,229.99	126,044.18
08800	JUDGEMENT/SETTLEMENT	-	10,000.00	-
08900	EMPLOYEE INSURANCE CLAIM	-	13,192.00	-
09000	BLENDED LEARNING	71,132.90	86,011.11	-
10000	SCHOOL DISCRETIONARY FUNDS	724,885.48	613,676.42	944,603.00
1000E	SCH EXTRA DUTY DISCRETIONARY	46,873.87	54,022.85	79,999.98
1000T	WTC TRANSITION ACADEMY	595.66	614.23	1,000.00
10020	UNEMPLOYMENT	14,428.79	8,158.95	22,000.00
10070	TEACHER ORIENTATION	4,783.89	22.95	3,082.51
10090	EMERGENCY/HURRICAN/STORM REIMB	64,849.57	-	-
10100	OUTSIDE AGENCIES FIELD TRIPS	47,507.96	36,248.46	-
10140	TRANSPORTATION-EXT SCHOOL YR	22,516.66	15,187.98	31,995.00
10210	HOME PLACEMENT SERVICES	10,236.51	12,690.86	14,000.00
10220	EXTRA DUTY FOR ESE SUPPORT	32,082.84	17,893.71	36,565.55
10230	SUMMER GIFTED PROG -FEE FUNDED	8,397.20	-	597.88
10250	VENDOR BADGES	628.84	1,903.89	2,300.00
10260	INTERNSHIP PROGRAM	-	-	66,000.00
10350	ADVANCED PLACEMENT REWARDS	152,492.86	103,111.23	316,312.35
10380	PROPERTY INSURANCE RECOVERY	26,039.21	87,486.50	-
10386	CRYSTAL COVE	-	14,014.02	-
10410	EXXON DONATION - LPS	402.80	97.20	-
10490	VOLUNTARY PRE-K	895,696.34	963,297.05	1,051,914.14
10540	POSITIVE BEHAVIOR SUPPORT	-	-	4,536.78
10640	FBA STIPENDS/SKILLS USA	1,152.24	-	-
10670	READY TO WORK	5,627.70	-	-
10700	IB PROGRAM-LHS	107,117.34	118,963.66	307,303.37
10790	PROJECT 10 MODEL TRANSITION	1,952.40	440.00	3,523.38
10810	SCHOOL SUPPLIES - DONATED	481.49	-	1,211.18
10870	INDUSTRY CERTIFIED CAREER	236,549.86	285,572.15	1,082,228.01
10960	COASTAL CAMP CITRUS	30,285.42	(1,680.79)	-
11000	ROTC (AIR FORCE, NAVY & ARMY)	462,771.46	485,717.35	491,794.33
11350	A/P TESTS	117,167.00	128,082.00	186,745.00
11700	IB TESTS	57,211.06	46,337.00	48,598.00
11710	COPY ALLOWANCE	120,724.88	107,160.20	148,000.00
1185A	SWIFT MUD GRANT	17,500.00	17,500.00	17,500.00
12000	REG. VI TRAINING COUNCIL-LAW E	53,385.52	43,661.00	53,956.00
12100	EXEMPTION OF TRAINING FEES	-	-	5,318.31
12500	CLM - ONE STOP WORKFORCE	1,957.38	-	-
12700	CCF DUAL ENROLLMENT	292,729.00	274,319.40	271,000.00
12800	PARENT GUIDE	8,287.04	10,910.21	11,000.00
14000	TEACHER TRAINING	4,944.86	4,037.25	5,720.00



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget
14500	LEADERSHIP TRAINING	3,464.42	4,352.29	7,000.00
16700	FUEL UP CRE	323.04	-	-
17000	SAI-THIRD GRADE SUMMER SCHOOL	31,438.99	15,789.75	40,500.00
17007	ACTION PROJECT CSM	146.07	-	-
17010	SAI-AVID	61,373.46	3,358.90	30,000.00
17020	SAI-TEEN PARENT/DROPOUT	131,857.67	136,026.67	150,000.00
17030	SAI-CREDIT RECOVERY	77,500.00	82,200.00	-
17050	SAI- SUMMER SCHOOL	3,690.24	3,452.07	7,110.00
17055	SABAL SCIENCE	20,013.08	7,164.22	-
1705E	SAI-ESE SUMMER SCHOOL	88,533.43	58,709.11	87,216.00
17060	AVID CCEF GRANT	3,235.37	3,780.64	-
17080	SAI-ACT TESTS	39,822.50	22,576.50	45,000.00
17090	AVID STATE GRANT	14,679.84	-	-
17160	TEEN DRIVER CHALLENGE	10,000.00	10,000.00	10,000.00
18002	UNITED WAY OF CITRUS COUNTY	196.04	1,053.46	465.29
18004	SOCIAL WORKER INSIGHT DONATION	-	-	1,269.05
18005	ALL COUNTY CHORUS	1,470.11	-	-
18007	17 18 FY HEALTH AND WELLNESS	770.10	1,259.02	1,406.88
18009	PROFESSIONAL DEVELOPMENT LHS	868.00	-	132.00
18011	CENTURY LINK RCE	1,395.80	-	184.20
180Y3	LOWES TOOLBOX GRANT	278.48	220.55	-
18100	COMMUNITY SCHOOLS (LIFELONG)	21,317.20	7,491.27	93,598.64
18101	BOOT CAMPS CRHS	2,308.40	827.26	4,654.59
18640	WOKER'S COMP PAY	-	60,000.83	481,426.37
18650	CCSB INSURANCES (FSBIT)	1,630,002.76	1,602,156.72	1,910,264.77
18660	OTHER INSURANCE	117,179.00	178,782.51	195,000.00
18670	SAFETY DAY TRAINING	1,460.20	374.99	-
18680	CCSB SAFTEY REWARDS PROGRAM	548.85	-	-
18700	VOCATIONAL EQUIPMENT REPLACEMT	-	-	1,000.00
19002	TECH UPGRADE LHS	6,478.64	-	-
19003	READ IN HES	500.00	-	-
19004	GARDEN GRANT CRE	394.32	104.44	-
19006	CAR PROMO CRYSTAL	3,781.33	3,309.92	1,908.75
19008	LIVING HISTORY DAYS	615.37	869.96	-
19010	JIMMIE JOHNSON FOUNDATION	43,913.79	4,086.21	-
19015	18 19 FY HEALTH AND WELLNESS	15,033.86	-	-
19150	REFLECTOR PROJECT	-	-	38.36
1919D	CCEF COVID 19 DONATION	-	1,776.64	3,223.24
19350	LOWE'S TOOLBOX IPS	4,996.61	-	-
19450	18 19 CCEF MINI GRANTS	66,868.80	-	-
19500	CCEF LIFE CAMP	651.21	-	-
19750	YMHAT MINI GRANT	15,510.18	3,317.19	-
1975S	YHHAT SUB RECEIPT FUND	1,154.88	-	-
19810	CREC STEM FIELD TRIPS	2,703.59	3,202.18	-
19900	FLORIDA ADOPTION BENEFIT	-	60,000.00	-
19950	DONATIONS MCKINNEY-VENTO	189.78	-	110.22
20000	WTC FEES COLLECTED	688,527.44	708,587.64	1,656,431.02



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget
20005	PRO LITERACY WTC	-	1,435.00	1,565.00
20010	WORKFORCE DEVELOPMENT (FEFP)	2,162,374.67	2,161,619.82	2,395,029.64
20015	SCHOEN RESEARCH STUDY	-	2,292.09	-
20016	BE IN CLASS DETENTION	-	2,296.49	703.51
20017	LPS ACC READER PROGRAM	-	5,650.00	-
20025	DEO GRANT WTC	36,169.07	5,934.80	92,896.13
20125	KEARNS FOUNDATION ESE	-	8,506.60	-
20150	ADULT BASIC CLASSES	3,491.00	-	20,096.43
20200	SCHOOL RECOGNITION AWARD	414,458.29	251,826.78	55,311.65
20270	PROJECT CONNECT	216.85	884.35	2,123.20
20290	CLASS SIZE REDUCTION	15,497,164.00	15,756,286.28	15,915,615.00
20300	CEO LEADERSHIP PROGRAM	5,999.91	6,000.00	6,000.00
2032A	DISTRICT LEADERSHIP	33,250.00	34,099.00	-
20350	DORI SLOSBERG DRIVER ED ACT	31,707.29	14,251.58	70,307.66
20425	1920 CCEF MINI GRANTS	-	41,493.18	-
20426	CCEF TOSA 1920	-	2,000.00	-
20427	1920 HEALTH & WELLNESS CCEF	-	8,583.06	-
20440	VIRTUAL INSTRUCTION SECONDARY	10,062.00	34,544.34	-
20450	READING ALLOCATION	711,699.71	698,118.71	765,419.18
20490	SUMMER VPK PROGRAM	8,995.85	926.66	21,100.00
20500	YMHAT MINI GRANT JAN 2020	-	15,966.30	4,852.70
20650	POST EDUCATION READINESS TEST	1,478.44	994.34	-
20700	EMERGENCY IMPACT AID	182,617.00	10,628.00	-
20810	CAREER ED STUDENT ASST GRANT	94,929.00	95,536.00	-
20900	MENTAL HEALTH ASSIST ALLOC	255,809.74	434,153.22	823,281.35
20950	PROJECT SHINE	-	722,650.79	232,201.16
209F0	MENTAL HEALTH FOCUS GROUP	-	214.87	-
2260P	SUPPORT STAFF PROFESSIONAL DEV	213.06	4,021.60	6,100.00
2260S	SUPPORT STAFF INSERV STD SERV	11,128.07	12,962.20	14,499.99
2260T	SUPPORT STAFF INSERVICE TRANSP	17,024.18	21,706.51	23,700.00
25800	FINGERPRINTS (PAY TO FDLE)	15,721.00	11,905.04	14,000.00
27500	CELL PHONES - DISTRICT WIDE	3,794.88	3,183.85	5,000.00
27800	FACILITY USE	22,732.03	11,832.67	-
27900	HOSPITALITY FUNDS	-	1,515.83	10,000.00
28000	SCHOOL IMPROVEMENT - ADVIS COU	64,365.61	47,858.73	144,412.71
28010	SCHOOL ADVISORY - UNUSED TEACH	10,069.59	6,968.68	94,400.03
29100	INSTRUCTIONAL MATERIALS	917,757.76	812,663.69	1,522,888.62
291D0	INSTRUCT MATERIAL-DUAL ENROLLM	64,987.00	52,953.00	53,556.00
29100	INSTRUCT MATERIAL-ESE APPLICAT	16,795.68	-	45,263.77
291L0	INSTRUCT MATERIAL-LIBRARY MEDI	59,526.40	47,435.04	130,255.29
291S0	INSTRUCT MATERIAL-SCIENCE LAB	15,103.66	7,059.13	48,381.55
31100	SICK LEAVE BANK USE	-	19,438.86	-
31800	TEACHER RETRAINING (NEGOTIATED)	12,935.02	15,566.28	15,000.00
32100	FDLRS	5,307.14	2,209.71	-
32600	STATE COMPETITION FIELD TRIP	3,364.45	214.04	5,000.00
33600	CCEA SUBSTITUTE REIMBURSEMENT	4,479.65	3,941.20	-
34500	CULINARY ARTS PROGRAM	55,451.11	50,336.99	50,000.00



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget
34510	WTC TECHNOLOGY FEE	1,987.16	64,749.00	100,545.91
34520	WTC CAPITAL FEE	259,836.32	-	78,399.37
34600	ACCREDITATION	3,600.00	4,800.00	10,000.00
34700	DIST SPONSORED STUDENT TRAVEL	126,949.62	101,403.66	140,000.00
34750	INTERNAL ACCT SPONSORED FT	67,683.38	37,625.44	-
34800	PROJECT SPONSORED FIELD TRIPS	2,953.60	2,380.45	-
34850	AES FIELD TRIPS	2,016.32	1,230.53	-
36000	SUBSTITUTES	509,867.95	359,222.65	500,000.00
3600R	SUBSTITUTES REASSIGNED STAFF	26,665.56	14,508.18	5,115.00
36700	MEDICAID ADMINISTRATION CLAIM	882,345.96	679,799.94	649,470.00
36710	MEDICAID DIRECT SERVICES	276,506.97	302,118.39	403,427.22
37100	GATE ATTENDANTS	19,451.84	17,406.81	-
37600	DISTRICT UTIL/PHONE/ENERGY BDG	3,469,997.17	3,214,260.61	3,500,000.00
37700	TERMINAL LEAVE PAY (SICK & AN)	936,428.46	985,190.62	500,000.00
37900	OVERTIME	185,917.30	196,128.42	200,000.00
3790E	EXTRA DUTY	60,872.10	59,310.66	85,320.00
379T0	OVERTIME - TRUE TIME	14,517.82	3,410.59	6,517.50
38200	HOMEBOUND	78,039.53	71,938.79	49,875.00
38310	CYPRESS CREEK-SUPPLEMENTAL	130,171.50	95,651.10	101,512.80
38400	SAFE SCHOOLS	2,218,236.59	567,491.60	654,881.00
3840S	SAFE SCHOOL SRO CONTRACT	-	2,417,400.63	2,469,240.00
39000	FULL SERVICE SCHOOLS	140,534.44	133,171.05	130,000.00
42200	PORTABLES	16,380.00	13,650.00	16,380.00
42700	ENVIRONMENTAL COMPLIANCE	18,040.72	49,004.33	42,900.00
435A0	SAFETY-HAZARDOUS MATERIALS REM	11,288.16	9,900.06	12,000.00
435B0	SAFETY-FIRE EXTINGUISHERS	8,219.70	7,304.00	11,230.00
435C0	SAFETY-FIRE SPRINKLERS	19,343.70	15,060.15	16,080.00
435D0	SAFETY-GENERATORS	26,071.55	22,781.24	23,000.00
435F0	SAFETY-ELEVATORS	23,288.41	8,081.34	15,000.00
435H0	SAFETY-KITCHEN FIRE SUPP SYST	1,850.00	5,033.59	5,430.00
435I0	SAFETY-FIRE ALARM SYSTEMS	33,137.03	33,232.03	50,000.00
435M0	SAFETY AED INSPECTION & REPAIR	13,190.00	4,420.00	4,600.00
435U0	SAFETY-RADIO MAINTENANCE	32,789.00	58,946.22	52,400.00
45560	RWEC EVAC ROUTE	-	1,651.22	-
45650	IPS REROOFING BLDG 1,3,5	7,217.82	-	-
45670	WTC CAFE & SERV LINE REN/REM	1,133.65	-	-
45700	LPS FIRE ALARM UPGRADE	208.34	1,411.08	-
45710	FCE HVAC BLDG 2 UPGRADE	328.72	52.40	-
45720	FCE INTERCOM UPGRADE	1,010.84	366.80	-
45730	LMS REROOF BUILDING 1	747.43	3,577.45	-
45760	LMS FIRE ALARM UPGRADE	-	131.69	-
45770	LHS PARTIAL HVAC - PHASE 1	-	904.56	-
45780	IMS INTERCOM UPGRADE	-	157.89	-
45790	LPS REROOF BUILDING 2	-	52.39	-
45800	IMS REROOF BUILDING 5 SEC A&B	-	105.47	-
45840	FRONT OFFICE REL - CSE-HES-PGE	-	288.87	-
49650	CHARTER SCHOOL CAPITAL OUTLAY	58,190.00	60,466.00	64,605.00



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget
49710	ENTERPRISE SOFTWARE	519,621.72	704,112.11	700,000.00
50100	TECHNOLOGY RESOURCE CENTER	754,617.43	613,794.47	1,100,000.00
5010I	IPAD INSURANCE CLAIM	-	324.99	-
501R0	IPAD REPAIRS	24,588.91	117,905.01	177,084.48
50300	PERSONNEL	19,746.39	25,164.51	40,155.00
50400	BOARD & SUPERINTENDENT	232,048.29	203,990.07	242,000.00
50500	FINANCE	31,889.94	47,659.66	75,000.00
50600	INFORMATION SERVICES	7,299.35	-	-
50800	PUBLIC RELATIONS	16,090.00	16,427.20	18,600.00
52040	ESE - OCCUP/PHYSICAL THERAPY	452,924.57	462,084.56	497,852.00
52060	ESE-HEARING IMPAIRED	5,463.23	5,569.22	23,590.00
52070	ESE - VISION	3,153.44	14,036.34	14,015.00
52080	ESE SPEECH/LANGUAGE	207,973.88	230,045.87	345,530.00
52090	ESE-PSYCHOLOGISTS	37,637.19	24,900.24	53,070.00
00520	EXCEPTIONAL STUDENT EDUCATION	70,645.28	55,650.11	178,099.00
52130	ESE- GIFTED DISTRICT WIDE	9,887.39	9,583.01	29,252.00
52400	RISK MANAGEMENT & NEGOTIATIONS	15,155.38	9,681.59	26,600.00
54000	MARINE SCIENCE STATION	-	866.87	-
57400	FACILITIES ACQUIS & CONSTRUCT	1,737.94	3,138.44	9,200.00
57700	PURCHASING	2,018.29	307.70	5,000.00
57750	PLANNING & GROWTH MANAGEMENT	22,269.40	20,022.27	27,800.00
57800	WAREHOUSE	3,566.83	19,020.47	10,000.00
57900	FACILITIES SPEC/CUSTODIAL	43,048.86	27,593.62	18,245.00
58500	CODE COMPLIANCE	36,481.65	6,168.75	9,420.00
59700	TRANSPORTATION OPERATIONS	1,835,602.79	1,588,915.13	2,482,230.00
597L0	WHITE FLEET - LEASE	-	-	200,000.00
597W0	WHITE FLEET - TRANSPORTATION	296,985.85	103,091.55	180,000.00
60480	TECHNOLOGY PLAN	1,639.01	-	-
6048T	ONE TO ONE TECHNOLOGY	92,617.50	-	-
61000	FIRE & SAFETY RISK MANAGEMENT	20,247.83	27,237.22	26,300.00
65200	MOTOR VEHICLES & RELATED EQUIP	9,513.00	3,358.00	10,000.00
69020	PHONE SYSTEMS	1,226.62	-	-
85000	SCHOLARSHIP	55,853.30	60,143.10	65,000.00
90000	TRANSPORATION FEFP	5,608,687.57	5,660,517.53	6,477,361.85
90520	ESE GUARANTEED ALLOCATION	14,344,810.97	14,898,907.09	15,838,692.94
99980	CO & DS	9,418.50	8,824.14	8,825.00
OVERALL TOTALS		127,712,324.65	129,354,957.42	143,746,888.38

COST CENTER BUDGETS



**Citrus County School District
District Level Cost Centers Budget Comparison**

Description	2019-2020	2020-2021	2019-2020 to 2020-2021	
	Original Budget	Original Budget	Change	Percent
Cost Center				
9004 Board & Superintendent	1,250,976.77	1,252,236.51	1,259.74	0.10%
9005 Business Services	2,534,246.79	1,996,838.60	(537,408.19)	-21.21%
9007 County Wide	-	3,766,870.13	3,766,870.13	*
9008 Community Service	106,926.82	117,695.51	10,768.69	10.07%
9009 District Student Services	2,163,814.33	2,409,198.00	245,383.67	11.34%
9011 District Offices	152,210.00	121,000.00	(31,210.00)	-20.50%
9012 Planning & Growth Management	188,674.05	206,840.62	18,166.57	9.63%
9013 Code Compliance	377,912.89	370,167.30	(7,745.59)	-2.05%
9016 Educational Technology Center	3,293,561.88	4,153,574.24	860,012.36	26.11% *
9018 District Police Department	940,913.56	951,291.18	10,377.62	1.10%
9052 Exceptional Student Education	2,706,861.52	2,471,056.32	(235,805.20)	-8.71%
9074 Facilities, Acquis. & Construction	247,834.35	322,969.90	75,135.55	30.32% *
9081 Maintenance Services	5,301,319.81	5,464,728.58	163,408.77	3.08%
9200 Educational Services/Curr. Instruct.	788,635.15	872,360.78	83,725.63	10.62%
9201 Research & Accountability	475,139.55	593,851.05	118,711.50	24.98%
9203 Human Resources	1,117,594.49	1,184,704.39	67,109.90	6.00%
9213 Risk Management	660,758.79	902,791.58	242,032.79	36.63% *
9223 Professional Development	263,423.58	288,653.52	25,229.94	9.58%
9999 Transportation	9,401,195.41	10,032,571.47	631,376.06	6.72%
DISTRICT LEVEL COST CENTER TOTALS	\$ 31,971,999.74	\$ 37,479,399.68	\$ 5,507,399.94	17.23%

Note: Variances >25% explained.

- *9007** Countywide cost center reserves, which will be allocated out to individual cost centers.
- *9016** Budget is allocated to District Center and then allocated out to the cost centers as utilized
- *9074** Additional Project Manager added
- *9213** Budget is allocated for potential worker comp claims

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9004 Board & Superintendent

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	725,538.12	742,663.68	728,844.02	(17,125.56)
200	Benefits	268,866.04	266,066.40	279,182.40	2,799.64
300	Purchased Services	208,700.00	186,550.23	194,700.00	22,149.77
400	Energy Services	-	-	-	-
500	Materials & Supplies	4,419.32	4,359.67	4,310.09	59.65
600	Capital Outlay	-	1,279.62	-	(1,279.62)
700	Other Expenses	43,300.00	36,080.25	45,200.00	7,219.75
Total		1,250,823.48	1,236,999.85	1,252,236.51	13,823.63

Cost Center: 9004 Staff Data

Description	2019-2020	2020-2021
School Board Members	5	5
Superintendent	1	1
Asst. Superintendent of School Operations	1	1
Asst. Superintendent of Business & Support Services	1	1
Chief Academic Officer	1	1
Exec. Secretary, School Board	1	1
Exec. Secretary, Superintendent	1	1
Total	11	11

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9005 Finance

Object	Description	2019-2020 Original Budget	2019-2020 Expenditures	2020-2021 Budget	Change in 2021 Budget to 2020 Expenditures
100	Salaries	728,825.98	729,612.57	760,612.93	(786.59)
200	Benefits	237,113.74	293,253.84	255,368.67	(56,140.10)
300	Purchased Services	845,686.77	832,357.60	866,829.00	13,329.17
400	Energy Services	-	-	-	-
500	Materials & Supplies	639,281.30	17,071.77	18,565.24	622,209.53
600	Capital Outlay	4,000.00	23,006.44	16,507.76	(19,006.44)
700/900	Other Expenses	79,339.00	78,728.13	78,955.00	610.87
Total		2,534,246.79	1,974,030.35	1,996,838.60	560,216.44

Cost Center: 9005 Staff Data

Description	2019-2020	2020-2021
Director, Finance	1	1
Purchasing Manager	1	1
Accounting Manager	1	0
Internal Accounts Manager	0	1
Application Support Analyst	1	1
Accounting Specialist	2	2
Sr. Accountant, Finance	4	4
Accountant, Finance	2	2
Accountant, Accts Payable	2	2
Buyer	1	1
Warehouse Manager	1	1
District Secretary	1	1
Warehouse/Delivery Worker	2	2
Total	19	19

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9008 Community Services

Object	Description	2019-2020 Original Budget	2019-2020 Expenditures	2020-2021 Budget	Change in 2021 Budget to 2020 Expenditures
100	Salaries	60,578.47	61,243.59	64,124.68	2,881.09
200	Benefits	16,778.35	16,783.02	18,463.07	1,680.05
300	Purchased Services	27,320.00	24,009.29	27,350.00	3,340.71
400	Energy Services	-	-	-	-
500	Materials & Supplies	450.00	-	450.00	450.00
600	Capital Outlay	1,500.00	3,328.12	7,007.76	3,679.64
700	Other Expenses	300.00	-	300.00	300.00
Total		106,926.82	105,364.02	117,695.51	12,331.49

Cost Center: 9008 Staff Data

Description	2019-2020	2020-2021
Public Information Officer	1	1
Totals	1	1

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9009 Student Services

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	1,416,012.16	472,923.54	1,550,120.98	1,077,197.44
200	Benefits	400,117.98	106,136.10	451,906.42	345,770.32
300	Purchased Services	44,360.18	14,216.65	93,414.22	79,197.57
400	Energy Services	30,000.00	25,853.22	30,000.00	4,146.78
500	Materials & Supplies	201,091.18	27,941.11	203,566.88	175,625.77
600	Capital Outlay	16,422.83	36,831.76	10,526.80	(26,304.96)
700	Other Expenses	55,810.00	15,754.55	69,662.70	53,908.15
Total		2,163,814.33	699,656.93	2,409,198.00	1,709,541.07

Cost Center: 9009 Staff Data

Description	2019-2020	2020-2021
Director, Student Services	1	1
Coordinator, Student Services	1	1
Supervisor, Student Health	1	1
Social Worker	12.35	12
TOSA, Attendance Social Worker	0	2
Program Specialist	1	1
School Nurse/RN	7	5
School Nurse/LPN	4	7
TOSA, Student Services	12	0
Student Health Facilitator	2	2
District Secretary	2	2
Office Clerk	1	1
Totals	44.35	35.00

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9012 Planning & Growth Management

Object	Description	2019-2020 Original Budget	2019-2020 Expenditures	2020-2021 Budget	Change in 2021 Budget to 2020 Expenditures
100	Salaries	137,499.18	135,225.93	141,125.64	5,899.71
200	Benefits	23,374.87	24,803.08	32,708.24	7,905.16
300	Purchased Services	3,760.00	3,000.00	3,760.00	760.00
400	Energy Services	-	-	-	-
500	Materials & Supplies	500.00	79.87	500.00	420.13
600	Capital Outlay	-	-	5,206.80	5,206.80
700	Other Expenses	23,540.00	16,942.40	23,540.00	6,597.60
Total		188,674.05	180,051.28	206,840.68	26,789.40

Cost Center: 9012 Staff Data

Description	2019-2020	2020-2021
Director, Planning & Growth Management	1	1
Planning and Growth Management Tech.	1	1
Totals	2	2

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9013 Code Compliance

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	135,843.92	117,604.09	122,883.80	5,279.71
200	Benefits	29,573.47	27,852.89	30,983.50	3,130.61
300	Purchased Services	177,795.00	121,932.07	172,680.00	50,747.93
400	Energy Services	-	-	-	-
500	Materials & Supplies	16,010.50	5,895.26	11,200.00	5,304.74
600	Capital Outlay	1,790.00	1,937.83	30,000.00	28,062.17
700	Other Expenses	16,900.00	145.00	2,420.00	2,275.00
Total		377,912.89	275,367.14	370,167.30	94,800.16

Cost Center: 9013 Staff Data

Description	2019-2020	2020-2021
Director Risk Mgmt & Emp Relations	0.25	0.25
Health/Safety Specialist	1	1
Enviro/Safety Project Leader	1	1
Totals	2	2.25

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9016 Educational Technology Center

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	1,285,306.47	1,282,906.27	1,296,885.97	2,400.20
200	Benefits	374,371.67	348,194.30	390,181.80	26,177.37
300	Purchased Services	1,135,703.81	961,171.71	1,426,462.74	174,532.10
400	Energy Services	60,000.00	51,706.38	60,000.00	8,293.62
500	Materials & Supplies	116,703.53	106,398.94	650,245.36	10,304.59
600	Capital Outlay	300,876.40	65,560.34	307,198.37	235,316.06
700	Other Expenses	20,600.00	3,300.00	22,600.00	17,300.00
Total		3,293,561.88	2,819,237.94	4,153,574.24	474,323.94

Cost Center: 9016 Staff Data

Description	2019-2020	2020-2021
Director, Educational Tech	1	1
Supervisor, Educational Tech	1	1
District Technology Specialist	2	2
Project Leader Network	1	1
Project Leader Support	1	1
Senior Application Support Analyst	1	1
Application Support Analyst	1	1
Application Support Specialist	3	3
Computer Network Specialist	2	2
Data Base Support Specialist	1	1
System Specialist	2	2
System Support Specialist	6	6
Administrative Secretary	1	1
Totals	23	23

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9018 District Police

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	156,051.21	133,771.32	201,698.92	67,927.60
200	Benefits	59,740.75	52,603.71	65,493.20	12,889.49
300	Purchased Services	606,700.60	588,834.98	612,819.10	23,984.12
400	Energy Services	-	-	-	-
500	Materials & Supplies	89,666.84	3,489.63	53,772.20	50,282.57
600	Capital Outlay	843.00	8,776.42	9,007.76	231.34
700	Other Expenses	27,911.16	6,693.98	8,500.00	1,806.02
Total		940,913.56	794,170.04	951,291.18	157,121.14

Cost Center: 9018 Staff Data

Description	2019-2020	2020-2021
Chief of Police	1	1
Guardian	9	9
Totals	10	10

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9052 Exceptional Student Education

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	1,501,272.13	527,178.93	974,517.71	447,338.78
200	Benefits	423,236.41	133,830.64	296,841.34	163,010.70
300	Purchased Services	614,073.87	28,008.21	942,014.77	914,006.56
400	Energy Services	1,498.07	443.30	630.00	186.70
500	Materials & Supplies	80,394.73	31,655.91	82,394.24	50,738.33
600	Capital Outlay	26,330.00	5,700.59	32,274.56	26,573.97
700	Other Expenses	60,056.31	13,350.30	142,383.70	129,033.40
Total		2,706,861.52	740,167.88	2,471,056.32	1,730,888.44

Cost Center: 9052 Staff Data

Description	2019-2020	2020-2021
Director, Exceptional Student Ed	1	1
Coordinator, Except. Student Ed	0.30	0.30
School Psychologist	8.78	8.78
Speech/Language Pathologist	14.80	14.80
Physical Therapist	1	1
Occupational Therapist	1	1
OT/PT Assistant	3	3
Ed Interpreters Level I	1	1
Ed Interpreters Entry Level	1.50	1.50
ESE Specialist	2.15	2.55
Teacher, ESE	1	0.38
Teacher, Gifted	8	5.80
Teacher, Hearing Impaired	1	1
Teacher, Visually Impaired	2	2
Teacher, On Special Assignment	2.05	2.05
Teacher Aide, ESE	5.53	5.96
Administrative Secretary	0.95	0.95
District Secretary	1.05	1.05
Totals	56.10	54.11

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9074 Facilities, Acquisition & Construction

Object	Description	2019-2020 Original Budget	2019-2020 Expenditures	2020-2021 Budget	Change in 2021 Budget to 2020 Expenditures
100	Salaries	185,602.01	203,999.47	239,298.13	35,298.66
200	Benefits	54,232.34	57,974.94	73,971.77	15,996.83
300	Purchased Services	2,000.00	810.44	2,500.00	1,689.56
400	Energy Services	-	-	-	-
500	Materials & Supplies	4,000.00	1,972.98	5,200.00	3,227.02
600	Capital Outlay	1,300.00	159.00	1,300.00	1,141.00
700	Other Expenses	700.00	568.00	700.00	132.00
Total		247,834.35	265,484.83	322,969.90	57,485.07

Cost Center: 9074 Staff Data

Description	2019-2020	2020-2021
Director, Fac & Const & Maint	0.5	0.5
Project Manager	1	2
Construction Strategies Facilitator	1	1
District Secretary	1	1
Totals	3.5	4.5

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9081 Maintenance Services

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	1,880,633.66	1,307,678.03	1,890,282.66	582,604.63
200	Benefits	594,591.35	463,743.84	641,901.80	178,157.96
300	Purchased Services	1,574,240.00	61,772.69	1,652,795.00	1,591,022.31
400	Energy Services	27,250.00	25,444.30	12,000.00	(13,444.30)
500	Materials & Supplies	1,193,511.04	205,123.10	1,200,500.00	995,376.90
600	Capital Outlay	28,655.76	53,434.63	64,811.12	11,376.49
700	Other Expenses	2,438.00	1,997.87	2,438.00	440.13
Total		5,301,319.81	2,119,194.46	5,464,728.58	3,345,534.12

Cost Center: 9081 Staff Data

Description	2019-2020	2020-2021
Director, Fac & Const & Maint	0.50	0.50
Coordinator, Maintenance	0	1
Project Manager	1	1
Structural & Mechanical Foreman	1	1
Facilities Specialist	2	2
Maintenance Office Specialist	1	1
Purchasing Agent-Maintenance	1	1
Energy System & Plans Room Mgr	1	1
Dispatcher, Maintenance	1	1
Maintenance Analyst	1	1
System Support Specialist, Cameras	1	1
Master Tradesworker-HVAC	1	1
Master Tradesworker -Gen. Construction	2	2
Master Tradesworker -Bldg. Construction	1	1
Master Tradesworker-Electrical	1	1
Master Tradesworker- Locksmith	1	1
Master Tradesworker-Plumber	1	1
Journeyman Tradesworker-Carpenter	2	2
Journeyman Tradesworker-Electrician	3	3
Journeyman Tradesworker-Electronics	1	1
Journeyman Tradesworker-HVAC	4	4
Journeyman Tradesworker-Plumber	2	2
Journeyman Tradesworker-Skld Craftsman	1	1
Journeyman Tradesworker-Pest Control	1	1
Journeyman Tradesworker	1	1
Maintenance Tradesworker	3	3
Maintenance Worker	5	5
Maintenance Helper	3	3
Maint Helper Sportsfield	2	2
Head Custodian	1	1
Custodian	2	1
Totals	48.50	48.50

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9200 Educational Services/Curriculum Instruction

