

CITRUS COUNTY SCHOOL BOARD'S  
BUDGET  
Fiscal Year 2018-2019



September 11, 2018

*Where Learning is the Expectation and Caring is a Commitment!*

[www.citrusschools.org](http://www.citrusschools.org)

# CITRUS COUNTY SCHOOL BOARD

## Board Members

Douglas A. Dodd - Chairperson  
Thomas Kennedy - Vice-Chairperson  
Sandra Counts  
Linda B. Powers  
Virginia “Ginger” Bryant

Sandra “Sam” Himmel, Superintendent

*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.*

**2018-2019  
Budget Book  
Table of Contents**

**INTRODUCTION**

Memo from the Director of Finance.....	2
Budget Calendar.....	4

**STATISTICAL**

Summary of Millage Levies and District Ad Valorem Tax Revenue.....	6
Taxable Value to Millage Levied Graph 2009-2019.....	7
Ad Valorem Tax Budget Graph 2009-2019.....	8
Millage Levied Graph 2009-2019.....	9
RLE & Discretionary vs. Capital Outlay Graph 2009-2018.....	10
Ad Valorem Taxes Budgeted to Taxes Collected 2009-2018.....	11

**FEFP FUNDING**

Funding Components.....	14
Program Cost Factors.....	21
FEFP Program Module.....	22
FEFP Calculation Comparisons.....	23
Base Student Allocation and FEFP Funding 2009-2019.....	24
UFTE and WFTE Students 2009-2019.....	25

**CONSOLIDATED FUNDS**

Fund Classifications.....	28
Consolidated Funds Statement by Function.....	30
Consolidated Funds Statement by Object.....	31

## GENERAL FUND

Results from Operations.....	35
Restricted vs. Unrestricted Fund Balances 2009-2019.....	36
General Fund Revenues vs. Expenditures 2009-2019.....	37

## REVENUES

Revenue Accounts.....	40
General Fund Statement of Revenue by Source.....	42

## APPROPRIATIONS

Function Classifications.....	44
General Fund Appropriations by Function.....	48
Object Classifications.....	49
General Fund Appropriations by Object.....	50
General Fund Appropriations by Project.....	58

## COST CENTER BUDGETS

General Fund District Level Cost Center Budget Comparison.....	65
District Level Cost Center Budgets.....	66

## SCHOOLS AND STAFFING

General Fund Schools and Special Centers Budget Comparison.....	81
Staffing Plans.....	82

## STUDENT ENROLLMENT

Student Enrollment Counts as of September 4, 2018.....	88
--	----

## DEBT SERVICE

Debt Service Funds Overview.....	94
Debt Service Actual and Budget Comparison.....	95



## CAPITAL FUND

Capital Funds Overview.....	98
Capital Funds Actual and Budget Comparison.....	100
Capital Review for the CCSB Proposed Work Plan for 2019.....	101

## SPECIAL REVENUE FUNDS

Special Revenue Funds Overview .....	116
Food Service Fund .....	118
Other Federal Funds .....	122
Award Letters.....	128

## INTERNAL SERVICE FUNDS

Internal Service Fund Overview.....	134
Internal Service Fund Actual and Budget Comparison.....	135

## TRUTH IN MILLAGE

Budget Summary.....	139
Notice of Budget Hearing.....	140
Notice of Tax for School Capital Outlay.....	141
Certification of School Taxable Value.....	144
Resolution Adopting the Tentative Millage Rates for 2018-2019.....	146
Resolution Adopting the Tentative Budget for 2018-2019.....	147

## FIVE YEAR WORK PLAN

2018-2019 DOE Work Plan.....	150
------------------------------	-----

## DOE BUDGET

ESE 139-District Summary Budget.....	172
District Summary Budget Checklist.....	189

# INTRODUCTION

# MEMO

---

DATE: September 11, 2018

TO: School Board Members  
Sam Himmel, Superintendent

FROM: Tammy Wilson, Director of Finance

RE: 2018-2019 Final Budget

---

The total final budget for the Citrus County School District for the fiscal year 2018-2019 totals \$231,177,538. This total includes appropriations of \$188,032,459 and \$43,145,079 in reserves for all funds. This final budget reflects an overall increase of \$3,843,566 from the tentative budget as approved by the Board on July 31, 2018. The main change from the tentative budget is budgeting out of restricted carryovers

Growth has been steadily coming back to Citrus County. Currently, there is a growth of 138.6 FTE from the second calculation from the previous year. Enrollment as of September 4, 2018 was up by over 82 students from last year. Indications are that the Citrus County Schools are finally starting to see growth in elementary and middle schools, while high schools are trending flat to declining. Alternative options to traditional high schools are having a potential impact, such as, virtual and charter schools; this may be some explanation to the flat or declining enrollment numbers at the high school.

Property tax revenue is generated through the millage levied against the school taxable value. This year school taxable value is up by over \$500 million or 5.3%. This increase in property value is a positive sign of growth in Citrus County and the economy starting to rebound.

The largest fund is the General Fund, which is used for the operations of the school district. The total General Fund budget is \$138.7 million of which \$7.8 million is the fund balance. The budget had to utilize fund balance this year due to the second year of a three-year market adjustment for instructional staff and an increase in the number of School Resource Officers, which increased the price of the contract with the Citrus County Sheriff's Office. 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 \$65 million. This is used primarily to fund personnel services, teachers. The remaining \$45.1 million, approximately \$34.5 million is earmarked for restricted funding ranging from textbooks, student transportation, ESE services, security, class size reduction, etc. Funding through this program totals approximately \$110.1 million, which is approximately \$3.2 million more than last year's funding.

The FEFP is comprised of two funding sources, state and local. The state funding totals \$63.9 million (58%) and local funding totals \$46.2 million (42%) of the FEFP. 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 4.079. This millage will raise \$39.1 million, which is a little over \$300,000 less than last year. The second millage rate is the Discretionary millage of 0.748, which will raise \$7.2 million. Local tax dollars will raise \$46.3 million for operations through the FEFP.

The challenge for the General Fund continues to be adequate funding from the Legislature. The level of funding this year is almost 3% over last year, but a large portion of this increase is for School Safety and Mental Health. The rest of the increase barely allows the District to meet the increased demands of health insurance and 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 \$38.9 million, which \$20.7 million is appropriated and \$18.2 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 \$14.4 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 remains constant and no PECO New Construction is allocated in the next five years.

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 and Title X. 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 \$22.5 million of which Food Service has a fund balance of \$2.7 million.

The last major fund is the Internal Service Fund, which totals \$20.6 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 \$16.2 million in appropriations and reserves of \$4.4 million. The reserves are needed to adequately fund the plan and the cost of claims. This fund balance is a derivative from the plan to get the health insurance plan back on stable ground and to be able to support itself without contributions from the General Fund.

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 2018-2019 BUDGET CALENDAR

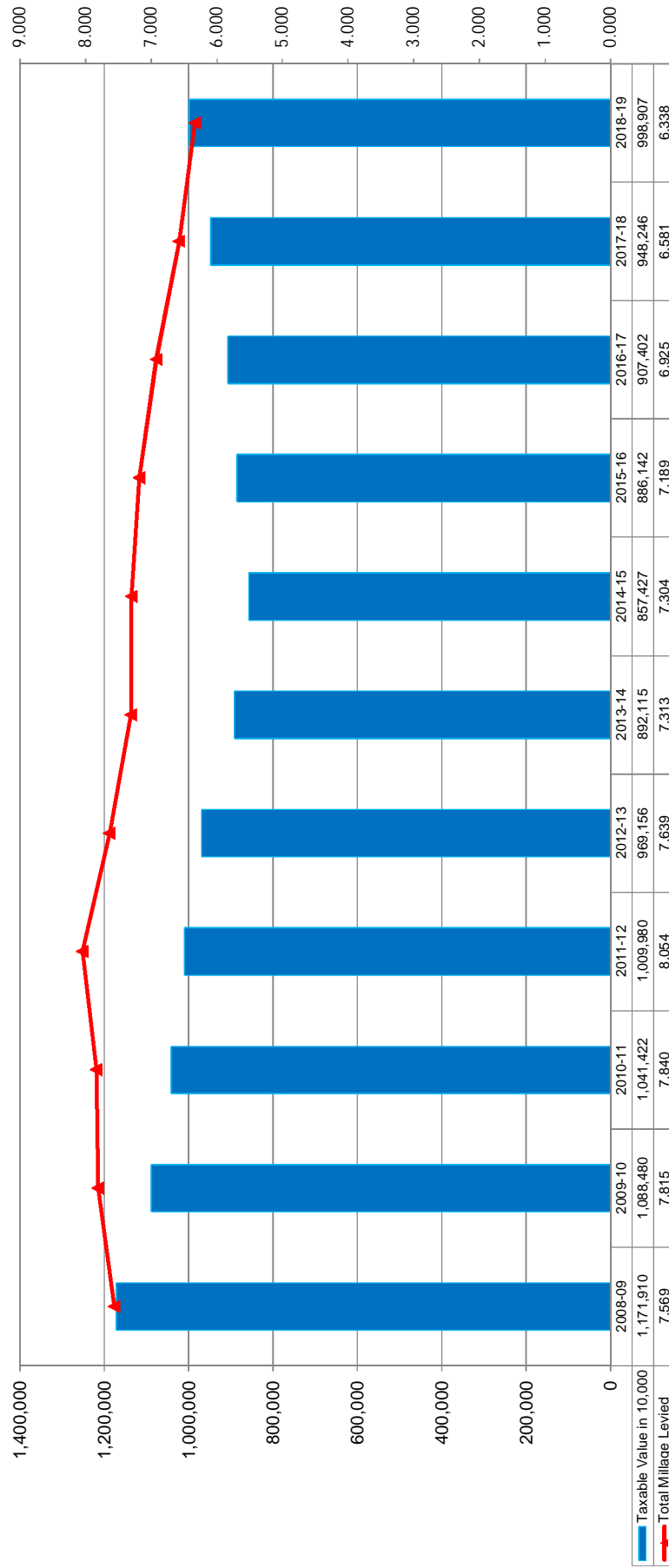
<u>Date</u>	<u>Activity</u>	<u>Responsibility</u>
January 18, 2018	2018 FTE Estimate Submitted to DOE	Director of Information Services
January 23, 2018	Review Budget Calendar with Board	Director of Finance
February 20, 2018	Budget Meeting with School & District Budget Administrators	Executive Team, Director of Finance
February 22 - March 30, 2018	School & District Budget Administrators Prepare Budgets	Principals & District Budget Administrators
February 27, 2018	Budget and 5 Year Work Plan Workshop-School Board	Executive Director, School Support Services, Director of Finance
February 26 - March 2, 2018	Staffing Review Meetings	Executive Team, Director of Human Resources
April 2 - April 6, 2018	School & District Budget Administrators Budget Review	Executive Team, Director of Finance, Director of Human Resources
April 13, 2018	First Human Resource Budget Entered	Director of Human Resources
April 24, 2018	Budget and 5 Year Work Plan Workshop-School Board	Director of Finance
May 11, 2018	Second Human Resource Budget Entered	Director of Human Resources
June 4, 2018	Preliminary Budget and 5 Year Work Plan to Superintendent	Director of Finance
June 14, 2018	Third Human Resource Budget Entered	Director of Human Resources
June 26, 2018	Budget and 5 Year Work Plan Workshop-School Board	Director of Finance
July 1, 2018	Property Appraiser Certifies Taxable Value	Department of Education
July 1, 2018	Department of Education Computes Required Local Effort	Property Appraiser, TRIM Office
July 10, 2018	Board Meeting-Approve to Advertise the Tentative Budget	School Board, Superintendent
July 12, 2018	Fourth Human Resource Budget Entered	Director of Human Resources
July 13, 2018	DOE Provides Final Funding Figures	Department of Education
July 28, 2018	Budget Advertisements Published	Director of Finance
July 31, 2018	Board Adopts Tentative Budget and Reviews 5 Year Work Plan	Director of Finance
August 1, 2018	Submit Millage Information to Property Appraiser	Director of Finance
August 10, 2018	Final Human Resource Budget Entered	Director of Human Resources
August 18, 2018	Property Appraiser Mails Notice of Proposed Property Taxes	Property Appraiser
September 11, 2018	Board Adopts Final Budget and Millage and 5 year Work Plan	Director of Finance
September 11, 2018	Submit Budget to the Department of Education	Director of Finance
September 13, 2018	Submit Resolution Adopting the Final Millage Rate to Property Appraiser	Director of Finance
September 30, 2018	Submit TRIM Compliance	Director of Finance

# STATISTICAL

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

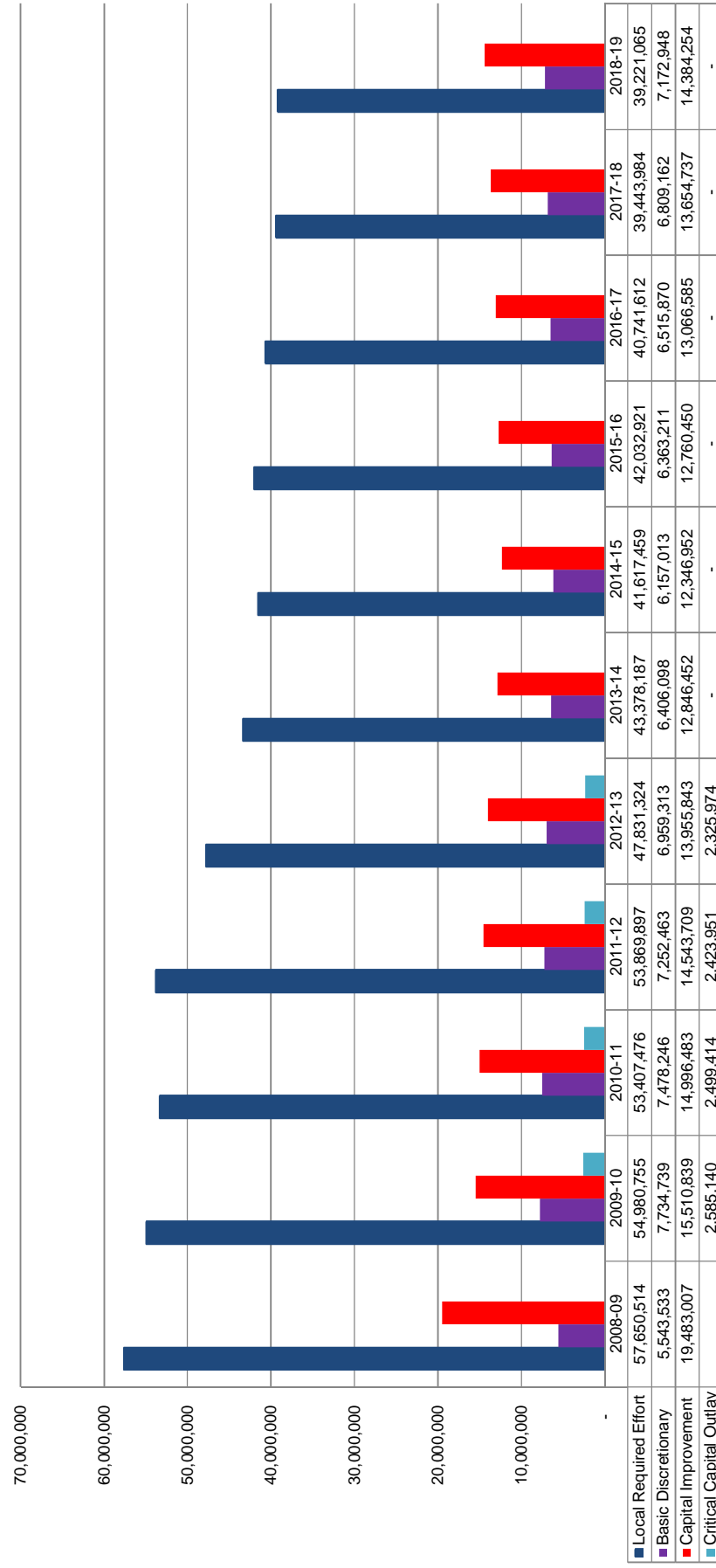
<b>Millage Rates Levied:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Local Required Effort	5.179	5.317	5.319	5.527	5.129	5.065	5.017	4.918	4.643	4.331	4.079
Prior Period Adjustment	0.000	0.000	0.023	0.029	0.012	0.000	0.039	0.023	0.034	0.002	0.011
Basic Discretionary	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.142	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Capital Improvement	1.750	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Critical Capital Outlay	0.000	0.250	0.250	0.250	0.250	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Millage Levied</b>	<b>7.569</b>	<b>7.815</b>	<b>7.840</b>	<b>8.054</b>	<b>7.639</b>	<b>7.313</b>	<b>7.304</b>	<b>7.189</b>	<b>6.925</b>	<b>6.581</b>	<b>6.338</b>
<b>Taxable Value</b>	<b>11,715,102,253</b>	<b>10,884,799,583</b>	<b>10,414,224,453</b>	<b>10,099,797,626</b>	<b>9,691,557,319</b>	<b>8,921,147,409</b>	<b>8,574,272,129</b>	<b>8,861,423,299</b>	<b>9,074,017,367</b>	<b>9,482,456,430</b>	<b>9,989,065,037</b>
<b>Taxable Value in 10,000</b>	<b>1,171,910</b>	<b>1,088,480</b>	<b>1,041,422</b>	<b>1,009,980</b>	<b>969,156</b>	<b>892,115</b>	<b>857,427</b>	<b>886,142</b>	<b>907,402</b>	<b>948,246</b>	<b>998,907</b>
<b>Ad Valorem Tax Budget:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Local Required Effort	57,650,514	54,980,755	53,407,476	53,869,887	47,831,324	43,378,187	41,677,459	42,032,921	40,741,612	39,443,984	39,221,065
Basic Discretionary	5,543,533	7,734,739	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
Supplemental Discretionary	1,580,686	-	-	-	-	-	-	-	-	-	-
Capital Improvement	19,483,007	15,510,839	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
Critical Capital Outlay	-	2,585,140	2,499,414	2,423,951	2,325,974	-	-	-	-	-	-
<b>Total</b>	<b>84,257,740</b>	<b>80,811,473</b>	<b>78,381,619</b>	<b>78,090,019</b>	<b>71,072,454</b>	<b>62,630,737</b>	<b>60,121,424</b>	<b>61,156,581</b>	<b>60,324,067</b>	<b>59,907,884</b>	<b>60,778,266</b>
<b>Taxes Collected:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
RLE & Discretionary	65,932,425	63,687,630	61,263,352	61,381,914	49,926,349	51,194,843	48,002,120	48,331,144	47,642,620	46,645,048	-
Capital Outlay	19,866,336	18,150,837	17,606,558	17,038,802	14,830,733	13,196,876	12,073,567	12,741,501	13,167,245	13,764,077	-
<b>Total</b>	<b>85,798,760</b>	<b>81,838,467</b>	<b>78,869,910</b>	<b>78,420,716</b>	<b>64,757,081</b>	<b>64,391,718</b>	<b>60,075,687</b>	<b>61,072,645</b>	<b>60,809,865</b>	<b>60,409,125</b>	<b>-</b>
<b>Percent of Taxes Collected to Taxes Budgeted:</b>	<b>101.83%</b>	<b>101.27%</b>	<b>100.62%</b>	<b>100.42%</b>	<b>91.11%</b>	<b>102.81%</b>	<b>99.92%</b>	<b>99.86%</b>	<b>100.81%</b>	<b>100.84%</b>	<b>0.00%</b>