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	500,986.09	447,019.85	529,861.05	82,841.20
200	Benefits	131,134.40	115,510.73	144,585.90	29,075.17
300	Purchased Services	15,031.54	1,209.56	17,864.45	16,654.89
400	Energy Services	400.00	-	400.00	400.00
500	Materials & Supplies	44,376.58	9,276.45	25,543.31	16,266.86
600	Capital Outlay	38,602.74	7,166.08	105,723.57	98,557.49
700	Other Expenses	58,103.80	7,790.00	48,382.50	40,592.50
Total		788,635.15	587,972.67	872,360.78	284,388.11

Cost Center: 9200 Staff Data

Description	2019-2020	2020-2021
Director, Area Sch/Elem Ed	1	1
Director, Career, Technical and Adult ed	0	1
Coordinantor of Spec Acad Pro	1	1
Program Specialist, Virtual	1	0
Teacher, CDE	0	1
Reading Coach	3	2
Administrative Secretary	1	1
District Secretary	2	2
Totals	9	9

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9201 Research & Accountability

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	369,586.19	367,146.66	374,615.71	7,469.05
200	Benefits	87,861.29	84,738.62	95,569.14	10,830.52
300	Purchased Services	5,535.00	1,023.00	111,973.95	110,950.95
400	Energy Services	-	-	-	-
500	Materials & Supplies	6,928.51	587.10	6,452.25	5,865.15
600	Capital Outlay	-	314.99	50.00	(264.99)
700	Other Expenses	5,228.56	534.34	5,190.00	4,655.66
Total		475,139.55	454,344.71	593,851.05	139,506.34

Cost Center: 9201 Staff Data

Description	2019-2020	2020-2021
Director, Research/Accountability	1	1
Coordinator, Research/Accountability	1	1
Supervisor, Achievement Data Tech	1	1
Program Specialist, Research/Accountability	1	1
Administrative Secretary	1	1
Totals	5	5

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9203 Human Resources

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	793,550.23	776,452.28	782,479.38	6,027.10
200	Benefits	258,798.80	227,626.84	270,959.50	43,332.66
300	Purchased Services	36,030.00	19,012.88	31,450.00	12,437.12
400	Energy Services	-	-	-	-
500	Materials & Supplies	16,355.46	9,606.83	23,445.51	13,838.68
600	Capital Outlay	500.00	6,858.06	-	(6,858.06)
700	Other Expenses	12,360.00	5,428.37	76,370.00	70,941.63
Total		1,117,594.49	1,044,985.26	1,184,704.39	139,719.13

Cost Center: 9203 Staff Data

Description	2019-2020	2020-2021
Director, HR & Empl Relations	1	1
Coordinator, of Cert & Prof Stand	1	1
Policy Compliance Officer	1	1
Senior Application Support Specialist	1	1
Payroll Specialist	1	1
Payroll Analyst	4	4
Personnel Analyst	6	5
District Secretary	1	1
Switch Board Operator	2	2
Totals	18	17

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9213 Risk Management

Object	Description	2019-2020 Original Budget	2019-2020 Expenditures	2020-2021 Budget	Change in 2021 Budget to 2020 Expenditures
100	Salaries	367,041.76	153,103.21	537,282.09	384,178.88
200	Benefits	81,837.11	41,565.11	117,547.21	75,982.10
300	Purchased Services	202,153.54	175,377.06	232,654.52	57,277.46
400	Energy Services	-	-	-	-
500	Materials & Supplies	5,126.39	3,532.04	5,500.00	1,967.96
600	Capital Outlay	299.99	299.99	5,507.76	5,207.77
700	Other Expenses	4,300.00	16,622.00	4,300.00	(12,322.00)
Total		660,758.79	390,499.41	902,791.58	512,292.17

Cost Center: 9213 Staff Data

Description	2019-2020	2020-2021
Director, HR & Risk Management	0.75	0.5
Employee Benefit Specialist	1	0.25
Claims Management Specialist	1	1
District Secretary	1	1
Totals	3.75	2.75

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9223 Professional Development

Object	Description	2019-2020 Original Budget	2019-2020 Expenditures	2020-2021 Budget	Change in 2021 Budget to 2020 Expenditures
100	Salaries	151,354.60	146,241.25	185,921.42	39,680.17
200	Benefits	47,519.29	42,282.39	57,843.83	15,561.44
300	Purchased Services	28,076.05	35,253.15	16,100.00	(19,153.15)
400	Energy Services	-	-	-	-
500	Materials & Supplies	21,918.64	5,558.76	15,423.27	9,864.51
600	Capital Outlay	-	-	-	-
700	Other Expenses	14,555.00	26,749.00	13,365.00	(13,384.00)
Total		263,423.58	256,084.55	288,653.52	32,568.97

Cost Center: 9223 Staff Data

Description	2019-2020	2020-2021
Director, Prof. Dev. & Comm. Serv.	1	1
Administrative Secretary	1	1
Totals	2	2

**Citrus County School Board
District Level Cost Center Budgets
2020-2021**

Cost Center: 9999 Transportation Services

Object	Description	2019-2020	2019-2020	2020-2021	Change in
		Original Budget	Expenditures	Budget	2021 Budget to 2020 Expenditures
100	Salaries	4,626,796.16	4,412,176.74	4,887,672.75	475,496.01
200	Benefits	1,717,368.59	1,486,923.89	1,812,336.48	325,412.59
300	Purchased Services	470,998.50	549,807.40	587,555.00	37,747.60
400	Energy Services	1,498,440.00	789,242.51	1,586,510.00	797,267.49
500	Materials & Supplies	782,362.03	717,715.56	915,258.36	197,542.80
600	Capital Outlay	154,600.00	72,523.88	94,938.88	22,415.00
700	Other Expenses	150,630.13	91,410.86	148,300.00	56,889.14
Total		9,401,195.41	8,119,800.84	10,032,571.47	1,912,770.63

Cost Center: 9999 Staff Data

Description	2019-2020	2020-2021
Director, Transportation	1	1
Transportation Fleet Manager	1	1
Transportation Analyst	17	17
Bookkeeper, District	0	0
Route Manager	3	3
Transportation Media Technician	1	1
Training Program Leader	1	1
Bus Operator Trainer/Instructor	4	4
Bus Driver	144	144
Shop Foreman	3	3
Vehicle Maint. Tech.	7	7
Line Mechanic	6	6
Mechanic Helper	0	0
Bus Aide	12	12
Totals	200	200

SCHOOLS and STAFFING



**Citrus County School District
Schools and Special Centers Budget Comparison**

Description		2019-2020 Original Budget	2020-2021 Original Budget	2019-2020 to 2020-2021 Change	Percent
Elementary Schools (K - 5)					
0021	Pleasant Grove Elementary	4,358,661.40	4,223,520.24	(135,141.16)	-3.10%
0025	Forest Ridge Elementary	4,514,400.43	4,378,992.10	(135,408.33)	-3.00%
0032	Inverness Primary	4,218,066.90	4,017,559.52	(200,507.38)	-4.75%
0035	Central Ridge Elementary	4,258,971.87	4,182,220.61	(76,751.26)	-1.80%
0061	Floral City Elementary	2,898,582.67	2,800,656.49	(97,926.18)	-3.38%
0071	Homosassa Elementary	2,939,017.45	2,854,925.68	(84,091.77)	-2.86%
0102	Crystal River Primary	4,033,156.77	4,059,908.88	26,752.11	0.66%
0161	Lecanto Primary	4,634,058.33	4,706,173.65	72,115.32	1.56%
0171	Hernando Elementary	4,486,672.44	4,273,606.65	(213,065.79)	-4.75%
0181	Citrus Springs Elementary	4,378,759.28	4,285,792.52	(92,966.76)	-2.12%
0191	Rock Crusher Elementary	4,074,676.04	4,164,061.67	89,385.63	2.19%
Total Elementary Schools		<u>\$ 44,795,023.58</u>	<u>\$ 43,947,418.01</u>	<u>\$ (847,605.57)</u>	<u>-1.89%</u>
Middle School (6-8)					
0042	Inverness Middle	7,055,308.66	6,712,090.57	(343,218.09)	-4.86%
0083	Crystal River Middle	5,819,234.22	5,511,110.28	(308,123.94)	-5.29%
0162	Lecanto Middle	4,968,366.28	5,367,766.86	399,400.58	8.04%
0211	Citrus Springs Middle	5,196,531.67	4,970,711.35	(225,820.32)	-4.35%
Total Middle Schools		<u>\$ 23,039,440.83</u>	<u>\$ 22,561,679.06</u>	<u>\$ (477,761.77)</u>	<u>-2.07%</u>
High School (9-12)					
0031	Citrus High	8,843,375.94	9,175,531.65	332,155.71	3.76%
0121	Crystal River High	8,887,551.13	8,414,842.63	(472,708.50)	-5.32%
0163	Lecanto High	9,510,363.54	9,844,649.44	334,285.90	3.51%
Total High Schools		<u>\$ 27,241,290.61</u>	<u>\$ 27,435,023.72</u>	<u>193,733.11</u>	<u>0.71%</u>
Total Schools		<u>\$ 95,075,755.02</u>	<u>\$ 93,944,120.79</u>	<u>\$ (1,131,634.23)</u>	<u>-1.19%</u>
Special Centers					
0131	Withlacoochee Technical	6,224,356.56	6,149,623.77	(74,732.79)	-1.20%
0141	Marine Science Station	377,478.99	386,669.24	9,190.25	2.43%
0201	CREST	3,894,209.32	3,790,920.77	(103,288.55)	-2.65%
0321	Renaissance Center	1,112,266.73	1,020,017.14	(92,249.59)	-8.29%
7001	Citrus Virtual Instruction	181,051.89	-	(181,051.89)	-100.00% *
7073	Eckerd Youth E-Nini-Hassee	161,174.92	154,166.70	(7,008.22)	-4.35%
8001	Cypress Creek (DJJ Facility)	634,341.20	577,923.30	(56,417.90)	-8.89%
8003	PACE School for Girls	171,628.50	274,046.93	102,418.43	59.67% *
Total "Special" Centers		<u>\$ 12,756,508.11</u>	<u>\$ 12,353,367.85</u>	<u>\$ (403,140.26)</u>	<u>-3.16%</u>
Overall Total School Budgets		<u>\$ 107,832,263.13</u>	<u>\$ 106,297,488.64</u>	<u>\$ (1,534,774.49)</u>	<u>-1.42%</u>

Note: Variances >25% explained.

***7001** Citrus Virtual Cost Center eliminated in 20-21

2020 - 2021 School Staffing Budgeted Plan and Salary Sheet

School	Admin. Salary Expense	Instructional Salary Expense	Support Salary Expense	Total Salary Expense	School Enrollment as of 8/31/20	Expenditure Per Pupil	Base Student Allocation Percentage
Central Ridge Elementary	\$169,314	\$2,284,231	\$379,205	\$2,832,750	721	\$3,929	91.0%
Citrus Springs Elementary	\$159,663	\$2,357,358	\$448,530	\$2,965,550	715	\$4,148	96.0%
Crystal River Primary	\$174,085	\$2,074,509	\$427,350	\$2,675,944	623	\$4,295	99.4%
Floral City Elementary	\$159,683	\$1,435,992	\$306,866	\$1,902,540	330	\$5,765	133.5%
Forest Ridge Elementary	\$164,659	\$2,359,893	\$436,267	\$2,960,819	701	\$4,224	97.8%
Hernando Elementary	\$157,010	\$2,297,726	\$476,856	\$2,931,592	748	\$3,919	90.7%
Homosassa Elementary	\$165,996	\$1,483,896	\$280,782	\$1,930,674	387	\$4,989	115.5%
Inverness Primary	\$163,601	\$2,198,688	\$407,297	\$2,769,587	624	\$4,438	102.8%
Lecanto Primary	\$170,927	\$2,668,429	\$441,224	\$3,280,580	821	\$3,996	92.5%
Pleasant Grove Elementary	\$165,841	\$2,390,289	\$397,253	\$2,953,383	665	\$4,441	102.8%
Rock Crusher Elementary	\$157,250	\$2,360,933	\$388,979	\$2,907,161	646	\$4,500	104.2%
Elementary School Total	\$1,808,027	\$23,911,944	\$4,390,609	\$30,110,579	6981	\$4,422.23	102.4%
Citrus Springs Middle	\$246,276	\$2,573,299	\$582,977	\$3,402,553	764	\$4,454	103.1%
Crystal River Middle	\$247,499	\$2,923,966	\$556,133	\$3,727,597	900	\$4,142	95.9%
Inverness Middle	\$240,415	\$3,670,938	\$669,346	\$4,580,699	1084	\$4,226	97.8%
Lecanto Middle	\$245,411	\$2,950,323	\$570,936	\$3,766,671	827	\$4,555	105.4%
Middle School Total	\$979,601	\$12,118,526	\$2,379,392	\$15,477,519	3575	\$4,343.93	100.6%
Citrus High	\$330,997	\$4,689,396	\$886,716	\$5,907,109	1506	\$3,922	90.8%
Crystal River High	\$339,634	\$3,982,976	\$923,566	\$5,246,176	1206	\$4,350	100.7%
Lecanto High	\$347,433	\$5,079,701	\$968,341	\$6,395,475	1768	\$3,617	83.7%
High School Total	\$1,018,064	\$13,752,073	\$2,778,623	\$17,548,760	4480	\$3,963.27	91.8%
CREST	\$173,215	\$1,297,079	\$1,038,753	\$2,509,046	107	\$23,449	542.9%
Withlacoochee Technical	\$261,864	\$1,023,783	\$884,984	\$2,170,631	308	\$7,048	163.2%
Alternative School Total	\$435,079	\$2,320,862	\$1,923,737	\$4,679,677	415	\$15,248.27	353.0%
TOTALS	\$4,240,769.81	\$52,103,404.87	\$11,472,361.17	\$67,816,535.85	15451		

2020 - 2021 Base Student Allocation for FEFP

\$4,319.49

Figures may be squared due to virtual instruction.

2020-2021 ELEMENTARY SCHOOL STAFFING PLAN

POPULATION	<450 Students		450 Students		650 Students		850 Students		1100 Students	
POSITION	#	Days	#	Days	#	Days	#	Days	#	Days
Principal	1	251	1	251	1	251	1	251	1	251
Assistant Principal	1	216	1	216	1	216	1	216	2	216
TOSA/Curriculum*	.5	196	1	196	1	196	1	196	2	201
ESE Specialist **	**	211	**	211	**	211	**	211	**	211
TOSA/Media/Tech	1	196	1	196	1	196	1	196	1	201
Certified School Counselor	1	196	1	196	1	206	1	206	1	206
Principal's Secretary	1	251	1	251	1	251	1	251	1	251
Bookkeeper/Data/Guidance Sec.	1	217	2	217	3	217	4	217	4	217
Health Room Att	1	181	1	181	1	181	1	181	1	181
Office Clerk									1	181
Technology Lab Aide	1	181	1	181	1	181	1	181	1	181

*Instructional Unit- TOSA for Curriculum/Literacy/Staff Development PLEASE NOTE: the additional Instructional Unit is not an automatically funded position. The funding of this position is contingent upon available funding. ** Dependent Upon ESE Population

TEACHER AIDES	
Enrollment	Allocation
1-500	1
501-750	2
751-900	3
901-	4
SPECIAL INSTRUCTIONAL UNITS	
Physical Education	1 teacher per 13 instructional units
Art	1 teacher per 25 instructional units
Music	1 teacher per 25 instructional units
Ratios in PE, Art, Music represent target figures which will be phased in based upon available funding (based on district staffing not CSR staffing levels).	

SAI AIDES

Contingent upon available funding.

Board approved: 6/9/2020

2020-2021 MIDDLE SCHOOL STAFFING PLAN

POPULATION	750 Students		1000 Students		1250 Students	
POSITION	#	DAYS	#	DAYS	#	DAYS
Principal	1	251	1	251	1	251
Assistant Principal	2	216	2	216	3	216
TOSA/SS			1	196	1	196
TOSA/Curriculum*	1	201	1	201	1	201
ESE Specialist **	**	211	**	211	**	211
Media Specialist	1	201	1	201	1	201
Certified School Counselor	2	211	3	211	3	211
Principal's Secretary	1	251	1	251	1	251
Bookkeeper	1	217	1	217	1	217
Data Secretary	1	251	1	251	1	251
Guid/School Secretary	2	217	2	217	3	217
Health Room Attendant	1	181	1	181	1	181
Office Clerk			1	181	2	181
ISS Aide	1	181	1	181	1	181
Tech Support Specialist	1	251	1	251	1	251

*Instructional Unit- TOSA for Curriculum/Literacy/Staff Development

PLEASE NOTE: the additional Instructional Unit is not an automatically funded position.

The funding of this position is contingent upon available funding.

** Dependant Upon ESE Population

MIDDLE SCHOOL TEACHER AIDES and SAI AIDES Contingent Upon Available Funding

Board approved: 6/9/2020

2020-2021 HIGH SCHOOL STAFFING PLAN

POPULATION POSITION	1250 Students		1500 Students		1750 Students	
	#	Days	#	Days	#	Days
Principal	1	251	1	251	1	251
Assistant Principal	1	251	1	251	1	251
Assistant Principal	2	216	2	216	2	216
TOSA/SS	1	196	2	196	2	196
Assessment Specialist	1	201	1	201	1	201
ESE Specialist**	**	216	**	216	**	216
Media Specialist	1	201	1	201	1	201
Certified School Counselor	4	216	5	216	5	216
Activities Director	.5	201	.5	201	.5	201
Principal's Secretary	1	251	1	251	1	251
Bookkeeper	1	251	1	251	1	251
Data Secretary	1	251	1	251	2	251
Guid/School Secretary	2	217	3	217	3	217
Media Aide	1	181	1	181	1	181
Health Room Attendant	1	181	1	181	1	181
Office Clerk	2	217	2	217	2	217
Office Clerk	1	202	2	202	2	202
Registrar	1	251	1	251	1	251
ISS Aide	1	181	1	181	1	181
Tech Support Specialist	1	251	1	251	1	251

HIGH SCHOOL SAI AIDES Contingent upon available funding.

*One district level Reading TOSA assigned to work with the three high schools.

** Dependant Upon ESE Population

2020-2021 CREST STAFFING PLAN

SERVICE UNITS	DAYS
1 Principal	251
1 Assistant Principal	216
1 ESE Specialist	216
1 Media Specialist	201
.5 Psychologist (share with REN)	216
.5 Guidance Counselor (share with REN)	206
1 Behavior Specialist/TOSA	196
1 Behavior Specialist/TOSA	216
1 Curriculum/TOSA	196

CLERICAL/SUPPORT UNITS	DAYS
1 Principal's Secretary	251
1 Data Secretary	251
1 School Office Clerk	181
1 Health Room Attendant	181
1 Computer Lab Aide	181

TEACHER AIDES Contingent upon available funding.

2020-2021 WITHLACOOCHEE TECHNICAL COLLEGE STAFFING PLAN

SERVICE UNITS	DAYS
1 Director	251
1 Assistant Director	251
1 Assistant Director	216
1 Supervisor, Criminal Justice Acad.	251
1 Media Specialist	216
1 Certified School Counselors	217
** ESE Specialist	211
1 Financial Aide Advisor	217

** Dependent upon ESE population

TEACHER AIDES Contingent upon available funding.

CLERICAL UNITS	DAYS
1 Business Office & Financial Aid Specialist	251
1 Bookkeeper, WTC	251
1 Secretary to Director	251
1 Data Secretary	251
1 Registrar	251
2 Guidance Secretaries	251
3 Secretaries	251
1 Office Clerk	251
1 Purchasing Agent	251
1 Assistant Bookkeeper	251
1 Financial Aid Specialist	251
1 Technology Support Specialist	251
2 Career Advisors	197
1 Application Support Analyst	251

STUDENT ENROLLMENT

as of 8/31/2020

School Name	Grade	Fish Capacity as of 01/24/18	2020-21 Projections as of 01/07/20	Enrolled full time Brick & Mortar as of 08/31/20	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)	RESERVED enrolled CVS- Blended Learning 8/31/20	Utilization Rate for 2020-21
Central Ridge Elementary	PK		50	31			0	
Central Ridge Elementary	KG		114	79			22	
Central Ridge Elementary	P2		0	0			0	
Central Ridge Elementary	P3		0	6			0	
Central Ridge Elementary	01		114	70			36	
Central Ridge Elementary	02		127	87			32	
Central Ridge Elementary	03		114	64			40	
Central Ridge Elementary	04		115	91			32	
Central Ridge Elementary	05		124	85			46	
Central Ridge Elementary Total*		810	758	513	297	63%	208	89%
Citrus Springs Elementary	PK		45	37			0	
Citrus Springs Elementary	KG		132	76			20	
Citrus Springs Elementary	P2		0	0			0	
Citrus Springs Elementary	P3		0	1			0	
Citrus Springs Elementary	01		132	95			41	
Citrus Springs Elementary	02		117	83			28	
Citrus Springs Elementary	03		100	77			23	
Citrus Springs Elementary	04		113	73			33	
Citrus Springs Elementary	05		123	85			43	
Citrus Springs Elementary Total*		810	762	527	283	65%	188	88%
Crystal River Primary	PK		40	38			0	
Crystal River Primary	KG		111	65			19	
Crystal River Primary	P2		0	0			0	
Crystal River Primary	P3		0	3			0	
Crystal River Primary	01		111	83			28	
Crystal River Primary	02		103	88			13	
Crystal River Primary	03		109	75			24	
Crystal River Primary	04		102	75			24	
Crystal River Primary	05		87	68			20	
Crystal River Primary Total*		661	663	495	166	75%	128	94%
Floral City Elementary	PK		30	22			0	
Floral City Elementary	KG		66	36			20	
Floral City Elementary	P2		0	0			0	
Floral City Elementary	P3		0	0			0	
Floral City Elementary	01		66	36			19	
Floral City Elementary	02		55	32			18	
Floral City Elementary	03		53	35			13	
Floral City Elementary	04		51	29			14	
Floral City Elementary	05		64	36			20	
Floral City Elementary Total		497	385	226	271	45%	104	66%
Forest Ridge Elementary	PK		45	32			0	
Forest Ridge Elementary	KG		127	65			33	
Forest Ridge Elementary	P2		0	0			0	
Forest Ridge Elementary	P3		0	4			0	
Forest Ridge Elementary	01		127	91			31	
Forest Ridge Elementary	02		117	81			37	
Forest Ridge Elementary	03		102	69			34	
Forest Ridge Elementary	04		108	70			38	
Forest Ridge Elementary	05		114	83			33	
Forest Ridge Elementary Total*		759	740	495	264	65%	206	92%
Hernando Elementary	PK		45	33			0	
Hernando Elementary	KG		131	90			22	
Hernando Elementary	P2		0	0			0	
Hernando Elementary	P3		0	2			0	
Hernando Elementary	01		131	94			38	
Hernando Elementary	02		116	88			30	
Hernando Elementary	03		115	83			35	
Hernando Elementary	04		113	77			34	
Hernando Elementary	05		122	90			32	
Hernando Elementary Total*		754	773	557	197	74%	191	99%
Homosassa Elementary	PK		30	27			0	
Homosassa Elementary	KG		58	46			11	
Homosassa Elementary	P2		0	0			0	
Homosassa Elementary	P3		0	2			0	
Homosassa Elementary	01		58	49			16	
Homosassa Elementary	02		70	50			10	
Homosassa Elementary	03		67	50			15	
Homosassa Elementary	04		68	44			15	
Homosassa Elementary	05		53	37			15	
Homosassa Elementary Total*		412	404	305	107	74%	82	94%
Inverness Primary School	PK		45	28			0	
Inverness Primary School	KG		96	66			24	
Inverness Primary School	P2		0	0			0	
Inverness Primary School	P3		0	5			0	
Inverness Primary School	01		96	74			24	
Inverness Primary School	02		108	69			25	
Inverness Primary School	03		97	79			29	
Inverness Primary School	04		89	61			27	
Inverness Primary School	05		118	75			38	
Inverness Primary Total*		766	649	457	309	60%	167	81%

as of 8/31/2020

School Name	Grade	Fish Capacity as of 01/24/18	2020-21 Projections as of 01/07/20	Enrolled full time Brick & Mortar as of 08/31/20	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)	RESERVED enrolled CVS- Blended Learning 8/31/20	Utilization Rate for 2020-21
Lecanto Primary School	PK		35	37			0	
Lecanto Primary School	KG		113	88			26	
Lecanto Primary School	P2		0	0			0	
Lecanto Primary School	P3		0	2			0	
Lecanto Primary School	01		113	92			32	
Lecanto Primary School	02		129	91			42	
Lecanto Primary School	03		107	78			39	
Lecanto Primary School	04		145	106			46	
Lecanto Primary School	05		128	96			46	
Lecanto Primary Total*		858	770	590	268	69%	231	96%
Pleasant Grove Elementary	PK		60	45			0	
Pleasant Grove Elementary	KG		98	75			34	
Pleasant Grove Elementary	P2		0	0			0	
Pleasant Grove Elementary	P3		0	5			0	
Pleasant Grove Elementary	01		98	74			24	
Pleasant Grove Elementary	02		110	79			29	
Pleasant Grove Elementary	03		90	68			24	
Pleasant Grove Elementary	04		87	71			26	
Pleasant Grove Elementary	05		107	78			33	
Pleasant Grove Elementary Total*		757	650	495	262	65%	170	88%
Rock Crusher Elementary	PK		45	32			0	
Rock Crusher Elementary	KG		123	82			21	
Rock Crusher Elementary	P2		0	0			0	
Rock Crusher Elementary	P3		0	5			0	
Rock Crusher Elementary	01		123	83			28	
Rock Crusher Elementary	02		118	88			19	
Rock Crusher Elementary	03		104	75			27	
Rock Crusher Elementary	04		107	73			25	
Rock Crusher Elementary	05		91	65			23	
Rock Crusher Elementary Total*		699	711	503	196	72%	143	92%
Elementary School Total		7,783	7,265	5,163	2,620	66%	1,818	90%
Citrus Springs Middle	06		240	176			85	
Citrus Springs Middle	07		237	154			73	
Citrus Springs Middle	08		276	184			92	
Citrus Springs Middle Total*		852	753	514	338	60%	250	90%
Crystal River Middle	06		323	207			72	
Crystal River Middle	07		319	223			104	
Crystal River Middle	08		296	205			89	
Crystal River Middle Total		1,215	938	635	580	52%	265	74%
Inverness Middle	06		365	249			102	
Inverness Middle	07		347	243			105	
Inverness Middle	08		385	279			106	
Inverness Middle Total		1,352	1,097	771	581	57%	313	80%
Lecanto Middle	06		246	212			74	
Lecanto Middle	07		271	195			82	
Lecanto Middle	08		259	196			68	
Lecanto Middle Total*		860	776	603	257	70%	224	96%
Middle School Total		4,279	3,564	2,523	1,756	59%	1,052	84%
Citrus High	09		393	284			89	
Citrus High	10		386	288			106	
Citrus High	11		381	299			88	
Citrus High	12		340	253			99	
Citrus High Total		1,750	1,500	1,124	626	64%	382	86%
Crystal River High	P0		11	0			0	
Crystal River High	P1		0	0			0	
Crystal River High	P2		0	0			0	
Crystal River High	P3		0	0			0	
Crystal River High	KG		0	0			0	
Crystal River High	09		377	248			76	
Crystal River High	10		254	191			76	
Crystal River High	11		274	218			83	
Crystal River High	12		309	222			92	
Crystal River High Total (with PK)		1,477	1,225	879	598	60%	327	82%
Lecanto High	09		431	330			117	
Lecanto High	10		410	286			134	
Lecanto High	11		447	342			128	
Lecanto High	12		403	324			107	
Lecanto High Total*		1,733	1,691	1,282	451	74%	486	102%
High School Total (with PK)		4,960	4,416	3,285	1,675	66%	1,195	90%

as of 8/31/2020

School Name	Grade	Fish Capacity as of 01/24/18	2020-21 Projections as of 01/07/20	Enrolled full time Brick & Mortar as of 08/31/20	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)	RESERVED enrolled CVS- Blended Learning 8/31/20	Utilization Rate for 2020-21
Citrus Virtual School (CVS) K-12-students not assigned to a base school								
Citrus Virtual School (K-12)	KG			0				
Citrus Virtual School (K-12)	01			0				
Citrus Virtual School (K-12)	02			0				
Citrus Virtual School (K-12)	03			0				
Citrus Virtual School (K-12)	04			0				
Citrus Virtual School (K-12)	05			0				
Citrus Virtual School (K-12)	06			0				
Citrus Virtual School (K-12)	07			0				
Citrus Virtual School (K-12)	08			0				
Citrus Virtual School (K-12)	09			0				
Citrus Virtual School (K-12)	10			1				
Citrus Virtual School (K-12)	11			0				
Citrus Virtual School (K-12)	12			0				
Citrus Virtual School (CVS) K-12-students not assigned to a base school Total				1				
Academy of Environmental Science	09			66			4	
Academy of Environmental Science	10			50			3	
Academy of Environmental Science	11			0			0	
Academy of Environmental Science	12			0			0	
Academy of Environmental Science Total**		125		116	9	93%	7	98%
CREST	PK			0				
CREST	KG			0				
CREST	01			0				
CREST	02			1				
CREST	03			6				
CREST	04			7				
CREST	05			9				
CREST	06			7				
CREST	07			9				
CREST	08			11				
CREST	09			8				
CREST	10			9				
CREST	11			7				
CREST	12			33				
CREST	GD			0				
CREST Total		304		107	197	35%		
PACE	05			1				
PACE	06			2				
PACE	07			11				
PACE	08			6				
PACE	09			12				
PACE	10			10				
PACE	11			10				
PACE	12			2				
PACE Total		125		54	71	43%		
Renaissance/SRMI	06			1				
Renaissance/SRMI	07			12				
Renaissance/SRMI	08			28				
Renaissance/SRMI	09			15				
Renaissance/SRMI	10			14				
Renaissance/SRMI	11			17				
Renaissance/SRMI	12			15				
Renaissance/SRMI Total		266		102	164	38%		
Withlacoochee Technical College	PK			0				
Withlacoochee Technical College	KG			0				
Withlacoochee Technical College	08			0				
Withlacoochee Technical College	09			0				
Withlacoochee Technical College	10			0				
Withlacoochee Technical College	11			0				
Withlacoochee Technical College	12			0				
Withlacoochee Technical College	30			23				
Withlacoochee Technical College	31			285				
Withlacoochee Technical College Total		795		308	487	39%		
Alternative School Total w/out Citrus Virtual		1,615		687	928	43%		
District Total (PK-12) without Alternative School		17,022	15,245	10,971	6,051	64%		
District Total with Alternative Schools including all CVS				15,724				

Prepared by Department of Planning and Growth Management. Contact 352-746-3960 for questions or clarification.
 FISH numbers fluctuate based on DOE inspection and classification criteria in addition to facility changes.

Schools identified in red are considered to be at capacity because they are at 90% or above.

Schools identified in yellow are considered to be at capacity for one or more grade levels.

Schools in green are not at capacity for any grade level.

* Indicates school is located in high growth area

**Please note that the AES is a CCSB Public sponsored Charter School. PACE and REN/SRMI are alternative schools.

Students "Co-Enrolled" between the High Schools and WTC are counted within the "Enrollment" totals for each High School. They ARE counted in the "Enrollment" total for WTC as seats taken towards capacity.

DEBT SERVICE FUNDS



DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the payment of principal, interest and other costs associated with the District's outstanding capital debt. The District maintains three funds to record the debt service. The funds are Capital Outlay Bond Issues (COBI), Debt Service - Leases and ARRA Economic Stimulus Debt Service.

Capital Outlay Bond Issues (COBI)

Collections from the State's Motor Vehicle License Tax are allocated to school districts and community colleges based upon a constitutional funding formula. Funds from CO & DS may be used for projects on the District's Project Priority List (PPL) and should be used in order of priority need. After June 30 of each year, the district receives from the state a "book entry" showing the status of our account.

Debt Service - Leases

Payments for principal and interest of lease payment for financed equipment purchases.

ARRA Economic Stimulus Debt Service

The American Recovery and Reinvestment Act (ARRA) of 2009 authorized the issuance of Qualified School Construction Bonds (QSCBs) to finance school construction and other eligible projects for public schools. A QSCB is an interest-free bond issued by a state or local governmental entity. Instead of receiving periodic interest payments from the issuer, the QSCB bondholder receives a federal income tax credit while the bond is outstanding. The District's debt service obligation is only for the principal amount of the bonds. In May, 2010, the District issued \$35,000,000 in QSCBs for the construction, renovation and remodeling of Crystal River High School.

In 2020 the district made the fifth payment into a "sinking fund". This fund is accumulated and set aside by the school district for the purpose of redeeming the \$35,000,000 bond principal payment in 2027.



**Citrus County School District
Debt Service**

	Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget	2019-2020 to 2020-2021 Change	Percent
ESTIMATED REVENUES						
State Sources:						
CO & DS Withheld for SBE/COBI Bonds	3322	78,406	50,353	0	-50,353	-100.00%
SBE/COBI Bond Interest	3326	169	70	0	-70	-100.00%
Total State Sources		<u>78,575</u>	<u>50,423</u>	<u>0</u>	<u>-50,423</u>	<u>-100.00%</u>
Local Sources:						
Net Increase (Decrease) in Fair Value on In	3433	874,831	1,352,430	0	-1,352,430	-100.00%
Total Local Sources:		<u>874,831</u>	<u>1,352,430</u>	<u>0</u>	<u>-1,352,430</u>	<u>-100.00%</u>
OTHER FINANCING SOURCES						
Transfers In:						
From Capital Projects Fund	3630	3,420,605	4,690,716	4,876,907	186,191	3.97%
Total Other Financing Sources		<u>3,420,605</u>	<u>4,690,716</u>	<u>4,876,907</u>	<u>186,191</u>	<u>3.97%</u>
Beginning Fund Balance	2800	<u>7,220,348</u>	<u>10,766,427</u>	<u>14,779,582</u>	<u>4,013,155</u>	<u>37.27%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE						
	3000	<u>11,594,358</u>	<u>16,859,995</u>	<u>19,656,489</u>	<u>2,796,494</u>	<u>16.59%</u>
APPROPRIATIONS						
Redemption of Principal	7100	352,973	1,564,124	1,697,072	132,948	8.50%
Interest	7200	469,672	510,937	494,854	-16,082	-3.15%
Dues & Fees	7300	5,286	5,353	5,250	-103	-1.92%
Total Appropriations		<u>827,931</u>	<u>2,080,413</u>	<u>2,197,176</u>	<u>116,763</u>	<u>5.61%</u>
Ending Fund Balance	2700	<u>10,766,427</u>	<u>14,779,582</u>	<u>17,459,313</u>	<u>2,679,731</u>	<u>18.13%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES						
		<u>11,594,358</u>	<u>16,859,995</u>	<u>19,656,489</u>	<u>2,796,494</u>	<u>16.59%</u>

CAPITAL FUNDS



CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for the financial resources used for equipment, buses, fleet vehicles, technology, enterprise software, property and casualty insurance, and the construction, maintenance, renovation and remodeling of educational facilities. The major sources of revenue for the Capital Projects Funds are state and local revenue.

State Sources

Capital Outlay and Debt Service (CO&DS)

Pursuant to Article XII, section 9(d) of the Florida Constitution, the first proceeds from the tax on motor vehicle licenses are available to school districts for capital outlay purposes. CO & DS funds may be used for capital outlay projects included on a school district's Project Priority List, which is developed from the educational plant survey as approved by the Florida Department of Education.

Local Sources

Bonds

School districts are authorized to sell bonds for capital outlay projects to be repaid from local property taxes. The authority for the issuance of the bonds and the repayment from local property taxes is Article VII, section 12 of the Florida Constitution, section 200.001(3)(e), Florida Statute and sections 1010.40 – 1010.55, Florida Statutes.



CAPITAL PROJECTS FUNDS

Local Sources continued

Property Taxes levied

School boards may levy up to 1.5 mills as prescribed in section 1011.71(2), Florida Statute. Section 1011.71 (2)(a)-(j) authorizes school boards to expend the funds raised for costs of construction, renovation, remodeling, maintenance and repair of the education plant. These funds may also be used for expenditures that are directly related to the delivery of student instruction, conversion of space, a new school's library media center collection, school buses, servicing of payments related to lease-purchase agreement, equipment, computers and enterprise software. In addition, section 1011.71(5) authorizes school boards to expend up to the \$150 per unweighted full-time equivalent student the purchase, lease-purchase, or lease of driver's education vehicles; vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment and for payment of the premiums for property and casualty insurance necessary to insure school district educational plant and ancillary plants.

All proposed expenditures must be identified and advertised during the budget process. Budgeted revenues from local taxes are determined by applying millage levies to 96% of the school taxable property. School board adoption of millage levies is governed by the advertising and public meeting of chapter 200, Florida Statute. Taxes levied in 2020-2021 will generate \$16,841,502.

Impact Fees

The educational impact fee is collected by the County and each municipality within the County based on an interlocal agreement. The fees are to be used solely for the purpose of providing capital improvements to the public educational system necessitated by new residential development and shall not be used for any expenditure that would be classified as a maintenance or repair expense. The authorized uses include, but are not limited to, land acquisition; facility design and construction costs; furniture and equipment; and payment of principal, interest, and related costs of indebtedness necessitated by new residential development. Educational impact fees were initially suspended through May 12, 2017, pursuant to Ordinance 2016-A43, but were reinstated on May 15, 2017.



**Citrus County School District
Capital Project Funds**

	Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget	2019-2020 to 2020-2021 Change	Percent
ESTIMATED REVENUES						
State Sources:						
CO & DS Distributed	3321	540,076	529,099	580,000	50,901	9.62%
Interest on Undistributed CO & DS	3325	11,637	17,256	17,500	244	1.41%
Public Education Capital Outlay (PECO)	3391	353,533			0	
Other Miscellaneous State Revenue	339X	91,398	259,514	481,276	221,762	85.45%
Total State Sources		<u>996,644</u>	<u>805,870</u>	<u>1,078,776</u>	<u>272,906</u>	<u>33.86%</u>
Local Sources:						
District Local Capital Improvement Tax	3413	14,529,894	16,189,077	16,841,502	652,425	4.03%
Interest, Including Profit on Investment	3431	588,819	634,721	350,000	-284,721	-44.86%
Gifts, Grants and Bequests	3440				0	
Miscellaneous Local Sources	3495	10,807	1,075	227,850	226,775	21095.35%
Impact Fees	3496	133,397	945,237	565,795	-379,442	-40.14%
Total Local Sources:		<u>15,262,917</u>	<u>17,770,110</u>	<u>17,985,147</u>	<u>215,037</u>	<u>1.21%</u>
TOTAL ESTIMATED REVENUES		<u>16,259,561</u>	<u>18,575,980</u>	<u>19,063,923</u>	<u>487,943</u>	<u>2.63%</u>
OTHER FINANCING SOURCES						
Sale of Equipment	3733		72,180		-72,180	-100.00%
Proceeds of Lease Purchase Agreement	3750		3,730,902	504,885	-3,226,017	-86.47%
Premium on Lease Purchase Agreement	3793		143,614	7,485	-136,129	-94.79%
Transfers In:						
From General Fund	3610	345,944			0	
From Special Revenue	3640				0	
TOTAL OTHER FINANCING SOURCES		<u>345,944</u>	<u>3,946,696</u>	<u>512,370</u>	<u>-3,434,326</u>	<u>-87.02%</u>
Beginning Fund Balance	2800	<u>22,663,927</u>	<u>24,638,490</u>	<u>25,618,248</u>	<u>979,758</u>	<u>3.98%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES	3000	<u>39,269,432</u>	<u>47,161,166</u>	<u>45,194,541</u>	<u>-1,966,625</u>	<u>-4.17%</u>
APPROPRIATIONS						
Buildings and Fixed Equipment	6300				0	
Furniture, Fixtures, and Equipment	6400	2,287,444	5,247,856	3,363,840	-1,884,016	-35.90%
Motor Vehicles (Including Buses)	6500	936,980	1,062,082	1,100,000	37,918	3.57%
Land	6600			50,000	50,000	
Improvements Other Than Buildings	6700	240,941	1,084,745	729,941	-354,804	-32.71%
Remodeling and Renovations	6800	1,688,872	2,952,168	6,934,911	3,982,743	134.91%
Computer Software	6900				0	
Dues and Fees	7300	602	608		-608	-100.00%
Total Appropriations		<u>5,154,839</u>	<u>10,347,459</u>	<u>12,178,692</u>	<u>1,831,233</u>	<u>35.52%</u>
OTHER FINANCING USES						
Transfers to General Fund	9100	6,055,498	6,504,743	8,060,320	1,555,577	25.69%
Transfers to Debt Service	9200	3,420,605	4,690,716	4,876,907	186,191	5.44%
TOTAL OTHER FINANCING USES		<u>9,476,103</u>	<u>11,195,459</u>	<u>12,937,227</u>	<u>1,741,768</u>	<u>18.38%</u>
Ending Fund Balance	2700	<u>24,638,490</u>	<u>25,618,248</u>	<u>20,078,622</u>	<u>-5,539,626</u>	<u>-22.48%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>39,269,432</u>	<u>47,161,166</u>	<u>45,194,541</u>	<u>-1,966,625</u>	<u>-5.01%</u>



Capital Review for the CCSB Proposed Work Plan for 2021



**Citrus County School District
Summary of Five Year Work Plan**

		FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
School Taxable Value		11,695,487,235	12,104,829,288	12,528,498,313	12,966,995,754	13,420,840,606
Revenue						
Capital Outlay Millage	1.500	16,841,502	17,430,954	18,041,038	18,672,474	19,326,010
Total Capital Outlay Millage		16,841,502	17,430,954	18,041,038	18,672,474	19,326,010
Interest Income		400,000	450,000	475,000	500,000	525,000
E-Rate		502,000	502,000	502,000	502,000	502,000
PECO Maintenance/New Construction		0	0	0	0	0
School Hardening Grant		451,347	226,890	0	0	0
Impact Fees		835,697	250,000	1,756,913	2,874,805	800,000
CO&DS		545,747	545,747	545,747	545,747	545,747
		19,576,293	19,405,591	21,320,698	23,095,026	21,698,757
Fund Balance		25,618,248	25,321,500	22,225,637	19,872,743	18,958,617
Total Revenues & Fund Balance		45,194,541	44,727,091	43,546,335	42,967,769	40,657,374
Appropriations						
Bond Payment		3,130,342	3,015,031	3,015,031	3,015,031	3,015,031
Debt Service		5,750	5,750	5,750	5,750	5,750
Planning & Growth		50,000	50,000	300,000	50,000	800,000
Property Insurance		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Transportation		1,030,000	1,330,000	1,225,000	1,177,000	1,070,000
Dell Lease / IPAD Lease		1,955,945	2,103,606	823,901	1,450,000	1,450,000
Timeclocks		5,000	5,000	5,000	5,000	5,000
Phone Systems		9,000	9,000	9,000	9,000	9,000
Technology		1,641,500	1,336,500	1,336,500	1,386,500	1,099,000
Enterprise Software		576,120	590,710	604,810	619,410	620,260
Copier Lease		160,500	160,500	160,500	160,500	175,000
School Hardening		1,172,500	500,000	500,000	500,000	500,000
Vocational Equipment		100,000	100,000	100,000	100,000	100,000
Classroom Furniture		75,000	75,000	75,000	75,000	75,000
Food Service Equipment		0	0	0	0	0
Portables Lease		16,380	16,380	16,380	16,380	16,380
Code Compliance		266,830	273,864	333,777	320,937	322,947
Maintenance		4,020,846	3,750,000	3,500,000	3,250,000	3,000,000
Facilities & Construction		6,325,206	4,630,113	7,137,943	7,368,644	4,244,188
Salaries (FAC, PGM, Maintenance, etc)		2,575,000	2,550,000	2,525,000	2,500,000	2,475,000
Total Appropriations		25,115,919	22,501,454	23,673,592	24,009,152	20,982,556
Ending Fund Balance		20,078,622	22,225,637	19,872,743	18,958,617	19,674,818



Citrus County School District
Certificates of Participation, Series 2010A
(Qualified School Construction Bonds-Federally Taxable-Issuer Subsidy)
Certificates of Participation, Series 2010B (Tax Exempt)

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>QSCB Subsidy @</u> <u>5.78%</u>	<u>Invested</u> <u>Sinking Fund @</u> <u>1.50%**</u>	<u>Net Debt Service</u>
4/1/2011	2,090,000.00	2,538,416.67	4,628,416.67	-1,865,655.23		2,762,761.44
4/1/2012	2,330,000.00	2,689,800.00	5,019,800.00	-2,023,000.00		2,996,800.00
4/1/2013	2,420,000.00	2,596,600.00	5,016,600.00	-2,023,000.00		2,993,600.00
4/1/2014	2,520,000.00	2,499,800.00	5,019,800.00	-1,867,171.50		3,152,628.50
4/1/2015	2,585,000.00	2,433,350.00	5,018,350.00	-1,876,332.50		3,142,017.50
4/1/2016		2,358,300.00	2,358,300.00	-1,880,378.50	2,289,529.00	2,767,450.50
4/1/2017		2,358,300.00	2,358,300.00	-1,884,425.00	2,289,529.00	2,763,404.00
4/1/2018		2,358,300.00	2,358,300.00	-1,886,447.50	2,709,300.00	3,181,152.50
4/1/2019		2,358,300.00	2,358,300.00	-1,893,528.00	2,675,609.00	3,140,381.00
4/1/2020		2,358,300.00	2,358,300.00	-1,900,608.50	2,661,405.00	3,119,096.50
4/1/2021		2,358,300.00	2,358,300.00	-1,907,689.00	2,679,730.96	3,130,341.96
4/1/2022		2,358,300.00	2,358,300.00	-2,023,000.00	2,679,730.96	3,015,030.96
4/1/2023		2,358,300.00	2,358,300.00	-2,023,000.00	2,679,730.96	3,015,030.96
4/1/2024		2,358,300.00	2,358,300.00	-2,023,000.00	2,679,730.96	3,015,030.96
4/1/2025		2,358,300.00	2,358,300.00	-2,023,000.00	2,679,730.96	3,015,030.96
4/1/2026		2,358,300.00	2,358,300.00	-2,023,000.00	2,679,730.96	3,015,030.96
4/1/2027	35,000,000.00	2,358,300.00	37,358,300.00	-2,023,000.00	-28,703,757.76	6,631,542.24
	\$46,945,000.00	\$41,057,566.67	\$88,002,566.67	-\$33,146,235.73	\$0.00	\$54,856,330.94

**Funds in Sinking Fund are held to be expenses out in 2027

***IRS is sequestering of 5.7% of QSCB Subsidy in 2021



Citrus County School District Sinking Fund Deposit Schedule

<u>Period Ending</u>	<u>Securities Maturity</u>	<u>Interest @ 1.50%</u>	<u>Deposit</u>	<u>Sinking Fund Balance</u>
4/1/2020				463.01
4/1/2021		7.04	2,679,730.96	2,680,201.01
4/1/2022		40,203.02	2,679,730.96	5,400,134.98
4/1/2023		81,002.02	2,679,730.96	8,160,867.96
4/1/2024		122,413.02	2,679,730.96	10,963,011.93
4/1/2025		164,445.18	2,679,730.96	13,807,188.07
4/1/2026		207,107.82	2,679,730.96	16,694,026.84
2/15/2027	15,346,000.00	218,413.52		32,258,440.36
4/1/2027		61,828.68	2,679,730.96	35,000,000.00

Citrus County School District Sinking Fund Investments

<u>Purchase Date</u>	<u>Securities</u>	<u>Maturity</u>	<u>Par</u>
4/14/2016	T-STRIP	02/15/27	2,839,000.00
4/4/2017	T-STRIP	02/15/27	2,953,000.00
4/4/2018	T-STRIP	02/15/27	3,479,000.00
4/4/2019	T-STRIP	02/15/27	3,261,000.00
3/26/2020	T-STRIP	02/15/27	<u>2,814,000.00</u>
			15,346,000.00



Citrus County School District Transportation Capital Budget

Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget
School Buses	\$1,030,000	\$1,155,000	\$1,050,000	\$1,177,000	\$1,070,000
Bus Lifts (Crystal River & Inverness)		\$175,000	\$175,000		
Total Transportation	\$1,030,000	\$1,330,000	\$1,225,000	\$1,177,000	\$1,070,000



Citrus County School District Transportation Bus Replacement Plan 2020-2021

Current Fleet			Estimated Replacement Year	Number to be Budgeted for Replacement	Use
Year Purchased	Quantity	(per schedule)			
2005	16 years	15	2020-2021	10	Routes and Spares
2006	15 years	18	2021-2022	11	Routes and Spares
2007	14 years	12	2022-2023	10	Routes (all)
2008	13 years	29	2023-2024	11	Routes (all)
2009	12 years	22	2024-2025	10	Routes (all)
2010	11 years	13	2025-2026	11	Routes (all)
2011	10 years	0	2026-2027	10	Routes (all)
2012	9 years	7	2026-2027	11	Routes (all)
2013	8 years	0	2026-2027	10	Routes (all)
2014	7 years	8	2026-2027	11	Routes (all)

Note: Spare Buses are used as back up buses for routes and on field trips

Total to be replaced	105
Total on hand	124
Average Age	12.8
15 years or older	33
10-14 years old	76
less than 10 years old	15



**Citrus County School District
Educational Technology Center
Capital Budget**

Project Number	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget
98100	Dell VS Rail Server System Lease	\$274,974	\$274,974	\$274,974	\$150,000	\$150,000
	Total Dell Lease	\$274,974	\$274,974	\$274,974	\$150,000	\$150,000
60480	Network Cabeling	\$587,500	\$587,500	\$587,500	\$587,500	\$300,000
	UPS Battery Replacement	\$60,000	\$15,000	\$15,000	\$15,000	\$15,000
	Video Projector, Document Camera	\$116,000	\$116,000	\$116,000	\$116,000	\$116,000
	Data Center Network Storage	\$0	\$0	\$0	\$50,000	\$50,000
	Network Switch Replacement, Ruckus, R710 A	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
	Classroom Audio System Replacements & Projector Screens	\$56,000	\$56,000	\$56,000	\$56,000	\$56,000
	Computer Docking Stations, Monitor Stands, A	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
	Computers - Student Testing	\$760,000	\$0	\$0	\$0	\$0
	Computers - Staff	\$0	\$500,000	\$500,000	\$500,000	\$500,000
	Total Technology Plan	\$1,641,500	\$1,336,500	\$1,336,500	\$1,386,500	\$1,099,000
98500	IPAD Lease / Deployment of Ipad	\$1,291,505	\$1,291,505	\$11,800	\$1,300,000	\$1,300,000
	Additional Ipad	\$389,466	\$537,127	\$537,127	\$0	\$0
	Total IPAD Lease	\$1,680,971	\$1,828,632	\$548,927	\$1,300,000	\$1,300,000
69010	Timeclocks Replacements	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Total Skyward	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
69020	Phone System	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
	Intercom System	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
	Total Phone Systems	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
	Total Educational Technology	\$3,611,445	\$3,454,106	\$2,174,401	\$2,850,500	\$2,563,000



**Citrus County School District
Educational Technology Center
Enterprise Software**

Project Number	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget
<u>49710</u>						
AESOP	Substitute Management	\$21,760	\$21,760	\$21,760	\$21,760	\$21,760
BoardDocs	Board Agenda Document Management	\$17,900	\$18,000	\$18,100	\$18,200	\$18,300
PowerSchool	Electronic Registrar Online	\$15,500	\$16,000	\$16,500	\$17,000	\$17,000
FileBound	Connect Document Management System	\$13,500	\$14,000	\$14,500	\$15,000	\$15,000
FileBound	Enterprise Workflow System	\$15,500	\$16,000	\$16,500	\$17,000	\$17,000
Microstf	Office 365 - Districtwide	\$48,000	\$50,000	\$52,000	\$54,000	\$54,000
PD360	Professional Development	\$64,000	\$64,500	\$65,000	\$65,500	\$65,500
Open Text	RightFax	\$10,000	\$10,500	\$10,500	\$11,000	\$11,000
School Dude	Maintenance Work Order System	\$13,500	\$14,000	\$14,500	\$15,000	\$15,000
School Messenger	Parent/Student Message System	\$23,000	\$23,500	\$24,000	\$24,500	\$24,500
School Messenger	Website Maintenance System	\$23,000	\$25,000	\$27,000	\$29,000	\$29,000
SiteImprove	Social Media Monitoring Software	\$11,625	\$12,000	\$12,250	\$12,500	\$12,750
SkyIert	Skyward/School Messenger Integration	\$5,500	\$5,700	\$5,900	\$6,100	\$6,100
Skyward	School Management Annual License Fee	\$210,000	\$215,000	\$220,000	\$225,000	\$225,000
Skyward	School Based Activity Accounting & Fee Management	\$11,635	\$12,000	\$12,500	\$13,000	\$13,500
ClassLink	Single Server Sign-On	\$49,500	\$50,000	\$50,500	\$51,000	\$51,000
VendorLink	Vendor Management	\$4,700	\$4,750	\$4,800	\$4,850	\$4,850
VersaTran	Bus Fleet and Route Management	\$17,500	\$18,000	\$18,500	\$19,000	\$19,000
Total Enterprise Software		\$576,120	\$590,710	\$604,810	\$619,410	\$620,260

This is paid out of General Fund monies and then a transfer is done from Capital Funds to the General Fund to offset the expense.



Citrus County School District Copier Lease

Cost Center		2020-2021
		Budget
0021	Pleasant Grove Elementary	4,861.20
0025	Forest Ridge Elementary	4,861.20
0031	Citrus High	15,022.56
0032	Inverness Primary	5,286.96
0035	Central Ridge Elementary	7,689.84
0042	Inverness Middle	5,840.64
0061	Floral City Elementary	3,871.68
0071	Homosassa Elementary	3,871.68
0083	Crystal River Middle	6,000.72
0102	Crystal River Primary	5,871.60
0121	Crystal River High	11,048.40
0131	Withlacoochee Technical	5,971.92
0141	Marine Science Station	1,213.80
0161	Lecanto Primary	7,011.12
0162	Lecanto Middle	6,000.72
0163	Lecanto High	13,741.68
0171	Hernando Elementary	5,286.96
0181	Citrus Springs Elementary	4,661.88
0191	Rock Crusher Elementary	4,790.64
0201	CREST	3,342.84
0211	Citrus Springs Middle	6,000.72
0321	Renaissance Center	1,213.80
9004	Board & Superintendent	2,453.64
9005	Business Services	2,548.68
9009	District Student Services	2,043.96
9013	Code Compliance	918.96
9016	Technology Resource Center	907.44
9052	Exceptional Student Education	2,495.40
9074	Facilities Acquisition & Construction	1,561.80
9081	Maintenance Services	1,642.80
9200	Educational Services / Curriculum & Instruction	4,680.36
9203	Human Resources	2,453.64
9213	Risk Management / Employee Relations	1,213.80
9999	Transportation	4,116.96
Total Copier Leases		\$160,500.00



**Citrus County School District
Code Compliance
Capital Budget**

Project Number	Description	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Budget	Budget	Budget	Budget	Budget
		<u>General</u>	<u>General</u>	<u>General</u>	<u>General</u>	<u>General</u>
42700	Environmental Compliance	\$44,450	\$42,900	\$50,900	\$44,450	\$42,900
435A0	Hazardous Material Removal	\$11,200	\$12,000	\$9,000	\$9,000	\$11,200
435B0	Fire Extinguisher Inspections & Repairs	\$11,230	\$10,925	\$10,925	\$10,925	\$12,125
435C0	Fire Sprinkler Inspections & Repairs	\$11,500	\$18,080	\$17,730	\$19,540	\$11,500
435D0	Generator Inspections & Repairs	\$29,400	\$25,000	\$25,000	\$25,000	\$25,000
435E0	Playground Equipment	\$7,000	\$11,230	\$10,925	\$10,925	\$10,925
435F0	Elevator Inspections & Repairs	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
435H0	Kitchen Hood Inspections & Repairs	\$6,450	\$5,430	\$5,430	\$5,430	\$5,430
435I0	Fire Alarm Inspections	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
435M0	AED Inspections & Repairs	\$42,100	\$52,399	\$99,767	\$99,767	\$99,767
435U0	Radio Maintenance	\$34,500	\$26,300	\$34,500	\$26,300	\$34,500
61000	Other Safety Repairs	\$4,000	\$4,600	\$4,600	\$4,600	\$4,600

Total Code Compliance	\$266,830	\$273,864	\$333,777	\$320,937	\$322,947
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**General Fund expenditures are paid with General Fund monies and then a transfer is done from Capital Funds to the General Fund to offset the expense.



**Citrus County School District
Maintenance
Capital Budget**

Project Number	Description	2020-2021 Budget	2020-2021 Budget
		<u>Capital</u>	<u>General</u>
40040	Energy Management	\$30,000	\$25,000
40100	HVAC	\$377,263	\$531,000
40200	Athletics Related	\$25,000	\$150,000
40400	Floor Covering	\$287,325	\$50,000
40700	Equipment	\$160,000	
40800	Doors and Windows	\$75,000	
40900	Environmental Regulation		\$196,000
41000	Capentary & Hardware		\$60,000
41100	Fire Alarms & Intercoms		\$52,000
41200	Fencing	\$10,000	
41400	Security Cameras	\$170,000	\$75,000
41600	Concrete	\$65,000	\$20,000
41700	Asphalt	\$100,000	\$100,000
41800	Remodeling/Renovations	\$277,695	\$20,000
41900	Fire Alarm Systems	\$30,000	
42100	Plumbing	\$66,746	\$100,000
42500	Electrical	\$62,000	\$110,000
42600	Signage	\$8,000	\$5,000
42800	Cabinets	\$20,000	\$20,000
42900	Security Locks	\$90,000	\$35,000
43000	Painting		\$140,000
43200	Ceilings/Acoustics		\$10,000
43300	Roof Repairs	\$166,818	\$25,000
43500	SREF Repairs		\$20,000
	Carry over projects		\$256,000
	Total Maintenance	\$2,020,846	\$2,000,000

General Fund expenditures are paid with General Fund monies and then a transfer is done from Capital Funds to the General Fund to offset the expense.



Citrus County School District Facilities & Construction Capital Budget

Project Number	Description	2020-2021 Budget
45560	Roger Weaver Educational Complex Route	\$437,795 *
45760	LMS Fire Alarm Upgrade	\$131,215
45770	LHS Partial HVAC (Phase I)	\$365,050
45780	IMS Intercom Upgrade	\$299,745
45790	LPS Reroof Bldg 1	\$275,895
45800	IMS Reroof Bldg 5 (A&B)	\$50,755
45830	CHS Master Plan	\$100,000
45840	CSE-HES-PGE Front Office Relocation	\$1,172,500 **
45850	FRE Fire Alarm Upgrade	\$676,002
45860	LHS HVAC Bldg 1 Upgrade (Phase 2)	\$755,813
45870	LHS Intercom Upgrade	\$578,405
45880	LHS Freezer/Cooler Remodel/Upgrade	\$245,565
45890	WTC Reroof Bldg 1	\$1,161,387
4589A	CHS Reroof Café Bldg	\$200,000
45900	2020-2021 Consultant Services	\$25,000
45910	2020-2022 Contingency	\$732,579
45920	CSE-PGE Intercom Upgrade	\$290,000
Total Facilities & Construction		\$7,497,706

*Reimbursed through Impact Fees

**Partially reimbursed through Safety and Security Grant

Citrus County School District Planning & Growth Development Capital Budget

Project Number	Description	2020-2021 Budget
44460	New Land Purchases	\$50,000
Total Planning & Growth		\$50,000

*Reimbursed through Impact Fees



Citrus County School District Facilities & Construction / Planning & Growth Capital Budget

2021-2022

CSE Kitchen Renovation/Remodel	\$430,743
LHS Fire Alarm Upgrade	\$1,400,567
LPS (Bldg 1) Partial HVAC Upgrade	\$977,483
CREST (Bldg 1) Reroofing	\$473,573
LHS Electrical Upgrade	\$523,513
2021-2022 Consultant Services	\$25,000
2021-2022 Contingency	\$799,234

TOTAL FACILITES & CONSTRUCTION	\$4,630,113
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2023-2024

LMS Intercom Upgrade	\$321,720
HER Fire Alarm Upgrade	\$504,637
IMS (Bldg 5 & 8) Partial HVAC Upgrade	\$720,788
FCE Portable Replacement	\$1,598,493
FCE New Classroom expansion	\$2,824,805
2023-2024 Consultant Services	\$25,000
2023-2024 Contingency	\$1,373,201

TOTAL FACILITES & CONSTRUCTION	\$7,368,644
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New Land Purchases	\$50,000
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TOTAL PLANNING & GROWTH	\$50,000
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New Land Purchases	\$50,000
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TOTAL PLANNING & GROWTH	\$50,000
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2022-2023

LPS Intercom Upgrade	\$256,885
CSE Fire Alarm Upgrade	\$505,858
LPS (Bldg 1), LMS (Bldg 1) Partial HVAC Upgrade	\$2,017,063
IMS (Bldg 6, A-C) Reroofing	\$214,602
WTC Bldg 2 Reroofing	\$585,493
FCE (Bldg 2) Reroofing	\$95,286
FCE Kitchen Renovation/Expansion	\$1,988,524
CRH Freezer/Cooler Remodel/Upgrade	\$166,570
2022-2023 Consultant Services	\$25,000
2022-2023 Contingency	\$1,282,662

TOTAL FACILITES & CONSTRUCTION	\$7,137,943
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2024-2025

HOM Intercom Upgrade	\$158,043
CHS Fire Alarm Upgrade	\$1,273,101
CRH Bldg 4 HVAC Upgrade	\$1,314,671
CRH Bldg 4 Reroofing	\$656,756
2024-2025 Consultant Services	\$25,000
2024-2025 Contingency	\$816,617

TOTAL FACILITES & CONSTRUCTION	\$4,244,188
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New Land Purchases	\$50,000
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CRM Traffic Circulation Improvements	\$250,000
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TOTAL PLANNING & GROWTH	\$250,000
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New Land Purchases	\$50,000
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CHS/IPS Traffic Circulation Improvements	\$750,000
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TOTAL PLANNING & GROWTH	\$800,000
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**Citrus County School District
Local Capital Improvement Tax
Other Miscellaneous Budget**

Project Number	Description	2020-2021 Budget
49940	Facilities Salaries	\$250,000
49950	Maintenance Salaries	\$2,000,000
49970	Code Compliance Salaries	\$175,000
57750	Planning & Growth Management Salaries	\$150,000
<hr/> Total Salaries Transfers		<hr/> \$2,575,000 <hr/>
41870	Vocational Equipment	\$100,000
43400	Classroom Furniture	\$75,000
<hr/> Total Furniture/Equipment		<hr/> \$175,000 <hr/>
42200	Portable Lease	\$16,380
49700	Property/Casualty Insurance	\$2,000,000
99970/99980	Debt Service Fees	\$5,750
<hr/> Total Other Transfers		<hr/> \$2,022,130 <hr/>

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS

Special Revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The district has the following Special Revenue Funds:

Fund 4101 - Food Service Fund accounts for the School Food Service Program. Revenue for this program comes from federal, state and local sources. Expenditures are restricted to the food service program.

Fund 4201 - Federal Cash Advance projects are federally funded programs that allow the district to request cash as needed to pay outstanding obligations.

Fund 4202 - Federal Direct grants are received directly through the Federal government and do not flow through the state.

Fund 4203 - Pell Grants are received directly from the National Department of Education to provide need-based grants to low-income undergraduate students.

Fund 4410 - ESSER projects are federally funded CARES funds through the State for Elementary and Secondary School Emergency Relief

Fund 4420 – Other CARES Act Relief projects are federally CARES programs through the State for the Governor's Emergency Education Relief Funds, Cleaning and Sanitation, and CTE Infrastructure

FOOD SERVICE FUNDS



Fund 4101

Food Services

The mission of the Food Services Department is to provide nutritious meals to all students in a highly efficient and cost effective manner. The department will provide courteous and friendly service to all customers regardless of economic and ethnic background. The department is responsible for complying with local, state and federal guidelines and regulations while meeting the needs of our students and supporting the District's goals.

The food services budget provides for the expenditures of funds with regard to Federal restrictions to provide nutritious meals for students of the school district. All meals are served in accordance with USDA guidelines.

The 2020-2021 meal prices are:

Breakfast and Lunch Prices

	<u>Breakfast</u>	<u>Lunch</u>
Grades K-5		
Full Price	\$1.00	\$2.00
Reduced Price	\$0.30	\$0.40
Grades 6-12		
Full Price	\$1.25	\$2.25
Reduced Price	\$0.30	\$0.40
Adults	\$2.25	\$3.50
Milk or Juice	\$0.50	\$0.50



**Citrus County School District
Food Service Fund**

	Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget	2019-2020 to 2020-2021 Change	Percent
ESTIMATED REVENUES						
Federal Through State Sources:						
School Lunch Reimbursement	3261	4,156,069	3,224,930	2,624,825	-600,105	-18.61%
School Breakfast Reimbursement	3262	1,303,133	1,025,004	783,465	-241,540	-23.56%
After School Snack	3263	75,220	45,673	93,497	47,824	104.71%
Child Care Food Program	3264	275,548	266,682	344,688	78,005	29.25%
USDA Donated Commodities	3265	403,391	436,224	544,455	108,231	24.81%
Cash in Lieu of Donations	3266	19,563	18,573	19,000	427	2.30%
Summer Food Service Program	3267	97,577	2,034,671	133,997	-1,900,673	-93.41%
Total Federal Through State Sources		<u>6,330,499</u>	<u>7,051,758</u>	<u>4,543,927</u>	<u>-2,507,831</u>	<u>-35.56%</u>
State Sources:						
School Breakfast Supplement	3337	36,765	36,489	36,489	0	0.00%
School Lunch Supplement	3338	45,655	47,196	47,196	0	0.00%
Total State Sources		<u>82,420</u>	<u>83,685</u>	<u>83,685</u>	<u>0</u>	<u>0.00%</u>
Local Sources:						
Interest on Investments	3431	69,099	66,741	61,626	-5,115	-7.66%
Student Lunches	3451	481,412	427,225	271,995	-155,230	-36.33%
Student Breakfasts	3452	63,762	52,421	30,977	-21,444	-40.91%
Adult Lunch/Breakfast	3453	10,254	8,310	8,006	-304	-3.66%
Student and Adult Ala Carte	3454	679,167	495,916	75,361	-420,555	-84.80%
Other Food Sales	3456	4,737	2,752	0	-2,752	-100.00%
Other Miscellaneous Local Sources	349X	9,664	7,245	7,245	0	0.00%
Total Local Sources:		<u>1,318,095</u>	<u>1,060,611</u>	<u>455,211</u>	<u>-605,400</u>	<u>-57.08%</u>
OTHER FINANCING SOURCES						
Transfers In: from General Fund	3610	7,121	6,324	5,000	-1,324	-20.94%
Other Loss Recovery	3743		974			
Total Other Financing Sources		<u>7,121</u>	<u>7,298</u>	<u>5,000</u>	<u>-1,324</u>	<u>-18.14%</u>
Beginning Fund Balance	2800	<u>3,366,964</u>	<u>3,504,719</u>	<u>3,514,050</u>	<u>9,331</u>	<u>0.27%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES	3000	<u>11,105,099</u>	<u>11,708,072</u>	<u>8,601,873</u>	<u>-3,106,199</u>	<u>-26.53%</u>
APPROPRIATIONS						
Expenditures						
Salaries	1000	2,792,728	2,974,686	2,535,355	-439,331	-14.77%
Employee Benefits	2000	960,581	1,040,810	976,685	-64,125	-6.16%
Purchased Services	3000	104,302	108,745	108,050	-695	-0.64%
Energy Services	4000	103,877	87,883	103,200	15,317	17.43%
Materials and Supplies	5000	3,207,963	3,433,405	3,514,055	80,650	2.35%
Capital Outlay	6000	138,399	199,818	52,500	-147,318	-73.73%
Other Expenses	7000	292,529	347,449	300,924	-46,525	-13.39%
Transfers	9000		1,225		-1,225	-100.00%
Total Appropriations		<u>7,600,380</u>	<u>8,194,021</u>	<u>7,590,769</u>	<u>-603,252</u>	<u>-7.36%</u>
Ending Fund Balance	2700	<u>3,504,719</u>	<u>3,514,050</u>	<u>1,011,104</u>	<u>-2,502,946</u>	<u>-71.23%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>11,105,099</u>	<u>11,708,072</u>	<u>8,601,873</u>	<u>-3,106,199</u>	<u>-26.53%</u>

OTHER FEDERAL PROGRAM FUNDS



Fund 420X

Federal Cash Advance Projects and Federal Direct

***Adult Education & Family Literacy - English Literacy/Civics Education** – The purpose is to support projects that demonstrate best and effective research-based practices in providing and increasing access to English literacy programs linked to civics education to help individuals of limited English proficiency achieve competence in the English language.