# **Citrus County School District** **Taxable Value to Millage Levied** **2009-2019**

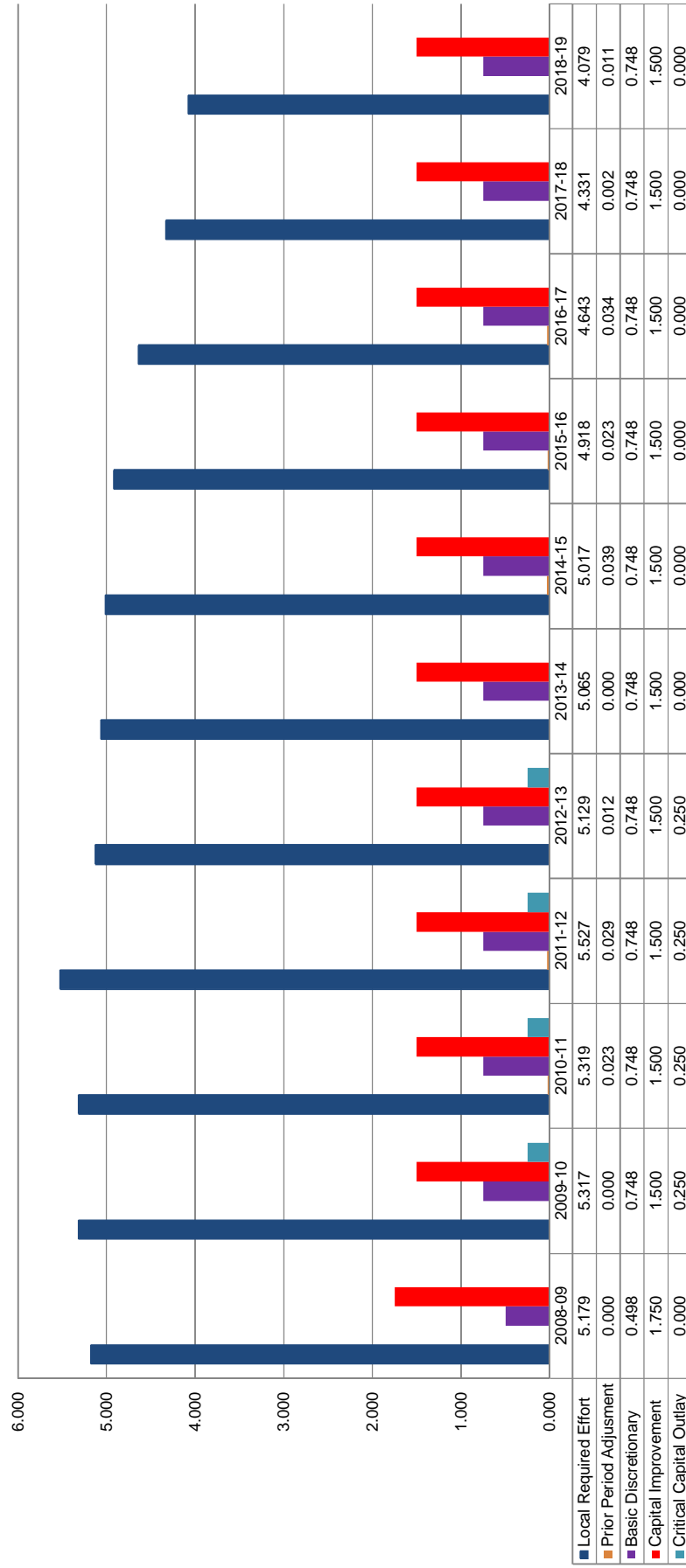




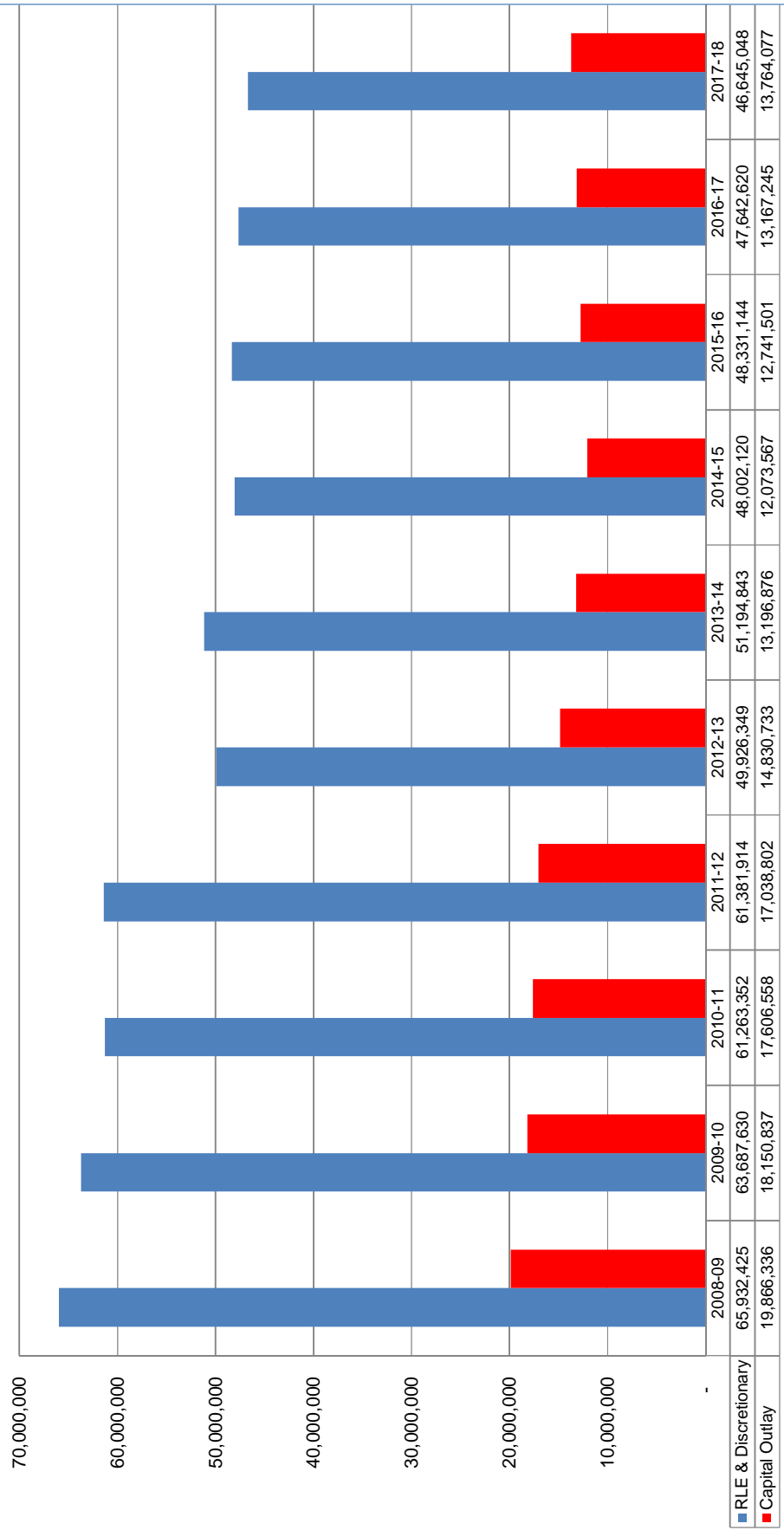
# Citrus County School District Ad Valorem Tax Budget 2009-2019



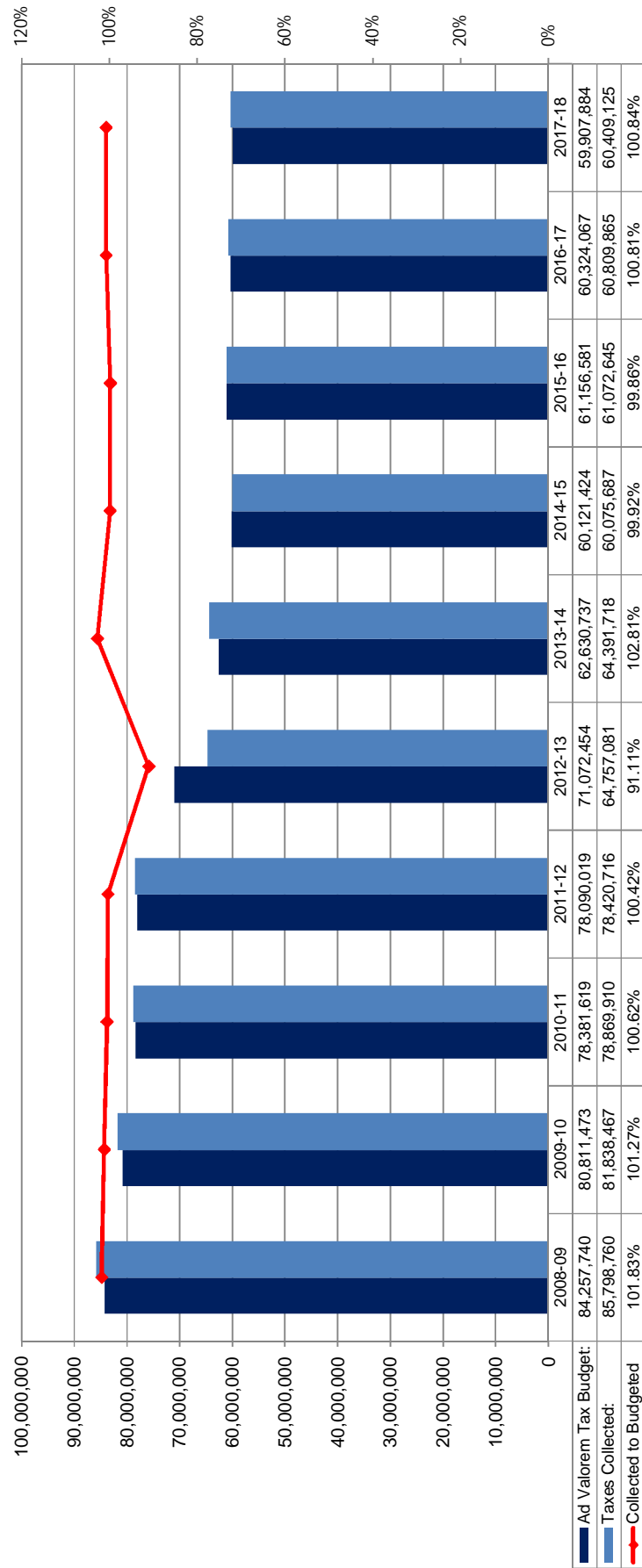
# Citrus County School District Millage Levied 2009-2019



Citrus County School District  
Taxes Collected  
RLE & Discretionary vs. Capital Outlay  
2009-2018



# Citrus County School District Ad Valorem Taxes Budgeted to Taxes Collected 2009-2018





# **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 2018-2019 fiscal year, the UFTE for Citrus County Schools is 15,196.12.

### **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 protect districts from extreme fluctuation in program cost factors, the Legislature typically uses a three-year average in computing 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 2018-2019 fiscal year, the WFTE for Citrus County Schools is 16,251.93.

### **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 2018-2019 fiscal year, the BSA is \$4,204.42.

### **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 2018-2019 fiscal year, the DCD for Citrus County Schools is 0.9491.

### **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 2018-2019 fiscal year, the base funding for Citrus County Schools is \$64,853,143.

### **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 2018-2019 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 \$52,800,000 statewide for the 2018-2019 fiscal year, the sparsity supplement for Citrus County Schools is \$2,108,211.



### **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 2018-2019 fiscal year, the 0.748 mills discretionary compression allocation for Citrus County Schools is \$731,845.

### **Safe Schools**

An amount of \$161,956,019 was appropriated for Safe Schools activities for the 2018-2019 fiscal year, \$97,500,000 in additional recurring funds were appropriated in the 2018-2019 fiscal year. From these funds, each school district received \$187,340 of funds increasing each district's minimum allocation to \$250,000. The balance of the funds shall be distributed to school districts based on their proportionate share of total unweighted FTE enrollment. From the balance, 67 percent shall be allocated based on the latest official Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. School districts must use the funds exclusively for hiring contracting for school resource officers pursuant to 1006.12, F.S. For the 2018-2019 fiscal year, the safe school allocation for Citrus County Schools is \$954,571.

### **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 \$1,065,705,167 for the 2018-2019 fiscal year are recalculated during the year, based on actual student membership from FTE surveys. For the 2018-2019 fiscal year, the ESE allocation for Citrus County Schools is \$6,982,781.