The English Literacy Civics Education project goal is to improve and increase adult literacy and civic education services to those in need in the Citrus County School District. The grant will provide for instructor salaries, benefits, computer software and hardware, employee travel, materials and supplies.

Funding for 2017-2018 was \$17,304
Funding for 2018-2019 was \$17,304
Funding for 2019-2020 was \$17,304
Funding for 2020-2021 is \$17,304

***Carl D Perkins – Career & Technical Education, Secondary** - The purpose is to develop more fully the academic and career and technical skills of secondary education students who elect to enroll in career and technical education programs.

Funding for 2017-2018 was \$181,326
Funding for 2018-2019 was \$207,209
Funding for 2019-2020 was \$216,532
Funding for 2020-2021 is \$183,227

***Carl D Perkins – Career & Technical Education, Post-Secondary** - The purpose is to develop more fully the academic and career and technical skills of postsecondary education students who elect to enroll in career and technical education programs.

Funding for 2017-2018 was \$99,648
Funding for 2018-2019 was \$100,088
Funding for 2019-2020 was \$90,549
Funding for 2020-2021 is \$83,736



Fund 420X

Federal Cash Advance Projects and Federal Direct

***Adult Education & Family Literacy, Adult General Education** - The purpose is to create a partnership among the federal government, states and localities to provide, on a voluntary basis, adult education and literacy services in order to:

1. Assist adults in becoming literate and obtaining the knowledge and skills necessary for employment and self-sufficiency.
2. Assist adults who are parents in obtaining the educational skills necessary to become full partners in the educational development of their children.
3. Assist adults in completing high school or the equivalent

This grant services our Adult Education ABE and GED programs. Services are provided at WTC, Crystal River High School, Lecanto High School and Homosassa Elementary Schools to improve adult literacy. The grant provides for instructor salaries, benefits, computer software and hardware, literacy specialist, purchased services, materials and supplies and employee travel.

Funding for 2017-2018 was \$145,360

Funding for 2018-2019 was \$145,360

Funding for 2019-2020 was \$145,360

Funding for 2020-2021 is \$145,360

***IDEA, Part B** – The purpose is to ensure that all children with disabilities ages 3 through 21 have a right to a free appropriate public education designed to meet their individual needs and prepare them for employment and independent living. Funds shall be used to supplement the excess costs of providing special education and related services to students with disabilities.

IDEA Part B funding for 2017-2018 was \$4,202,508

IDEA Part B funding for 2018-2019 was \$3,937,842

IDEA Part B funding for 2019-2020 was \$4,225,672

IDEA Part B funding for 2020-2021 is \$4,084,094

IDEA Preschool funding for 2017-2018 was \$195,167

IDEA Preschool funding for 2018-2019 was \$170,951

IDEA Preschool funding for 2019-2020 was \$202,241

IDEA Preschool funding for 2020-2021 is \$166,143



Fund 420X

Federal Cash Advance Projects and Federal Direct

***Title I, Part A** provides academic assistance to students in our elementary schools. According to the law, the purpose of Title I is to ensure all children have a fair, equal, and significant opportunity to obtain a high quality education, and to reach, at a minimum, proficiency on challenging state standards and state academic assessments.

Funding for 2017-2018 was \$5,466,812
Funding for 2018-2019 was \$4,800,357
Funding for 2019-2020 was \$5,911,053
Funding for 2020-2021 is \$3,385,981

***Title X, Homeless Education Grant** is a competitive grant. This grant provides services that facilitate the enrollment, attendance, and success in school children and youth experiencing homelessness. This funding should supplement school district funding to ensure that homeless children and youth have equal access to the same free, appropriate public education, including preschool education as provided to other children and youth.

Funding for 2017-2018 was \$44,100
Funding for 2018-2019 was \$59,850
Funding for 2019-2020 was \$69,519
Funding for 2020-2021 is \$63,000

***Title III-English Language Acquisition-** provides supplementary instructional support for English language learners.

Funding for 2017-2018 was \$21,102
Funding for 2018-2019 was \$24,887
Funding for 2019-2020 was \$33,318
Funding for 2020-2021 is \$23,319

***Title II Part A-Teacher and Principal Training and Recruiting-** is used to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools.

Funding for 2017-2018 was \$506,040
Funding for 2018-2019 was \$597,782
Funding for 2019-2020 was \$682,956
Funding for 2020-2021 is \$462,948



**Citrus County School District
Other Federal Programs Fund**

	Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget	2019-2020 to 2020-2021 Change	Percent
ESTIMATED REVENUES						
Federal Direct						
Miscellaneous Federal Direct	3199	<u>946,745</u>	<u>1,107,977</u>	<u>1,246,020</u>	<u>138,043</u>	<u>12.46%</u>
Total Federal Direct		<u>946,745</u>	<u>1,107,977</u>	<u>1,246,020</u>	<u>138,043</u>	<u>12.46%</u>
Federal Through State and Local						
Vocational Education Acts	3201	363,094	295,066	219,947	-75,119	-25.46%
Adult Ed Workforce	3221	145,568	101,621	58,514	-43,107	-42.42%
Teacher and Principal Training	3225	456,574	536,470	462,948	-73,522	-13.70%
Individuals with Disabilities Education Act, IDEA	3230	3,822,283	4,086,962	3,784,418	-302,545	-7.40%
Elementary and Secondary Education Act, Title I	3240	4,061,521	4,654,911	3,385,981	-1,268,930	-27.26%
Twenty First Century, Title IV	3242	267,981	185,126	68,715	-116,411	-62.88%
Miscellaneous Local Through State	3280		20,913		-20,913	-100.00%
Miscellaneous Federal Through State	3299	<u>90,447</u>	<u>62,763</u>	<u>45,664</u>	<u>-17,099</u>	<u>-27.24%</u>
Total Federal Through State and Local	3200	<u>9,207,468</u>	<u>9,943,832</u>	<u>8,026,186</u>	<u>-1,917,645</u>	<u>-19.28%</u>
State and Local:						
Other Miscellaneous State	3399		1,498		-1,498	
Interest on Investments	3431				0	
Total Local	3400	<u>0</u>	<u>1,498</u>	<u>0</u>	<u>-1,498</u>	<u>-100.00%</u>
Beginning Fund Balance	2800	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50.00%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE	3000	<u>10,154,213</u>	<u>11,053,307</u>	<u>9,272,206</u>	<u>-1,781,101</u>	<u>-16.11%</u>
APPROPRIATIONS						
Instruction	5000	4,999,110	5,358,032	4,615,634	-742,398	-13.86%
Pupil Personnel Services	6100	521,442	390,414	341,255	-49,160	-12.59%
Instructional Media Services	6200	72	795		-795	-100.00%
Instructional and Curriculum Development Services	6300	2,418,888	2,761,876	2,667,970	-93,906	-3.40%
Instructional Staff Training Services	6400	481,723	602,265	363,973	-238,292	-39.57%
Instruction Related Technology	6500	94,410	93,349	37,354	-55,995	-59.98%
General Administration	7200	515,777	673,365		-673,365	-100.00%
School Administration	7300				0	
Facilities Acquisition & Construction	7400				0	
Fiscal Services	7500				0	
Food Services	7600				0	
Central Services	7700	122,941	56,493		-56,493	-100.00%
Pupil Transportation Services	7800	41,987	6,842		-6,842	-100.00%
Operation of Plant	7900	9,218	3,966		-3,966	-100.00%
Administrative Technology Services	8200				0	
Community Services	9100	948,645	1,105,910	1,246,020	140,110	12.67%
Sequestration	9900				0	
Total Appropriations		<u>10,154,213</u>	<u>11,053,307</u>	<u>9,272,206</u>	<u>-1,781,101</u>	<u>-16.11%</u>
Other Financing Sources (Uses)						
Transfers in From General Fund	3610				0	
Total Other Financing Sources (Uses)		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Ending Fund Balance	2700	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>10,154,213</u>	<u>11,053,307</u>	<u>9,272,206</u>	<u>-1,781,101</u>	<u>-16.11%</u>



Fund 440X

CARES Act Funding

***ESSER (Elementary and Secondary School Emergency Relief)** provides assistance to students to LEAs to address the impact that the Novel Coronavirus Disease 2019 (COVID*19) has had, and continues to have, on elementary and secondary schools in Florida. This includes developing and implementing plans for educational services and continued learning whether school campuses are open or closed.

Funding for 2020-2021 is \$4,258,105

***GEER (Governor's Emergency Education Relief) Summer Recovery** provides assistance to LEAs to develop and implement summer recovery programs prioritizing target students with significant academic needs. Funds are provided for students who have been disconnected or hard to reach via distance learning.

Funding for 2020-2021 is \$393,118

***GEER Rapid Credentialing** provides assistance to Florida College System institutions and district post-secondary technical colleges/centers in their ability to enroll and complete students in short-term, in demand workforce/career and technical education (CTE) credentialing and certificate programs.

Funding for 2020-2021 is \$198,913

***GEER Building K-12 CTE Infrastructure** provides resources for school districts to build infrastructure and increase enrollment and capacity in high-demand CTE programs. The aim of this funding is to accelerate students' readiness for work and /or immediate entry into an in-demand postsecondary CTE programs.

Funding for 2020-2021 is \$95,728

***GEER Coronavirus Prevention and Response Grant (sanitation and cleaning)** provides resources for school districts to purchase supplies for sanitation.

Funding for 2020-2021 is \$184,896



**Citrus County School District
Other Cares Act Relief Fund**

	Account Number	2019-2020 Actuals	2020-2021 Budget	2019-2020 to 2020-2021 Change	Percent
ESTIMATED REVENUES					
Federal Through State and Local					
Education Stabilization Funds - K12	3271	236,174	4,673,231	4,437,057	1878.72%
Education Stabilization Funds - Workforce	3272		198,913	198,913	
Education Stabilization Funds - VPK	3273				
Miscellaneous Federal Through State	3299			0	
Total Federal Through State and Local	3200	<u>236,174</u>	<u>4,872,144</u>	<u>4,635,970</u>	<u>1962.95%</u>
Beginning Fund Balance	2800	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE	3000	<u><u>236,174</u></u>	<u><u>4,872,144</u></u>	<u><u>4,635,970</u></u>	<u><u>1962.95%</u></u>
APPROPRIATIONS					
Instruction	5000	212,310	2,387,309	2,174,999	1024.44%
Pupil Personnel Services	6100	2,199	875,550	873,351	39708.22%
Instructional Media Services	6200	873		-873	-100.00%
Instructional and Curriculum Development Services	6300		432,525	432,525	
Instructional Staff Training Services	6400	1,137	59,250	58,113	5112.14%
Instruction Related Technology	6500	5,700	59,250	53,550	939.42%
General Administration	7200	2,859		-2,859	-100.00%
School Administration	7300	383		-383	-100.00%
Facilities Acquisition & Construction	7400			0	
Fiscal Services	7500			0	
Food Services	7600			0	
Central Services	7700	14	200,000	199,986	1420354.55%
Pupil Transportation Services	7800	2,258		-2,258	-100.00%
Operation of Plant	7900	2,732	281,770	279,038	10211.99%
Administrative Technology Services	8200	5,709	373,990	368,281	6451.31%
Community Services	9100		202,500	202,500	
Sequestration	9900			0	
Total Appropriations		<u>236,174</u>	<u>4,872,144</u>	<u>4,635,970</u>	<u>1962.94%</u>
Other Financing Sources (Uses)					
Transfers in From General Fund	3610	<u>0</u>	<u>0</u>	<u>0</u>	
Total Other Financing Sources (Uses)		<u>0</u>	<u>0</u>	<u>0</u>	
Ending Fund Balance	2700	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u><u>236,174</u></u>	<u><u>4,872,144</u></u>	<u><u>4,635,970</u></u>	<u><u>1962.95%</u></u>

INTERNAL SERVICE FUND



INTERNAL SERVICE FUNDS

Self-Insurance Fund

The Self Insurance Fund is used to account for the health insurance of the District's employees and retirees.

The premiums collected from employees and retirees are recorded in this fund, along with the contributions made by the District according to contract.

Employee deductions for 2019-2020 were either \$100.00, \$147.56 or \$345.58 per month for single coverage, either \$1007.47, \$938.14 or \$1,349.86 for single plus one and either \$1044.73, \$1023.34 or \$1435.64 per month for family coverage (depending on plan selection). The district contributes \$550.00 a month for each employee selecting District sponsored health insurance.

The District is self-insured and pays the first \$175,000.00 of each claim after the processing of allowed Florida Blue contracted rates and employee paid calendar year deductibles and co-insurance. CCSB negotiated to reduce the rate of reinsurance costs by retaining the first \$670,000.00 of claims exposure over \$175,000.00. Reinsurance is purchased through Symetra Life Insurance Company.

The District also operates a wellness center in which employees, who have the qualified district health insurance plans, may see a doctor free of charge and may receive stocked generic medicines free of charge. The center is operated through the District under a contract with CareHere!. Expenses related to the clinic are also recorded in the self-insurance fund.



**Citrus County School District
Internal Service Fund**

	Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Budget	2019-2020 to 2020-2021 Change	Percent
ESTIMATED REVENUES						
Operating Revenues						
Charges for Services	3481	5,978	4,785	5,500	715	14.94%
Premium Revenue	3484	15,745,069	16,498,342	16,500,000	1,658	0.01%
Other Operating Revenues	3489	384,799	410,682	350,000	-60,682	-14.78%
Total Operating Revenues		<u>16,135,846</u>	<u>16,913,809</u>	<u>16,855,500</u>	<u>-58,309</u>	<u>-0.34%</u>
Non-Operating Revenues						
Interest on Investments	3431	155,940	201,286	150,000	-51,286	-25.48%
Other Miscellaneous Revenues	3495	39,996	43,329	39,996	-3,333	-7.69%
Total Non-Operating Revenues		<u>195,936</u>	<u>244,615</u>	<u>189,996</u>	<u>-54,619</u>	<u>-22.33%</u>
OTHER FINANCING SOURCES						
Stop Loss Reimbursements	3743	0	509,695	200,000	-309,695	-60.76%
Total Other Financing Sources		<u>0</u>	<u>509,695</u>	<u>200,000</u>	<u>-309,695</u>	<u>-60.76%</u>
Net Assets, Beginning	2800	<u>3,750,827</u>	<u>6,151,181</u>	<u>9,186,511</u>	<u>3,035,330</u>	<u>49.35%</u>
TOTAL ESTIMATED REVENUES AND NET ASSETS	3000	<u>20,082,609</u>	<u>23,819,300</u>	<u>26,432,007</u>	<u>2,612,707</u>	<u>10.97%</u>
ESTIMATED EXPENSES						
Operating Expenditures						
Salaries	1000	33,609	92,077	98,364	6,287	6.83%
Employee Benefits	2000	11,670	26,934	24,797	-2,137	-7.94%
Purchased Services	3000	3,156,672	3,148,853	3,700,040	551,186	17.50%
Energy Services	4000	3,494	3,663	4,000	337	9.19%
Materials and Supplies	5000	21,547	19,126	21,500	2,374	12.42%
Capital Outlay	6000	1,883	5,430	6,000	570	10.51%
Other Expenses	7000	10,702,554	11,336,706	12,511,664	1,174,958	10.36%
Total Operating Expenditures		<u>13,931,428</u>	<u>14,632,789</u>	<u>16,366,365</u>	<u>1,733,575</u>	<u>11.85%</u>
Net Position, Ending	2700	<u>6,151,181</u>	<u>9,186,511</u>	<u>10,065,642</u>	<u>879,132</u>	<u>9.57%</u>
TOTAL OPERATING EXPENSES AND NET ASSETS		<u>20,082,609</u>	<u>23,819,300</u>	<u>26,432,007</u>	<u>2,612,707</u>	<u>10.97%</u>

TRUTH IN MILLAGE

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY SCHOOL DISTRICT ARE 8.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

FISCAL YEAR 2020-2021

PROPOSED MILLAGE LEVIES
NOT SUBJECT TO 10-MILL CAP

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

Required Local Effort	3.6820	Discretionary Critical Needs-Capital	0.0000	Operating or Capital Not	0.0000
(including prior period adjustment)		Additional Millage Not to Exceed 4 Years	0.0000	To Exceed 2 Years	
Local Capital Improvement (Capital Outlay)	1.5000	(Operating)		Debt Service	0.0000
Discretionary Operating	0.7480				
Discretionary Capital Improvement	0.0000				
Total Millage				5.930	

	GENERAL FUND	SPECIAL	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES:						
Federal sources	1,520,000	18,419,975				19,939,975
State sources	69,367,894	82,420		610,000		70,060,314
Local sources	57,562,972	1,242,107		17,141,502	17,125,000	93,071,581
TOTAL SOURCES	128,450,866	19,744,502	0	17,751,502	17,125,000	183,071,870
Transfers In	8,174,020	5,000	5,190,826			13,369,846
Fund Balances/Reserves/Net Assets	12,887,193	3,417,991	14,758,777	26,512,546	10,926,867	68,503,374
TOTAL REVENUES, TRANSFERS & BALANCES	\$149,512,079	\$23,167,493	\$19,949,603	\$44,264,048	\$28,051,867	\$264,945,090
EXPENDITURES						
Instruction	87,211,051	6,180,198				93,391,249
Pupil Personnel Services	6,570,803	324,863				6,895,666
Instructional Media Services	1,518,227					1,518,227
Instructional and Curriculum Development Services	1,563,168	3,016,426				4,579,594
Instructional Staff Training Services	1,364,281	323,473				1,687,754
Instructional Related Technology	1,748,688	37,354				1,786,042
Board of Education	521,674					521,674
General Administration	636,817					636,817
School Administration	9,223,247					9,223,247
Facilities Acquisition and Construction	338,795			9,123,355		9,462,150
Fiscal Services	1,007,448					1,007,448
Food Services		8,967,188				8,967,188
Central Services	3,743,852			16,700,000		20,443,852
Pupil Transportation Services	9,955,437					9,955,437
Operation of Plant	9,357,263			18,500		9,375,763
Maintenance of Plant	4,474,441			3,000		4,477,441
Administrative Technology Services	1,996,945					1,996,945
Community Services	197,470	900,000				1,097,470
Debt Services			2,580,521	500		2,581,021
TOTAL EXPENDITURES	\$141,429,607	\$19,749,502	\$2,580,521	\$9,123,855	\$16,721,500	\$189,604,985
Transfers Out				13,364,846		13,369,846
Fund Balances/Reserves/Net Assets	5,000	3,417,991	17,369,082	21,775,347	11,330,367	61,970,259
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$149,512,079	\$23,167,493	\$19,949,603	\$44,264,048	\$28,051,867	\$264,945,090

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 Citrus County School District will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy	\$ <u>67,821,849</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>(471,013)</u>
C. Actual property tax levy	\$ <u>68,292,862</u>
This year's proposed tax levy	\$ <u>69,354,239</u>

A portion of the tax levy is required under state law in order for the school board to receive \$67,430,885 in state education grants.

The required portion has **decreased** by 1.83 percent and represents approximately six tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on July 28, 2020 at 5:30 P.M., at the Citrus County School Board, District Services Center, 1007 West Main Street, Inverness, FL 34450.

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Citrus County School District 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 4.430 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 \$16,841,502 to be used for the following projects:

CONSTRUCTION AND REMODELING

Forest Ridge Elementary Fire Alarm Upgrade
Lecanto High School HVAC Upgrade Building 1 (Phase 2)
Citrus Springs Elementary Intercom Upgrade
Lecanto High Intercom Upgrade
Pleasant Grove Elementary Intercom Upgrade
Withlacoochee Technical College Reroofing Building
Citrus High Master Plan
Citrus Springs Elementary Front Office Relocation
Hernando Elementary Front Office Relocation
Pleasant Grove Elementary Front Office Relocation
Lecanto High Freezer/Cooler Remodel and Upgrade
Purchase properties adjacent to existing school sites
Purchase properties for future educational or support services use
Consultant services related to engineering and architectural work, as well as feasibility studies related to facility planning and site acquisition
New construction, remodeling , renovation and site work at Central Ridge Elementary, Citrus High, Citrus Springs Elementary, Citrus Springs Middle, CREST, Crystal River High, Crystal River Middle, Crystal River Primary, Floral City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa Elementary, Inverness Middle, Inverness Primary, Lecanto High , Lecanto Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical College, District Services buildings, Student Services buildings and Transportation buildings

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of roof repairs, plumbing repairs, electrical repairs, network repairs, painting, ceiling repairs, flooring repairs, HVAC repairs and upgrades, minor remodel and renovation work, bleacher repairs, fire, health and safety related issues and site security issues, ADA renovations and repairs, fire alarm, electrical repairs and modifications, ceilings, walls, doors, windows and slabs, sites and ground improvements, indoor air quality, bathroom renovations, correct and improve drainage and erosion problems, lockers, fencing, gym and stage floors, carpet cleaning, paving, resurfacing, floor coverings, sidewalks, covered bus loading ramps and other areas, covered walkways, parking area expansion, storage buildings, doors and locks, painting, athletic facilities and cabinet construction at Central Ridge Elementary, Citrus High, Citrus Springs Elementary, Citrus Springs Middle, CREST, Crystal River High, Crystal River Middle, Crystal River Primary, Floral City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa Elementary, Inverness Middle, Inverness Primary, Lecanto High , Lecanto Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical College, District Services buildings, Student Services buildings and Transportation buildings paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of ten (10) school buses

NEW AND REPLACEMENT EQUIPMENT, 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

Purchase of fire alarm systems, air conditioning equipment, ADA required equipment and furniture, vocational equipment, school bus digital cameras and communication equipment, furniture and equipment, computers, server and technology related equipment, network expansion, enterprise software, custodial and maintenance equipment

Construction of a dedicated fiber WAN network

Lease and lease/purchase of equipment, computers, and phones

Enterprise resource software acquired via license/maintenance fees or lease agreements.

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

Payments for principal and interest on Certificates of Participation and Qualified School Construction Bonds

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

Removal of hazardous waste materials, maintenance of DRAs, asbestos abatement, fire safety, ADA compliance, indoor air quality, annual inspection of fire extinguishers, alarms and sprinklers, generators, elevators, kitchen hoods, AEDs, and radon testing

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

One (1) year insurance premiums on district facilities

PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

One (1) year lease of portable classrooms at various school sites

All concerned citizens are invited to a public hearing to be held on July 28, 2020 at 5:30 p.m. at The Citrus County School Board, District Services Center, 1007 West Main Street, Inverness, Florida.

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



CERTIFICATION OF SCHOOL TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2020	County : CITRUS
------------------------	------------------------

Name of School District :
CITRUS CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 9,545,868,025	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 2,148,594,435	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 1,024,775	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 11,695,487,235	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 170,453,363	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 11,525,033,872	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 11,149,855,168	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		(8)
		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/30/2020 12:26 PM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.8770	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 43,227,988		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 25,064,874		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 68,292,862		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.7508	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1748	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.6820	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>					2.2480 per \$1,000 (17)

Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	43,062,784	(18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	26,291,455	(19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	69,354,239	(20)	
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		-1.83 %	(21)	
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>		0.07 %	(22)	
Final public budget hearing		Date :	9/8/2020	Time :	5:30 PM
		Place : Citrus County School Board District Services Center, 1007 West Main Street, Inverness, FL 34450			
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Taxing Authority			7/30/2020 9:40 AM	
	Title :		Contact Name And Contact Title :		
	Sandra Himmel, Superintendent		Tammy Wilson, Director of Finance		
Mailing Address :		Physical Address :			
1007 West Main St		1007 West Main Street			
City, State, Zip :		Phone Number :		Fax Number :	
Inverness, FL 34450		3527261931 ext 2472		3522492113	

Continued on page 3

**RESOLUTION OF THE CITRUS COUNTY SCHOOL BOARD ADOPTING THE
TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2020-2021.**

WHEREAS, the School Board of Citrus County, Florida did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2020 to June 30, 2021; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board Citrus County adopted the tentative millage rates in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	3.6820	\$ 41,340,273
Basic Discretionary	0.7480	\$ 8,398,295
Capital Outlay	1.5000	\$16,841,502

The total millage rate to be levied is more than the rolled-back rate by 0.07 percent.

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Citrus County, adopted each tentative millage rate for the fiscal year July 1, 2020 to June 30, 2021 on July 28, 2020 by separate vote prior to adopting the tentative budget.


Chairman

**A RESOLUTION OF THE CITRUS COUNTY SCHOOL BOARD ADOPTING
THE TENTATIVE BUDGET FOR FISCAL YEAR 2020-2021.**

WHEREAS, the School Board of Citrus County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and a tentative budget for the fiscal year July 1, 2020 to June 30, 2021; and

WHEREAS, the School Board of Citrus County set forth the appropriations and revenue estimates for the budget for fiscal year 2020-2021; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Citrus County adopted the tentative millage rates and the budget in the amount of \$264,945,090 for fiscal year 2020-2021.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the School Board of Citrus County, including the millage rates as set forth therein, is hereby adopted by the School Board of Citrus County as a tentative budget for the categories indicated for the fiscal year July 1, 2020 to June 30, 2021.



Chairman

FIVE YEAR WORK PLAN

INTRODUCTION

The 5-Year District Facilities Work Program is a very important document. The Department of Education, Legislature, Governor's Office, Division of Community Planning (growth management), local governments, and others use the work program information for various needs including funding, planning, and as the authoritative source for school facilities related information.

The district's facilities work program must be a complete, balanced capital outlay plan that is financially feasible. The first year of the work program is the districts capital outlay budget. To determine if the work program is balanced and financially feasible, the "Net Available Revenue" minus the "Funded Projects Costs" should sum to zero for "Remaining Funds".

If the "Remaining Funds" balance is zero, then the plan is both balanced and financially feasible.

If the "Remaining Funds" balance is negative, then the plan is neither balanced nor feasible.

If the "Remaining Funds" balance is greater than zero, the plan may be feasible, but it is not balanced.

Summary of revenue/expenditures available for new construction and remodeling projects only.

	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Five Year Total
Total Revenues	\$28,213,828	\$28,168,250	\$28,573,186	\$27,464,761	\$24,717,006	\$137,137,031
Total Project Costs	\$28,213,828	\$28,168,250	\$28,573,186	\$27,464,761	\$24,717,006	\$137,137,031
Difference (Remaining Funds)	\$0	\$0	\$0	\$0	\$0	\$0

District CITRUS COUNTY SCHOOL DISTRICT

Fiscal Year Range

CERTIFICATION

By submitting this electronic document, we certify that all information provided in this 5-year district facilities work program is accurate, all capital outlay resources are fully reported, and the expenditures planned represent a complete and balanced capital outlay plan for the district. The district Superintendent of Schools, Chief Financial Officer, and the School Board have approved the information contained in this 5-year district facilities work program; they certify to the Department of Education, Office of Educational Facilities, that the information contained herein is correct and accurate; they also certify that the plan has been developed in coordination with the general purpose local governments as required by §1013.35(2) F.S. We understand that any information contained in this 5-year district facilities work program is subject to audit by the Auditor General of the State of Florida.

Date of School Board Adoption

Work Plan Submittal Date

DISTRICT SUPERINTENDENT

CHIEF FINANCIAL OFFICER

DISTRICT POINT-OF-CONTACT PERSON

JOB TITLE

PHONE NUMBER

E-MAIL ADDRESS

Expenditures

Expenditure for Maintenance, Repair and Renovation from 1.50-Mills and PECO

Annually, prior to the adoption of the district school budget, each school board must prepare a tentative district facilities work program that includes a schedule of major repair and renovation projects necessary to maintain the educational and ancillary facilities of the district.

Item		2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
HVAC		\$908,263	\$850,000	\$800,000	\$750,000	\$700,000	\$4,008,263
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Flooring		\$337,324	\$300,000	\$265,000	\$230,000	\$195,000	\$1,327,324
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Roofing		\$191,818	\$165,000	\$160,000	\$155,000	\$150,000	\$821,818
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Safety to Life		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Fencing		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Parking		\$200,000	\$190,000	\$180,000	\$170,000	\$160,000	\$900,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						

Electrical	\$172,000	\$160,000	\$150,000	\$140,000	\$130,000	\$752,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Fire Alarm	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$410,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Telephone/Intercom System	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Closed Circuit Television	\$245,000	\$225,000	\$205,000	\$185,000	\$165,000	\$1,025,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Paint	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$700,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Maintenance/Repair	\$256,000	\$269,000	\$249,000	\$229,000	\$209,000	\$1,212,000
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Sub Total:	\$2,571,405	\$2,420,000	\$2,270,000	\$2,120,000	\$1,970,000	\$11,351,405

PECO Maintenance Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
1.50 Mill Sub Total:	\$4,029,846	\$3,759,000	\$3,509,000	\$3,259,000	\$3,009,000	\$17,565,846

Other Items		2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
Doors and Windows		\$75,000	\$70,000	\$65,000	\$60,000	\$55,000	\$325,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Ceilings and Acoustical		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Athletics Related		\$175,000	\$160,000	\$145,000	\$130,000	\$115,000	\$725,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Cabinets		\$100,000	\$90,000	\$80,000	\$70,000	\$60,000	\$400,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Concrete		\$85,000	\$80,000	\$75,000	\$70,000	\$65,000	\$375,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Environmental Regulation		\$196,000	\$176,000	\$156,000	\$136,000	\$116,000	\$780,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Maintenance Equipment		\$160,000	\$150,000	\$140,000	\$130,000	\$120,000	\$700,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE						
Plumbing		\$166,746	\$140,000	\$130,000	\$120,000	\$110,000	\$666,746

Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Remodeling / Renovations	\$297,695	\$280,000	\$265,000	\$250,000	\$235,000	\$1,327,695
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Signage	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$65,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Security Locks	\$125,000	\$120,000	\$115,000	\$110,000	\$105,000	\$575,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Energy Manangement	\$55,000	\$50,000	\$45,000	\$40,000	\$35,000	\$225,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL COLLEGE					
Total:	\$4,029,846	\$3,759,000	\$3,509,000	\$3,259,000	\$3,009,000	\$17,565,846

Local 1.50 Mill Expenditure For Maintenance, Repair and Renovation

Anticipated expenditures expected from local funding sources over the years covered by the current work plan.

Item	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
Remaining Maint and Repair from 1.5 Mills	\$4,029,846	\$3,759,000	\$3,509,000	\$3,259,000	\$3,009,000	\$17,565,846
Maintenance/Repair Salaries	\$2,575,000	\$2,550,000	\$2,525,000	\$2,500,000	\$2,475,000	\$12,625,000
School Bus Purchases	\$1,030,000	\$1,155,000	\$1,050,000	\$1,177,000	\$1,070,000	\$5,482,000
Other Vehicle Purchases	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Equipment	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$900,000
Rent/Lease Payments	\$2,116,445	\$2,264,106	\$984,401	\$1,610,500	\$1,625,000	\$8,600,452
COP Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Rent/Lease Relocatables	\$16,380	\$16,380	\$16,380	\$16,380	\$16,380	\$81,900

Environmental Problems	\$266,830	\$273,864	\$333,777	\$320,937	\$322,947	\$1,518,355
s.1011.14 Debt Service	\$500	\$500	\$500	\$500	\$500	\$2,500
Special Facilities Construction Account	\$0	\$0	\$0	\$0	\$0	\$0
Premiums for Property Casualty Insurance - 1011.71 (4a,b)	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
Qualified School Construction Bonds (QSCB)	\$3,135,592	\$3,020,281	\$3,020,281	\$3,020,281	\$3,020,281	\$15,216,716
Qualified Zone Academy Bonds (QZAB)	\$0	\$0	\$0	\$0	\$0	\$0
Technology Related Maintenance (and equipment)	\$1,054,000	\$749,000	\$749,000	\$799,000	\$1,099,000	\$4,450,000
Enterprise Software	\$576,120	\$590,710	\$604,810	\$619,410	\$620,260	\$3,011,310
Local Expenditure Totals:	\$16,980,713	\$16,558,841	\$14,973,149	\$15,503,008	\$15,438,368	\$79,454,079

Revenue

1.50 Mill Revenue Source

Schedule of Estimated Capital Outlay Revenue from each currently approved source which is estimated to be available for expenditures on the projects included in the tentative district facilities work program. All amounts are NET after considering carryover balances, interest earned, new COP's, 1011.14 and 1011.15 loans, etc. Districts cannot use 1.5-Mill funds for salaries except for those explicitly associated with maintenance/repair projects. (1011.71 (5), F.S.)

Item	Fund	2020 - 2021 Actual Value	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
(1) Non-exempt property assessed valuation		\$11,695,487,235	\$12,104,829,288	\$12,528,498,313	\$12,966,995,754	\$13,420,840,606	\$62,716,651,196
(2) The Millage projected for discretionary capital outlay per s.1011.71		1.50	1.50	1.50	1.50	1.50	
(3) Full value of the 1.50-Mill discretionary capital outlay per s.1011.71		\$19,648,419	\$20,336,113	\$21,047,877	\$21,784,553	\$22,547,012	\$105,363,974
(4) Value of the portion of the 1.50 -Mill ACTUALLY levied	370	\$16,841,502	\$17,430,954	\$18,041,038	\$18,672,474	\$19,326,010	\$90,311,978
(5) Difference of lines (3) and (4)		\$2,806,917	\$2,905,159	\$3,006,839	\$3,112,079	\$3,221,002	\$15,051,996

PECO Revenue Source

The figure in the row designated "PECO Maintenance" will be subtracted from funds available for new construction because PECO maintenance dollars cannot be used for new construction.

Item	Fund	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
PECO New Construction	340	\$0	\$0	\$0	\$0	\$0	\$0
PECO Maintenance Expenditures		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0

CO & DS Revenue Source

Revenue from Capital Outlay and Debt Service funds.

Item	Fund	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
CO & DS Cash Flow-through Distributed	360	\$529,099	\$529,099	\$529,099	\$529,099	\$529,099	\$2,645,495
CO & DS Interest on Undistributed CO	360	\$16,648	\$16,648	\$16,648	\$16,648	\$16,648	\$83,240
		\$545,747	\$545,747	\$545,747	\$545,747	\$545,747	\$2,728,735

Fair Share Revenue Source

All legally binding commitments for proportionate fair-share mitigation for impacts on public school facilities must be included in the 5-year district work program.

Nothing reported for this section.

Sales Surtax Referendum

Specific information about any referendum for a 1-cent or ½-cent surtax referendum during the previous year.

Did the school district hold a surtax referendum during the past fiscal year 2019 - 2020?

No

Additional Revenue Source

Any additional revenue sources

Item	2020 - 2021 Actual Value	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total
Proceeds from a s.1011.14/15 F.S. Loans	\$0	\$0	\$0	\$0	\$0	\$0
District Bonds - Voted local bond referendum proceeds per s.9, Art VII State Constitution	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Special Act Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Revenue from CO & DS Bond Sale	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Voted Capital Improvements millage	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue for Other Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from 1/2 cent sales surtax authorized by school board	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from local governmental infrastructure sales surtax	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Certificates of Participation (COP's) Sale	\$0	\$0	\$0	\$0	\$0	\$0
Classrooms First Bond proceeds amount authorized in FY 1997-98	\$0	\$0	\$0	\$0	\$0	\$0
Classrooms for Kids	\$0	\$0	\$0	\$0	\$0	\$0
District Equity Recognition	\$0	\$0	\$0	\$0	\$0	\$0

Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
Proportionate share mitigation (actual cash revenue only, not in kind donations)	\$0	\$0	\$0	\$0	\$0	\$0
Impact fees received	\$835,697	\$250,000	\$1,756,913	\$2,874,805	\$800,000	\$6,517,415
Private donations	\$0	\$0	\$0	\$0	\$0	\$0
Grants from local governments or not-for-profit organizations	\$0	\$0	\$0	\$0	\$0	\$0
Interest, Including Profit On Investment	\$400,000	\$450,000	\$475,000	\$500,000	\$525,000	\$2,350,000
Revenue from Bonds pledging proceeds from 1 cent or 1/2 cent Sales Surtax	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund Balance Carried Forward	\$25,618,248	\$25,321,500	\$22,225,637	\$19,872,743	\$18,958,617	\$111,996,745
General Capital Outlay Obligated Fund Balance Carried Forward From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
Special Facilities Construction Account	\$0	\$0	\$0	\$0	\$0	\$0
One Cent - 1/2 Cent Sales Surtax Debt Service From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Projects Funds Balance Carried Forward From Total Fund Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0
ERate	\$502,000	\$502,000	\$502,000	\$502,000	\$0	\$2,008,000
Safety and Security	\$451,347	\$226,890	\$0	\$0	\$0	\$678,237
Subtotal	\$27,807,292	\$26,750,390	\$24,959,550	\$23,749,548	\$20,283,617	\$123,550,397

Total Revenue Summary

Item Name	2020 - 2021 Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Five Year Total
Local 1.5 Mill Discretionary Capital Outlay Revenue	\$16,841,502	\$17,430,954	\$18,041,038	\$18,672,474	\$19,326,010	\$90,311,978
PECO and 1.5 Mill Maint and Other 1.5 Mill Expenditures	(\$16,980,713)	(\$16,558,841)	(\$14,973,149)	(\$15,503,008)	(\$15,438,368)	(\$79,454,079)
PECO Maintenance Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Available 1.50 Mill for New Construction	(\$139,211)	\$872,113	\$3,067,889	\$3,169,466	\$3,887,642	\$10,857,899

Item Name	2020 - 2021 Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Five Year Total
CO & DS Revenue	\$545,747	\$545,747	\$545,747	\$545,747	\$545,747	\$2,728,735
PECO New Construction Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other/Additional Revenue	\$27,807,292	\$26,750,390	\$24,959,550	\$23,749,548	\$20,283,617	\$123,550,397
Total Additional Revenue	\$28,353,039	\$27,296,137	\$25,505,297	\$24,295,295	\$20,829,364	\$126,279,132

Total Available Revenue	\$28,213,828	\$28,168,250	\$28,573,186	\$27,464,761	\$24,717,006	\$137,137,031
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Project Schedules

Capacity Project Schedules

A schedule of capital outlay projects necessary to ensure the availability of satisfactory classrooms for the projected student enrollment in K-12 programs.

Project Description	Location		2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Total	Funded
New Classroom Wing - including Resource Room, Teacher Planning Office, Custodial Service Closet, Electrical Room, Material Storage, Student Restrooms, and Staff Restrooms - Note: Impact Fee Fundable	FLORAL CITY ELEMENTARY	Planned Cost:	\$0	\$0	\$0	\$2,824,805	\$0	\$2,824,805	Yes
	Student Stations:		0	0	0	102	0	102	
	Total Classrooms:		0	0	0	7	0	7	
	Gross Sq Ft:		0	0	0	10,693	0	10,693	
ESE Wing - including SE Resource Room, Teacher Planning Office, Custodial Service Closet, Electrical Room, Material Storage, and Staff Restrooms - Note: A portion of this Project is Impact Fee Fundable but most of it represents replacement of portables	FLORAL CITY ELEMENTARY	Planned Cost:	\$0	\$0	\$0	\$1,598,493	\$0	\$1,598,493	Yes
	Student Stations:		0	0	0	0	0	0	
	Total Classrooms:		0	0	0	0	0	0	
	Gross Sq Ft:		0	0	0	6,489	0	6,489	

Kitchen and Dining Area Expansion including Multipurpose Room, Chair Storage, Stage, Stage, Dressing Rooms - Note: Impact Fee Fundable	FLORAL CITY ELEMENTARY	Planned Cost:	\$0	\$0	\$1,456,913	\$0	\$0	\$1,456,913	Yes
	Student Stations:		0	0	0	0	0	0	
	Total Classrooms:		0	0	0	0	0	0	
	Gross Sq Ft:		0	0	6,202	0	0	6,202	
Kitchen Remodel Associated with Expansion - Note: Not Impact Fee Fundable but part of an expansion project that is.	FLORAL CITY ELEMENTARY	Planned Cost:	\$0	\$0	\$531,611	\$0	\$0	\$531,611	Yes
	Student Stations:		0	0	0	0	0	0	
	Total Classrooms:		0	0	0	0	0	0	
	Gross Sq Ft:		0	0	4,786	0	0	4,786	

Planned Cost:	\$0	\$0	\$1,988,524	\$4,423,298	\$0	\$6,411,822
Student Stations:	0	0	0	102	0	102
Total Classrooms:	0	0	0	7	0	7
Gross Sq Ft:	0	0	10,988	17,182	0	28,170

Other Project Schedules

Major renovations, remodeling, and additions of capital outlay projects that do not add capacity to schools.

Project Description	Location	2020 - 2021 Actual Budget	2021 - 2022 Projected	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected	Total	Funded
Citrus High School/ Inverness Primary School Internal Traffic Circulation Improvements and/or Pedestrian Improvements to Address Emergency Ingress and Egress to/ from the Campus. Note: Impact Fee Fundable	CITRUS SENIOR HIGH	\$0	\$0	\$0	\$0	\$750,000	\$750,000	Yes
Citrus County Schools Dedicated Fiber WAN Project - Internet and WAN Infrastructure (Dark Fiber) Expansion to all schools and support facilities - Note: A portion of this project is impact fee fundable	Location not specified	\$587,500	\$587,500	\$587,500	\$587,500	\$0	\$2,350,000	Yes
Master Plan	CITRUS SENIOR HIGH	\$100,000	\$0	\$0	\$0	\$0	\$100,000	Yes
Intercom Upgrade	PLEASANT GROVE ELEMENTARY	\$145,000	\$0	\$0	\$0	\$0	\$145,000	Yes
Reroofing Cafe	CITRUS SENIOR HIGH	\$200,000	\$0	\$0	\$0	\$0	\$200,000	Yes

Reroofing Bldg 4	CRYSTAL RIVER SENIOR HIGH	\$0	\$0	\$0	\$0	\$656,756	\$656,756	Yes
Intercom Upgrade	HOMOSASSA ELEMENTARY	\$0	\$0	\$0	\$0	\$158,043	\$158,043	Yes
Fund Balance for 6-10 year projects	Location not specified	\$20,078,622	\$22,225,637	\$19,872,743	\$18,958,617	\$19,172,818	\$100,308,437	Yes
School Hardening (Safety & Security)	Location not specified	\$1,172,500	\$500,000	\$500,000	\$500,000	\$500,000	\$3,172,500	Yes
Freezer/Cooler Remodel Upgrade	LECANTO SENIOR HIGH	\$245,565	\$0	\$0	\$0	\$0	\$245,565	Yes
Fire alarm upgrade	LECANTO SENIOR HIGH	\$0	\$1,400,567	\$0	\$0	\$0	\$1,400,567	Yes
Partial HVAC upgrade phase 1	LECANTO SENIOR HIGH	\$365,050	\$0	\$0	\$0	\$0	\$365,050	Yes
Partial HVAC upgrade phase 2	LECANTO SENIOR HIGH	\$755,813	\$0	\$0	\$0	\$0	\$755,813	Yes
Intercom upgrade	INVERNESS MIDDLE	\$299,745	\$0	\$0	\$0	\$0	\$299,745	Yes
Roger Weaver Educational Complex Emergency Access Phase I Improvements Note: Impact Fee Fundable	Location not specified	\$50,795	\$0	\$0	\$0	\$0	\$50,795	Yes
Fire alarm upgarde	CITRUS SENIOR HIGH	\$0	\$0	\$0	\$0	\$1,273,101	\$1,273,101	Yes
Intercom upgrade	LECANTO SENIOR HIGH	\$578,405	\$0	\$0	\$0	\$0	\$578,405	Yes
Reroofing bldg 1	WITHLACHOOCHEE TECHNICAL COLLEGE	\$1,161,387	\$0	\$0	\$0	\$0	\$1,161,387	Yes
Reroofing bldg. 5 (A&B)	INVERNESS MIDDLE	\$50,755	\$0	\$0	\$0	\$0	\$50,755	Yes
Reroofing bldg 2	LECANTO PRIMARY	\$275,895	\$0	\$0	\$0	\$0	\$275,895	Yes
On Site Traffic Circulation Improvements and Parent Pick Up Area recommended by MPO/City (if funding becomes available) Note: Impact Fee Fundable	CRYSTAL RIVER MIDDLE	\$0	\$0	\$250,000	\$0	\$0	\$250,000	Yes
Partial HVAC upgrade bldg 1	LECANTO PRIMARY	\$0	\$977,483	\$0	\$0	\$0	\$977,483	Yes
Fire alarm upgrade	FOREST RIDGE ELEMENTARY	\$676,002	\$0	\$0	\$0	\$0	\$676,002	Yes
Fire alarm upgrade	LECANTO MIDDLE	\$131,215	\$0	\$0	\$0	\$0	\$131,215	Yes
Reroofing bldg. 2	FLORAL CITY ELEMENTARY	\$0	\$0	\$95,286	\$0	\$0	\$95,286	Yes
HVAC Upgrade Bldg 4	CRYSTAL RIVER SENIOR HIGH	\$0	\$0	\$0	\$0	\$1,314,671	\$1,314,671	Yes
Contingency	Location not specified	\$732,579	\$799,234	\$1,282,662	\$1,373,201	\$816,617	\$5,004,293	Yes
Consultant Services	Location not specified	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	Yes
Replace bus lifts	BUS GARAGE	\$0	\$175,000	\$175,000	\$0	\$0	\$350,000	Yes
Site testing and surveying for new property purchases	Location not specified	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Yes
On Site Traffic Circulation Improvements (if new entrance road is planned by MPO/ FDOT/ City - Note: This project is not impact fee fundable unless parking is added.	INVERNESS MIDDLE	\$0	\$0	\$342,400	\$0	\$0	\$342,400	No
Intercom upgrade	CITRUS SPRINGS ELEMENTARY	\$145,000	\$0	\$0	\$0	\$0	\$145,000	Yes

Roger Weaver Educational Complex Emergency Access Phase II Improvements Note: Impact Fee Fundable	Location not specified	\$387,000	\$0	\$0	\$0	\$0	\$387,000	Yes
Land for On Site Traffic Circulation Improvements - Note: This project is not impact fee fundable unless parking is added.	INVERNESS MIDDLE	\$0	\$0	\$0	\$0	\$107,000	\$107,000	No
Kitchen Remodel/Renovation	CITRUS SPRINGS ELEMENTARY	\$0	\$430,743	\$0	\$0	\$0	\$430,743	Yes
Electrical Upgrade	LECANTO SENIOR HIGH	\$0	\$523,513	\$0	\$0	\$0	\$523,513	Yes
Intercom Upgrade	LECANTO PRIMARY	\$0	\$0	\$256,885	\$0	\$0	\$256,885	Yes
Fire Alarm Upgrade	CITRUS SPRINGS ELEMENTARY	\$0	\$0	\$505,858	\$0	\$0	\$505,858	Yes
Partial HVAC Upgrade bldg. 1	LECANTO PRIMARY	\$0	\$0	\$995,000	\$0	\$0	\$995,000	Yes
Partial Reroofing bldg. 2	WITHLACHOOCHEE TECHNICAL COLLEGE	\$0	\$0	\$585,493	\$0	\$0	\$585,493	Yes
Freezer/Cooler Remodel Upgrade	CRYSTAL RIVER SENIOR HIGH	\$0	\$0	\$166,570	\$0	\$0	\$166,570	Yes
Partial HVAC upgrade bldg. 1	LECANTO MIDDLE	\$0	\$0	\$1,022,063	\$0	\$0	\$1,022,063	Yes
Reroofing bldg. 1	CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION	\$0	\$473,573	\$0	\$0	\$0	\$473,573	Yes
Reroofing bldg. 6 (A-C)	INVERNESS MIDDLE	\$0	\$0	\$214,602	\$0	\$0	\$214,602	Yes
Intercom Upgrade	LECANTO MIDDLE	\$0	\$0	\$0	\$321,720	\$0	\$321,720	Yes
Fire Alarm Upgrade	HERNANDO ELEMENTARY	\$0	\$0	\$0	\$504,637	\$0	\$504,637	Yes
Partial HVAC upgrade bldg. 5&8	INVERNESS MIDDLE	\$0	\$0	\$0	\$720,788	\$0	\$720,788	Yes
		\$28,213,828	\$28,168,250	\$26,927,062	\$23,041,463	\$24,824,006	\$131,174,609	

Additional Project Schedules

Any projects that are not identified in the last approved educational plant survey.

Nothing reported for this section.

Non Funded Growth Management Project Schedules

Schedule indicating which projects, due to planned development, that CANNOT be funded from current revenues projected over the next five years.

Nothing reported for this section.

Tracking

Capacity Tracking

Location	2020 - 2021 Satis. Stu. Sta.	Actual 2020 - 2021 FISH Capacity	Actual 2019 - 2020 COFTE	# Class Rooms	Actual Average 2020 - 2021 Class Size	Actual 2020 - 2021 Utilization	New Stu. Capacity	New Rooms to be Added/Removed	Projected 2024 - 2025 COFTE	Projected 2024 - 2025 Utilization	Projected 2024 - 2025 Class Size
PLEASANT GROVE ELEMENTARY	757	757	612	40	15	81.00 %	0	0	612	81.00 %	15
CITRUS SENIOR HIGH	1,849	1,756	1,342	76	18	76.00 %	0	0	1,342	76.00 %	18
INVERNESS PRIMARY	766	766	644	41	16	84.00 %	0	0	644	84.00 %	16
INVERNESS MIDDLE	1,505	1,354	1,075	64	17	79.00 %	0	0	1,075	79.00 %	17
FLORAL CITY ELEMENTARY	497	497	350	26	13	70.00 %	0	0	350	70.00 %	13
HOMOSASSA ELEMENTARY	412	412	390	22	18	95.00 %	0	0	389	94.00 %	18
RENAISSANCE CENTER	266	266	160	15	11	60.00 %	0	0	160	60.00 %	11
CENTRAL RIDGE ELEMENTARY SCHOOL	810	810	745	44	17	92.00 %	0	0	754	93.00 %	17
CITRUS SPRINGS MIDDLE	947	852	762	42	18	89.00 %	0	0	762	89.00 %	18
CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION	304	304	111	25	4	36.00 %	0	0	111	37.00 %	4
FOREST RIDGE ELEMENTARY	759	759	709	41	17	93.00 %	0	0	708	93.00 %	17
LECANTO MIDDLE	968	871	789	41	19	91.00 %	0	0	788	90.00 %	19
LECANTO SENIOR HIGH	1,873	1,779	1,574	75	21	88.00 %	0	0	1,574	88.00 %	21
HERNANDO ELEMENTARY	754	754	733	39	19	97.00 %	0	0	731	97.00 %	19
CITRUS SPRINGS ELEMENTARY	810	810	710	44	16	88.00 %	0	0	710	88.00 %	16
ROCK CRUSHER ELEMENTARY	699	699	654	37	18	94.00 %	0	0	653	93.00 %	18
CRYSTAL RIVER MIDDLE	1,351	1,215	927	58	16	76.00 %	0	0	927	76.00 %	16
CRYSTAL RIVER PRIMARY	661	661	616	36	17	93.00 %	0	0	615	93.00 %	17
CRYSTAL RIVER SENIOR HIGH	1,555	1,477	1,068	66	16	72.00 %	0	0	1,068	72.00 %	16
WITHLACHOOCHIEE TECHNICAL COLLEGE	690	828	40	39	1	5.00 %	0	0	40	5.00 %	1
LECANTO PRIMARY	858	858	771	46	17	90.00 %	0	0	770	90.00 %	17
	19,091	18,485	14,781	917	16	79.96 %	0	0	14,783	79.97 %	16

The COFTE Projected Total (14,783) for 2024 - 2025 must match the Official Forecasted COFTE Total (14,784) for 2024 - 2025 before this section can be completed. In the event that the COFTE Projected Total does not match the Official forecasted COFTE, then the Balanced Projected COFTE Table should be used to balance COFTE.

Projected COFTE for 2024 - 2025	
Elementary (PK-3)	4,897
Middle (4-8)	5,850
High (9-12)	4,036
	14,784

Grade Level Type	Balanced Projected COFTE for 2024 - 2025
Elementary (PK-3)	0
Middle (4-8)	0
High (9-12)	0
	14,783

Relocatable Replacement

Number of relocatable classrooms clearly identified and scheduled for replacement in the school board adopted financially feasible 5-year district work program.

Location	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Year 5 Total
FLORAL CITY ELEMENTARY	0	0	0	5	0	5
Total Relocatable Replacements:	0	0	0	5	0	5

Charter Schools Tracking

Information regarding the use of charter schools.

Location-Type	# Relocatable units or permanent classrooms	Owner	Year Started or Scheduled	Student Stations	Students Enrolled	Years in Contract	Total Charter Students projected for 2024 - 2025
Crystal River - HS - Academy of Environmental Science	6	MUNICIPAL	1999	125	122	10	125
	6			125	122		125

Special Purpose Classrooms Tracking

The number of classrooms that will be used for certain special purposes in the current year, by facility and type of classroom, that the district will, 1), not use for educational purposes, and 2), the co-teaching classrooms that are not open plan classrooms and will be used for educational purposes.

School	School Type	# of Elementary K-3 Classrooms	# of Middle 4-8 Classrooms	# of High 9-12 Classrooms	# of ESE Classrooms	# of Combo Classrooms	Total Classrooms
CRYSTAL RIVER SENIOR HIGH	Educational	0	0	4	4	0	8
CITRUS SPRINGS MIDDLE	Educational	0	2	0	1	0	3
CENTRAL RIDGE ELEMENTARY SCHOOL	Educational	0	1	0	0	0	1
HOMOSASSA ELEMENTARY	Educational	1	1	0	0	0	2
Total Educational Classrooms:		1	4	4	5	0	14

School	School Type	# of Elementary K-3 Classrooms	# of Middle 4-8 Classrooms	# of High 9-12 Classrooms	# of ESE Classrooms	# of Combo Classrooms	Total Classrooms
CRYSTAL RIVER PRIMARY	Co-Teaching	1	1	0	0	0	2
LECANTO MIDDLE	Co-Teaching	0	10	0	0	0	10
CITRUS SPRINGS ELEMENTARY	Co-Teaching	3	1	0	0	1	5
ROCK CRUSHER ELEMENTARY	Co-Teaching	1	2	0	0	0	3
PLEASANT GROVE ELEMENTARY	Co-Teaching	0	1	0	0	0	1
CITRUS SENIOR HIGH	Co-Teaching	0	0	6	0	0	6
INVERNESS PRIMARY	Co-Teaching	2	0	0	0	0	2
FLORAL CITY ELEMENTARY	Co-Teaching	0	0	0	0	1	1
Total Co-Teaching Classrooms:		7	15	6	0	2	30

Infrastructure Tracking

Necessary offsite infrastructure requirements resulting from expansions or new schools. This section should include infrastructure information related to capacity project schedules and other project schedules (Section 4).

Not Specified

Proposed location of planned facilities, whether those locations are consistent with the comprehensive plans of all affected local governments, and recommendations for infrastructure and other improvements to land adjacent to existing facilities. Provisions of 1013.33(12), (13) and (14) and 1013.36 must be addressed for new facilities planned within the 1st three years of the plan (Section 5).

Not Specified

Consistent with Comp Plan? No

Net New Classrooms

The number of classrooms, by grade level and type of construction, that were added during the last fiscal year.

List the net new classrooms added in the 2019 - 2020 fiscal year.					List the net new classrooms to be added in the 2020 - 2021 fiscal year.			
"Classrooms" is defined as capacity carrying classrooms that are added to increase capacity to enable the district to meet the Class Size Amendment.					Totals for fiscal year 2020 - 2021 should match totals in Section 15A.			
Location	2019 - 2020 # Permanent	2019 - 2020 # Modular	2019 - 2020 # Relocatable	2019 - 2020 Total	2020 - 2021 # Permanent	2020 - 2021 # Modular	2020 - 2021 # Relocatable	2020 - 2021 Total
Elementary (PK-3)	0	0	0	0	0	0	0	0
Middle (4-8)	0	0	0	0	0	0	0	0
High (9-12)	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0

Relocatable Student Stations

Number of students that will be educated in relocatable units, by school, in the current year, and the projected number of students for each of the years in the workplan.

Site	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	5 Year Average
CRYSTAL RIVER PRIMARY	0	0	0	0	0	0
CRYSTAL RIVER SENIOR HIGH	0	0	0	0	0	0
WITHLACHOOCHIEE TECHNICAL COLLEGE	0	0	0	0	0	0
LECANTO PRIMARY	0	0	0	0	0	0
LECANTO MIDDLE	0	0	0	0	0	0
LECANTO SENIOR HIGH	0	0	0	125	125	50
HERNANDO ELEMENTARY	0	0	0	0	0	0
CITRUS SPRINGS ELEMENTARY	54	54	54	54	54	54
ROCK CRUSHER ELEMENTARY	0	0	0	0	0	0
CITRUS SPRINGS MIDDLE	0	0	0	0	0	0
CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION	0	0	0	0	0	0
FOREST RIDGE ELEMENTARY	0	0	0	0	0	0
RENAISSANCE CENTER	0	0	0	0	0	0
CENTRAL RIDGE ELEMENTARY SCHOOL	0	0	0	0	0	0
PLEASANT GROVE ELEMENTARY	22	22	22	22	22	22
CITRUS SENIOR HIGH	0	0	0	0	0	0
INVERNESS PRIMARY	0	0	0	0	0	0
INVERNESS MIDDLE	0	0	0	0	0	0
FLORAL CITY ELEMENTARY	79	79	79	0	0	47
HOMOSASSA ELEMENTARY	0	0	0	0	0	0
CRYSTAL RIVER MIDDLE	0	0	0	0	0	0

Totals for CITRUS COUNTY SCHOOL DISTRICT						
Total students in relocatables by year.	155	155	155	201	201	173
Total number of COFTE students projected by year.	14,740	14,677	14,658	14,795	14,784	14,731
Percent in relocatables by year.	1 %	1 %	1 %	1 %	1 %	1 %

Leased Facilities Tracking

Existing leased facilities and plans for the acquisition of leased facilities, including the number of classrooms and student stations, as reported in the educational plant survey, that are planned in that location at the end of the five year workplan.

Location	# of Leased Classrooms 2020 - 2021	FISH Student Stations	Owner	# of Leased Classrooms 2024 - 2025	FISH Student Stations
CITRUS SPRINGS ELEMENTARY	3	54	Vesta	3	54

PLEASANT GROVE ELEMENTARY	0	0		0	0
CITRUS SENIOR HIGH	0	0		0	0
INVERNESS PRIMARY	0	0		0	0
INVERNESS MIDDLE	0	0		0	0
HOMOSASSA ELEMENTARY	0	0		0	0
CRYSTAL RIVER MIDDLE	0	0		0	0
CRYSTAL RIVER PRIMARY	0	0		0	0
CRYSTAL RIVER SENIOR HIGH	0	0		0	0
WITHLACHOOCHEE TECHNICAL COLLEGE	0	0		0	0
LECANTO PRIMARY	0	0		0	0
LECANTO MIDDLE	0	0		0	0
LECANTO SENIOR HIGH	0	0		0	0
HERNANDO ELEMENTARY	0	0		0	0
ROCK CRUSHER ELEMENTARY	0	0		0	0
CITRUS SPRINGS MIDDLE	0	0		0	0
CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION	0	0		0	0
FOREST RIDGE ELEMENTARY	0	0		0	0
RENAISSANCE CENTER	0	0		0	0
CENTRAL RIDGE ELEMENTARY SCHOOL	0	0		0	0
FLORAL CITY ELEMENTARY	0	0		0	0
	3	54		3	54

Failed Standard Relocatable Tracking

Relocatable units currently reported by school, from FISH, and the number of relocatable units identified as 'Failed Standards'.

Nothing reported for this section.

Planning

Class Size Reduction Planning

Plans approved by the school board that reduce the need for permanent student stations such as acceptable school capacity levels, redistricting, busing, year-round schools, charter schools, magnet schools, public-private partnerships, multitrack scheduling, grade level organization, block scheduling, or other alternatives.

The School District plans to minimize the need for additional full time student stations by reviewing facility capacity and utilization at the District level on an annual basis and implementing the necessary steps to maximize the efficiency of classroom space. Attendance boundary changes and/or new construction will be used to address student population growth. Financing from impact fees and/ proportionate share agreements may be used to accelerate construction to meet the demands of a particular residential development.

School Closure Planning

Plans for the closure of any school, including plans for disposition of the facility or usage of facility space, and anticipated revenues.

No school closures are planned at this time.

Long Range Planning

Ten-Year Maintenance

District projects and locations regarding the projected need for major renovation, repair, and maintenance projects within the district in years 6-10 beyond the projects plans detailed in the five years covered by the work plan.

Project	2024 - 2025 / 2029 - 2030 Projected Cost
Years 6 through 10 - Maintenance and Renovation	\$13,053,040
Major Renovation Project	\$14,021,280
Major Renovation Project	\$14,021,280
Phase 3 of Crystal River High School Campus Renovation Project - Including New Gym, ROTC and Replacement Classrooms	\$11,684,400
	\$52,780,000

Ten-Year Capacity

Schedule of capital outlay projects projected to ensure the availability of satisfactory student stations for the projected student enrollment in K-12 programs for the future 5 years beyond the 5-year district facilities work program.

Nothing reported for this section.

Ten-Year Planned Utilization

Schedule of planned capital outlay projects identifying the standard grade groupings, capacities, and planned utilization rates of future educational facilities of the district for both permanent and relocatable facilities.

Grade Level Projections	FISH Student Stations	Actual 2019 - 2020 FISH Capacity	Actual 2019 - 2020 COFTE	Actual 2019 - 2020 Utilization	Actual 2020 - 2021 / 2029 - 2030 new Student Capacity to be added/removed	Projected 2029 - 2030 COFTE	Projected 2029 - 2030 Utilization
Elementary - District Totals	7,783	7,783	6,932.60	89.08 %	102	7,000	88.78 %
Middle - District Totals	4,771	4,292	3,553.02	82.78 %	0	3,650	85.04 %
High - District Totals	5,277	5,012	3,984.73	79.51 %	125	4,500	87.60 %
Other - ESE, etc	1,290	1,398	310.19	22.17 %	0	275	19.67 %
	19,121	18,485	14,780.54	79.96 %	227	15,425	82.43 %

Combination schools are included with the middle schools for student stations, capacity, COFTE and utilization purposes because these facilities all have a 90% utilization factor. Use this space to explain or define the grade groupings for combination schools.

No comments to report.

Ten-Year Infrastructure Planning

Proposed Location of Planned New, Remodeled, or New Additions to Facilities in 06 thru 10 out years (Section 28).

Floral City Elementary - Core Capacity to support 600 student stations including expanded cafeteria/ Media Center/ Administrative Space. Note: Impact Fee Fundable

Citrus High School/ Inverness Primary School Internal Traffic Circulation Improvements and/or Pedestrian Improvements to Address Emergency Ingress and Egress to/ from the Campus. Note: Impact Fee Fundable

Inverness Middle School - Traffic Circulation Improvements and Ingress Improvements/ Signalization at Middle School Road and US-41 Entrance (when warranted). Note: Impact Fee Fundable

Lecanto School Complex - Internal Traffic Circulation Improvements/ Ingress Improvements (when warranted). Note: Impact Fee Fundable

Plans for closure of any school, including plans for disposition of the facility or usage of facility space, and anticipated revenues in the 06 thru 10 out years (Section 29).

Nothing reported for this section.

Twenty-Year Maintenance

District projects and locations regarding the projected need for major renovation, repair, and maintenance projects within the district in years 11-20 beyond the projects plans detailed in the five years covered by the work plan.

Project	2029 - 2030 / 2039 - 2040 Projected Cost
Years 11 through 20 - Maintenance and Renovation Projects	\$89,731,200
	\$89,731,200

Twenty-Year Capacity

Schedule of capital outlay projects projected to ensure the availability of satisfactory student stations for the projected student enrollment in K-12 programs for the future 11-20 years beyond the 5-year district facilities work program.

Project	Location, Community, Quadrant or other general location	2029 - 2030 / 2039 - 2040 Projected Cost
Elementary "A" or Combination School - Note: Impact Fee Fundable	Pince Ridge Community - 4255 W. Norvell Bryant Hwy Lecanto, FL 34461	\$37,542,024
Floral City Elementary including classrooms in phased project to 810 student stations . Note: Impact Fee Fundable	8457 E. Marvin Street Floral City, FL 34436	\$18,324,072
		\$55,866,096

Twenty-Year Planned Utilization

Schedule of planned capital outlay projects identifying the standard grade groupings, capacities, and planned utilization rates of future educational facilities of the district for both permanent and relocatable facilities.