### **Supplemental Academic Instruction (SAI)**

The SAI component of the FEFP formula provides funding of \$717,712,763 for the 2018-2019 fiscal year. From these funds, at least \$75,000,000, together with funds provided in the district's research-based reading instruction allocation and other available funds, shall be used by districts with one or more of the 300 lowest performing elementary schools based on the statewide, standardized English Language Arts assessment to provide an additional hour of instruction beyond the normal school day for each day of the entire school year for intensive reading instruction for the students in each of these schools. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools that have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. For the 2018-2019 fiscal year, the SAI allocation for Citrus County Schools is \$3,344,189.

## **Reading Instruction**

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 2018-2019 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 2018-2019 fiscal year, the reading instruction allocation for Citrus County Schools is \$719,327.

## **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. For the 2018-20189 fiscal year, the DJJ allocation for Citrus County Schools is \$212,519.

## **Instructional Materials**

Funds in the amount of \$232,934,691 are provided to purchase instructional materials. This includes \$165,000,000 to purchase instructional content, as well as electronic devices and technology equipment and infrastructure. The remainder is for core subject instructional materials. Instructional Materials funding also provides \$12,300,210 for library/media materials, \$3,362,057 for science lab materials and supplies, \$10,427,596 for dual enrollment instructional materials and \$3,144,572 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 2018-2019 fiscal year, the total instructional materials allocation for Citrus County Schools is \$1,238,054.

## **Student Transportation**

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$443,043,407 was appropriated for Student Transportation in 2018-2019. 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 2018-2019 fiscal year, the student transportation allocation for Citrus County Schools is \$3,797,381.

### **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 2018-2019. For the 2018-2019 fiscal year, the Florida teacher classroom supply assistance program allocation for Citrus County Schools is \$292,474.

### **Virtual Education**

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 2018-2019 fiscal year, the virtual education allocation for Citrus County Schools is \$4,558.

### **Digital Classrooms Allocation**

Funds in the amount of \$70,000,000 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 \$500,000 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 2018-2019 fiscal year, the digital classrooms allocation for Citrus County Schools is \$689,804.

### **Mental Health Allocation**

Funds in the amount of \$69,237,286 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 allocated based on each school district's share of the total K-12 unweighted FTE 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. For the 2018-2019 fiscal year, the mental health allocation for Citrus County Schools is \$434,575.

### **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 2018 tax roll from the 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 2018-2019 fiscal year, the required local effort is \$39,115,580.

## **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 2017-2018 the 4<sup>th</sup> Calculation the proration to funds was (\$47,492).

## **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 reach 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 2018-2019, the class size reduction appropriation is \$3,110,424,650 for operations. These funds are used by districts primarily to hire teachers to meet class size requirements. For the 2018-2019 fiscal year, the class size reduction funds are \$15,537,245.

## **District Discretionary Lottery and School Recognition Program Funds**

An amount of \$134,582,877 was appropriated for school recognition funds and district discretionary lottery funds for the 2018-2019. The first priority in the use of the funds is the Florida School Recognition Program, which is authorized by section 1008.36, F.S. The Florida School Recognition Program provides monetary awards to schools that earn an "A" grade, improve at least one performance grade from the previous year or sustain the previous year's improvement of more than one letter grade. The Florida Legislature provided for awards of up to \$100 per student for the 2017-2018 school year, which are to be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials or for temporary personnel to assist the school in maintaining or improving student performance. The school's staff and school advisory council (SAC) must decide to spend these funds for one or any combination of these three purposes. If the school's staff and SAC cannot reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school.

District Discretionary Lottery and School Recognition Program funds remaining after funding the Florida School Recognition Program are allocated to school districts based on each district's proportionate share of the FEFP base funding entitlement (WFTE x BSA x DCD). School boards must allocate up to \$5 per unweighted FTE student to be used at the discretion of the SAC or, in the absence of such a council, at the discretion of the staff and parents of the school. These moneys may not be used for capital improvements or for any project or program that has a duration of more than one year; however, a school advisory council or parent advisory committee may independently determine that a program or project funded in a prior year should receive funds in a subsequent year. If there are insufficient funds remaining to fully fund the SACs priorities, then the funds are prorated to the SACs. Also, see sections 24.121(5) (c) and 1001.452, F.S., relative to school advisory councils and expenditure of these funds.

No funds shall be released for any purpose from the Educational Enhancement Trust Fund to any school district which one or more schools do not have an approved school improvement plan pursuant to section 1001.42(18), F.S., or do not comply with school advisory council membership composition requirements pursuant to section 1001.452(1), F.S. For the 2018-2019 fiscal year, the district discretionary lottery and school recognition program funds are \$273,832.

## FLORIDA EDUCATION FINANCE PROGRAM

### 2018-2019 FEFP – Second Calculation

#### PROGRAM COST FACTORS

Program Name	Program Number	Program Cost Factor
1. Basic Program		
Basic Education Grades PreK-3	101	1.108
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	1.000
2. Special Programs for At-Risk Students		
ESOL/Intensive English Grades K-3	130	1.185
3. Special Programs for Exceptional Students		
ESE Support Level IV	254	3.619
ESE Support Level V	255	5.642
4. Special Programs for Career Education (9-12)		
Career Education 9-12	300	1.000

**Citrus County School District  
Florida Education Finance Program Component Modules  
2018-2019**

UFTE Students 15,196.12	X	Program Cost Factors	=	Weighted FTE Students 16,252.23	X	Base Student Allocation \$4,204.42	X
-------------------------------	---	----------------------------	---	---------------------------------------	---	---	---

District Cost Differential .9491	=	Base Funding \$64,853,143	+	Sparsity Supplement \$2,108,211	+	0.748 Millage Compression \$731,845	+
--	---	---------------------------------	---	---------------------------------------	---	---	---

Safe Schools \$954,571	+	ESE Guaranteed \$6,982,781	+	Supplemental Academic Instruction \$3,344,189	+	Reading Instruction \$719,327	+
------------------------------	---	----------------------------------	---	--	---	-------------------------------------	---

DJJ Supplemental \$212,519	+	Instructional Materials \$1,238,054	+	Student Transportation \$3,797,381	+	Classroom Supply Assistance \$292,474	+
----------------------------------	---	---	---	--	---	--	---

Virtual Education \$4,558	+	Digital Classroom \$689,804	+	Mental Health Assistance \$434,575	+	Funding Compression \$794,594	=
---------------------------------	---	-----------------------------------	---	--	---	-------------------------------------	---

Total FEFP Funding \$87,158,026	-	Required Local Effort (RLE) \$39,115,580	=	Net State FEFP Funding \$48,042,466
---------------------------------------	---	--	---	---

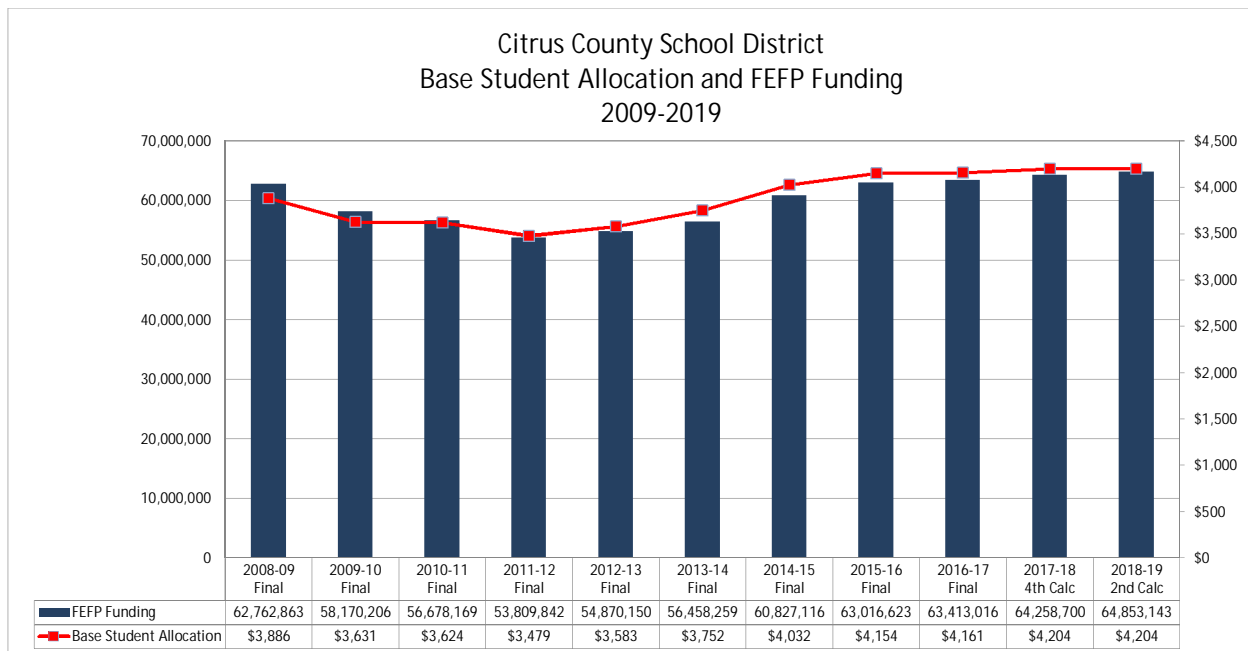
Class Size Reduction \$15,537,245	+	Lottery & School Recognition \$273,832	=	Total State Funding \$63,853,523
---	---	--	---	--

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)				
Citrus County School Board				
MAJOR FEFP FORMULA COMPONENTS	2017-2018 4th Calculation	2018-2019 Final Conference Report	2018-2019 2nd Calculation	Difference between 2017-18 4th Calculation and 2018-2019 2nd Calculation
Unweighted FTE	15,083.25	15,196.12	15,196.12	112.87
Weighted FTE	16,123.75	16,251.93	16,252.23	128.48
School Taxable Value	9,482,456,430	9,958,723,147	9,989,065,037	506,608,607
Required Local Effort	4.331	4.095	4.079	(0.252)
.748 Discretionary Millage	0.748	0.748	0.748	0.000
<b>Total Millage</b>	<b>5.079</b>	<b>4.843</b>	<b>4.827</b>	<b>(0.252)</b>
Base Student Allocation	4,203.95	4,204.42	4,204.42	0.47
District Cost Differential	0.9480	0.9491	0.9491	0.0011
<b>FEFP DETAIL</b>				
WFTE x BSA x DCD (Base Funding)	64,258,700	64,851,946	64,853,143	594,443
Sparsity Supplement	2,077,747	2,100,252	2,108,211	30,464
0.748 Millage Compression	593,828	736,556	731,845	138,017
Safe Schools	310,659	954,571	954,571	643,912
ESE Guaranteed Allocation	7,014,961	6,996,399	6,982,781	(32,180)
Supplemental Academic Instruction	3,315,392	3,343,712	3,344,189	28,797
Reading Instruction	718,204	719,354	719,327	1,123
DJJ Supplemental Alloc.	179,105	212,519	212,519	33,414
Instructional Materials	1,226,973	1,227,488	1,238,054	11,081
Student Transportation	3,759,536	3,818,268	3,797,381	37,845
Teachers Classroom Supplies Assistance	243,824	292,474	292,474	48,650
Virtual Education Contribution	5,344	4,586	4,558	(786)
Digital Classroom Allocation	735,115	689,804	689,804	(45,311)
Additional Allocation	17,100	0	0	(17,100)
Mental Health Assistance Allocation	0	434,575	434,575	434,575
Funding Compression Allocation	0	803,155	794,594	794,594
<b>TOTAL FEFP FUNDING</b>	<b>84,456,488</b>	<b>87,185,659</b>	<b>87,158,026</b>	<b>2,701,538</b>
<b>ADJUSTMENTS</b>				
Less: Required Local Effort	39,425,778	39,149,732	39,115,580	(310,198)
Prior Year Adjustments	(47,492)	0	0	47,492
Adjustments for McKay Scholarship	(517,924)	0	0	517,924
Proration to Appropriations	(10,884)	0	0	10,884
<b>NET STATE FEFP FUNDS</b>	<b>44,454,410</b>	<b>48,035,927</b>	<b>48,042,446</b>	<b>3,588,036</b>
<b>STATE CATEGORICAL PROGRAMS</b>				
Class Size Reduction	15,437,239	15,537,245	15,537,245	100,006
Lottery/School Recognition	273,785	273,876	273,832	47
<b>TOTAL CATEGORICAL FUNDING</b>	<b>15,711,024</b>	<b>15,811,121</b>	<b>15,811,077</b>	<b>100,053</b>
<b>TOTAL STATE FUNDING</b>	<b>60,730,850</b>	<b>63,847,048</b>	<b>63,853,523</b>	<b>3,122,673</b>
<b>LOCAL FUNDING</b>				
Required Local Effort	39,425,778	39,149,732	39,115,580	(310,198)
Discretionary Local Effort - .748	6,809,162	7,151,160	7,172,948	363,786
<b>TOTAL LOCAL FUNDING</b>	<b>46,234,940</b>	<b>46,300,892</b>	<b>46,288,528</b>	<b>53,588</b>
<b>TOTAL FUNDING</b>	<b>106,965,790</b>	<b>110,147,940</b>	<b>110,142,051</b>	<b>3,176,261</b>
Total Funds per Unweighted FTE	7,091.69	7,248.43	7,248.04	156.34



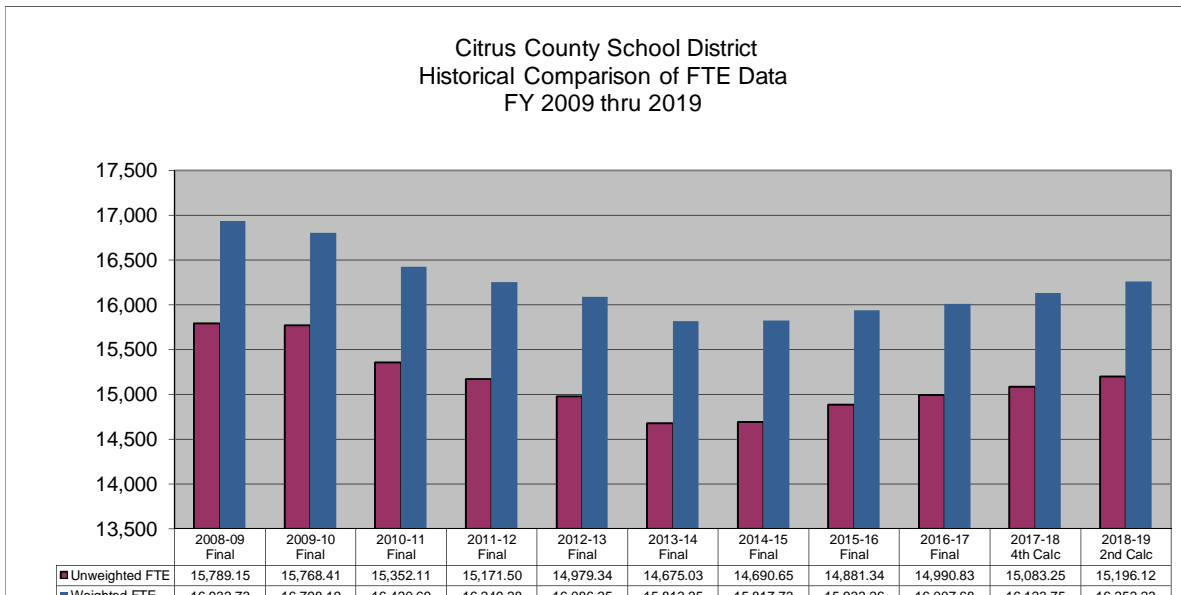
CITRUS COUNTY SCHOOL DISTRICT  
Base FEFP Funding  
2009-2019

Fiscal Year		Unweighted FTE	Weighted FTE	BSA	WFTE x BSA	DCD	FEFP Funding	Base Funding % Increase
2008-09	Final	15,789.15	16,932.73	\$3,886	65,802,959	0.9538	62,762,863	-5.25%
2009-10	Final	15,768.41	16,798.19	\$3,631	60,987,845	0.9538	58,170,206	-7.32%
2010-11	Final	15,352.11	16,420.69	\$3,624	59,504,640	0.9525	56,678,169	-2.56%
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	4th Calc	15,083.25	16,123.75	\$4,204	67,783,439	0.9480	64,258,700	1.33%
2018-19	2nd Calc	15,196.12	16,252.23	\$4,204	68,331,201	0.9491	64,853,143	0.93%