Grade Level Projections	FISH Student Stations	Actual 2019 - 2020 FISH Capacity	Actual 2019 - 2020 COFTE	Actual 2019 - 2020 Utilization	Actual 2020 - 2021 / 2039 - 2040 new Student Capacity to be added/removed	Projected 2039 - 2040 COFTE	Projected 2039 - 2040 Utilization
Elementary - District Totals	7,783	7,783	6,932.60	89.08 %	810	7,000	81.46 %
Middle - District Totals	4,771	4,292	3,553.02	82.78 %	0	3,650	85.04 %
High - District Totals	5,277	5,012	3,984.73	79.51 %	125	4,490	87.41 %
Other - ESE, etc	1,290	1,398	310.19	22.17 %	0	280	20.03 %
	19,121	18,485	14,780.54	79.96 %	935	15,420	79.40 %

Combination schools are included with the middle schools for student stations, capacity, COFTE and utilization purposes because these facilities all have a 90% utilization factor. Use this space to explain or define the grade groupings for combination schools.

No comments to report.

Twenty-Year Infrastructure Planning

Proposed Location of Planned New, Remodeled, or New Additions to Facilities in 11 thru 20 out years (Section 28).

Infrastructure to support Elementary "A" or combination school (810 student stations) - Note: Impact Fee Fundable

Infrastructure to support Floral City Elementary Expansion up to 810 student stations TBD - Note: Impact Fee Fundable

Plans for closure of any school, including plans for disposition of the facility or usage of facility space, and anticipated revenues in the 11 thru 20 out years (Section 29).

Nothing reported for this section.

DOE BUDGET

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2020-21

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certified Taxable Value of Property in County by Property Appraiser			11,695,487,235.00
B. Millage Levies on Nonexempt Property:			
	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.6820		3.6820
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.9300		5.9300

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	220,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	220,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	850,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	92,896.13
Total Federal Through State and Local	3200	942,896.13
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	51,515,270.00
Workforce Development	3315	2,064,261.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	8,825.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	120,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	15,915,615.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,079,100.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	130,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	477,133.39
Total State	3300	71,533,454.39
<i>LOCAL:</i>		
District School Taxes	3411	49,738,568.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	25,000.00
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	273,800.00
Investment Income	3430	405,000.00
Gifts, Grants and Bequests	3440	16,175.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	800,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	40,000.00
Postsecondary Lab Fees	3465	240,000.00
Lifelong Learning Fees	3466	45,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	75,000.00
Other Student Fees	3469	50,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	4,192,643.00
Total Local	3400	55,906,186.00
TOTAL ESTIMATED REVENUES		128,602,536.52
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,060,320.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,060,320.00
TOTAL OTHER FINANCING SOURCES		8,060,320.00
Fund Balance, July 1, 2020	2800	14,143,845.17
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		150,806,701.69

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction		5000	84,657,450.42	54,846,699.09	16,409,502.89	6,237,467.94	18,265.00	5,048,012.16	1,319,795.92	777,707.42
Student Support Services		6100	6,856,054.59	5,070,162.16	1,502,593.90	113,770.60		147,067.13	20,585.80	1,475.00
Instructional Media Services		6200	1,623,110.56	1,125,024.42	340,164.27	2,415.00		18,003.97	137,002.90	100.00
Instruction and Curriculum Development Services		6300	1,385,389.46	1,117,753.48	298,227.97	116,705.85		25,938.00	21,579.16	4,685.00
Instructional Staff Training Services		6400	1,377,549.49	814,953.09	202,599.49	145,277.70		16,600.07	1,300.00	196,909.05
Instruction-Related Technology		6500	1,292,439.60	906,139.71	250,782.18	8,715.00		100,095.91	26,706.80	25,000.00
Board		7100	531,673.78	176,590.00	122,783.78	206,500.00		500.00		15,000.00
General Administration		7200	623,933.66	444,397.84	151,900.73	8,823.00		3,810.09		20,115.14
School Administration		7300	10,237,502.25	7,761,429.35	2,313,315.48	36,462.96		95,285.32	10,894.00	64,805.00
Facilities Acquisition and Construction		7400	524,074.27	269,498.13	74,471.77			5,300.00	109,699.37	
Fiscal Services		7500	943,618.07	665,266.44	210,331.77	45,500.00		6,262.10	15,007.76	1,250.00
Food Service		7600								
Central Services		7700	3,526,721.84	2,162,562.57	593,256.15	471,849.00		51,804.80	19,272.32	227,997.00
Student Transportation Services		7800	10,194,846.87	5,053,218.75	1,809,283.48	595,532.62		913,258.56	110,559.28	167,547.50
Operation of Plant		7900	11,363,780.67	3,456,940.43	1,139,272.47	3,115,686.53		528,618.48	27,382.76	6,400.00
Maintenance of Plant		8100	5,327,001.96	1,742,971.16	594,656.68	1,831,415.00		1,092,000.00	64,061.12	898.00
Administrative Technology Services		8200	2,860,276.63	776,883.41	234,636.63	1,548,492.59		7,400.00	293,004.00	
Community Services		9100		85,176.00	23,030.38					108,257.88
Debt Service		9200	216,464.26							
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			143,741,888.38	86,456,266.03	26,270,340.02	14,485,475.88	4,674,251.88	8,059,956.39	2,176,851.19	1,618,146.99
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Permanent Funds		960	5,000.00							
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700	5,000.00							
TOTAL OTHER FINANCING USES			5,000.00							
Nonspendable Fund Balance, June 30, 2021		2710								
Restricted Fund Balance, June 30, 2021		2720	500,000.00							
Committed Fund Balance, June 30, 2021		2730	1,000,000.00							
Assigned Fund Balance, June 30, 2021		2740	500,000.00							
Unassigned Fund Balance, June 30, 2021		2750	4,559,813.31							
TOTAL ENDING FUND BALANCE		2700	7,059,813.31							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			150,806,701.69							

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	3,999,471.51
USDA-Donated Commodities	3265	544,455.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,543,926.51
<i>STATE:</i>		
School Breakfast Supplement	3337	36,489.00
School Lunch Supplement	3338	47,196.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	83,685.00
<i>LOCAL:</i>		
Investment Income	3430	61,626.17
Gifts, Grants and Bequests	3440	
Food Service	3450	386,339.64
Other Miscellaneous Local Sources	3495	7,245.32
Total Local	3400	455,211.13
TOTAL ESTIMATED REVENUES		5,082,822.64
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	5,000.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,000.00
TOTAL OTHER FINANCING SOURCES		5,000.00
Fund Balance, July 1, 2020	2800	3,514,050.17
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		8,601,872.81

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,535,355.01
Employee Benefits	200	976,685.09
Purchased Services	300	108,050.00
Energy Services	400	103,200.00
Materials and Supplies	500	3,514,055.00
Capital Outlay	600	32,500.00
Other	700	300,923.79
Capital Outlay (Function 9300)	600	20,000.00
TOTAL APPROPRIATIONS		7,590,768.89
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2021	2710	200,000.00
Restricted Fund Balance, June 30, 2021	2720	811,103.92
Committed Fund Balance, June 30, 2021	2730	
Assigned Fund Balance, June 30, 2021	2740	
Unassigned Fund Balance, June 30, 2021	2750	
TOTAL ENDING FUND BALANCE	2700	1,011,103.92
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		8,601,872.81

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

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

Page 6

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	950,000.00
Miscellaneous Federal Direct	3199	296,019.95
Total Federal Direct	3100	1,246,019.95
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	219,946.83
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	58,514.17
Teacher and Principal Training and Recruiting - Title II, Part A	3225	462,947.97
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	3,784,417.58
Elementary and Secondary Education Act, Title I	3240	3,385,980.55
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	68,715.13
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	45,663.90
Total Federal Through State And Local	3200	8,026,186.13
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		9,272,206.08
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2020	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,272,206.08

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

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

		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS										
Instruction		5000	4,615,634.36	3,220,136.71	1,245,332.26			92,266.39		
Student Support Services		6100	341,254.72	274,728.57	66,526.15	57,999.00				
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300	2,667,969.63	2,058,986.10	608,983.53					
Instructional Staff Training Services		6400	363,973.40	250,694.84	72,778.56	40,500.00				
Instruction-Related Technology		6500	37,354.02	31,522.36	5,831.66					
Board		7100								
General Administration		7200								
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100	1,246,019.95							1,246,019.95
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			9,272,206.08	5,836,068.58	1,999,352.16	98,499.00		92,266.39		1,246,019.95
OTHER FINANCING USES:										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Inertund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2021		2710								
Restricted Fund Balance, June 30, 2021		2720								
Committed Fund Balance, June 30, 2021		2730								
Assigned Fund Balance, June 30, 2021		2740								
Unassigned Fund Balance, June 30, 2021		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			9,272,206.08							

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

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

Page 8

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	4,087,639.43
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	4,087,639.43
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		4,087,639.43
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,087,639.43

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

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

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction		5000	1,884,574.43	500,000.00	92,500.00	666,630.00		423,444.43	202,000.00	
Student Support Services		6100	875,550.00	650,000.00	206,050.00			19,500.00		
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300	432,525.00	365,000.00	67,525.00					
Instructional Staff Training Services		6400								
Instruction-Related Technology		6500	59,250.00	50,000.00	9,250.00					
Board		7100								
General Administration		7200								
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Central Services		7700	200,000.00					200,000.00		
Student Transportation Services		7800								
Operation of Plant		7900	59,250.00	50,000.00	9,250.00					
Maintenance of Plant		8100								
Administrative Technology Services		8200	373,990.00			273,990.00			100,000.00	
Community Services		9100	202,500.00							202,500.00
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			4,087,639.43	1,615,000.00	384,375.00	940,620.00		642,944.43	302,000.00	202,500.00
OTHER FINANCING USES:										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2021		2710								
Restricted Fund Balance, June 30, 2021		2720								
Committed Fund Balance, June 30, 2021		2730								
Assigned Fund Balance, June 30, 2021		2740								
Unassigned Fund Balance, June 30, 2021		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			4,087,639.43							

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF - FUND 442

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	585,591.49
Education Stabilization Funds - Workforce	3272	198,913.00
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	784,504.49
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		784,504.49
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		784,504.49

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF - FUND 442 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	502,734.49					304,967.49	144,815.00	52,952.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	59,250.00	50,000.00	9,250.00					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900	222,520.00					184,896.00	37,624.00	
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		784,504.49	50,000.00	9,250.00			489,863.49	182,439.00	52,952.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Incertund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2021	2710								
Restricted Fund Balance, June 30, 2021	2720								
Committed Fund Balance, June 30, 2021	2730								
Assigned Fund Balance, June 30, 2021	2740								
Unassigned Fund Balance, June 30, 2021	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		784,504.49							

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION VII. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2020	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION VII. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

Page 13

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
TOTAL FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2021	2710								
Restricted Fund Balance, June 30, 2021	2720								
Committed Fund Balance, June 30, 2021	2730								
Assigned Fund Balance, June 30, 2021	2740								
Unassigned Fund Balance, June 30, 2021	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION VIII. DEBT SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	210 SBE/COB1 Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S. - Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COB1 Bonds	3322								
SBE/COB1 Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	4,876,906.96						1,737,269.00	3,139,637.96
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	4,876,906.96						1,737,269.00	3,139,637.96
TOTAL OTHER FINANCING SOURCES		4,876,906.96						1,737,269.00	3,139,637.96
Fund Balance, July 1, 2020	2800	14,779,581.77							14,779,581.77
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		19,656,488.73						1,737,269.00	17,919,219.73

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

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SECTION VIII. DEBT SERVICE FUNDS (Continued)									
APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15 F.S. - Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	1,697,071.72						1,697,071.72	
Interest	720	494,854.28						40,197.28	454,657.00
Dues and Fees	730	5,250.00							5,250.00
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	2,197,176.00						1,737,269.00	459,907.00
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2021	2710								
Restricted Fund Balance, June 30, 2021	2720	17,459,312.73							17,459,312.73
Committed Fund Balance, June 30, 2021	2730								
Assigned Fund Balance, June 30, 2021	2740								
Unassigned Fund Balance, June 30, 2021	2750								
TOTAL ENDING FUND BALANCES	2700	17,459,312.73							17,459,312.73
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		19,656,488.73						1,737,269.00	17,919,219.73

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION IX. CAPITAL PROJECTS FUNDS

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ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3999											
Total Federal Through State and Local	3200											
STATE SOURCES:												
COBIDS Funded	3231	580,000.00						580,000.00				
COBIDS Unfunded	3253	17,500.00						17,500.00				
Sales Tax Distribution (S. 217.20(6)(d) & a, F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399	481,276.00						481,276.00				
Total State Sources	3300	1,078,776.00						597,500.00			481,276.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	16,841,502.00						16,841,502.00				
County Local Sales Tax	3418											
Special District Local Sales Tax	3419											
Investment Income	3420											
Gifts, Grants and Requests	3440	350,000.00						2,500.00	347,000.00		500.00	
Miscellaneous Local Sources	3490	227,850.00									227,850.00	
Impact Fees	3496	565,795.00									565,795.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	17,985,147.00						2,500.00	17,188,502.00		794,145.00	
TOTAL ESTIMATED REVENUES		19,063,923.00						600,000.00	17,188,502.00		1,275,421.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3740											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3740	512,370.00									512,370.00	
Proceeds from Special Facility Construction Account	3770											
Transfer of Funds	3610											
From General Fund	3620											
From Debt Service Funds	3640											
From Special Revenue Funds	3650											
Interfund (Capital Projects Only)	3660											
From Permanent Funds	3670											
From Internal Service Funds	3690											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES		512,370.00						512,370.00				
TOTAL ESTIMATED REVENUES, OTHER		25,618,247.62						512,370.00				
Fund Balance, July 1, 2020	2800							537,272.50	24,969,873.51		512,370.00	
FINANCING SOURCES AND FUND BALANCES		45,194,540.62						1,137,272.50	42,158,375.51		1,898,992.61	

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION IX. CAPITAL PROJECTS FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Function: 7409-9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures and Equipment	640	3,763,849.00							2,623,620.00		740,229.00	
Motor Vehicles (Including Buses)	650	1,100,000.00							1,100,000.00			
Land	660	2,500,000.00										
Improvements, Other Than Buildings	670	729,941.00							214,146.00		515,795.00	
Renovating and Renovations	680	6,934,911.00							6,453,635.00		481,276.00	
Computer Software	690											
Charter School Local Capital Improvement	703											
Charter School Capital Outlay Sales Tax	705											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	500.00						500.00	10,391,401.00		1,787,291.00	
TOTAL APPROPRIATIONS		12,179,192.00										
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	8,060,320.00							8,060,320.00			
To Debt Service Funds	920	4,876,906.96							4,876,906.96			
To Special Revenue Funds	930											
To Special Revenue Funds (Spec Only)	940											
To Permanent Funds	950											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	12,937,226.96							12,937,226.96			
TOTAL OTHER FINANCING USES		12,937,226.96							12,937,226.96			
Nonspendable Fund Balance, June 30, 2021	2710											
Restricted Fund Balance, June 30, 2021	2720	20,078,121.66						11,367,772.50	18,829,747.55		11,640.61	
Committed Fund Balance, June 30, 2021	2730											
Assigned Fund Balance, June 30, 2021	2740											
Unassigned Fund Balance, June 30, 2021	2750											
TOTAL ENDING FUND BALANCES	2700	20,078,121.66						11,367,772.50	18,829,747.55		11,640.61	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		45,194,540.62						11,372,772.50	42,158,375.51		1,898,932.61	

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION X. PERMANENT FUNDS - FUND 000

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ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2020	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION X. PERMANENT FUNDS - FUND 000 (Continued)

Page 19

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7600								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
TOTAL FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2021	2710								
Restricted Fund Balance, June 30, 2021	2720								
Committed Fund Balance, June 30, 2021	2730								
Assigned Fund Balance, June 30, 2021	2740								
Unassigned Fund Balance, June 30, 2021	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021**

SECTION XL ENTERPRISE FUNDS										Page
	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs	
ESTIMATED REVENUES										
	OPERATING REVENUES:									
	Charges for Services	3481								
	Charges for Sales	3482								
	Premium Revenue	3484								
	Other Operating Revenues	3489								
	Total Operating Revenues									
	NONOPERATING REVENUES:									
	Investment Income	3430								
	Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495									
Loss Recoveries	3740									
Gain on Disposition of Assets	3780									
Total Nonoperating Revenues										
Transfers In:										
From General Fund	3610									
From Debt Service Funds	3620									
From Capital Projects Funds	3630									
From Special Revenue Funds	3640									
Interfund (Enterprise Funds Only)	3650									
From Permanent Funds	3660									
From Internal Service Funds	3670									
Total Transfers In	3600									
Net Position, July 1, 2020	2880									
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION										
ESTIMATED EXPENSES										
Object										
OPERATING EXPENSES: (Function 9900)										
Salaries	100									
Employee Benefits	200									
Purchased Services	300									
Energy Services	400									
Materials and Supplies	500									
Capital Outlay	600									
Other (including Depreciation)	700									
Total Operating Expenses										
NONOPERATING EXPENSES: (Function 9900)										
Interest	720									
Loss on Disposition of Assets	810									
Total Nonoperating Expenses										
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund Transfers (Enterprise Funds Only)	950									
To Permanent Funds	960									
To Internal Service Funds	970									
Total Transfers Out	9700									
Net Position, June 30, 2021	2780									
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION										

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2021

SECTION XII. INTERNAL SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	5,500.00	5,500.00						
Charges for Sales	3482								
Premium Revenue	3484	16,500,000.00	16,500,000.00						
Other Operating Revenues	3489	350,000.00	350,000.00						
Total Operating Revenues		16,855,500.00	16,855,500.00						
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	150,000.00	150,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	39,996.00	39,996.00						
Loss Recoveries	3740	200,000.00	200,000.00						
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		389,996.00	389,996.00						
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2020	2880	9,186,510.51	9,186,510.51						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		26,432,006.51	26,432,006.51						
<i>ESTIMATED EXPENSES</i>	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	98,364.26	98,364.26						
Employee Benefits	200	24,796.97	24,796.97						
Purchased Services	300	3,700,039.50	3,700,039.50						
Energy Services	400	4,000.00	4,000.00						
Materials and Supplies	500	21,500.00	21,500.00						
Capital Outlay	600	6,000.00	6,000.00						
Other (including Depreciation)	700	12,511,663.77	12,511,663.77						
Total Operating Expenses		16,366,364.50	16,366,364.50						
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2021	2780	10,065,642.01	10,065,642.01						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		26,432,006.51	26,432,006.51						

Please return completed form to:

Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
DISTRICT SUMMARY BUDGET CHECKLIST**

TO: Florida Commissioner of Education

FROM: District School Board of Citrus County, Florida

To indicate items included, double-click on the box (or right-click on the box and select "Properties") and select the "Checked" radio button.

1. Certification of District Summary Budget transmission and compliance with section 1010.20(3), Florida Statutes (F.S.). Complete required information and obtain signature of district superintendent. ----- ☒
2. One copy of the 2020-21 Instructional and School-Based Administrators Salary Schedules outlining appropriate salaries for personnel, including:
 - A. Supervisors----- ☒
 - B. Teachers----- ☒
 - C. Principals----- ☒
 - D. Substitutes----- ☒
 - E. Supplements----- ☒
 - F. Part-time Teachers (Hourly)----- ☒
3. One copy of the 2020-21 Salary Schedules for all other employees, including those paid from non-budgetary accounts. All other employees may include the following types of personnel:
 - A. County Office Personnel (e.g., administrators, finance officers, secretaries and clerks)----- ☒
 - B. Office Personnel in Schools (e.g., clerical personnel and bookkeepers)----- ☒
 - C. Transportation Personnel (e.g., bus drivers and mechanics)----- ☒
 - D. Custodial staff for administrative offices and schools----- ☒
 - E. Maintenance Personnel (e.g., carpenters, painters, electricians and laborers)----- ☒
 - F. School Lunch Personnel (e.g., managers, supervisors, cooks and lunchroom workers)----- ☒
4. The payroll period schedule adopted by the district school board and included as part of the salary schedule (see rule 6A-1.052, Florida Administrative Code) ----- ☒
5. One copy of each budget advertisement, as required by ss. 200.065 and 1011.03, F.S.----- ☒
6. Certification that the public hearings to adopt the tentative and final budgets were held as advertised----- ☒
7. One copy of the approved millage certification form ESE 524 as required by s. 1011.04, F.S.----- ☒
8. Letter from bank or lender confirming loan extensions under ss. 1011.14 and 1011.15, F.S.----- ☐
9. Superintendent's Salary----- \$129,064
10. Board Member's Salary ----- \$35,378
11. Prepared by:

Tammy Wilson
(Name)

Director of Finance
(Title)

(352) 726-1931 ext 2472
(Telephone)

NOTE: Please do not send prior-year salary schedules. If the board approved the use of the prior year's salary schedule, please provide a copy of the resolution acknowledging such approval. Submit one completed copy of this checklist and retain one copy for the district's budget file.

Certification and Compliance

District School Board
of Citrus County, Florida

Commissioner of Education
State of Florida
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

Dear Commissioner of Education:

I certify that the District Summary Budget for the fiscal year July 1, 2020, through June 30, 2021, as approved by the school board on September 8, 2020, and recorded in the official minutes of the school board, is the official District Summary Budget and was transmitted to the Florida Department of Education on September 8, 2020.

The District Summary Budget has been prepared in accordance with the program expenditure requirements in section 1010.20(3)(a), Florida Statutes.

During the budgetary process, consideration was given to the district aggregate program expenditure requirements, and all available data have been examined to determine compliance with these requirements. Upon notification by the commissioner of noncompliance during the prior year, we will review our district budget and make amendments necessary to meet legislative requirements.



Signature of District School Superintendent



Signature Date

DISTRICT ADMINISTRATOR CHART

TITLE	PAY GRADE
Assistant Superintendent of Business and Support Services	A0201
Assistant Superintendent of School Operations	A0201
Chief Academic Officer	A0202
Coordinator of Certification and Professional Standards	A0205
Coordinator of Exceptional Student Education	A0205
Coordinator of Maintenance	A0205
Coordinator of Research and Accountability	A0205
Coordinator of Special Academic Programs	A0205
Coordinator of Student Services	A0205
Coordinator of Title I and No Child Left Behind	A0205
Director of Area Schools and Elementary Education	A0204
Director of Area Schools and Secondary Education	A0204
Director of Career & Technical and Adult Education	A0204
Director of Exceptional Student Education	A0204
Director of Facilities, Construction, and Maintenance	A0204
Director of Finance	A0204
Director of Food Services	A0204
Director of Human Resources	A0204
Director of Educational Technology	A0204
Director of Planning and Growth Management	A0204
Director of Professional Development	A0204
Director of Research and Accountability	A0204
Director of Risk Management and Employee Relations	A0204
Director of Student Services	A0204
Director of Transportation	A0204
Director of Withlacoochee Technical Institute	A0202
Director of Virtual Programs	A0204
District Police Chief	A0204
Supervisor of Achievement Data Technology	A0208
Supervisor of Educational Technology	A0208
Supervisor of Marine Science Station	A0401
Supervisor of School Health	A0208

CITRUS COUNTY SCHOOLS

District Administrative Placement Schedule

Years of Service	A0201-0 251 Days	A0202-0 251 Days	A0203-0 251 Days	A0204-0 251 Days	A0205-0 251 Days	A0206-0 251 Days	A0207-0 251 Days	A0208-0 251 Days	A0401-0 236 Days
0-1	\$96,033.00	\$90,277.00	\$88,552.00	\$86,825.00	\$85,100.00	\$83,027.00	\$80,840.00	\$79,113.00	\$74,381.00
2	\$96,805.00	\$91,050.00	\$89,325.00	\$87,597.00	\$85,872.00	\$83,801.00	\$81,613.00	\$79,887.00	\$75,107.00
3	\$97,611.00	\$91,855.00	\$90,131.00	\$88,405.00	\$86,676.00	\$84,606.00	\$82,419.00	\$80,693.00	\$75,866.00
4	\$98,415.00	\$92,662.00	\$90,934.00	\$89,210.00	\$87,482.00	\$85,411.00	\$83,224.00	\$81,499.00	\$76,623.00
5	\$99,221.00	\$93,467.00	\$91,741.00	\$90,015.00	\$88,288.00	\$86,217.00	\$84,029.00	\$82,304.00	\$77,381.00
6	\$100,028.00	\$94,273.00	\$92,547.00	\$90,820.00	\$89,094.00	\$87,023.00	\$84,836.00	\$83,110.00	\$78,140.00
7	\$100,833.00	\$95,078.00	\$93,353.00	\$91,627.00	\$89,899.00	\$87,829.00	\$85,641.00	\$83,915.00	\$78,897.00
8	\$101,639.00	\$95,884.00	\$94,157.00	\$92,432.00	\$90,706.00	\$88,633.00	\$86,448.00	\$84,722.00	\$79,653.00
9	\$102,445.00	\$96,691.00	\$94,964.00	\$93,237.00	\$91,512.00	\$89,439.00	\$87,252.00	\$85,526.00	\$80,410.00
10	\$103,250.00	\$97,496.00	\$95,769.00	\$94,043.00	\$92,317.00	\$90,245.00	\$88,058.00	\$86,331.00	\$81,168.00
11	\$104,056.00	\$98,300.00	\$96,575.00	\$94,848.00	\$93,122.00	\$91,050.00	\$88,864.00	\$87,138.00	\$81,925.00
12	\$104,861.00	\$99,105.00	\$97,380.00	\$95,655.00	\$93,929.00	\$91,855.00	\$89,670.00	\$87,943.00	\$82,683.00
13	\$105,667.00	\$99,913.00	\$98,186.00	\$96,458.00	\$94,734.00	\$92,662.00	\$90,474.00	\$88,749.00	\$83,442.00
14	\$106,473.00	\$100,717.00	\$98,991.00	\$97,265.00	\$95,540.00	\$93,467.00	\$91,282.00	\$89,554.00	\$84,198.00
15	\$107,278.00	\$101,522.00	\$99,799.00	\$98,071.00	\$96,344.00	\$94,273.00	\$92,086.00	\$90,360.00	\$84,955.00
16	\$108,084.00	\$102,330.00	\$100,602.00	\$98,877.00	\$97,151.00	\$95,078.00	\$92,891.00	\$91,166.00	\$85,713.00
17	\$109,233.00	\$103,481.00	\$101,754.00	\$100,028.00	\$98,300.00	\$96,230.00	\$94,043.00	\$92,317.00	\$86,795.00
18 +	\$109,897.00	\$104,142.00	\$102,415.00	\$100,691.00	\$98,963.00	\$96,891.00	\$94,705.00	\$92,979.00	\$87,419.00

DISTRICT ADMINISTRATIVE PLACEMENT

Board Approved: 11/12/2019

SCHOOL BASED ADMINISTRATOR CHART

TITLE	PAY GRADE
Assistant Director, WTC	AB/AG307
Assistant Principal, Elementary	AB/AG308
Assistant Principal, High School	AB/AG306
Assistant Principal, Middle School	AB/AG307
Director, WTC	AB/AG202
Principal, Alternative School	AB/AG204
Principal, Elementary School	AB/AG205
Principal, Exceptional Student Education (CREST School)	AB/AG204
Principal, High School	AB/AG202
Principal, Middle School	AB/AG204

CITRUS COUNTY SCHOOL BOARD
School Administrative Placement Schedule

Years of Service	AP201-0 APG201-0 251 Day	AP202-0 APG202-0 251 Day	AP203-0 APG203-0 251 Day	AP204-0 APG204-0 251 Day	AP205-0 APG205-0 251 Day	AP206-0 APG206-0 251 Day	AP207-0 APG207-0 251 Day	AP208-0 APG208-0 251 Day	AP305-0 APG305-0 216 Day	AP306-0 APG306-0 216 Day	AP307-0 APG307-0 216 Day	AP308-0 APG308-0 216 Day
0-1	\$94,264.00	\$88,620.00	\$86,929.00	\$85,235.00	\$83,543.00	\$81,511.00	\$79,367.00	\$77,673.00	\$75,009.00	\$72,976.00	\$70,833.00	\$69,140.00
2	\$95,022.00	\$89,378.00	\$87,686.00	\$85,992.00	\$84,301.00	\$82,270.00	\$80,124.00	\$78,432.00	\$75,765.00	\$73,734.00	\$71,591.00	\$69,897.00
3	\$95,812.00	\$90,168.00	\$88,477.00	\$86,784.00	\$85,089.00	\$83,059.00	\$80,915.00	\$79,222.00	\$76,556.00	\$74,524.00	\$72,382.00	\$70,688.00
4	\$96,600.00	\$90,959.00	\$89,265.00	\$87,574.00	\$85,879.00	\$83,848.00	\$81,704.00	\$80,012.00	\$77,347.00	\$75,315.00	\$73,170.00	\$71,478.00
5	\$97,390.00	\$91,748.00	\$90,056.00	\$88,363.00	\$86,670.00	\$84,639.00	\$82,494.00	\$80,802.00	\$78,135.00	\$76,105.00	\$73,960.00	\$72,266.00
6	\$98,182.00	\$92,538.00	\$90,846.00	\$89,153.00	\$87,460.00	\$85,429.00	\$83,285.00	\$81,592.00	\$78,925.00	\$76,895.00	\$74,751.00	\$73,058.00
7	\$98,971.00	\$93,328.00	\$91,636.00	\$89,944.00	\$88,250.00	\$86,220.00	\$84,074.00	\$82,382.00	\$79,716.00	\$77,685.00	\$75,541.00	\$73,848.00
8	\$99,762.00	\$94,118.00	\$92,425.00	\$90,733.00	\$89,041.00	\$87,008.00	\$84,865.00	\$83,173.00	\$80,506.00	\$78,475.00	\$76,330.00	\$74,638.00
9	\$100,552.00	\$94,910.00	\$93,216.00	\$91,522.00	\$89,831.00	\$87,798.00	\$85,654.00	\$83,961.00	\$81,296.00	\$79,265.00	\$77,121.00	\$75,428.00
10	\$101,341.00	\$95,699.00	\$94,006.00	\$92,313.00	\$90,620.00	\$88,589.00	\$86,444.00	\$84,751.00	\$82,086.00	\$80,055.00	\$77,910.00	\$76,217.00
11	\$102,131.00	\$96,487.00	\$94,796.00	\$93,103.00	\$91,410.00	\$89,378.00	\$87,235.00	\$85,542.00	\$82,875.00	\$80,844.00	\$78,700.00	\$77,008.00
12	\$102,921.00	\$97,277.00	\$95,585.00	\$93,894.00	\$92,201.00	\$90,168.00	\$88,025.00	\$86,332.00	\$83,666.00	\$81,634.00	\$79,491.00	\$77,798.00
13	\$103,711.00	\$98,069.00	\$96,375.00	\$94,681.00	\$92,991.00	\$90,959.00	\$88,813.00	\$87,122.00	\$84,455.00	\$82,426.00	\$80,281.00	\$78,587.00
14	\$104,502.00	\$98,858.00	\$97,165.00	\$95,472.00	\$93,781.00	\$91,748.00	\$89,605.00	\$87,911.00	\$85,245.00	\$83,215.00	\$81,070.00	\$79,378.00
15	\$105,291.00	\$99,647.00	\$97,957.00	\$96,263.00	\$94,569.00	\$92,538.00	\$90,394.00	\$88,701.00	\$86,037.00	\$84,004.00	\$81,860.00	\$80,169.00
16	\$106,081.00	\$100,439.00	\$98,745.00	\$97,053.00	\$95,360.00	\$93,328.00	\$91,184.00	\$89,492.00	\$86,827.00	\$84,795.00	\$82,650.00	\$80,957.00
17	\$107,208.00	\$101,568.00	\$99,874.00	\$98,182.00	\$96,487.00	\$94,457.00	\$92,313.00	\$90,620.00	\$87,955.00	\$85,891.00	\$83,779.00	\$82,086.00
18+	\$107,859.00	\$102,216.00	\$100,522.00	\$98,832.00	\$97,138.00	\$95,106.00	\$92,962.00	\$91,270.00	\$88,495.00	\$86,432.00	\$84,320.00	\$82,627.00

Board Approved: 11/12/2019

SCHOOL ADMINISTRATOR PLACEMENT

Teachers NEW to Citrus County

Placement Pay Schedule

Effective July 1, 2019

<u>Years Experience</u>	<u>Salary</u>	<u>Performance Pay Level</u>
0	\$38,850	1
1	\$39,150	2
2	\$39,450	3
3	\$39,450	3
4	\$39,750	4
5	\$40,350	6
6	\$40,950	8
7	\$41,250	9
8	\$41,850	11
9	\$42,450	13
10	\$43,050	15
11	\$43,350	16
12	\$43,650	17
13	\$44,250	19
14	\$44,850	21
15	\$45,150	22
16	\$45,750	24
17	\$46,350	26
18+	\$46,950	28

Supplements for Advanced Degrees

All employees are eligible to receive advanced degree supplements. However, employees hired on or after July 1, 2011 shall be awarded advanced supplements in accordance with Florida State Statute 1012.22.

Master Degree: Add \$2,000
Specialist Degree: Add \$3,000
Doctorate Degree: Add \$4,000

- Up to five (5) years of credit on the salary schedule will be granted for documented military experience.
- Any new employee who is receiving an in-state/out-of-state Educator Retirement Benefit will be placed at the beginning of the salary schedule.
- Five (5) years of experience will be granted on the salary schedule for those individuals who have taught in Citrus County for at least five (5) years and are receiving retirement benefits from the Florida Retirement System.