CITRUS COUNTY SCHOOL DISTRICT  
Unweighted and Weighted Full Time Equivalent Students  
2009-2019

Fiscal Year		Unweighted FTE	FTE Percent Change	Weighted FTE	WFTE Percent Change
2008-09	Final	15,789.15	-0.55%	16,932.73	-0.80%
2009-10	Final	15,768.41	-0.13%	16,798.19	-0.79%
2010-11	Final	15,352.11	-2.64%	16,420.69	-2.25%
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	4th Calc	15,083.25	0.62%	16,123.75	0.73%
2018-19	2nd Calc	15,196.12	0.75%	16,252.23	0.80%





# **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:

<b><u>Code</u></b>	<b><u>Description</u></b>
1001	<p><u>General Fund.</u></p> <p>The fund used to account for all financial resources except those required to be accounted for in another fund.</p>
2XXX	<p><u>Debt Service Funds.</u></p> <p>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.</p> <p>Used locally:            2100 – State Board of Education/Capital Outlay Bond Indebtedness            2990 – QSCB ARRA School Bonds</p>
3XXX	<p><u>Capital Projects Funds.</u></p> <p>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.</p> <p>Used locally:            3601 – Capital Outlay and Debt Service            3418 - PECO Maintenance 2017-2018            3716 – Capital Improvement-2016 Taxes            3717 – Capital Improvement-2017 Taxes            3718 – Capital Improvement-2018 Taxes            3901 – Other Local Capital Projects            3903 – Impact Fees</p>

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

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**  
**2018 - 2019 Consolidated Funds Statement**

Description		General	Debt Service	Capital Projects	Food Services	Other Federal Programs	Internal Service	Totals
<b>Appropriations by Function:</b>								
5XXX	Basic (FEFP K-12)	77,355,674				4,492,741		81,848,414
6100	Pupil Personnel Services	6,141,536				370,683		6,512,219
6200	Instruct. Media Services	1,515,414						1,515,414
6300	Instruct. & Curr. Dev.	1,557,741				2,555,978		4,113,718
6400	Instruct. Staff Training	1,363,844				206,122		1,569,966
6500	Instruct. Tech. Services	1,871,574				92,048		1,963,622
7100	Board	502,942						502,942
7200	General Admin.	481,047				2,585,152		3,066,199
7300	School Admin.	9,135,036						9,135,036
7400	Fac., Acquis. & Const.	519,861		9,737,144				10,257,005
7500	Fiscal Services	1,022,702						1,022,702
7600	Food Services				8,506,944			8,506,944
7700	Central Services	3,001,850					16,198,924	19,200,774
7800	Pupil Transportation	9,204,437						9,204,437
7900	Operation of Plant	9,542,889					14,751	9,557,640
8100	Maintenance of Plant	5,129,274					1,000	5,130,274
8200	Admin. Technology	2,292,565						2,292,565
9100	Community Services	208,000				900,000		1,108,000
9200	Debt Service		549,076					549,576
9700	Transfers	5,000		10,970,013				10,975,013
9900	Sequestration							
<b>Total Appropriations</b>		<b>\$ 130,851,384</b>	<b>\$ 549,076</b>	<b>\$ 20,707,657</b>	<b>\$ 8,506,944</b>	<b>\$ 11,202,723</b>	<b>\$ 16,214,675</b>	<b>\$ 188,032,459</b>
<b>Total Fund Balance</b>		<b>7,827,880</b>	<b>9,969,008</b>	<b>18,196,753</b>	<b>2,742,288</b>	<b>0</b>	<b>4,409,149</b>	<b>43,145,079</b>
<b>Total Appropriations &amp; Fund Balance</b>		<b>\$ 138,679,264</b>	<b>\$ 10,518,084</b>	<b>\$ 38,904,410</b>	<b>\$ 11,249,232</b>	<b>\$ 11,202,723</b>	<b>\$ 20,623,824</b>	<b>\$ 231,177,538</b>



**Citrus County School District**  
**2018 - 2019 Consolidated Funds Statement**

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	Internal Service	Totals
<b>Appropriations by Object:</b>							
100 Salaries	80,480,507			2,880,372	5,873,674	36,104	89,270,657
200 Benefits	23,901,080			1,112,899	1,843,898	12,466	26,870,343
300 Purchased Services	12,368,945			131,711		3,607,386	16,108,042
400 Energy Services	4,670,189			103,000	4,220		4,777,409
500 Materials and Supplies	6,962,114			3,536,154		34,000	10,532,268
600 Capital Outlay	986,542		9,737,144	409,074		7,500	11,140,261
700 Other Expenses	1,477,006	549,076	500	333,733		12,513,000	14,873,315
900 Transfers	5,000		10,970,013		3,485,152		14,460,164
<b>Total Appropriations</b>	<b>\$ 130,851,384</b>	<b>\$ 549,076</b>	<b>\$ 20,707,657</b>	<b>\$ 8,506,944</b>	<b>\$ 11,202,723</b>	<b>\$ 16,214,675</b>	<b>\$ 188,032,459</b>
<b>Total Fund Balance</b>	<b>7,827,880</b>	<b>9,969,008</b>	<b>18,196,753</b>	<b>2,742,288</b>	<b>0</b>	<b>4,409,149</b>	<b>43,145,079</b>
<b>Total Appropriations &amp; Fund Balance</b>	<b>\$ 138,679,264</b>	<b>\$ 10,518,084</b>	<b>\$ 38,904,410</b>	<b>\$ 11,249,232</b>	<b>\$ 11,202,723</b>	<b>\$ 20,623,824</b>	<b>\$ 231,177,538</b>





# **GENERAL FUND**



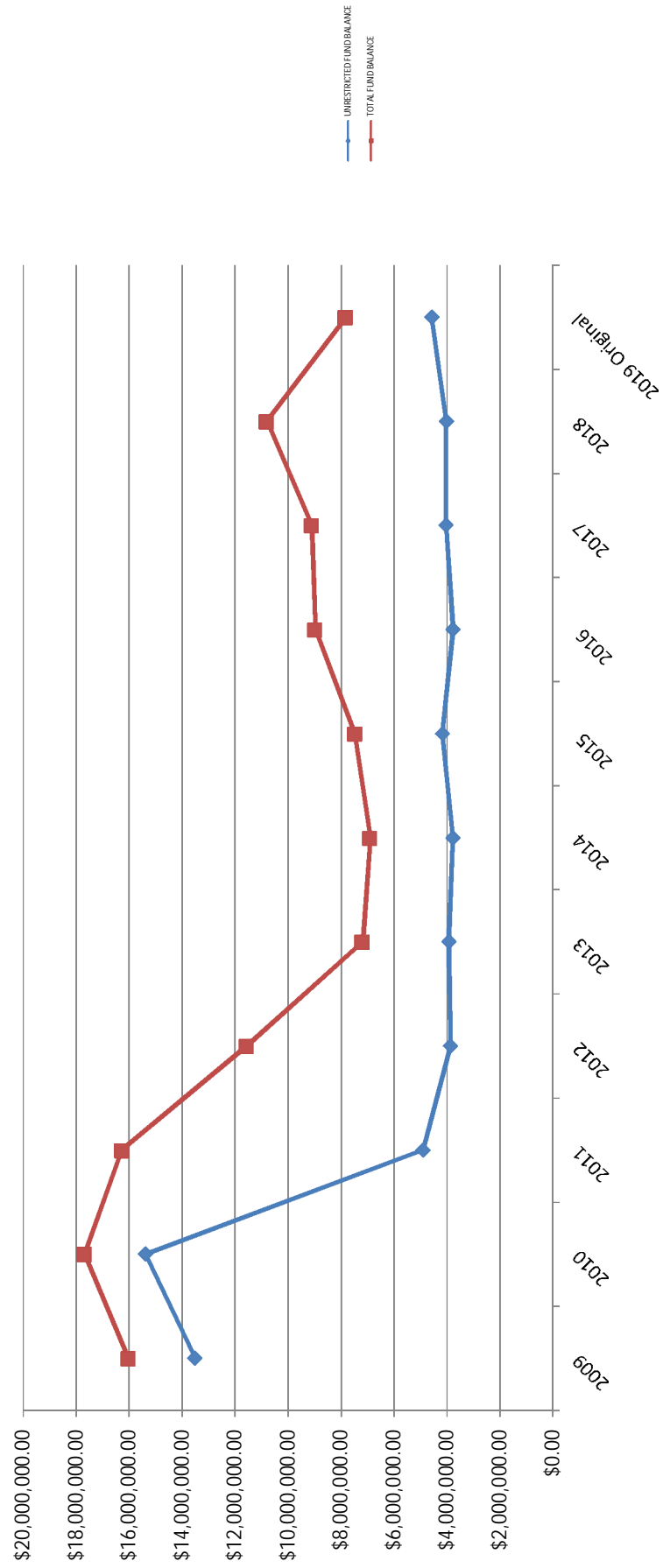
**CITRUS COUNTY SCHOOL BOARD  
GENERAL FUND  
RESULTS FROM OPERATIONS**

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actuals	Actuals	Original Budget	Revised Budget	Actuals	Proposed
<b>Revenues</b>						
General Fund	113,389,475.14	115,499,864.87	115,586,622.00	118,376,268.45	117,361,711.79	120,040,788.30
Transfers from Capital Fund	6,370,158.54	6,382,120.74	7,691,953.00	7,690,983.10	5,654,209.72	7,828,427.50
<b>Total Revenues</b>	<b>\$119,759,633.68</b>	<b>\$121,881,985.61</b>	<b>\$123,278,575.00</b>	<b>\$126,067,251.55</b>	<b>\$123,015,921.51</b>	<b>\$127,869,215.80</b>
<b>Expenses</b>						
General Fund	118,265,909.83	121,750,160.70	125,816,674.66	126,993,286.22	121,314,793.84	130,851,383.83
<b>Total Expenses</b>	<b>118,265,909.83</b>	<b>121,750,160.70</b>	<b>125,816,674.66</b>	<b>126,993,286.22</b>	<b>121,314,793.84</b>	<b>130,851,383.83</b>
Net Change in Fund Balance	1,493,723.85	131,824.91	(2,538,099.66)	(926,034.67)	1,701,127.67	(2,982,168.03)
<b>Beginning Fund Balance, July 1st</b>	<b>7,483,372.06</b>	<b>8,977,095.91</b>	<b>9,108,920.82</b>	<b>9,108,920.82</b>	<b>9,108,920.82</b>	<b>10,810,048.49</b>
<b>Ending Fund Balance, June 30th</b>	<b>\$ 8,977,095.91</b>	<b>\$ 9,108,920.82</b>	<b>\$ 6,570,821.16</b>	<b>\$ 8,182,886.15</b>	<b>\$ 10,810,048.49</b>	<b>\$ 7,827,880.46</b>
<b>Reserves</b>						
Non-Spendable	1,208,914.30	1,231,742.89			2,078,922.70	950,000.00
Restricted	3,033,621.67	2,663,466.08	950,000.00	950,000.00	3,488,105.92	1,300,000.00
Restricted - McKay Scholarships				500,000.00	500,000.00	500,000.00
Restricted - Self Insurance Claims Reserve	800,000.00	1,000,000.00	1,000,000.00	1,000,000.00	500,000.00	500,000.00
Assigned	158,994.59	168,895.58			212,970.69	
<b>Total Reserves</b>	<b>\$ 5,201,530.56</b>	<b>\$ 5,064,104.55</b>	<b>\$ 1,950,000.00</b>	<b>\$ 2,450,000.00</b>	<b>\$ 6,779,999.31</b>	<b>\$ 3,250,000.00</b>
<b>Undesignated Fund Balance</b>	<b>\$ 3,775,565.35</b>	<b>\$ 4,044,816.27</b>	<b>\$ 4,620,821.16</b>	<b>\$ 5,732,886.15</b>	<b>\$ 4,030,049.18</b>	<b>\$ 4,577,880.46</b>

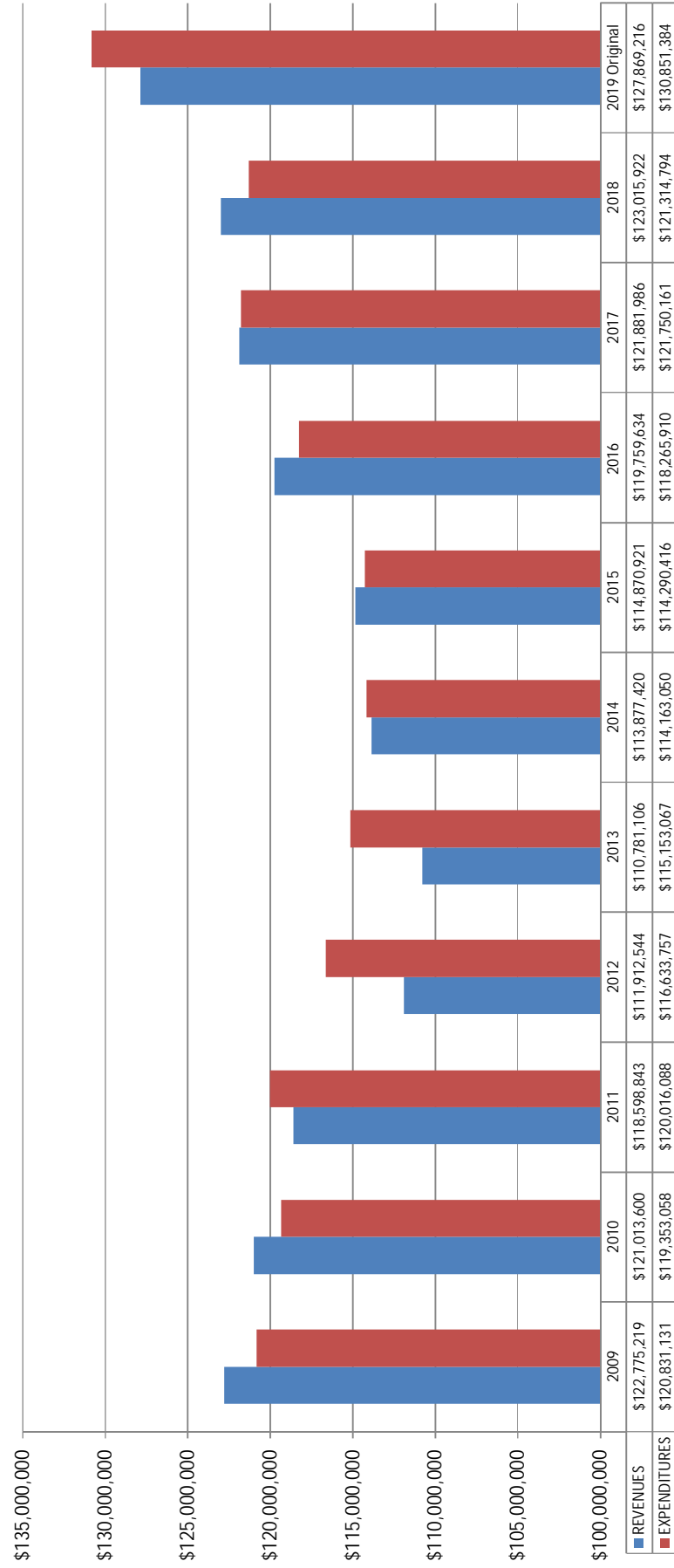
Undesignated Fund Balance % of Revenue

3.47%      3.65%      4.00%      4.84%      3.62%      3.81%

# Citrus County School Board Total vs. Unrestricted Fund Balances 2009 - 2019



# Citrus County School Board General Fund Revenues vs. Expenditures 2009 - 2019





# 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.
3323	<u>CO &amp; 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.
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.
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>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.
3600	<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	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Budget	2017-2018 to 2018-2019 Change	Percent
<b>ESTIMATED REVENUES</b>						
Federal						
Federal Direct	3100	205,955	192,740	210,000	17,260	8.96%
Federal thru State	3200	929,355	929,557	1,200,000	270,443	29.09% *
Total Federal		<u>1,135,310</u>	<u>1,122,297</u>	<u>1,410,000</u>	<u>287,703</u>	<u>25.64%</u>
Revenue from State						
Florida Education Finance Program	3310	42,147,714	44,454,410	48,042,446	3,588,036	8.07%
Workforce Development	3315	2,614,391	2,416,429	2,043,527	-372,902	-15.43%
Workforce Education Performance Incentive	3317	129,207			0	
CO & DS Withheld for Administrative Expense	3323	9,419	9,419	9,419	0	
Racing Commission Funds	3341	223,250	223,250	223,250	0	0.00%
State License Tax	3343	102,973	107,917	110,000	2,083	1.93%
District Discretionary Lottery Funds	3344	238,853	25,150	25,336	186	0.74%
Class Size Reduction Operating Funds	3355	15,407,285	15,437,504	15,537,245	99,741	0.65%
School Recognition Funds	3361	190,601	248,496	248,496	0	0.00%
Voluntary Prekindergarten Program	3371	618,517	754,844	965,000	210,156	27.84% *
Full Service Schools	3378	130,000	130,000	130,000	0	0.00%
Other Miscellaneous State Revenue	339X	1,086,423	2,107,071	185,394	-1,921,677	-91.20% *
Total Revenue from State	3300	<u>62,898,632</u>	<u>65,914,490</u>	<u>67,520,113</u>	<u>1,605,622</u>	<u>2.44%</u>
Revenue from Local Sources						
District School Tax	3411	47,642,620	46,645,048	46,394,013	-251,035	-0.54%
Payment in Lieu of Taxes	3422	88,173	45,171	50,000	4,829	10.69%
Rent	3425	263,589	246,418	221,700	-24,718	-10.03%
Interest, Including Profit on Investment	343X	111,060	205,326	302,000	96,674	47.08%
Gifts, Grants and Bequests	3440	213,959	136,122	36,054	-100,069	-73.51%
Adult General Education Course Fees	3461	9,290	6,450	5,600	-850	-13.18%
Postsecondary Vocational Course Fees	3462	739,756	702,033	750,000	47,967	6.83%
Continuing Workforce Education Course Fees	3463	2,383	156	500	344	220.51% *
Capital Improvement Fees	3464	34,826	34,616	35,000	384	1.11%
Postsecondary Lab Fees	3465	95,795	129,697	150,000	20,303	15.65%
Lifelong Learning Fees	3466	30,302	27,599	26,500	-1,099	-3.98%
General Education Development (GED) Testing Fees	3467				0	
Financial Aid Fees	3468	72,820	69,368	78,000	8,632	12.44%
Other Student Fees	3469	54,662	46,102	50,000	3,898	8.45%
Charges for Service	3481	25,570	48,023	100,000	51,977	108.23% *
Miscellaneous Local Sources	349X	2,035,919	1,943,020	2,893,243	950,223	48.90% *
Total Local	3400	<u>51,420,723</u>	<u>50,285,150</u>	<u>51,092,609</u>	<u>807,459</u>	<u>1.61%</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In: from Capital Outlay Projects Funds	3630	6,382,121	5,654,210	7,828,428	2,174,218	38.45% *
Transfers In: from Food Service Funds	3640		17,568		-17,568	-100.00% *
Sale of Equipment	3733				0	
Insurance Loss Recovery	3741	41,726	20,255	18,066	-2,188	-10.80%
Other Loss Recovery	3742	120	1,952		-1,952	-100.00% *
Legal Restitution	3745	3,355			0	
Total Other Financing Sources		<u>6,427,322</u>	<u>5,693,985</u>	<u>7,846,494</u>	<u>2,152,509</u>	<u>37.80%</u>
Beginning Fund Balance	2800	<u>8,977,096</u>	<u>9,108,921</u>	<u>10,810,049</u>	<u>1,701,128</u>	<u>18.68%</u>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<u><u>130,859,082</u></u>	<u><u>132,124,843</u></u>	<u><u>138,679,265</u></u>	<u><u>6,554,422</u></u>	<u><u>4.96%</u></u>

**Note:** Variances > 25% explained

**REVENUES**

- \*3200 Medicaid billing anticipated to increase with added Mental Health positions No funding being received in 17-18
- \*3371 Increased Pre-K funding from General
- \*339X Additional items will be budgeted for when the District knows they are being received
- \*3463 Additional items will be budgeted fro when the District receives funds
- \*3481 Additional position added to Treasure Chest
- \*349X Additional items will be budgeted for when the District knows they are being received
- \*37XX Additional items will be budgeted for when the District knows they are being received

# 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	<p><u>School Administration (Office of the Principal)</u></p> <p>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.</p>
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	<u>Operation of Plant</u>  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, unless they can be coded appropriately to another function.
81XX	<u>Maintenance of Plant</u>  Activities that are concerned with maintaining the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.
82XX	<u>Administrative Technology Services</u>  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	<u>Community Services</u>  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	<u>Debt Service</u>  To record expenditures related to the issuance and retirement of debt, including issuance fees, principal and interest payments, and other debt-related expenditures..
97XX	<u>Transfer of Funds</u>  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	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Budget	2017-2018 to 2018-2019 Change	Percent
<b>APPROPRIATIONS</b>						
Instruction	5000	72,924,245	73,048,790	77,355,674	4,306,884	5.90%
Pupil Personnel Services	6100	5,101,591	5,248,391	6,141,536	893,145	17.02%
Instructional Media Services	6200	1,547,511	1,532,512	1,515,414	-17,098	-1.12%
Instructional and Curriculum Development Services	6300	1,502,606	1,513,709	1,557,741	44,031	2.91%
Instructional Staff Training Services	6400	882,121	1,108,906	1,363,844	254,938	22.99%
Instructional Related Technology	6500	1,975,255	1,848,069	1,871,574	23,504	1.27%
School Board	7100	470,785	465,933	502,942	37,009	7.94%
General Administration	7200	473,031	457,753	481,047	23,295	5.09%
School Administration	7300	8,804,512	9,035,097	9,135,036	99,939	1.11%
Facilities Acquisition and Construction	7400	688,590	302,840	519,861	217,021	71.66% *
Fiscal Services	7500	979,022	900,307	1,022,702	122,396	13.59%
Food Services	7600		14,459			0.00%
Central Services	7700	2,444,674	2,639,526	3,001,850	362,323	13.73%
Pupil Transportation Services	7800	8,013,761	8,388,837	9,204,437	815,600	9.72%
Operation of Plant	7900	9,252,889	9,183,626	9,542,889	359,263	3.91%
Maintenance of Plant	8100	3,811,281	3,274,182	5,129,274	1,855,092	56.66% *
Administrative Technology Services	8200	2,177,128	2,075,950	2,292,565	216,614	10.43%
Community Services	9100	95,194	271,425	208,000	-63,425	-23.37%
Transfer to Other Funds	9700	605,964	4,481	5,000	519	11.58%
Total Appropriations		<u>121,750,161</u>	<u>121,314,794</u>	<u>130,851,384</u>	<u>9,536,590</u>	<u>7.86%</u>
Ending Fund Balance	2700	<u>9,108,921</u>	<u>10,810,049</u>	<u>7,827,881</u>	<u>-2,982,168</u>	<u>-27.59%</u>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<u><u>130,859,082</u></u>	<u><u>132,124,843</u></u>	<u><u>138,679,265</u></u>	<u><u>6,554,422</u></u>	<u><u>4.96%</u></u>

**Note:** Variances > 25% explained

**EXPENSES**

\*7400/\*8100 Increased funding for school hardening

## OBJECT CLASSIFICATIONS

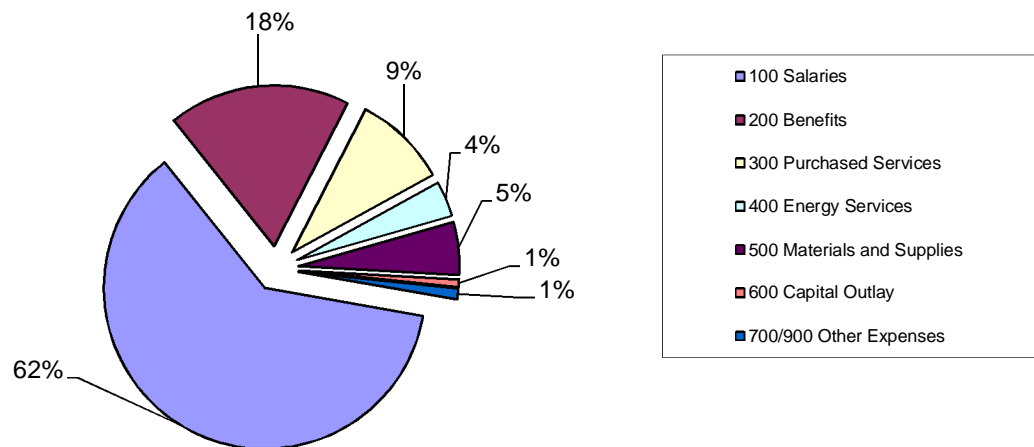
Object classification indicates the type of goods or services obtained as the result of a specific expenditure. Seven major object categories are identified: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay and Other. An additional object for other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

<b><u>Code</u></b>	<b><u>Description</u></b>
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**

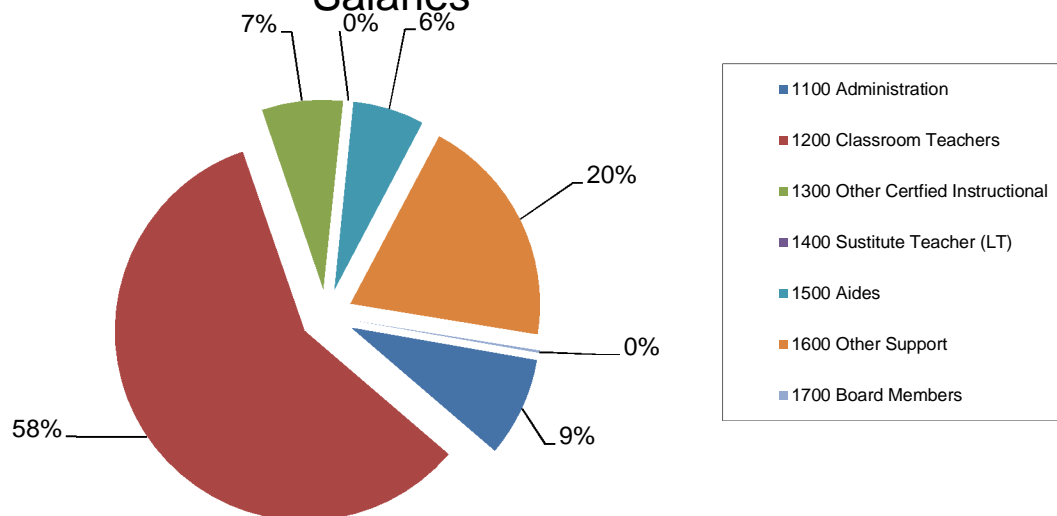
Description	2017-2018 Original Budget	2017-2018 Actuals	2018-2019 Original Budget	% Change from Original '18 to Original '19
<b>OBJECTS:</b>				
100 Salaries	77,908,327.80	79,496,540.50	80,480,507.16	3.30%
200 Benefits	23,219,637.10	21,507,911.78	23,901,080.05	2.93%
300 Purchased Services	10,931,711.95	9,749,345.17	12,368,945.24	13.15%
400 Energy Services	4,632,061.06	4,212,403.29	4,670,189.20	0.82%
500 Materials and Supplies	7,085,360.25	4,050,337.75	6,962,113.77	-1.74%
600 Capital Outlay	844,974.79	508,582.07	986,542.35	16.75%
700/900 Other Expenses	1,194,601.71	1,789,673.28	1,482,006.06	24.06%
<b>Total Appropriations</b>	<b>\$ 125,816,674.66</b>	<b>\$ 121,314,793.84</b>	<b>\$ 130,851,383.83</b>	<b>4.00%</b>

**Citrus County School District  
2019 Budget by Object**

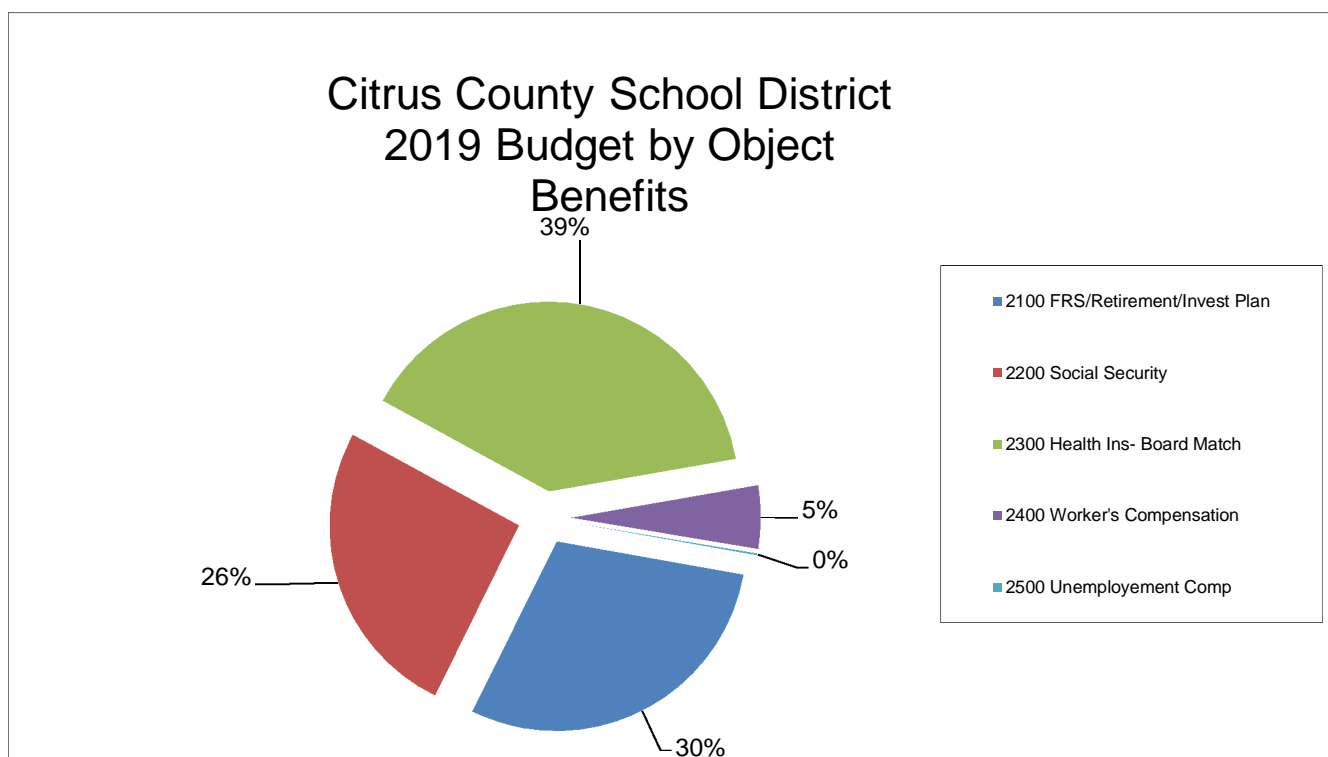


CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2017-2018 Original Budget	2017-2018 Actuals	2018-2019 Original Budget	% Change Original '18 to Original '19
<b>OBJECT: 1XXX SALARIES</b>				
1100 Administration	6,697,203.21	6,730,366.77	6,843,759.16	2.19%
1200 Classroom Teachers	45,292,661.30	46,199,198.01	47,040,064.40	3.86%
1300 Other Certified Instructional	5,334,285.80	5,382,921.89	5,551,002.22	4.06%
1400 Sustitute Teacher (LT)		868,927.05		
1500 Aides	4,872,933.18	4,719,326.56	4,907,730.55	0.71%
1600 Other Support	15,543,814.31	15,421,170.22	15,963,320.83	2.70%
1700 Board Members	167,430.00	174,630.00	174,630.00	4.30%
<b>Total Appropriations</b>	<b>\$ 77,908,327.80</b>	<b>\$ 79,496,540.50</b>	<b>\$ 80,480,507.16</b>	<b>3.30%</b>