Board Approved: 11/12/2019

PROFESSIONAL TECHNICAL CHART

CPT = CCEA TPT = Teamsters NPT = Non-Union

TITLE	PAY GRADE
Accounting Manager	NPT02
Accounting Specialist	NPT05
Application Support Analyst	CPT03/NPT03
Application Support Specialist	CPT06
Associate Route Manager	NPT08
Budget and Cost Specialist – Food Service	NPT05
Business Office & Financial Aid Specialist-WTC	CPT06
Career Advisor, Technical College	CPT08
Computer Network Specialist	CPT03
Construction Strategies Facilitator	CPT06
Data Base Support Specialist	CPT05
Employee Benefits Specialist	NPT05
Environmental/Safety Project Leader	NPT03
Finance Specialist	NPT04
Financial Aid Specialist Technical College	CPT08
Food Service Budget and Cost Specialist	CPT05
Food Service Nutrition Specialist	NPT01
Health and Safety Specialist	TPT05
Internal Accounts Manager	NPT02
Network Support Specialist	CPT05
Network Support Specialist - Food Services	CPT05
Occupational Therapist	NPT01
Occupational Therapy Assistant (Certified)	CPT05
Payroll Specialist	NPT04
Physical Therapist	NPT01
Physical Therapy Assistant	CPT05
Planning and Growth Management Technician	CPT08
Policy Compliance Officer	NPT06
Program Coordinator, Technical College	CPT08
Programmer Analyst – Food Services	CPT03
Project Leader, Network	NPT01
Project Leader, Support	NPT01
Project Manager	TPT03
Public Information and Communications Officer	NPT01
Purchasing Manager	NPT02
Route Manager	NPT06
School Nurse/Licensed Practical Nurse Level	CPT08
School Nurse/Registered Nurse Level	NPT04
Senior Application Support Analyst	NPT01
Structure and Mechanical Foreman	NPT06
Systems Specialist	CPT03
Systems Support Specialist	CPT05
Technology Support Specialist	CPT07
Transportation Fleet Manager	NPT04
Transportation Fleet Assistant Manager	NPT06

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
CCEA

Salary Based on 251 Day Contract
Days on Lanes - 8 Hour Days

STEP	CPT01-0	CPT02-0	CPT03-0	CPT04-0	CPT05-0	CPT06-0	CPT07-0	CPT08-0	CPT09-0	CPT10-0	CPT11-0	CPT12-0
0	\$46,279.48	\$44,487.59	\$43,292.99	\$39,111.92	\$35,528.13	\$34,930.84	\$31,944.35	\$30,749.75	\$29,555.17	\$28,933.51	\$25,349.74	\$22,960.55
1	\$47,425.37	\$45,633.48	\$44,438.88	\$40,257.81	\$36,674.02	\$36,076.73	\$33,090.25	\$31,895.65	\$30,701.06	\$29,506.46	\$25,922.68	\$23,533.50
2	\$48,619.96	\$46,828.07	\$45,633.48	\$41,452.40	\$37,868.62	\$37,271.32	\$34,284.83	\$33,090.25	\$31,895.65	\$30,103.76	\$26,519.98	\$24,130.79
3	\$49,814.56	\$48,022.67	\$46,828.07	\$42,647.00	\$39,063.21	\$38,465.92	\$35,479.72	\$34,284.83	\$33,090.25	\$30,701.06	\$27,117.27	\$24,728.08
4	\$51,009.15	\$49,217.26	\$48,022.67	\$43,841.59	\$40,257.81	\$39,660.50	\$36,674.02	\$35,479.43	\$34,284.83	\$31,298.35	\$27,714.58	\$25,325.39
5	\$52,203.75	\$50,411.85	\$49,217.26	\$45,036.19	\$41,452.40	\$40,855.10	\$37,868.62	\$36,674.02	\$35,479.43	\$31,895.65	\$28,311.87	\$25,922.68
6	\$53,398.34	\$51,606.44	\$50,411.85	\$46,230.77	\$42,647.00	\$42,049.69	\$39,063.21	\$37,868.62	\$36,674.02	\$32,492.95	\$28,909.17	\$26,519.98
7	\$54,592.94	\$52,801.04	\$51,606.44	\$47,425.37	\$43,841.59	\$43,244.29	\$40,257.81	\$39,063.21	\$37,868.62	\$33,090.25	\$29,506.46	\$27,117.27
8	\$55,787.52	\$53,995.63	\$52,801.04	\$48,619.96	\$45,036.19	\$44,438.88	\$41,452.40	\$40,257.81	\$39,063.22	\$33,687.54	\$30,103.76	\$27,714.58
9	\$56,982.12	\$55,190.23	\$53,995.63	\$49,814.56	\$46,230.77	\$45,633.48	\$42,647.00	\$41,452.40	\$40,257.81	\$34,284.83	\$30,701.06	\$28,311.87
10	\$58,176.71	\$56,384.82	\$55,190.23	\$51,009.15	\$47,425.37	\$46,828.07	\$43,841.59	\$42,647.00	\$41,452.40	\$34,882.14	\$31,298.35	\$28,909.17
11	\$59,371.30	\$57,579.42	\$56,384.82	\$52,203.75	\$48,619.96	\$48,022.67	\$45,036.19	\$43,841.59	\$42,647.00	\$35,479.43	\$31,895.65	\$29,506.46
12	\$60,565.90	\$58,774.01	\$57,579.42	\$53,398.34	\$49,814.56	\$49,217.26	\$46,230.77	\$45,036.19	\$43,841.59	\$36,076.73	\$32,492.95	\$30,103.76
13	\$61,760.49	\$59,968.61	\$58,774.01	\$54,592.94	\$51,009.15	\$50,411.85	\$47,425.37	\$46,230.77	\$45,036.19	\$36,674.02	\$33,090.25	\$30,701.06
14	\$62,955.09	\$61,163.19	\$59,968.61	\$55,787.52	\$52,203.75	\$51,606.44	\$48,619.96	\$47,425.37	\$46,230.77	\$37,271.32	\$33,687.54	\$31,298.35
15	\$64,149.68	\$62,357.79	\$61,163.19	\$56,982.12	\$53,398.34	\$52,801.04	\$49,814.56	\$48,619.96	\$47,425.37	\$37,868.62	\$34,284.83	\$31,895.65
16	\$64,837.21	\$63,045.33	\$61,850.73	\$57,669.65	\$54,085.87	\$53,488.58	\$50,502.10	\$49,307.50	\$48,112.91	\$38,556.16	\$34,972.37	\$32,583.18
17	\$66,168.26	\$64,339.59	\$63,120.48	\$58,853.56	\$55,196.21	\$54,586.65	\$51,538.86	\$50,319.74	\$49,100.63	\$39,347.68	\$35,690.33	\$33,252.09

Board Approved: 11/12/2019

PROFESSIONAL TECHNICAL CCEA

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
CCEA

NON 251 Day Contract Listing
Days on Lines - 8 Hours

STEP Days	CPT05-0 192 Day	CPT07-0 197 Day	CPT08-0 197 Day	CPT07-0 217 Day	CPT08-0 217 Day
0	\$27,176.90	\$25,071.87	\$24,134.27	\$27,617.23	\$26,584.45
1	\$28,053.44	\$25,971.23	\$25,033.63	\$28,607.91	\$27,575.12
2	\$28,967.23	\$26,908.82	\$25,971.23	\$29,640.67	\$28,607.91
3	\$29,881.02	\$27,846.63	\$26,908.82	\$30,673.70	\$29,640.67
4	\$30,794.82	\$28,784.00	\$27,846.41	\$31,706.22	\$30,673.45
5	\$31,708.60	\$29,721.59	\$28,784.00	\$32,739.01	\$31,706.22
6	\$32,622.40	\$30,659.17	\$29,721.59	\$33,771.78	\$32,739.01
7	\$33,536.20	\$31,596.76	\$30,659.17	\$34,804.56	\$33,771.78
8	\$34,449.99	\$32,534.35	\$31,596.76	\$35,837.33	\$34,804.56
9	\$35,363.78	\$33,471.95	\$32,534.35	\$36,870.12	\$35,837.33
10	\$36,277.57	\$34,409.54	\$33,471.95	\$37,902.89	\$36,870.12
11	\$37,191.36	\$35,347.13	\$34,409.54	\$38,935.67	\$37,902.89
12	\$38,105.16	\$36,284.71	\$35,347.13	\$39,968.43	\$38,935.67
13	\$39,018.95	\$37,222.30	\$36,284.71	\$41,001.22	\$39,968.43
14	\$39,932.75	\$38,159.89	\$37,222.30	\$42,033.99	\$41,001.22
15	\$40,846.53	\$39,097.48	\$38,159.89	\$43,066.77	\$42,033.99
16	\$41,372.46	\$39,637.11	\$38,699.51	\$43,661.18	\$42,628.40
17	\$42,221.80	\$40,450.81	\$39,493.99	\$44,557.50	\$43,503.52

Board Approved: 11/12/2019

PROFESSIONAL TECHNICAL - CCEA - Not 251 Day

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
Teamsters

Salary Based on 251 Day Contract

STEP	TPT01-0	TPT02-0	TPT03-0	TPT04-0	TPT05-0	TPT06-0	TPT07-0	TPT08-0	TPT09-0	TPT10-0	TPT11-0	TPT12-0
0	\$46,279.48	\$44,487.59	\$43,292.99	\$39,111.92	\$35,528.13	\$34,930.84	\$31,944.35	\$30,749.75	\$29,555.17	\$28,933.51	\$25,349.74	\$22,960.55
1	\$47,425.37	\$45,633.48	\$44,438.88	\$40,257.81	\$36,674.02	\$36,076.73	\$33,090.25	\$31,895.65	\$30,701.06	\$29,506.46	\$25,922.68	\$23,533.50
2	\$48,619.96	\$46,828.07	\$45,633.48	\$41,452.40	\$37,868.62	\$37,271.32	\$34,284.83	\$33,090.25	\$31,895.65	\$30,103.76	\$26,519.98	\$24,130.79
3	\$49,814.56	\$48,022.67	\$46,828.07	\$42,647.00	\$39,063.21	\$38,465.92	\$35,479.43	\$34,284.83	\$33,090.25	\$30,701.06	\$27,117.27	\$24,728.08
4	\$51,009.15	\$49,217.26	\$48,022.67	\$43,841.59	\$40,257.81	\$39,660.50	\$36,674.02	\$35,479.43	\$34,284.83	\$31,298.35	\$27,714.58	\$25,325.39
5	\$52,203.75	\$50,411.85	\$49,217.26	\$45,036.19	\$41,452.40	\$40,855.10	\$37,868.62	\$36,674.02	\$35,479.43	\$31,895.65	\$28,311.87	\$25,922.68
6	\$53,398.34	\$51,606.44	\$50,411.85	\$46,230.77	\$42,647.00	\$42,049.69	\$39,063.21	\$37,868.62	\$36,674.02	\$32,492.95	\$28,909.17	\$26,519.98
7	\$54,592.94	\$52,801.04	\$51,606.44	\$47,425.37	\$43,841.59	\$43,244.29	\$40,257.81	\$39,063.21	\$37,868.62	\$33,090.25	\$29,506.46	\$27,117.27
8	\$55,787.52	\$53,995.63	\$52,801.04	\$48,619.96	\$45,036.19	\$44,438.88	\$41,452.40	\$40,257.81	\$39,063.22	\$33,687.54	\$30,103.76	\$27,714.58
9	\$56,982.12	\$55,190.23	\$53,995.63	\$49,814.56	\$46,230.77	\$45,633.48	\$42,647.00	\$41,452.40	\$40,257.81	\$34,284.83	\$30,701.06	\$28,311.87
10	\$58,176.71	\$56,384.82	\$55,190.23	\$51,009.15	\$47,425.37	\$46,828.07	\$43,841.59	\$42,647.00	\$41,452.40	\$34,882.14	\$31,298.35	\$28,909.17
11	\$59,371.30	\$57,579.42	\$56,384.82	\$52,203.75	\$48,619.96	\$48,022.67	\$45,036.19	\$43,841.59	\$42,647.00	\$35,479.43	\$31,895.65	\$29,506.46
12	\$60,565.90	\$58,774.01	\$57,579.42	\$53,398.34	\$49,814.56	\$49,217.26	\$46,230.77	\$45,036.19	\$43,841.59	\$36,076.73	\$32,492.95	\$30,103.76
13	\$61,760.49	\$59,968.61	\$58,774.01	\$54,592.94	\$51,009.15	\$50,411.85	\$47,425.37	\$46,230.77	\$45,036.19	\$36,674.02	\$33,090.25	\$30,701.06
14	\$62,955.09	\$61,163.19	\$59,968.61	\$55,787.52	\$52,203.75	\$51,606.44	\$48,619.96	\$47,425.37	\$46,230.77	\$37,271.32	\$33,687.54	\$31,298.35
15	\$64,149.68	\$62,357.79	\$61,163.19	\$56,982.12	\$53,398.34	\$52,801.04	\$49,814.56	\$48,619.96	\$47,425.37	\$37,868.62	\$34,284.83	\$31,895.65
16	\$64,608.03	\$62,816.15	\$61,621.55	\$57,440.47	\$53,856.69	\$53,259.40	\$50,272.92	\$49,078.32	\$47,883.73	\$38,326.98	\$34,743.19	\$32,354.00
17	\$65,934.38	\$64,105.70	\$62,886.60	\$58,619.67	\$54,962.33	\$54,352.77	\$51,304.97	\$50,085.84	\$48,866.75	\$39,113.80	\$35,456.45	\$33,018.20

Board Approved: 11/12/2019

PROFESSIONAL TECHNICAL TEAMSTERS

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
Non-Union

Salary Based on 251 Day Contract
Days on Lanes - 8 Hour Days

STEP	NPT01-0	NPT02-0	NPT03-0	NPT04-0	NPT05-0	NPT06-0	NPT07-0	NPT08-0	NPT09-0	NPT10-0	NPT11-0	NPT12-0
0	\$46,165.21	\$44,377.74	\$43,186.09	\$39,015.34	\$35,440.41	\$34,844.59	\$31,865.48	\$30,673.83	\$29,482.19	\$28,862.07	\$25,287.14	\$22,903.86
1	\$47,308.27	\$45,520.80	\$44,329.15	\$40,158.41	\$36,583.47	\$35,987.65	\$33,008.54	\$31,816.89	\$30,625.25	\$29,433.60	\$25,858.68	\$23,475.39
2	\$48,499.91	\$46,712.44	\$45,520.80	\$41,350.05	\$37,775.12	\$37,179.29	\$34,200.18	\$33,008.54	\$31,816.89	\$30,029.43	\$26,454.50	\$24,071.21
3	\$49,691.56	\$47,904.09	\$46,712.44	\$42,541.70	\$38,966.76	\$38,370.94	\$35,392.11	\$34,200.18	\$33,008.54	\$30,625.25	\$27,050.32	\$24,667.03
4	\$50,883.20	\$49,095.73	\$47,904.09	\$43,733.33	\$40,158.41	\$39,562.58	\$36,583.47	\$35,391.83	\$34,200.18	\$31,221.07	\$27,646.15	\$25,262.86
5	\$52,074.85	\$50,287.38	\$49,095.73	\$44,924.98	\$41,350.05	\$40,754.23	\$37,775.12	\$36,583.47	\$35,391.83	\$31,816.89	\$28,241.97	\$25,858.68
6	\$53,266.49	\$51,479.02	\$50,287.38	\$46,116.62	\$42,541.70	\$41,945.87	\$38,966.76	\$37,775.12	\$36,583.47	\$32,412.72	\$28,837.78	\$26,454.50
7	\$54,458.14	\$52,670.67	\$51,479.02	\$47,308.27	\$43,733.33	\$43,137.52	\$40,158.41	\$38,966.76	\$37,775.12	\$33,008.54	\$29,433.60	\$27,050.32
8	\$55,649.78	\$53,862.31	\$52,670.67	\$48,499.91	\$44,924.98	\$44,329.15	\$41,350.05	\$40,158.41	\$38,966.77	\$33,604.36	\$30,029.43	\$27,646.15
9	\$56,841.43	\$55,053.96	\$53,862.31	\$49,691.56	\$46,116.62	\$45,520.80	\$42,541.70	\$41,350.05	\$40,158.41	\$34,200.18	\$30,625.25	\$28,241.97
10	\$58,033.07	\$56,245.60	\$55,053.96	\$50,883.20	\$47,308.27	\$46,712.44	\$43,733.33	\$42,541.70	\$41,350.05	\$34,796.01	\$31,221.07	\$28,837.78
11	\$59,224.70	\$57,437.25	\$56,245.60	\$52,074.85	\$48,499.91	\$47,904.09	\$44,924.98	\$43,733.33	\$42,541.70	\$35,391.83	\$31,816.89	\$29,433.60
12	\$60,416.35	\$58,628.88	\$57,437.25	\$53,266.49	\$49,691.56	\$49,095.73	\$46,116.62	\$44,924.98	\$43,733.33	\$35,987.65	\$32,412.72	\$30,029.43
13	\$61,607.99	\$59,820.53	\$58,628.88	\$54,458.14	\$50,883.20	\$50,287.38	\$47,308.27	\$46,116.62	\$44,924.98	\$36,583.47	\$33,008.54	\$30,625.25
14	\$62,799.64	\$61,012.17	\$59,820.53	\$55,649.78	\$52,074.85	\$51,479.02	\$48,499.91	\$47,308.27	\$46,116.62	\$37,179.29	\$33,604.36	\$31,221.07
15	\$63,991.28	\$62,203.82	\$61,012.17	\$56,841.43	\$53,266.49	\$52,670.67	\$49,691.56	\$48,499.91	\$47,308.27	\$37,775.12	\$34,200.18	\$31,816.89
16	\$64,677.12	\$62,889.66	\$61,698.01	\$57,527.25	\$53,952.33	\$53,356.51	\$50,377.40	\$49,185.75	\$47,994.11	\$38,460.96	\$34,886.02	\$32,502.73
17	\$66,829.94	\$64,982.99	\$63,751.68	\$59,442.09	\$55,748.17	\$55,132.53	\$52,054.24	\$50,822.94	\$49,591.63	\$39,741.16	\$36,047.23	\$33,584.60

Board Approved: 11/12/2019

PROFESSIONAL TECHNICAL NON-UNION

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
Non-Union

NON 251 Day Contract Listing
Days on Lanes - 8 Hour Days

STEP	NPT04-0	NPT01-0	NPT01-0	NPT04-0
Days	196 Day	202 Day	216 Day	216 Day
0	\$30,466.17	\$37,152.88	\$39,727.83	\$33,574.97
1	\$31,358.75	\$38,072.79	\$40,711.50	\$34,558.63
2	\$32,289.28	\$39,031.80	\$41,736.98	\$35,584.11
3	\$33,219.81	\$39,990.81	\$42,762.45	\$36,609.59
4	\$34,150.34	\$40,949.83	\$43,787.93	\$37,635.06
5	\$35,080.87	\$41,908.85	\$44,813.42	\$38,660.54
6	\$36,011.38	\$42,867.85	\$45,838.89	\$39,686.01
7	\$36,941.91	\$43,826.88	\$46,864.38	\$40,711.50
8	\$37,872.44	\$44,785.87	\$47,889.85	\$41,736.98
9	\$38,802.97	\$45,744.89	\$48,915.32	\$42,762.45
10	\$39,733.50	\$46,703.90	\$49,940.80	\$43,787.93
11	\$40,664.03	\$47,662.91	\$50,966.28	\$44,813.42
12	\$41,594.55	\$48,621.93	\$51,991.76	\$45,838.89
13	\$42,525.09	\$49,580.94	\$53,017.24	\$46,864.38
14	\$43,455.60	\$50,539.94	\$54,042.71	\$47,889.85
15	\$44,386.13	\$51,498.96	\$55,068.19	\$48,915.32
16	\$44,921.69	\$52,050.91	\$55,658.40	\$49,505.53
17	\$46,416.92	\$53,783.46	\$57,511.03	\$51,153.35

Board Approved: 11/12/209 **PROFESSIONAL TECHNICAL -NON-UNION**
NOT 251 DAY

CLASSIFIED CHART

CCL = CCEA

TCL = Teamsters

NCL = Non-Union

TITLE	PAY GRADE
Accountant Technician, Food Services	CCL-08
Accountant, Accounts Payable	CCL-08
Accountant, Finance	CCL-08
Accountant, Fixed Assets	CCL-08
Administrative Aide	CCL-14
Administrative Secretary	CCL-07/NCL-07
Assistant Bookkeeper WTC	CCL-09
Assistant Food Services Manager	TCL-09
Bookkeeper, District	CCL-09
Bookkeeper, Elementary	CCL-09
Bookkeeper, High School/Middle School	CCL-07
Bookkeeper, WTC	CCL-06
Bus Aide	TCL-14
Bus Operator	TCL-06
Bus Operator Trainer/Instructor	TCL-06
Buyer	CCL-06
Buyer, Food Services	CCL-06
Claims Management Specialist	NCL-05
Computer Lab Aide/Paraprofessional	CCL-14
Custodian	TCL-16
Data Secretary, District	CCL-09
Data Secretary, Elementary/Middle	CCL-09
Data Secretary, High School/WTC	CCL-07
Data Technician, Food Services	CCL-08
Dispatcher	CCL-07
Dispatcher, Maintenance	CCL-07
District Secretary	CCL-09
Educational Sign Language Interpreter Level I	CCL-03
Educational Sign Language Interpreter Level II	CCL-02
Educational Sign Language Interpreter Level III	CCL-01
Educational Sign Language Interpreter Non-Leveled	CCL-14
Electronics Technician-Audio Visual/Computer Equipment	TCL-08
Energy Systems and Plans Room Manager	TCL-07
Exceptional Student Education Aide/Paraprofessional	CCL-14
Executive Secretary, School Board	NCL-05
Executive Secretary, Superintendent	NCL-05
Facilities Specialist	TCL-03
Food and Nutrition Services Assistant (4 hours)	TCL-17
Food and Nutrition Services Assistant (5 hours)	TCL-17
Food and Nutrition Services Assistant (6 hours)	TCL-17
Food and Nutrition Services Assistant (7 hours)	TCL-15
Food and Nutrition Services Assistant Manager	TCL-09
Food and Nutrition Services Manager Elementary	NCL-04
Food and Nutrition Services Manager High	NCL-02
Food and Nutrition Services Manager Middle	NCL-03

CLASSIFIED CHART

CCL = CCEA

TCL = Teamsters

NCL = Non-Union

TITLE	PAY GRADE
Food Services Finance Specialist	NCL-02
Food Services Maintenance Foreman	TCL-03
Food Services Operations Specialist	NCL-01
Food Services Specialist	NCL-06
Groundskeeper – Seasonal	TCL-20
Guidance Secretary	CCL-09
Head Custodian	TCL-08
Health Room Attendant	CCL-13
Job Coach	CCL-14
Journeyman Kitchen Equipment Mechanic	TCL-05
Journeyman Tradesworker – Carpenter	TCL-05
Journeyman Tradesworker – Electrician	TCL-05
Journeyman Tradesworker – Electronic	TCL-05
Journeyman Tradesworker – HVAC	TCL-05
Journeyman Tradesworker – Locksmith	TCL-05
Journeyman Tradesworker – Pest Control	TCL-05
Journeyman Tradesworker – Plumber	TCL-05
Journeyman Tradesworker – Roofer	TCL-05
Journeyman Tradesworker – Skilled Craftsman	TCL-05
Journeyman Tradesworker – Voice and Data Cabling Technician	TCL-05
Line Mechanic	TCL-08
Maintenance Helper	TCL-10
Maintenance Helper – Sports Field Specialist	TCL-10
Maintenance Office Specialist	NCL-06
Maintenance Project Foreman	TCL-03
Maintenance Tradesworker	TCL-08
Maintenance Tradesworker – Grounds Keeper	TCL-08
Maintenance Worker	TCL-16
Maintenance Worker – Grounds	TCL-16
Marine Science Station Maintenance Helper	TCL-10
Marine Science Station Office/Kitchen Manager	CCL-09
Master Electronic Tech – Audio Visual/Computer Equipment	TCL-03
Master Tradesworker – Building Construction	TCL-03
Master Tradesworker – Electrical	TCL-03
Master Tradesworker – General Construction	TCL-03
Master Tradesworker – HVAC	TCL-03
Master Tradesworker – Locksmith	TCL-03
Master Tradesworker – Plumbing	TCL-03
Master Tradesworker – Wastewater	TCL-03
Mechanic Helper	TCL-15
Media Aide/Paraprofessional	CCL-14
Office Clerk	CCL-12
Office Clerk – Food Services	CCL-12
On-Site Helper (Child Care)	CCL-16
Parts Room Manager	TCL-07

CLASSIFIED CHART

CCL = CCEA TCL = Teamsters NCL = Non-Union

TITLE	PAY GRADE
Payroll Analyst	CCL-07/NCL-07
Personnel Analyst	CCL-07/NCL-07
Principal's Secretary	NCL-07
Program Facilitator	CCL-07
Purchasing Agent for Maintenance	CCL-07
Purchasing Agent for WTC	CCL-07
Registrar, High School	CCL-07
School Office Clerk	CCL-12
School Safety Guardian	NCL-01
School Secretary	CCL-09
Secretary to Director, WTC	NCL-07
Secretary/Bookkeeper – TRC	CCL-09
Senior Accountant, Accounts Payable	CCL-07
Senior Accountant, Finance	CCL-07
Senior Accountant, Payroll	CCL-07
Shop Foreman	TCL-01
Stage Audio and Lighting Technician	TCL-10
Student Assistance Facilitator	CCL-06
Student Assistance Facilitator for ESE Students	CCL-06
Student Health Facilitator	CCL-12
Switchboard Operator	CCL-12
Teacher Aide/Paraprofessional, Classroom	CCL-14
Teacher Aide/Paraprofessional, Support Staff	CCL-14
Teacher Aide/Paraprofessional, ESOL	CCL-14
Title I Aide/Paraprofessional, Computer Lab Manager	CCL-14
Title I Federal Program Assistant	NCL-07
Training Program Leader	TCL-05
Transportation Analyst	CCL-07
Transportation Business Office Manager	CCL-06
Transportation Fleet Secretary	CCL-11
Transportation Routing Technician	CCL-07
Vehicle Maintenance Technician	TCL-05
Warehouse Manager	TCL-07
Warehouse/Delivery Worker	TCL-09
Warehouse/Delivery Worker – TRC	TCL-09
Web-Based Information Specialist	CCL-07

CITRUS COUNTY SCHOOL BOARD
Classified Salary Schedule
CCEA

STEP	CCL01-0	CCL02-0	CCL03-0	CCL04-0	CCL05-0	CCL06-0	CCL07-0	CCL08-0	CCL09-0	CCL10-0	CCL11-0	CCL12-0	CCL13-0	CCL14-0	CCL15-0	CCL16-0	CCL17-0	CCL18-0	CCL19-0	CCL20-0
0	17.81	17.09	16.38	15.66	14.92	14.23	13.56	12.86	12.61	12.37	12.13	11.88	11.66	11.43	11.18	10.94	10.70	10.46	10.22	9.58
1	18.15	17.44	16.72	16.00	15.28	14.58	13.85	13.14	12.91	12.66	12.41	12.17	11.95	11.70	11.47	11.24	10.98	10.74	10.51	9.85
2	18.51	17.79	17.08	16.36	15.65	14.91	14.14	13.44	13.19	12.96	12.72	12.46	12.24	12.01	11.77	11.52	11.29	11.03	10.79	10.14
3	18.87	18.15	17.44	16.72	16.00	15.28	14.44	13.74	13.49	13.24	13.02	12.78	12.53	12.31	12.07	11.82	11.57	11.34	11.11	10.45
4	19.22	18.51	17.79	17.08	16.36	15.65	14.74	14.03	13.80	13.55	13.29	13.09	12.85	12.60	12.36	12.12	11.87	11.64	11.42	10.74
5	19.59	18.87	18.15	17.44	16.72	16.00	15.06	14.32	14.09	13.85	13.60	13.39	13.14	12.91	12.66	12.41	12.17	11.95	11.70	11.03
6	19.95	19.22	18.51	17.79	17.08	16.36	15.35	14.63	14.38	14.14	13.93	13.67	13.44	13.19	12.96	12.72	12.46	12.24	12.01	11.34
7	20.30	19.59	18.87	18.15	17.44	16.72	15.65	14.91	14.68	14.44	14.22	13.98	13.74	13.49	13.24	13.02	12.78	12.53	12.31	11.64
8	20.66	19.95	19.22	18.51	17.79	17.08	15.94	15.23	14.97	14.74	14.52	14.27	14.03	13.80	13.55	13.29	13.09	12.85	12.60	11.95
9	21.03	20.30	19.59	18.87	18.15	17.44	16.26	15.52	15.28	15.06	14.81	14.58	14.32	14.09	13.85	13.60	13.39	13.14	12.91	12.24
10	21.37	20.66	19.95	19.22	18.51	17.79	16.53	15.81	15.58	15.35	15.11	14.86	14.63	14.38	14.14	13.93	13.67	13.44	13.19	12.53
11	21.72	21.03	20.30	19.59	18.87	18.15	16.84	16.11	15.89	15.65	15.41	15.18	14.91	14.68	14.44	14.22	13.98	13.74	13.49	12.85
12	22.10	21.37	20.66	19.95	19.22	18.51	17.13	16.42	16.20	15.94	15.70	15.46	15.23	14.97	14.74	14.52	14.27	14.03	13.80	13.14
13	22.45	21.72	21.03	20.30	19.59	18.87	17.44	16.72	16.48	16.26	16.00	15.75	15.52	15.28	15.06	14.81	14.58	14.32	14.09	13.44
14	22.80	22.10	21.37	20.66	19.95	19.22	17.74	17.03	16.78	16.53	16.31	16.05	15.81	15.58	15.35	15.11	14.86	14.63	14.38	13.74
15	23.16	22.45	21.72	21.03	20.30	19.59	18.03	17.32	17.08	16.84	16.59	16.36	16.11	15.89	15.65	15.41	15.18	14.91	14.68	14.03
16	23.52	22.80	22.10	21.37	20.66	19.95	18.32	17.61	17.38	17.13	16.89	16.66	16.42	16.20	15.94	15.70	15.46	15.23	14.97	14.32
17	23.88	23.16	22.45	21.72	21.03	20.30	18.63	17.92	17.68	17.44	17.19	16.95	16.72	16.48	16.26	16.00	15.75	15.52	15.28	14.63
18	24.23	23.50	22.79	22.07	21.36	20.63	18.96	18.25	18.02	17.78	17.54	17.29	17.07	16.83	16.58	16.35	16.10	15.87	15.63	14.96
19	24.74	23.98	23.25	22.53	21.81	21.05	19.36	18.63	18.39	18.15	17.90	17.64	17.42	17.17	16.93	16.69	16.42	16.19	15.96	15.28

CLASSIFIED CCEA

Board Approved: 11/12/2019

CITRUS COUNTY SCHOOL BOARD
Classified Salary Schedule
Teamsters

STEP	TCL01-0	TCL02-0	TCL03-0	TCL04-0	TCL05-0	TCL06-0	TCL07-0	TCL08-0	TCL09-0	TCL10-0	TCL11-0	TCL12-0	TCL13-0	TCL14-0	TCL15-0	TCL16-0	TCL17-0	TCL18-0	TCL19-0	TCL20-0
0	17.81	17.09	16.38	15.66	14.92	14.23	13.56	12.86	12.61	12.37	12.13	11.88	11.66	11.43	11.18	10.94	10.70	10.46	10.22	9.98
1	18.15	17.44	16.72	16.00	15.28	14.58	13.85	13.14	12.91	12.66	12.41	12.17	11.95	11.70	11.47	11.24	10.98	10.74	10.51	9.85
2	18.51	17.79	17.08	16.36	15.65	14.91	14.14	13.44	13.19	12.96	12.72	12.46	12.24	12.01	11.77	11.52	11.29	11.03	10.79	10.14
3	18.87	18.15	17.44	16.72	16.00	15.28	14.44	13.74	13.49	13.24	13.02	12.78	12.53	12.31	12.07	11.82	11.57	11.34	11.11	10.45
4	19.22	18.51	17.79	17.08	16.36	15.65	14.74	14.03	13.80	13.55	13.29	13.09	12.85	12.60	12.36	12.12	11.87	11.64	11.42	10.74
5	19.59	18.87	18.15	17.44	16.72	16.00	15.06	14.32	14.09	13.85	13.60	13.39	13.14	12.91	12.66	12.41	12.17	11.95	11.70	11.03
6	19.95	19.22	18.51	17.79	17.08	16.36	15.35	14.63	14.38	14.14	13.93	13.67	13.44	13.19	12.96	12.72	12.46	12.24	12.01	11.34
7	20.30	19.59	18.87	18.15	17.44	16.72	15.65	14.91	14.68	14.44	14.22	13.98	13.74	13.49	13.24	13.02	12.78	12.53	12.31	11.64
8	20.66	19.95	19.22	18.51	17.79	17.08	15.94	15.23	14.97	14.74	14.52	14.27	14.03	13.80	13.55	13.29	13.09	12.85	12.60	11.95
9	21.03	20.30	19.59	18.87	18.15	17.44	16.26	15.52	15.28	15.06	14.81	14.58	14.32	14.09	13.85	13.60	13.39	13.14	12.91	12.24
10	21.37	20.66	19.95	19.22	18.51	17.79	16.53	15.81	15.58	15.35	15.11	14.86	14.63	14.38	14.14	13.93	13.67	13.44	13.19	12.53
11	21.72	21.03	20.30	19.59	18.87	18.15	16.84	16.11	15.89	15.65	15.41	15.18	14.91	14.68	14.44	14.22	13.98	13.74	13.49	12.85
12	22.10	21.37	20.66	19.95	19.22	18.51	17.13	16.42	16.20	15.94	15.70	15.46	15.23	14.97	14.74	14.52	14.27	14.03	13.80	13.14
13	22.45	21.72	21.03	20.30	19.59	18.87	17.44	16.72	16.48	16.26	16.00	15.75	15.52	15.28	15.06	14.81	14.58	14.32	14.09	13.44
14	22.80	22.10	21.37	20.66	19.95	19.22	17.74	17.03	16.78	16.53	16.31	16.05	15.81	15.58	15.35	15.11	14.86	14.63	14.38	13.74
15	23.16	22.45	21.72	21.03	20.30	19.59	18.03	17.32	17.08	16.84	16.59	16.36	16.11	15.89	15.65	15.41	15.18	14.91	14.68	14.03
16	23.52	22.80	22.10	21.37	20.66	19.95	18.32	17.61	17.38	17.13	16.89	16.66	16.42	16.20	15.94	15.70	15.46	15.23	14.97	14.32
17	23.88	23.16	22.45	21.72	21.03	20.30	18.63	17.92	17.68	17.44	17.19	16.95	16.72	16.48	16.26	16.00	15.75	15.52	15.28	14.63
18	24.23	23.50	22.79	22.07	21.36	20.63	18.96	18.25	18.02	17.78	17.54	17.29	17.07	16.83	16.58	16.35	16.10	15.87	15.63	14.96
19	24.74	23.98	23.25	22.53	21.81	21.05	19.36	18.63	18.39	18.15	17.90	17.64	17.42	17.17	16.93	16.69	16.42	16.19	15.96	15.28