Citrus County School District  
2019 Budget by Object  
Salaries

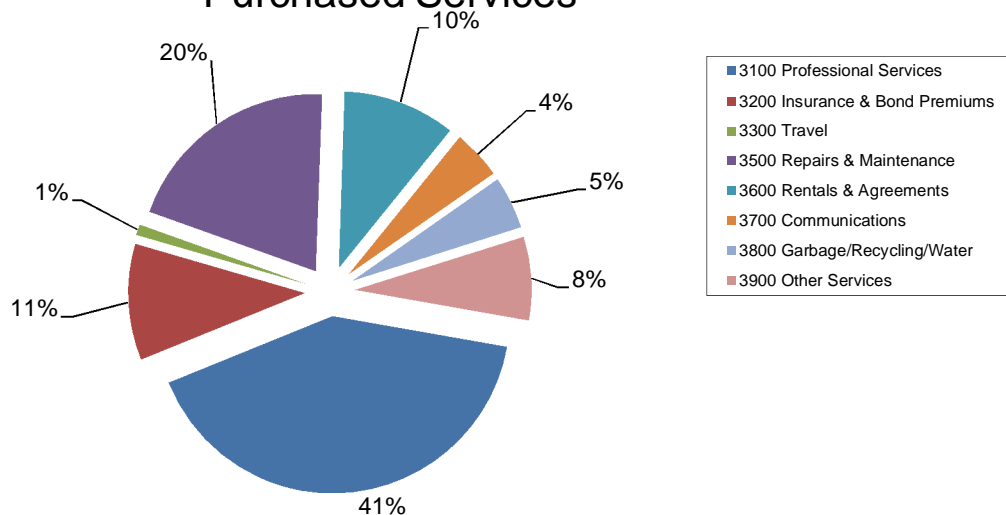


CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2017-2018 Original Budget	2017-2018 Actuals	2018-2019 Original Budget	% Change Original '18 to Original '19
<b>OBJECT: 2XXX BENEFITS</b>				
2100 FRS/Retirement/Invest Plan	6,620,877.86	6,453,338.75	7,059,289.65	6.62%
2200 Social Security	5,976,225.24	5,529,096.62	6,130,731.33	2.59%
2300 Health Ins- Board Match	9,342,305.59	8,218,039.86	9,389,613.88	0.51%
2400 Worker's Compensation	1,250,228.41	1,288,347.73	1,291,445.19	3.30%
2500 Unemployment Comp	30,000.00	19,088.82	30,000.00	0.00%
<b>Total Appropriations</b>	<b>\$ 23,219,637.10</b>	<b>\$ 21,507,911.78</b>	<b>\$ 23,901,080.05</b>	<b>2.93%</b>



CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2017-2018 Original Budget	2017-2018 Actuals	2018-2019 Original Budget	% Change Original '18 to Original '19
<b>OBJECT: 3XXX PURCHASED SERVICES</b>				
3100 Professional Services	3,249,366.71	3,633,208.88	5,081,329.52	56.38%
3200 Insurance & Bond Premiums	1,276,382.00	1,358,807.21	1,312,023.01	2.79%
3300 Travel	132,930.22	146,003.21	122,730.30	-7.67%
3500 Repairs & Maintenance	1,960,246.00	1,221,539.58	2,486,481.96	26.85%
3600 Rentals & Agreements	1,211,484.21	1,243,295.99	1,271,065.81	4.92%
3700 Communications	572,880.96	516,608.68	552,670.96	-3.53%
3800 Garbage/Recycling/Water	679,880.00	609,297.00	598,800.00	-11.93%
3900 Other Services	1,848,541.85	1,020,584.62	943,843.68	-48.94%
<b>Total Appropriations</b>	<b>\$ 10,931,711.95</b>	<b>\$ 9,749,345.17</b>	<b>\$ 12,368,945.24</b>	<b>13.15%</b>

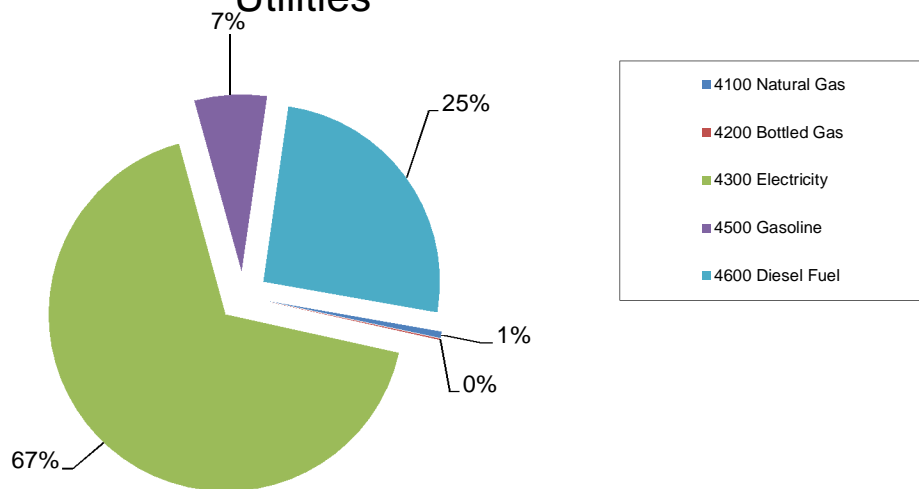
Citrus County School District  
2019 Budget by Object  
Purchased Services



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

Description	2017-2018 Original Budget	2017-2018 Actuals	2018-2019 Original Budget	% Change Original '18 to Original '19
<b>OBJECT: 4XXX UTILITIES</b>				
4100 Natural Gas	37,050.00	30,096.85	27,500.00	-25.78%
4200 Bottled Gas	8,515.14	47,454.59	5,044.00	-40.76%
4300 Electricity	3,214,973.82	3,063,217.67	3,140,000.00	-2.33%
4500 Gasoline	202,390.00	141,063.30	307,975.00	52.17%
4600 Diesel Fuel	1,169,132.10	930,570.88	1,189,670.20	1.76%
<b>Total Appropriations</b>	<b>\$ 4,632,061.06</b>	<b>\$ 4,212,403.29</b>	<b>\$ 4,670,189.20</b>	<b>0.82%</b>

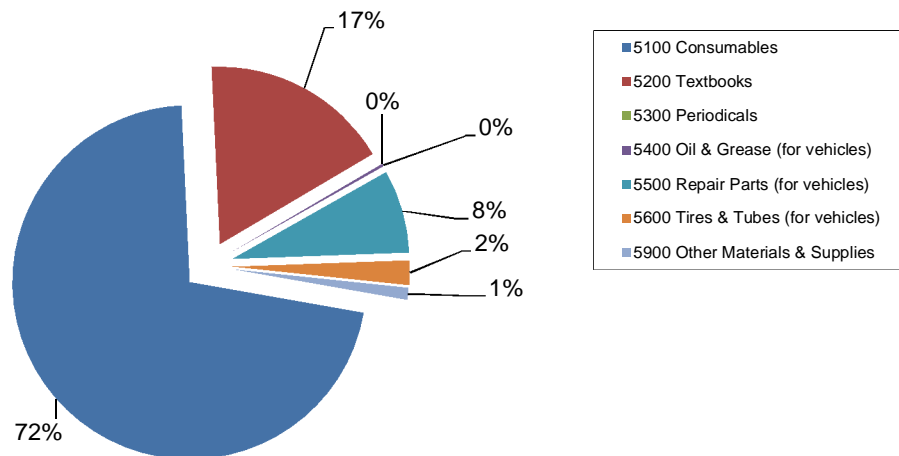
Citrus County School District  
2019 Budget by Object  
Utilities



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

Description	2017-2018 Original Budget	2017-2018 Actuals	2018-2019 Original Budget	% Change Original '18 to Original '19
<b>OBJECT: 5XXX MATERIALS &amp; SUPPLIES</b>				
5100 Consumables	5,255,662.29	1,878,852.78	4,977,244.31	-5.30%
5200 Textbooks	1,103,987.96	1,148,566.86	1,202,117.08	8.89%
5300 Periodicals	2,625.00	8,278.96	2,130.00	-18.86%
5400 Oil & Grease (for vehicles)	24,000.00	13,745.38	18,000.00	-25.00%
5500 Repair Parts (for vehicles)	480,000.00	538,064.54	529,200.00	10.25%
5600 Tires & Tubes (for vehicles)	151,400.00	122,963.17	157,400.00	3.96%
5900 Other Materials & Supplies	67,685.00	339,866.06	76,022.38	12.32%
<b>Total Appropriations</b>	<b>\$ 7,085,360.25</b>	<b>\$ 4,050,337.75</b>	<b>\$ 6,962,113.77</b>	<b>-1.74%</b>

**Citrus County School District  
2019 Budget by Object  
Materials & Supplies**

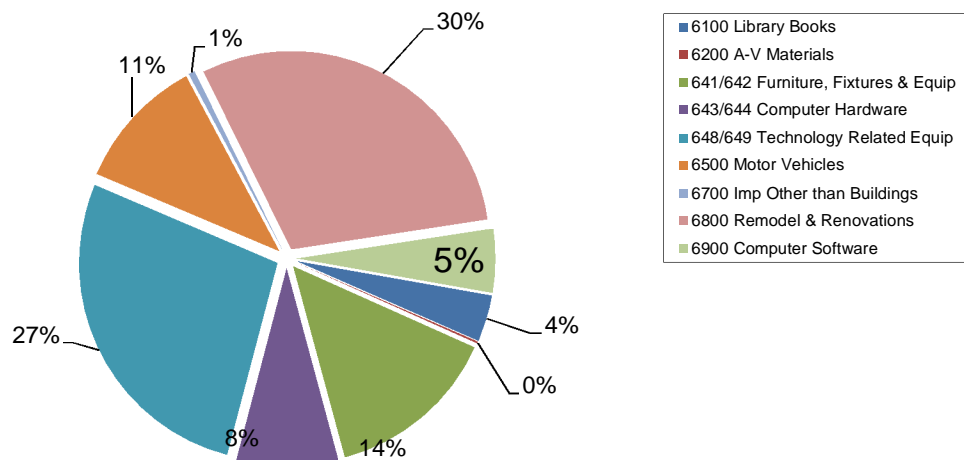




**CITRUS COUNTY SCHOOL DISTRICT  
GENERAL FUND APPROPRIATIONS SUMMARY  
BY OBJECT**

Description	2017-2018 Original Budget	2017-2018 Actuals	2018-2019 Original Budget	% Change Original '18 to Original '19
<b>OBJECT: 6XXX CAPITAL OUTLAY</b>				
6100 Library Books	7,409.08	69,916.10	37,183.31	401.86%
6200 A-V Materials	2,715.00	3,199.79	1,575.00	-41.99%
641/642 Furniture, Fixtures & Equip	125,312.59	122,841.02	139,017.64	10.94%
643/644 Computer Hardware	94,189.45	120,537.62	81,758.00	-13.20%
648/649 Technology Related Equip	220,000.00	54,486.17	269,350.00	22.43%
6500 Motor Vehicles	119,220.00	103,061.00	106,684.00	-10.52%
6700 Imp Other than Buildings	5,000.00	4,702.61	5,000.00	0.00%
6800 Remodel & Renovations	261,843.67	25,860.00	294,857.95	12.61%
6900 Computer Software	9,285.00	3,977.76	51,116.45	450.53%
<b>Total Appropriations</b>	<b>\$ 844,974.79</b>	<b>\$ 508,582.07</b>	<b>\$ 986,542.35</b>	<b>16.75%</b>

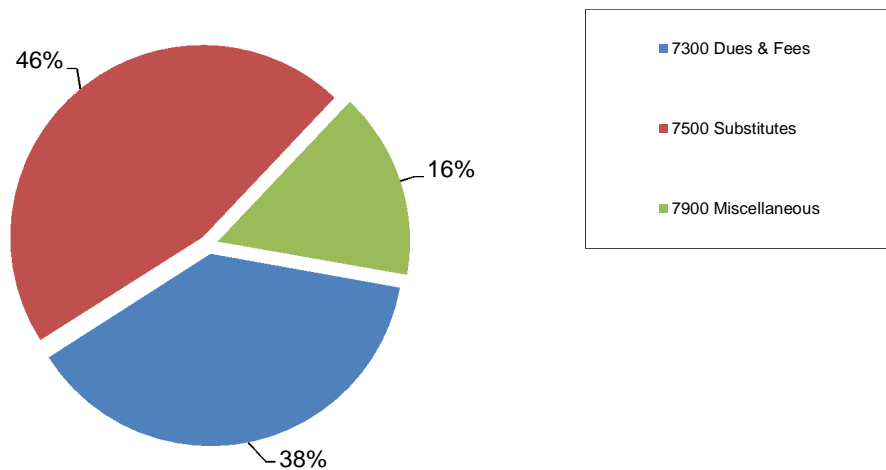
**Citrus County School District  
2019 Budget by Object  
Capital Outlay**



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

Description	2017-2018 Original Budget	2017-2018 Actuals	2018-2019 Original Budget	% Change Original '18 to Original '19
<b>OBJECT: 7XXX/9XXX OTHER EXPENSES</b>				
7300 Dues & Fees	435,311.32	567,564.69	564,244.62	29.62%
7500 Substitutes	601,424.27	1,071,324.39	680,408.68	13.13%
7900 Miscellaneous	152,866.12	146,302.89	232,352.76	52.00%
9700 Transfer to other Funds	5,000.00	4,481.31	5,000.00	0.00%
<b>Total Appropriations</b>	<b>\$ 1,194,601.71</b>	<b>\$ 1,789,673.28</b>	<b>\$ 1,482,006.06</b>	<b>24.06%</b>

Citrus County School District  
2019 Budget by Object  
Other Expenses





# **Citrus County School District Project Comparison Appropriations**

Project Number	Project Name	2016-17 Actuals	2017-18 Actuals	2018-19 Budget
00010	FEFP - SALARIES & BENEFITS	56,156,833.80	55,555,933.53	58,101,042.73
0001S	SCHOOL BASED & SPORT SUPPLEMEN	506,183.13	522,694.92	544,211.32
0001T	TECHNOLOGY FEFP	743,454.14	698,109.83	1,041,528.29
00050	SCHOOL SECURITY	46,862.72	63,262.67	73,000.00
0005C	CROSSING GUARDS	50,209.00	49,500.00	50,594.79
0005D	BANK DEPOSITS PICK UP	-	-	16,866.68
00170	SAI-SUPP. ACADEMIC INSTRUCTION	2,975,816.91	2,871,371.29	2,876,889.00
00195	BEST & BRIGHTEST TEACHER SCHOL	824,846.11	1,796,577.56	-
00320	CLASSROOM SUPPLY ASSISTANCE	237,474.09	216,930.00	330,564.84
00340	SCHOOL RELATED CURRICULUM NEED	7,499.65	17,181.12	19,700.00
00420	DRUG AND ALCOHOL TESTING	803.45	1,471.00	3,975.00
00480	MATH FIELD DAY	4,099.20	3,717.79	5,050.00
00560	INVENTORY WRITE OFF	46.42	(809.78)	-
00630	SPECIAL OLYMPICS	1,785.86	1,512.03	2,130.00
00640	BAND UNIFORMS AND EQUIPMENT	43,926.20	21,803.41	85,759.35
00680	LHS AUDITORIUM-FACILITY USE	47,452.77	46,270.06	40,000.00
00760	PERFORMANCE BASED INCENTIVE	56,599.75	45,361.67	183,204.85
00830	FL BRIGHT SCHOLARSHIP	5,037.65	6,414.70	-
00840	SALES OF SURPLUS	418.05	2,529.05	8,014.13
00850	DEALER'S TAX CREDIT	9,254.00	4,964.53	5,175.25
01040	VENDING COMMISSION - S HIMMEL	-	160.98	1,306.91
01050	FEDERAL SAME DAY TRAVEL	288.75	30.48	500.00
01060	SCHOOL LUNCH OVERAGES	5,963.93	4,481.31	5,000.00
02100	EDUCATION SERVICES	1,366.39	1,418.49	1,500.00
02200	ED SERV - ELEMENTARY	3,624.85	4,220.01	4,500.00
02300	ED SERV - VOCATIONAL	957.96	411.58	750.00
02350	ED SERV - MATH	19,000.00	-	-
02400	ED SERV - SCIENCE	2,302.50	2,833.74	5,000.00
02450	SCIENCE FAIR	10,441.97	12,370.16	17,650.00
02500	STUDENT SERVICES	10,776.59	9,055.23	12,280.00
02550	HEALTH SERVICES	14,286.37	12,530.10	17,870.00
02600	COUNTY FAIR	-	9,739.97	10,000.00
02700	ED SERV - LANGUAGE	1,180.74	1,409.39	1,400.00
02800	ADM SERVICES-SCHOOL/COMMUNITY	9,826.09	9,593.61	11,800.00
02910	ADA INTERPRETERS	932.56	694.44	3,200.00
03000	PLANNING, RESEARCH, TESTING	24,915.12	19,596.75	21,932.00
03100	ED SERV - FINE ARTS	1,632.17	1,673.50	3,712.00
03300	ACADEMIC TEAM	6,759.97	7,271.44	8,131.00
03700	ED SERVICES - ESOL	6,947.80	3,535.17	4,200.00
03800	YMCA DAYCARE PROGRAM	1,821.08	3,717.70	3,750.00
03850	TREASURE CHEST DAYCARE	56,167.97	80,117.27	128,000.00
03900	SILVER RIVER MENTORING	51,859.41	48,630.56	79,322.05
03950	MYCROSCHOOL	57,533.42	51,347.75	-
04000	PACE	-	-	20,649.02
06300	ED SERV - PE	24,638.27	11,523.20	11,600.00
08100	MAINTENANCE SERVICES-DISTRICT	1,425,343.28	891,565.46	2,506,948.00
08200	FIELDS & GROUNDS MAINTENANCE	206,821.94	107,273.47	206,403.78



# **Citrus County School District Project Comparison Appropriations**

Project Number	Project Name	2016-17 Actuals	2017-18 Actuals	2018-19 Budget
08300	MOWING CONTRACTS	370,185.48	367,763.98	385,000.00
08400	INTEGRATED PEST MANAGEMENT	62,462.90	73,689.66	82,951.94
08800	JUDGEMENT/SETTLEMENT	40,000.00	-	-
08900	EMPLOYEE INSURANCE CLAIMS	9,175.00	-	-
09000	BLENDED LEARNING	81,822.42	75,951.19	87,250.64
10000	SCHOOL DISCRETIONARY FUNDS	712,453.49	677,402.68	861,531.88
1000E	SCH EXTRA DUTY DISCRETIONARY	57,409.91	47,552.96	78,000.00
1000T	WTC TRANTION ACADEMY	370.92	400.00	400.00
10020	UNEMPLOYMENT	17,212.86	19,088.82	30,000.00
10070	TEACHER ORIENTATION	1,972.85	3,470.75	5,789.35
10090	EMERGENCY/HURRICAN/STORM	39,243.23	137,342.79	-
10100	OUTSIDE AGENCIES FIELD TRIPS	40,912.26	49,795.80	-
10140	TRANSPORTATION-EXT SCHOOL YR	21,718.40	32,149.80	8,224.99
10210	HOME PLACEMENT SERVICES	112.37	1,258.98	8,020.00
10220	EXTRA DUTY FOR ESE SUPPORT	6,708.90	14,427.60	20,000.01
10230	SUMMER GIFTED PROG -FEE FUNDED	9,010.70	6,844.92	1,155.08
10250	VENDOR BADGES	(175.65)	842.53	1,500.00
10350	ADVANCED PLACEMENT REWARDS	184,607.63	143,043.02	261,896.28
10380	PROPERTY INSURANCE RECOVERY	-	-	23,066.41
10385	LHS LILAC	5,100.90	-	-
10410	EXXON DONATION - LPS	500.00	499.83	-
10490	VOLUNTARY PRE-K	783,105.39	866,100.35	945,000.00
10540	POSITIVE BEHAVIOR SUPPORT	443.12	771.50	4,536.78
10590	CDE PROGRAM	8,303.25	2,335.91	4,500.00
10620	DVR-DEPT OF VOC REHAB	19,154.82	26,366.53	-
10640	FBA STIPENDS/SKILLS USA	-	-	1,152.24
10670	READY TO WORK	-	-	5,627.70
10700	IB PROGRAM-LHS	102,831.68	121,091.23	181,721.80
10745	APT CAMP WTC	3,513.55	-	-
10790	PROJECT 10 MODEL TRANSITION	181.32	66.99	4,253.13
10810	SCHOOL SUPPLIES - DONATED	-	111.70	1,692.67
10870	INDUSTRY CERTIFIED CAREER	290,314.31	190,286.03	868,655.81
10940	IB TESTS	49,728.00	-	-
11000	ROTC (AIR FORCE, NAVY & ARMY)	463,250.89	446,450.33	459,103.76
11350	A/P TESTS	137,210.00	108,659.00	148,665.00
11700	IB TESTS	-	54,059.89	54,292.00
11710	COPY ALLOWANCE	132,137.56	123,399.45	135,000.00
1185A	SWFWMD	22,325.34	17,500.00	17,500.00
12000	REG. VI TRAINING COUNCIL-LAW ENFORCEMENT	44,623.23	50,817.45	53,360.00
12100	EXEMPTION OF TRAINING	-	-	3,572.11
12500	CLM - ONE STOP WORKFORCE	161.82	-	1,957.38
12700	CCF DUAL ENROLLMENT	204,979.34	265,520.73	270,000.00
12800	PARENT GUIDE	7,772.58	7,827.02	9,000.00
13900	GENYOUTH FOUNDATION LPS	3,493.68	1,136.34	-
14000	TEACHER TRAINING	1,826.36	4,708.75	3,850.00
14500	LEADERSHIP TRAINING	2,808.98	969.32	7,000.00
16700	FUEL UP CRE	1,690.33	342.78	323.04



# **Citrus County School District Project Comparison Appropriations**

Project Number	Project Name	2016-17 Actuals	2017-18 Actuals	2018-19 Budget
17000	SAI-THIRD GRADE SUMMER SCHOOL	29,185.45	28,015.76	40,000.00
17001	CCEF GRANT FLOW THROUGH	500.00	-	-
17002	WTC CCEF	597.53	-	-
17003	HEALTH & WELLNESS 1617 GRANT	12,017.20	-	-
17004	EVO LABS	6,500.00	-	-
17005	TECH NIGHT LMS	246.99	-	-
17006	MUSIC HES	497.62	-	-
17007	ACTION PROJECT CSMS	1,846.96	-	153.04
17008	FRACTIONS IPS MILLS COLLEGE	3,958.65	41.35	-
17009	ACADEMIC CHALLENGE	1,150.00	-	-
1700B	16 17 CCEF MINI GRANTS	89,977.05	-	-
17010	SAI-AVID	56,755.97	72,631.04	82,000.00
17012	FRACTIONS FRE MILLS COLLEGE	2,567.71	1,413.52	-
17015	CENTURYLINK TECHNOLOGY GRANT	4,940.24	11,815.38	-
17020	SAI-TEEN PARENT/DROPOUT	127,842.32	127,745.13	135,000.00
17030	SAI-CREDIT RECOVERY	-	-	77,500.00
17040	SAI-ALTERNATIVE DIPLOMA	53,820.00	82,875.00	-
17050	SAI- SUMMER SCHOOL	-	1,787.87	3,550.00
17055	SABAL SCIENCE	10,653.58	22,856.68	26,489.74
1705E	SAI-ESE SUMMER SCHOOL	61,177.46	131,325.53	56,500.01
17060	AVID CCEF GRANT	7,227.83	4,974.74	-
17080	SAI-ACT TESTS	-	-	72,750.00
17090	AVID STATE GRANT	25,446.70	-	-
17160	TEEN DRIVER CHALLENGE	10,000.00	10,000.00	10,000.00
18001	LOWES TOOL BOX CRE	-	2,120.00	-
18002	UNITED WAY OF CITRUS COUNTY	-	1,785.21	1,714.79
18003	WAL-MART GRANT CRE	-	400.00	-
18004	SOCIAL WORKER INSIGHT DONATION	-	230.95	1,269.05
18005	ALL COUNTY CHORUS	2,908.17	1,344.55	-
18007	HEALTH & WELLNESS 1718 GRANT	-	5,405.07	1,436.00
18008	CREATIVE KIDS CODING	-	1,994.00	-
18009	LHS PROFESSIONAL DEVELOPMENT	-	-	1,000.00
18011	CENTURY LINK RCE	-	-	1,580.00
180Y1	CCEF LITERACY PROJECT	4,309.23	-	-
180Y3	LOWES TOOLBOX GRANT	-	4,111.84	508.16
18100	COMMUNITY SCHOOLS (LIFELONG)	23,483.30	17,206.79	35,696.13
18101	ALGEBRA I BOOTCAMP	-	1,609.75	1,390.25
181A0	FEF - MACY TEACHER OF THE YEAR	1,000.00	-	-
18400	CCSB WELLNESS PROGRAM	-	3,885.50	-
18450	17 18 CCEF MINI GRANTS	-	67,744.50	-
18520	CCSB BCBS SELF INSURANCE	600,000.00	-	-
18650	CCSB INSURANCES (BLDG,FLT,ETC)	883,138.64	1,149,006.71	1,073,101.94
18660	OTHER INSURANCE	121,094.00	170,401.00	185,500.00
18670	SAFETY DAY TRAINING	-	1,018.42	631.58
18680	CCSB SAFTEY REWARDS PROGRAM	867.22	1,008.65	549.07
18700	VOCATIONAL EQUIPMENT REPLACEMT	89.00	-	1,000.00
19001	MAKER SPACE LPS	3,964.15	-	-



## Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2016-17 Actuals	2017-18 Actuals	2018-19 Budget
19002	TECH UPGRADE LPS	-	-	6,478.64
19003	READ IN HES	-	-	500.00
192A0	WALMART MARTONE	549.95	-	-
19810	CREC STEM FIELD TRIP PROGRAM	6,390.40	6,925.55	-
19900	FLORIDA ADOPTION BENEFIT		20,000.00	-
20000	WTC FEES COLLECTED	350,313.30	337,934.32	1,319,333.48
20010	WORKFORCE DEVELOPMENT (FEFP)	2,902,770.65	2,602,851.50	2,141,674.60
20150	ADULT BASIC CLASSES	2,672.98	5,884.59	12,782.43
20200	SCHOOL RECOGNITION AWARD	233,369.48	252,546.87	271,504.72
20270	PROJECT CONNECT	1,751.49	2,052.00	1,724.40
20290	CLASS SIZE REDUCTION	15,472,300.60	15,437,499.36	15,537,249.64
20300	CEO LEADERSHIP PROGRAM	5,999.76	5,999.99	6,000.00
2032A	DISTRICT LEADERSHIP	36,157.00	34,170.00	34,284.00
20350	DORI SLOSBERG DRIVER ED ACT	27,129.67	31,332.01	30,000.00
20430	VIRTUAL INSTRUCTION ELEMENTARY	-	750.00	5,000.00
20440	VIRTUAL INSTRUCTION SECONDARY	-	34,725.00	62,000.00
20450	READING ALLOCATION	673,326.76	791,371.02	740,608.60
20490	SUMMER VPK PROGRAM	5,460.00	8,610.99	10,000.00
20650	POST EDUCATION READINESS TEST	3,499.34	3,499.76	-
20810	CAREER ED STUDENT ASST GRANT	57,472.00	80,378.00	-
20900	MENTAL HEALTH ASSIST ALLOC	-	-	434,575.00
22100	LCEF LOWES CRE	227.54	-	-
22600	SUPPORT STAFF INSERVICE	26,852.19	24,917.04	-
2260P	SUPPORT STAFF PROFESSIONAL DEV	-	-	4,600.00
2260S	SUPPORT STAFF INSERV STD SERV	-	-	14,490.00
2260T	SUPPORT STAFF INSERVICE TRANSP	-	-	20,000.01
25800	FINGERPRINTS (PAY TO FDLE)	-	10,295.69	13,500.00
27500	CELL PHONES - DISTRICT WIDE	5,386.39	3,354.10	6,000.00
27800	FACILITY USE	52,630.96	50,359.44	-
27900	HOSPITALITY FUNDS	-	-	20,000.00
28000	SCHOOL IMPROVEMENT - ADVIS COU	48,642.35	123,406.49	218,452.05
28010	SCHOOL ADVISORY - UNUSED TEACH	463.74	1,463.58	40,204.39
29100	INSTRUCTIONAL MATERIALS	1,384,056.31	1,135,161.39	1,087,603.07
291D0	INSTRUCT MATERIAL-DUAL ENROLLMENT	53,011.00	63,849.00	58,780.00
00291	INSTRUCT MATERIAL-ESE APPLICAT	-	829.55	29,965.45
291L0	INSTRUCT MATERIAL-LIBRARY MEDIA	51,703.99	63,803.07	103,938.73
291S0	INSTRUCT MATERIAL-SCIENCE LAB	16,093.85	12,018.52	34,115.34
31800	TEACHER RETRAINING (NEGOTIATED	10,011.15	9,102.48	15,000.00
32100	FDLRS	19,826.71	13,253.22	-
32600	STATE COMPETITION FIELD TRIP	1,972.76	4,626.35	4,600.00
33600	CCEA SUBSTITUTE REIMBURSEMENT	4,650.71	3,516.92	-
34500	CULINARY ARTS PROGRAM	53,747.61	54,501.48	60,000.00
34510	WTC TECHNOLOGY FEE	22,577.73	3,926.52	82,298.03
34520	WTC CAPITAL FEE	-	6,602.00	256,857.95
34600	ACCREDITATION	6,404.16	900.00	3,600.00
34700	DIST SPONSORED STUDENT TRAVEL	123,856.88	117,263.50	138,000.00
34750	INTERNAL ACCT SPONSORED FT	68,597.61	66,837.50	-