CLASSIFIED TEAMSTERS

Board Approved: 11/12/2019

CITRUS COUNTY SCHOOL BOARD
Classified Salary Schedule
Non-Union

STEP	NCL01-0	NCL02-0	NCL03-0	NCL04-0	NCL05-0	NCL06-0	NCL07-0	NCL08-0	NCL09-0	NCL10-0	NCL11-0	NCL12-0	NCL13-0	NCL14-0	NCL15-0	NCL16-0	NCL17-0	NCL18-0	NCL19-0	NCL20-0
0	17.77	17.04	16.34	15.62	14.88	14.20	13.52	12.83	12.58	12.34	12.10	11.85	11.63	11.40	11.16	10.91	10.67	10.43	10.20	9.95
1	18.10	17.39	16.68	15.95	15.25	14.54	13.81	13.11	12.87	12.63	12.38	12.14	11.93	11.67	11.44	11.21	10.96	10.71	10.48	9.82
2	18.47	17.75	17.03	16.32	15.61	14.87	14.11	13.41	13.16	12.92	12.68	12.43	12.21	11.99	11.73	11.49	11.26	11.01	10.76	10.11
3	18.82	18.10	17.39	16.68	15.95	15.25	14.41	13.70	13.46	13.21	12.99	12.75	12.50	12.28	12.04	11.79	11.54	11.31	11.09	10.42
4	19.18	18.47	17.75	17.03	16.32	15.61	14.70	14.00	13.76	13.51	13.26	13.06	12.82	12.57	12.33	12.09	11.84	11.61	11.39	10.71
5	19.54	18.82	18.10	17.39	16.68	15.95	15.03	14.29	14.06	13.81	13.57	13.35	13.11	12.87	12.63	12.38	12.14	11.93	11.67	11.01
6	19.90	19.18	18.47	17.75	17.03	16.32	15.32	14.59	14.34	14.11	13.89	13.64	13.41	13.16	12.92	12.68	12.43	12.21	11.99	11.31
7	20.26	19.54	18.82	18.10	17.39	16.68	15.61	14.87	14.64	14.41	14.19	13.94	13.70	13.46	13.21	12.99	12.75	12.50	12.28	11.61
8	20.60	19.90	19.18	18.47	17.75	17.03	15.90	15.20	14.93	14.70	14.49	14.24	14.00	13.76	13.51	13.26	13.06	12.82	12.57	11.93
9	20.98	20.26	19.54	18.82	18.10	17.39	16.22	15.48	15.25	15.03	14.77	14.54	14.29	14.06	13.81	13.57	13.35	13.11	12.87	12.21
10	21.32	20.60	19.90	19.18	18.47	17.75	16.49	15.76	15.54	15.32	15.08	14.82	14.59	14.34	14.11	13.89	13.64	13.41	13.16	12.50
11	21.67	20.98	20.26	19.54	18.82	18.10	16.79	16.08	15.85	15.61	15.37	15.14	14.87	14.64	14.41	14.19	13.94	13.70	13.46	12.82
12	22.04	21.32	20.60	19.90	19.18	18.47	17.09	16.38	16.16	15.90	15.66	15.42	15.20	14.93	14.70	14.49	14.24	14.00	13.76	13.11
13	22.40	21.67	20.98	20.26	19.54	18.82	17.39	16.68	16.44	16.22	15.95	15.71	15.48	15.25	15.03	14.77	14.54	14.29	14.06	13.41
14	22.75	22.04	21.32	20.60	19.90	19.18	17.70	16.98	16.74	16.49	16.27	16.01	15.76	15.54	15.32	15.08	14.82	14.59	14.34	13.70
15	23.10	22.40	21.67	20.98	20.26	19.54	17.98	17.28	17.03	16.79	16.55	16.32	16.08	15.85	15.61	15.37	15.14	14.87	14.64	14.00
16	23.47	22.75	22.04	21.32	20.60	19.90	18.28	17.57	17.34	17.09	16.85	16.62	16.38	16.16	15.90	15.66	15.42	15.20	14.93	14.29
17	23.82	23.10	22.40	21.67	20.98	20.26	18.59	17.87	17.64	17.39	17.15	16.91	16.68	16.44	16.22	15.95	15.71	15.48	15.25	14.59
18	24.16	23.45	22.74	22.01	21.31	20.58	18.91	18.20	17.97	17.74	17.50	17.25	17.02	16.78	16.54	16.31	16.07	15.83	15.59	14.92
19	24.98	24.23	23.49	22.76	22.03	21.26	19.55	18.81	18.58	18.32	18.08	17.82	17.59	17.34	17.10	16.85	16.59	16.36	16.11	15.43

Board Approved: 11/12/2019

CLASSIFIED NON-UNION

CITRUS COUNTY SCHOOL DISTRICT SUBSTITUTE TEACHER PAY RATES 2020-2021 *(Effective January 1, 2020)*

Daily Short Term

Non-Degreed or Associates Degree	\$70.00
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Daily Long Term*

Non Degreed

Daily Short Term

Bachelor's Degree or Higher

Daily Short Term

State Certified (Active or Inactive) **

<u>Long Term*</u>	<u>Non-Certified</u>	<u>Certified**</u>
Bachelor's Degree	\$111.73	\$116.73
Master's Degree	\$121.94	\$126.94
Specialist Degree	\$127.04	\$132.04
Doctorate Degree	\$132.14	\$137.14

***Long Term rate applies when substitute teachers teach continuously for ten (10) days or more in the same position.**

****A copy of the State issued certificate must be supplied.**

The rate for degreed substitutes will be based on “Confirmed” degree level. Claimed prior experience will not be considered in setting the daily rates.

SUBSTITUTE SUPPORT PAY RATES 2020-2021

(Effective January 1, 2020)

Substitute Support personnel are paid \$ 8.56/hour.

Board approved 6-14-2016

CURRENT

Withlacoochee Technical College
Part-time Instructor Pay Schedule

Part-time Instructors	Continuing Workforce Certification Classes
\$20.00 per hour	\$30.00 per hour or The CCSB employee contracted hourly rate if the contracted hourly rate is more than the above specified hourly rate.

PROPOSED

Withlacoochee Technical College
Part-time Instructor Pay Schedule

Part-time Instructors	Continuing Workforce Certification Classes
\$25.00 per hour	\$30.00 per hour or The CCSB employee contracted hourly rate if the contracted hourly rate is more than the above specified hourly rate.

Appendix C

Differentiated Pay

Definition of Differentiated Pay: Position that requires specialized expertise and /or certification and may require duties outside regular school day.

GENERAL

Master's Degree	\$2,000
Specialist Degree	\$3,000
Doctorate Degree	\$4,000
School Psychologist	\$2,400**
School Social Worker	\$2,400**
Speech Language Pathologist (M.A.)	\$2,400**
Peer Teacher	\$514
Peer Teacher (for any additional beginning teacher)	\$300

HIGH SCHOOL

Guidance Counselor	\$3,000
ESE Specialist	\$3,000**
School Based Activity (per school)	\$2,400***
Department Heads (max. of 8 High School)	\$1,210

MIDDLE SCHOOL

ESE Specialist	\$2,400**
Guidance Counselor	\$2,400
School Based Activity (per school)	\$1,906 ***

ELEMENTARY/CREST/WITHLACOOCHEE TECHNICAL INSTITUTE

ESE Specialist	\$2,400**
Guidance Counselor	\$2,400
School Based Activity	\$1,442***

****Employees hired for a differentiated pay position prior to July 1, 2008 are receiving the previously negotiated rate of \$3800.00.**

*****SCHOOL BASED ACTIVITY:** This is for extra activities beyond the normal routine duties expected of teachers. This may be given in whole or in part based upon the extent of the responsibilities. This may not be added to an already existing supplement. In order to receive this, the principal shall submit a plan to the Superintendent and CCEA. (Examples: department head, team leader, safety patrol, senior/junior class sponsor, etc.)

Appendix B

Supplemental Pay (Continued)

MIDDLE SCHOOL

*Athletic Director	\$1,906
*Head Football Coach	\$1,906
*Assistant Football Coach	\$1,442
*Basketball Coach	\$1,442
*Volleyball Coach	\$1,442
*Cheerleader Coach	\$1,442
*Band Director	\$1,442
*Vocational Agriculture Teacher (Must have FFA)	\$1,210
*Drama Coach	\$1,000
*Yearbook Sponsor	\$1,000
*Track Coach	\$746
*Tennis Coach	\$746
*Golf Coach	\$746
*Assistant Volleyball Coach	\$746
*Auxiliary Marching Unit	\$746
Intramurals	\$514

*EXPERIENCE INCREMENT: The positions with a * in front will receive the following increments for in-County experience in that position for bargaining unit members: \$100 - 5 years \$200 - 10 years
\$300 - 15 years

All supplemental positions shall be posted in the same manner as all instructional positions.

Appendix B

Supplemental Pay

Definition of Supplemental Pay: Positions that require duties outside regular school day and may require specialized and/or certification.

GENERAL

Special Olympic	\$2,400
-----------------	---------

HIGH SCHOOL

*Activities Director	\$3,530
*Head Football Coach	\$3,530
*Assistant Football Coaches	\$2,400
*Head Basketball Coach	\$2,400
*Head Baseball Coach	\$2,400
*Softball Coach	\$2,400
*Head Track Coach	\$2,400
*Wrestling Coach	\$2,400
*Volleyball Coach	\$2,400
*Cheerleader Coach	\$2,400
*Band Director	\$2,400
*Soccer	\$2,400
*Vocational Agriculture Teacher (Must have FFA)	\$1,906
*Yearbook Sponsor	\$1,906
*Drama Coach	\$1,906
*Choral	\$1,906
*School Newspaper	\$1,906
*Academic Quiz Coach	\$1,906
*Assistant Basketball Coach	\$1,700
*Assistant Baseball Coach	\$1,700
*Assistant Softball Coach	\$1,700
*Assistant Track Coach	\$1,700
*Assistant Wrestling Coach	\$1,700
*Tennis Coach	\$1,700
*Golf Coach	\$1,700
*Assistant Volleyball Coach	\$1,700
*Cross-Country Coach	\$1,700
*Weightlifting Coach	\$1,700
*JV Cheerleader Coach	\$1,700
*Auxiliary Marching Unit	\$1,700
*Assistant Soccer Coach	\$1,700
*Swimming	\$1,700

SUBSTITUTES ONLY RECEIVE CHECKS WHEN THEY HAVE WORKED DURING THE PAY PERIODS BELOW.

CONTRACTUAL EMPLOYEES MAY NOT RECEIVE ALL OF THESE CHECKS. PLEASE CHECK YOUR SPECIFIC PAY SCHEDULE FOR YOUR CALENDAR.

RUN #	PAY PERIOD	CHECK DATE
201	7/1-7/4/2020	7/15/2020
202	7/5-7/11/2020	7/30/2020
203	7/12-7/25/2020	8/14/2020
204	07/26-08/08/2020	8/28/2020
205	8/9-8/22/2020	9/15/2020
206	8/23-9/5/2020	9/30/2020
207	9/6-9/19/2020	10/15/2020
208	9/20-10/3/2020	10/30/2020
209	10/4-10/17/2020	11/13/2020
210	10/18-10/31/2020	11/25/2020
211	11/2-11/14/2020	12/15/2020
212	11/15-11/28/2020	12/22/2020
213	11/29-12/12/2020	1/15/2021
214	12/13/2020-01/09/2021	1/29/2021
215	1/10-1/23/2021	2/12/2021
216	1/24-2/6/2021	2/26/2021
217	2/7-2/20/2021	3/15/2021
218	2/22-3/6/2021	3/31/2021
219	3/7-3/20/2021	4/15/2021
220	3/21-4/10/2021	4/30/2021
221	4/11-4/24/2021	5/14/2021
223	4/25-5/8/2021	5/28/2021
225	5/9-5/22/2021	6/15/2021
227	5/24-6/12/2021	6/30/2021
228	6/13-6/30/2021	7/13/2021

Proof of Publication
From the
CITRUS COUNTY CHRONICLE
Crystal River, Citrus County, Florida
PUBLISHED DAILY

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

Mary Ann Naczi and/or Theresa Holland and/or
Tonya Knight

Of the Citrus County Chronicle, a newspaper published
daily at Crystal River, in Citrus County, Florida, that the
attached copy of advertisement being a public notice in the
matter of the

Insertion Order: 000YSQ6

Legal number: 7059-0725 SACRN

Description: Citrus Co. School Board Board

Notice of Proposed Tax Increase

Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of
Date(s) of publication: July 25, 2020

Affiant further says that the Citrus County Chronicle is a
Newspaper published at Crystal River in said Citrus
County, Florida, and that the said newspaper has heretofore
been continuously published in Citrus County, Marion
County and Levy County, Florida, each week and has been
entered as second class mail matter at the post office in
Inverness in said Citrus County, Florida, for a period of one
year next preceding the first publication of the attached
copy of advertisement; and affiant further says that he/she
has neither paid nor promised any person, firm or
corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication
in the said newspaper.

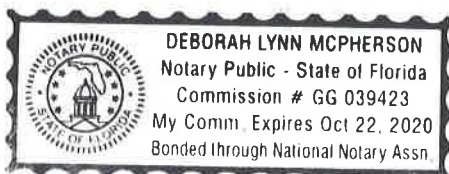
Tonya Knight
The foregoing instrument was acknowledged before me

This 3rd day of July 2020

By: Mary Ann Naczi and/or Theresa Holland and/or
Tonya Knight

Who appeared by (☒) means of physical presence or ()
via online notarization.

Deborah Lynn McPherson
Notary Public



NOTICE OF PROPOS
TAX INCREASE

The Citrus County School District will soon co
measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy.....\$ 67

B. Less tax reductions due to Value Adjustme
and other assessment changes.....\$

C. Actual property tax levy.....\$ 68

This year's proposed tax levy.....\$ 69

A portion of the tax levy is required under sta
order for the school board to receive \$67,4
state education grants.

The required portion has **decreased** by 1.8
and represents approximately six tenths of
proposed taxes.

The remainder of the taxes is proposed sol
discretion of the school board.

All concerned citizens are invited to a publi
on the tax increase to be held on July 28
5:30 P.M., at the Citrus County School Boar
Services Center, 1007 West Main Street, I
FL 34450.

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

7059-0725 SACRN

NOTICE OF PROPOSED TAX INCREASE

The Citrus County School District will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy.....\$ 67,821,849

B. Less tax reductions due to Value Adjustment Board
and other assessment changes.....\$ (471,013)

C. Actual property tax levy.....\$ 68,292,862

This year's proposed tax levy.....\$ 69,354,239

A portion of the tax levy is required under state law in order for the school board to receive \$67,430,885 in state education grants.


The required portion has **decreased** by 1.83 percent and represents approximately six tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on July 28, 2020 at 5:30 P.M., at the Citrus County School Board, District Services Center, 1007 West Main Street, Inverness, FL 34450.

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

000YSQ6

PROOF	Publication	Approval Due	Approved By
	7/25/20 CCC	FRIDAY, 7/24 before 10:00am	
<small>Failure to respond by Proof Approval Deadline will be deemed as acceptance of ad. 1624 N. Meadowcrest Blvd., Crystal River FL, 34429 designteam@chronicleonline.com Fax 352-563-3260 352-564-2948</small>			

Proof of Publication

From the
CITRUS COUNTY CHRONICLE
Crystal River, Citrus County, Florida
PUBLISHED DAILY

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

Mary Ann Naczi and/or Theresa Holland and/or
Tonya Knight

Of the Citrus County Chronicle, a newspaper published
daily at Crystal River, in Citrus County, Florida, that the
attached copy of advertisement being a public notice in the
matter of the

Insertion Order: 000YSQC

Legal number: 7061-0725 SACRN

Description: Citrus Co. School Board

BUDGET SUMMARY Fiscal Year 2020-2021

Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of
Date(s) of publication: July 25, 2020

Affiant further says that the Citrus County Chronicle is a
Newspaper published at Crystal River in said Citrus
County, Florida, and that the said newspaper has heretofore
been continuously published in Citrus County, Marion
County and Levy County, Florida, each week and has been
entered as second class mail matter at the post office in
Inverness in said Citrus County, Florida, for a period of one
year next preceding the first publication of the attached
copy of advertisement; and affiant further says that he/she
has neither paid nor promised any person, firm or
corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication
in the said newspaper.

Tonya Knight

The foregoing instrument was acknowledged before me

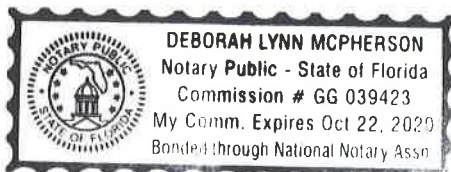
This 3rd day of August 2020

By: Mary Ann Naczi and/or Theresa Holland and/or
Tonya Knight

Who appeared by (✓) means of physical presence or ()
via online notarization.

Deborah Lynn McPherson

Notary Public



BUDGET THE PROPOSED OF OF CITRUS COUNTY MORE THAN LAST YEAR FISCAL YEAR 2020-2021

PROPOSED MILLAGE LEVIES

Required Local Effort	3.6820
(including prior period adjustment)	
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Operating	0.7480
Discretionary Capital Improvement	0.0000

ESTIMATED REVENUES:

	GENERAL FUND
Federal sources	1,520,000
State sources	69,367,894
Local sources	57,562,972

TOTAL SOURCES

Transfers In	
Fund Balances/Reserves/Net Assets	8,174,020
	12,887,193

TOTAL REVENUES, TRANSFERS & BALANCES

	\$149,512,079
--	---------------

EXPENDITURES

Instruction	87,211,051
Pupil Personnel Services	6,570,803
Instructional Media Services	1,518,227
Instructional and Curriculum Development Services	1,563,168
Instructional Staff Training Services	1,364,281
Instructional Related Technology	1,748,688
Board of Education	521,874
General Administration	636,817
School Administration	9,223,247
Facilities Acquisition and Construction	338,795
Fiscal Services	1,007,448
Food Services	
Central Services	3,743,852
Pupil Transportation Services	9,955,437
Operation of Plant	9,357,263
Maintenance of Plant	4,474,441
Administrative Technology Services	1,996,945
Community Services	197,470
Debt Services	

TOTAL EXPENDITURES

Transfers Out	
Fund Balances/Reserves/Net Assets	5,000
	8,077,472

TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES

	\$149,512,079
--	---------------

The tentative, adopted, and/or final budgets are on file in the office of the

7061-0725 SACRN

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY SCHOOL DISTRICT ARE 8.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES. FISCAL YEAR 2020-2021

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP

Required Local Effort	3.6820	Discretionary Critical Needs-Capital	0.0000	Operating or Capital Not	0.0000
(including prior period adjustment)		Additional Millage Not to Exceed 4 Years	0.0000	To Exceed 2 Years	
Local Capital Improvement (Capital Outlay)	1.5000	(Operating)		Debt Service	0.0000
Discretionary Operating	0.7480				
Discretionary Capital Improvement	0.0000			Total Millage	5.930

	GENERAL FUND	SPECIAL	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES:						
Federal sources	1,520,000	18,419,975				19,939,975
State sources	69,367,894	82,420		610,000		70,060,314
Local sources	57,562,972	1,242,107		17,141,502	17,125,000	93,071,581
TOTAL SOURCES	128,450,866	19,744,502	0	17,751,502	17,125,000	183,071,870
Transfers In	8,174,020	5,000	5,190,826			13,369,846
Fund Balances/Reserves/Net Assets	12,887,193	3,417,991	14,758,777	26,512,546	10,926,867	68,503,374
TOTAL REVENUES, TRANSFERS & BALANCES	\$149,512,079	\$23,167,493	\$19,949,603	\$44,264,048	\$28,051,867	\$264,945,090
EXPENDITURES						
Instruction	87,211,051	6,180,198				93,391,249
Pupil Personnel Services	6,570,803	324,863				6,895,666
Instructional Media Services	1,518,227					1,518,227
Instructional and Curriculum Development Services	1,563,168	3,016,426				4,579,594
Instructional Staff Training Services	1,364,261	323,473				1,687,734
Instructional Related Technology	1,748,688	37,354				1,786,042
Board of Education	521,674					521,674
General Administration	636,817					636,817
School Administration	9,223,247					9,223,247
Facilities Acquisition and Construction	338,795			9,123,355		9,462,150
Fiscal Services	1,007,448					1,007,448
Food Services		8,967,188				8,967,188
Central Services	3,743,852				16,700,000	20,443,852
Pupil Transportation Services	9,955,437					9,955,437
Operation of Plant	9,357,263				18,500	9,375,763
Maintenance of Plant	4,474,441				3,000	4,477,441
Administrative Technology Services	1,986,945					1,986,945
Community Services	197,470	900,000				1,097,470
Debt Services			2,580,521	500		2,581,021
TOTAL EXPENDITURES	\$141,429,867	\$19,749,502	\$2,580,521	\$9,123,855	\$16,721,500	\$189,604,985
Transfers Out	5,000			13,364,846		13,369,846
Fund Balances/Reserves/Net Assets	8,077,472	3,417,991	17,369,082	21,775,347	11,330,367	61,970,259
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$149,512,079	\$23,167,493	\$19,949,603	\$44,264,048	\$28,051,867	\$264,945,090

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

000YSQC

	Publication	Approval Due	Approved By
	<div style="border: 1px solid black; padding: 5px;"> <p>7/25/20 CCC</p> </div>	<div style="border: 1px solid black; padding: 5px;"> <p>Friday, 7/24 before 10:00am</p> </div>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>
<p>Failure to respond by Proof Approval Deadline will be deemed as acceptance of ad. 1624 N. Meadowcrest Blvd., Crystal River FL, 34429 designteam@chronicleonline.com Fax 352-563-3260 352-564-2948</p>			

Proof of Publication

From the
CITRUS COUNTY CHRONICLE
Crystal River, Citrus County, Florida
PUBLISHED DAILY

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

Mary Ann Naczi and/or Theresa Holland and/or
Tonya Knight

Of the Citrus County Chronicle, a newspaper published
daily at Crystal River, in Citrus County, Florida, that the
attached copy of advertisement being a public notice in the
matter of the

Insertion Order: 000YSR7

Legal number: 7060-0725 SACRN

**Description: Citrus Co. School Board
NOTICE OF TAX FOR SCHOOL CAPITAL
OUTLAY**

Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of
Date(s) of publication: July 25, 2020

Affiant further says that the Citrus County Chronicle is a
Newspaper published at Crystal River in said Citrus
County, Florida, and that the said newspaper has heretofore
been continuously published in Citrus County, Marion
County and Levy County, Florida, each week and has been
entered as second class mail matter at the post office in
Inverness in said Citrus County, Florida, for a period of one
year next preceding the first publication of the attached
copy of advertisement; and affiant further says that he/she
has neither paid nor promised any person, firm or
corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication
in the said newspaper.

Tonya Knight

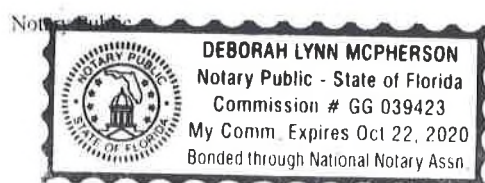
The forgoing instrument was acknowledged before me

This 3 day of August 2020

By: Mary Ann Naczi and/or Theresa Holland and/or
Tonya Knight

Who appeared by (✓) means of physical presence or ()
via online notarization.

Deborah Lynn McPherson



7060-0725 SACRN

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Citrus County School District will soon consider a measure to continue to impose property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.430 mills for operating 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 \$16,841,502 to be used for the following projects:

CONSTRUCTION AND REMODELING

Forest Ridge Elementary Fire Alarm Upgrade
Lecanto High School HVAC Upgrade Building 1 (Phase 2)
Citrus Springs Elementary Intercom Upgrade
Lecanto High Intercom Upgrade
Pleasant Grove Elementary Intercom Upgrade
Withlacoochee Technical College Reroofing Building
Citrus High Master Plan
Citrus Springs Elementary Front Office Relocation
Hernando Elementary Front Office Relocation
Pleasant Grove Elementary Front Office Relocation
Lecanto High Freezer/Cooler Remodel and Upgrade
Purchase properties adjacent to existing school sites
Purchase properties for future educational or support services use
Consultant services related to engineering and architectural work, as well as feasibility studies, facility planning and site acquisition
New construction, remodeling, renovation and site work at Central Ridge Elementary, Citrus Springs Elementary, Citrus Springs Middle, CREST, Crystal River High, Crystal River Middle, Primary, Floral City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa Middle, Inverness Middle, Inverness Primary, Lecanto High, Lecanto Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical College, District Services buildings, Student Services buildings and Transportation buildings paid through the General Fund as permitted by Florida Statute

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of roof repairs, plumbing repairs, electrical repairs, network repairs, painting, repairs, flooring repairs, HVAC repairs and upgrades, minor remodel and renovation work, fire, health and safety related issues and site security issues, ADA renovations and repairs, electrical repairs and modifications, ceilings, walls, doors, windows and slabs, sites and improvements, indoor air quality, bathroom renovations, correct and improve drainage and problems, lockers, fencing, gym and stage floors, carpet cleaning, paving, resurfacing, sidewalks, covered bus loading ramps and other areas, covered walkways, parking area storage buildings, doors and locks, painting, athletic facilities and cabinet construction at Citrus Elementary, Citrus High, Citrus Springs Elementary, Citrus Springs Middle, CREST, Crystal River Middle, Crystal River Primary, Floral City Elementary, Forest Ridge Elementary, Homosassa Elementary, Inverness Middle, Inverness Primary, Lecanto High, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Withlacoochee Technical College, District Services buildings, Student Services buildings, Transportation buildings paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of ten (10) school buses

NEW AND REPLACEMENT EQUIPMENT, AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING ACCESS TO ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES ENTERPRISE RESOURCE SOFTWARE

Purchase of fire alarm systems, air conditioning equipment, ADA required equipment, vocational equipment, school bus digital cameras and communication equipment, furniture, equipment, computers, server and technology related equipment, network expansion software, custodial and maintenance equipment
Construction of a dedicated fiber WAN network
Lease and lease/purchase of equipment, computers, and phones
Enterprise resource software acquired via license/maintenance fees or lease agreement

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

Payments for principal and interest on Certificates of Participation and Qualified School Construction Bonds

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

Removal of hazardous waste materials, maintenance of DRAs, asbestos abatement, compliance, indoor air quality, annual inspection of fire extinguishers, alarms and sprinklers, generators, elevators, kitchen hoods, AEDs, and radon testing

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

One (1) year insurance premiums on district facilities

PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

One (1) year lease of portable classrooms at various school sites

All concerned citizens are invited to a public hearing to be held on July 28, 2020 at 5:00 PM at the Citrus County School Board, District Services Center, 1007 West Main Street, Inverness, Florida 34957.

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

7060-0725 SACRN

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Citrus County School District 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 4.430 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 \$16,841,502 to be used for the following projects:

CONSTRUCTION AND REMODELING

Forest Ridge Elementary Fire Alarm Upgrade
 Lecanto High School HVAC Upgrade Building 1 (Phase 2)
 Citrus Springs Elementary Intercom Upgrade
 Lecanto High Intercom Upgrade
 Pleasant Grove Elementary Intercom Upgrade
 Withlacoochee Technical College Reroofing Building
 Citrus High Master Plan
 Citrus Springs Elementary Front Office Relocation
 Hernando Elementary Front Office Relocation
 Pleasant Grove Elementary Front Office Relocation
 Lecanto High Freezer/Cooler Remodel and Upgrade
 Purchase properties adjacent to existing school sites
 Purchase properties for future educational or support services use
 Consultant services related to engineering and architectural work, as well as feasibility studies related to facility planning and site acquisition
 New construction, remodeling, renovation and site work at Central Ridge Elementary, Citrus High, Citrus Springs Elementary, Citrus Springs Middle, CREST, Crystal River High, Crystal River Middle, Crystal River Primary, Floral City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa Elementary, Inverness Middle, Inverness Primary, Lecanto High, Lecanto Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical College, District Services buildings, Student Services buildings and Transportation buildings

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of roof repairs, plumbing repairs, electrical repairs, network repairs, painting, ceiling repairs, flooring repairs, HVAC repairs and upgrades, minor remodel and renovation work, bleacher repairs, fire, health and safety related issues and site security issues, ADA renovations and repairs, fire alarm, electrical repairs and modifications, ceilings, walls, doors, windows and slabs, sites and ground improvements, indoor air quality, bathroom renovations, correct and improve drainage and erosion problems, lockers, fencing, gym and stage floors, carpet cleaning, paving, resurfacing, floor coverings, sidewalks, covered bus loading ramps and other areas, covered walkways, parking area expansion, storage buildings, doors and locks, painting, athletic facilities and cabinet construction at Central Ridge Elementary, Citrus High, Citrus Springs Elementary, Citrus Springs Middle, CREST, Crystal River High, Crystal River Middle, Crystal River Primary, Floral City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa Elementary, Inverness Middle, Inverness Primary, Lecanto High, Lecanto Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical College, District Services buildings, Student Services buildings and Transportation buildings paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of ten (10) school buses

NEW AND REPLACEMENT EQUIPMENT, 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

Purchase of fire alarm systems, air conditioning equipment, ADA required equipment and furniture, vocational equipment, school bus digital cameras and communication equipment, furniture and equipment, computers, server and technology related equipment, network expansion, enterprise software, custodial and maintenance equipment
 Construction of a dedicated fiber WAN network
 Lease and lease/purchase of equipment, computers, and phones
 Enterprise resource software acquired via license/maintenance fees or lease agreements.

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

Payments for principal and interest on Certificates of Participation and Qualified School Construction Bonds

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

Removal of hazardous waste materials, maintenance of DRAs, asbestos abatement, fire safety, ADA compliance, indoor air quality, annual inspection of fire extinguishers, alarms and sprinklers, generators, elevators, kitchen hoods, AEDs, and radon testing

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

One (1) year insurance premiums on district facilities


PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

One (1) year lease of portable classrooms at various school sites

All concerned citizens are invited to a public hearing to be held on July 28, 2020 at 5:30 p.m. at The Citrus County School Board, District Services Center, 1007 West Main Street, Inverness, Florida.

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

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	Publication	Approval Due	Approved By
	7/25/20 CCC	Friday, 7/24 before 10:00am	
Failure to respond by Proof Approval Deadline will be deemed as acceptance of ad. 1624 N. Meadowcrest Blvd., Crystal River FL, 34429 designteam@chronicleonline.com Fax 352-563-3260 352-564-2948			

Public Hearings Certification

District School Board
of Citrus County, Florida

Commissioner of Education
State of Florida
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

Dear Commissioner of Education:

I certify that the District School Board of Citrus County convened at 5:00 p.m. on July 28, 2020 to conduct a public hearing on the 2020-21 tentative school district budget, as advertised. I further certify that the board convened at 5:30 p.m. on September 8, 2020 to conduct a public hearing on the 2020-21 final school district budget.

The public hearings were conducted in accordance with section 1011.03(4), Florida Statutes.



Signature of District School Superintendent



Signature Date

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF CITRUS COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>11,695,487,235</u>	Required Local Effort	\$ <u>41,340,273</u>	<u>3.6820</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>41,340,273</u>	<u>3.6820</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>11,695,487,235</u>	Discretionary Operating	\$ <u>8,398,296</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>11,695,487,235</u>	Additional Operating	\$ <u>0</u>	<u>0</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ 11,695,487,235	Local Capital Improvement	\$ 16,841,502	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ 0	_____ mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ 11,695,487,235		\$ 0	mills s. 1010.40, F.S.
		\$ 0	mills s. 1011.74, F.S.
		\$ 0	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 0.07 PERCENT.

STATE OF FLORIDA

COUNTY OF CITRUS

I, Sandra Himmel, superintendent of schools and ex-officio secretary of the District School Board of Citrus County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Citrus County, Florida, on September 8, 2020.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.