# **Citrus County School District Project Comparison Appropriations**

Project Number	Project Name	2016-17 Actuals	2017-18 Actuals	2018-19 Budget
34900	SAI-SUMMER SCHOOL	5,180.24	-	-
36000	SUBSTITUTES	494,366.81	457,094.26	549,999.99
36700	MEDICAID ADMINISTRATION CLAIM	623,529.00	650,269.20	669,272.57
36710	MEDICAID DIRECT SERVICES	268,484.25	243,731.71	271,320.76
37100	GATE ATTENDANTS	17,807.85	17,488.51	-
37600	DISTRICT UTIL/PHONE/ENERGY BDG	3,565,702.60	3,467,896.74	3,565,700.00
37700	TERMINAL LEAVE PAY (SICK & AN)	918,185.74	1,305,320.25	328,500.00
37900	OVERTIME	215,000.69	105,579.88	125,750.00
00379	EXTRA DUTY	62,376.09	56,121.17	61,950.00
379T0	OVERTIME - TRUE TIME	13,815.77	12,774.23	-
38200	HOMEBOUND	138,539.50	69,267.03	50,600.00
38310	CYPRESS CREEK-SUPPLEMENTAL	139,932.00	171,033.30	137,403.70
38400	SAFE SCHOOLS	347,469.00	466,802.59	2,267,956.16
39000	FULL SERVICE SCHOOLS	121,845.74	124,616.43	143,537.83
42200	PORTABLES	23,120.02	16,380.00	16,380.00
42700	ENVIRONMENTAL COMPLIANCE	52,526.66	36,494.39	42,900.00
435A0	SAFETY-HAZARDOUS MATERIALS REM	2,753.05	7,389.26	4,000.00
435B0	SAFETY-FIRE EXTINGUISHERS	8,398.78	9,889.30	7,500.00
435C0	SAFETY-FIRE SPRINKLERS	14,400.00	14,555.00	17,600.00
435D0	SAFETY-GENERATORS	19,345.25	21,302.87	28,000.00
435F0	SAFETY-ELEVATORS	14,650.00	13,360.00	19,560.00
435H0	SAFETY-KITCHEN FIRE SUPP SYST	9,463.70	1,408.90	5,430.00
435I0	SAFETY-FIRE ALARM SYSTEMS	43,464.35	43,464.35	56,000.00
435M0	SAFETY AED INSPECTION & REPAIR	-	-	4,000.00
435U0	SAFETY-RADIO MAINTENANCE	28,416.26	20,161.95	32,724.00
45110	CRHS-PHASE II	1,573.25	-	-
45480	CSES REROOFING BLDG 1 & 2	1,832.07	-	-
45500	IPS KITCHEN REMODEL & RENO	450.29	-	-
45650	IPS REROOFING BLDG 1,3,5	-	3,587.13	-
49710	ENTERPRISE SOFTWARE	351,583.57	424,514.65	491,475.00
50100	TECHNOLOGY RESOURCE CENTER	699,081.18	694,041.59	783,006.19
50300	PERSONNEL	38,957.35	22,332.55	39,750.00
50400	BOARD & SUPERINTENDENT	279,953.17	235,219.25	262,032.36
50500	FINANCE	54,017.03	32,398.88	67,900.00
50600	INFORMATION SERVICES	18,920.05	15,096.40	14,850.00
52020	CARLTON PALMS CONTRACT	14,289.76	14,123.46	-
52040	ESE - OCCUP/PHYSICAL THERAPY	389,582.76	394,078.65	431,999.00
52060	ESE-HEARING IMPAIRED	51,314.26	7,188.19	29,711.00
52070	ESE - VISION	1,989.01	6,059.60	5,825.00
52080	ESE SPEECH/LANGUAGE	178,735.25	244,404.53	271,170.00
52090	ESE-PSYCHOLOGISTS	34,140.10	39,094.64	46,983.00
00520	EXCEPTIONAL STUDENT EDUCATION	22,131.52	41,146.75	94,860.99
52130	ESE- GIFTED DISTRICT WIDE	17,099.17	16,424.49	20,120.00
52400	RISK MANAGEMENT & NEGOTIATIONS	31,491.74	18,398.62	26,000.00
57400	FACILITIES ACQUIS & CONSTRUCT	3,773.06	3,649.58	7,165.00
57700	PURCHASING	1,196.24	4,613.68	2,000.00
57750	PLANNING & GROWTH MANAGEMENT	166,729.29	177,804.80	184,755.78



# **Citrus County School District Project Comparison Appropriations**

Project Number	Project Name	2016-17 Actuals	2017-18 Actuals	2018-19 Budget
57800	WAREHOUSE	4,784.37	2,114.10	10,000.00
57900	FACILITIES SPEC/CUSTODIAL	62,981.12	39,712.01	43,245.00
58500	CODE COMPLIANCE	14,698.54	21,279.87	34,100.00
59700	TRANSPORTATION OPERATIONS	1,635,471.09	1,722,736.21	2,160,090.00
597W0	WHITE FLEET - TRANSPORTATION	352,673.32	290,480.70	288,284.00
60480	TECHNOLOGY PLAN	4,410.46	3,174.19	46,500.00
6048T	ONE TO ONE TECHNOLOGY	139,564.96	37,728.56	92,617.50
61000	FIRE & SAFETY RISK MANAGEMENT	41,395.39	17,638.67	33,900.00
65200	MOTOR VEHICLES & RELATED EQUIP	156.39	6,696.00	6,696.00
69020	PHONE SYSTEMS	152,776.55	-	-
85000	SCHOLARSHIP	31,106.20	59,510.19	80,000.00
90000	TRANSPORATION FEFP	5,360,699.17	5,543,663.47	5,996,548.10
90520	ESE GUARANTEED ALLOCATION	12,950,119.03	13,322,745.12	14,718,595.12
99980	CO & DS	9,418.50	9,418.50	9,418.50
<b>OVERALL TOTALS</b>		<b>121,750,160.70</b>	<b>121,314,793.84</b>	<b>130,851,383.83</b>



# **COST CENTER BUDGETS**



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

		2017-2018	2018-2019	2017-2018 to 2018-2019	
		Actuals	Budget	Change	Percent
<b>Description</b>					
<b>Cost Center</b>					
9004	Board & Superintendent	1,190,535.64	1,250,245.41	59,709.77	5.02%
9005	Business Services	1,807,362.80	1,560,822.68	(246,540.12)	-13.64%
9006	Information Services	874,367.73	-	(874,367.73)	-100.00% *
9007	County Wide	-	1,130,606.36	1,130,606.36	*
9008	Community Service	-	84,694.00	84,694.00	*
9009	District Student Services	1,463,746.28	1,701,301.71	237,555.43	16.23%
9011	District Office Utilities	150,808.77	154,460.00	3,651.23	2.42%
9012	Planning & Growth Management	177,804.80	184,755.78	6,950.98	3.91%
9013	Code Compliance	270,933.32	370,235.25	99,301.93	36.65% *
9016	Educational Technology Center	1,733,084.46	2,815,351.25	1,082,266.79	62.45% *
9052	Exceptional Student Education	869,476.36	2,632,474.36	1,762,998.00	202.77% *
9074	Facilities, Acquis. & Construction	267,339.24	235,902.90	(31,436.34)	-11.76%
9081	Maintenance Services	2,071,452.53	5,174,625.91	3,103,173.38	149.81% *
9200	Educational Services/Curr. Instruct.	805,904.43	1,015,215.29	209,310.86	25.97% *
9201	Research & Accountability	436,260.51	536,429.24	100,168.73	22.96%
9203	Human Resources	903,142.02	1,022,577.29	119,435.27	13.22%
9213	Risk Management	604,651.85	631,183.12	26,531.27	4.39%
9223	Professional Development	356,907.27	408,988.49	52,081.22	14.59%
9995	Food Service	27,530.55	-	(27,530.55)	-100.00% *
9999	Transportation	8,231,810.71	9,086,727.59	854,916.88	10.39%
<b>DISTRICT LEVEL COST CENTER TOTALS</b>		<u>\$ 22,243,119.27</u>	<u>\$ 29,996,596.63</u>	<u>\$ 7,753,477.36</u>	<u>34.86%</u>

**Note:** Variances >25% explained.

- \***9006** Information Services and Technology Resource Center combined to form the Educational Technology Center
- \***9007** Countywide cost center reserves, which will be allocated out to individual cost centers.
- \***9008** Community Service cost center created for potential Citrus County Schools Police Department
- \***9013** Budget is allocated to District Center and then allocated out to the cost centers as utilized
- \***9016** Information Services and Technology Resource Center combined to form the Educational Technology Center
- \***9052** Budget is allocated to District Center and then allocated out to the cost centers as utilized
- \***9081** Budget is allocated to District Center and then allocated out to the cost centers as utilized
- \***9200** Budget is allocated to District Center and then allocated out to the cost centers as utilized
- \***9995** Food Service salaries paid for extra duty during Hurricane Irma sheltering

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9004 Board & Superintendent**

Object	Description	2017-2018	2017-2018	2018-2019	Change in
		Original Budget	Expenditures	Budget	2019 Budget to 2018 Expenditures
100	Salaries	680,700.44	681,466.64	764,923.28	83,456.64
200	Benefits	269,573.01	258,798.50	265,515.22	6,716.72
300	Purchased Services	212,355.00	208,219.54	175,500.00	(32,719.54)
400	Energy Services	-	-	-	-
500	Materials & Supplies	6,825.97	6,392.43	4,306.91	(2,085.52)
600	Capital Outlay	-	-	-	-
700	Other Expenses	40,000.00	35,658.53	40,000.00	4,341.47
<b>Total</b>		<b>1,209,454.42</b>	<b>1,190,535.64</b>	<b>1,250,245.41</b>	<b>59,709.77</b>

**Cost Center: 9004 Staff Data**

Description	2017-2018	2018-2019
School Board Members	5	5
Superintendent	1	1
Asst. Superintendent of School Operations	1	1
Asst. Superintendent of Business & Support Services	0	1
Exec. Director, School Support Services	1	0
Chief Academic Officer	0	1
Chief Financial Officer	1	0
Exec. Secretary, School Board	1	1
Exec. Secretary, Superintendent	0	1
Administrative Secretary	1	0.17
<b>Total</b>	<b>11</b>	<b>11.17</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9005 Finance**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	580,133.30	619,301.57	703,443.06	84,141.49
200	Benefits	177,176.03	202,534.55	224,405.06	21,870.51
300	Purchased Services	1,137,723.60	968,478.51	602,127.89	(366,350.62)
400	Energy Services	-	-	-	-
500	Materials & Supplies	5,820.60	5,060.09	15,246.67	10,186.58
600	Capital Outlay	500.00	5,688.91	2,500.00	(3,188.91)
700/900	Other Expenses	12,750.00	6,299.17	13,100.00	6,800.83
<b>Total</b>		<b>1,914,103.53</b>	<b>1,807,362.80</b>	<b>1,560,822.68</b>	<b>(246,540.12)</b>

**Cost Center: 9005 Staff Data**

Description	2017-2018	2018-2019
Director, Finance	1	1
Accounting Manager	1	0
Purchasing Manager	1	1
Internal Auditor	0	1
Application Support Analyst	0	1
Accounting Specialist	0	2
Budget Cost Specialist	1	0
Sr. Accountant, Finance	4	4
Accountant, Finance	2	2
Accountant, Accts Payable	2	2
Buyer	1	1
Warehouse Manager	1	1
District Secretary	0	1
Warehouse/Delivery Worker	2	2
<b>Total</b>	<b>16</b>	<b>19</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9009 Student Services**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	1,052,531.79	1,075,034.68	1,214,066.61	139,031.93
200	Benefits	289,247.66	293,924.76	369,669.31	75,744.55
300	Purchased Services	21,770.00	15,007.17	18,160.00	3,152.83
400	Energy Services	34,000.00	30,306.75	35,000.00	4,693.25
500	Materials & Supplies	30,417.33	16,614.28	17,171.72	557.44
600	Capital Outlay	6,200.00	29,177.64	32,441.21	3,263.57
700	Other Expenses	10,320.77	3,681.00	14,792.86	11,111.86
<b>Total</b>		<b>1,444,487.55</b>	<b>1,463,746.28</b>	<b>1,701,301.71</b>	<b>237,555.43</b>

**Cost Center: 9009 Staff Data**

Description	2017-2018	2018-2019
Director, Student Services	1	1
Coordinator, Student Services	1	1
Social Worker	6.35	10.35
Program Specialist	0	1
School Nurse/RN	6	7
School Nurse/LPN	5	4
Exceptional Student Hlth Spec	1	1
Parent Facilitator	2	2
District Secretary	2	2
Office Clerk	1	1
<b>Totals</b>	<b>25.35</b>	<b>30.35</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9013 Code Compliance**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	105,587.78	113,386.97	91,557.49	(21,829.48)
200	Benefits	29,649.42	25,244.62	22,175.71	(3,068.91)
300	Purchased Services	195,500.00	99,319.98	204,902.05	105,582.07
400	Energy Services	-	-	-	-
500	Materials & Supplies	7,000.00	10,683.39	7,000.00	(3,683.39)
600	Capital Outlay	30,300.00	19,714.86	40,000.00	20,285.14
700	Other Expenses	4,500.00	2,583.50	4,600.00	2,016.50
<b>Total</b>		<b>372,537.20</b>	<b>270,933.32</b>	<b>370,235.25</b>	<b>99,301.93</b>

**Cost Center: 9013 Staff Data**

Description	2017-2018	2018-2019
Health/Safety Specialist	1	1
Enviro/Safety Project Leader	1	1
<b>Totals</b>	<b>2</b>	<b>2</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9016 Educational Technology Center**

Object	Description	2017-2018	2017-2018	2018-2019	Change in
		Original Budget	Expenditures	Budget	2019 Budget to 2018 Expenditures
100	Salaries	1,313,964.83	1,349,439.80	1,240,746.85	(108,692.95)
200	Benefits	357,820.12	345,666.10	349,022.34	3,356.24
300	Purchased Services	892,998.59	747,151.26	911,865.48	164,714.22
400	Energy Services	67,000.00	60,613.48	65,000.00	4,386.52
500	Materials & Supplies	745,669.46	67,752.18	87,148.13	19,395.95
600	Capital Outlay	91,795.00	34,703.37	53,496.45	18,793.08
700	Other Expenses	29,932.51	2,126.00	108,072.00	105,946.00
<b>Total</b>		<b>3,499,180.51</b>	<b>2,607,452.19</b>	<b>2,815,351.25</b>	<b>207,899.06</b>

**Cost Center: 9016 Staff Data**

Description	2017-2018	2018-2019
Director, Technology	1	0
Director, Information Services	1	0
Director, Educational Tech	0	1
Coordinator, Educational Tech	0	1
District Technology Specialist	2	2
Project Leader Network	0	1
Project Leader Support	1	1
Senior Application Support Analyst	2	1
Application Support Analyst	1	1
Application Support Specialist	3.5	3
Computer Network Specialist	2	2
Data Base Support Specialist	1	1
System Specialist	2	2
System Support Specialist	4	5

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9052 Exceptional Student Education**

Object	Description	2017-2018	2017-2018	2018-2019	Change in
		Original Budget	Expenditures	Budget	2019 Budget to 2018 Expenditures
100	Salaries	1,022,607.19	612,658.94	1,372,392.34	759,733.40
200	Benefits	284,626.21	149,241.02	390,627.99	241,386.97
300	Purchased Services	658,128.44	23,546.49	696,809.41	673,262.92
400	Energy Services	644.80	542.40	1,911.70	1,369.30
500	Materials & Supplies	82,116.71	32,786.50	70,875.57	38,089.07
600	Capital Outlay	16,204.00	41,669.78	39,250.45	(2,419.33)
700	Other Expenses	20,264.26	9,031.23	60,606.90	51,575.67
<b>Total</b>		<b>2,084,591.61</b>	<b>869,476.36</b>	<b>2,632,474.36</b>	<b>1,762,998.00</b>

**Cost Center: 9052 Staff Data**

Description	2017-2018	2018-2019
Director, Exceptional Student Ed	1	1
Coordinator, Except. Student Ed	0.3	0.3
School Psychologist	2.3	8.35
Speech/Language Pathologist	13.8	14.2
Physical Therapist	1	1
Occupational Therapist	1	1
OT/PT Assistant	2	3
Ed Interpreter Level II	1	1
Ed Interpreters Level I	2	1
Ed Interpreters Entry Level	1.5	0.5
ESE Specialist	2.82	2.3
Teacher, ESE	1	1
Teacher, Gifted	5	6
Teacher, Hearing Impaired	1	1
Teacher, Hospital/Homebound	0	0
Teacher, Visually Impaired	2	2
Teacher, On Special Assignment	2.05	2.05
Teacher Aide, ESE	1.50	5.0
Administrative Secretary	0.95	0.95
Job Coach	1	0
District Secretary	1.05	1.05
<b>Totals</b>	<b>44.27</b>	<b>52.70</b>



**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9074 Facilities, Acquisition & Construction**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	230,334.51	207,002.22	176,269.18	(30,733.04)
200	Benefits	68,063.42	56,626.67	52,368.72	(4,257.95)
300	Purchased Services	2,700.00	596.19	2,500.00	1,903.81
400	Energy Services	-	-	-	-
500	Materials & Supplies	2,900.00	2,616.17	3,065.00	448.83
600	Capital Outlay	1,100.00	159.99	1,100.00	940.01
700	Other Expenses	600.00	338.00	600.00	262.00
<b>Total</b>		<b>305,697.93</b>	<b>267,339.24</b>	<b>235,902.90</b>	<b>(31,436.34)</b>

**Cost Center: 9074 Staff Data**

Description	2017-2018	2018-2019
Director, Fac & Const & Maint	0	0.5
Director, Fac./Construction	1	0
Project Manager	1	1
Construction Strategies Facilitator	1	1
District Secretary	1	1
<b>Totals</b>	<b>4.0</b>	<b>3.5</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9081 Maintenance Services**

Object	Description	Change in			
		2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	2019 Budget to 2018 Expenditures
100	Salaries	1,790,767.13	1,312,416.43	1,791,929.67	479,513.24
200	Benefits	549,809.60	438,741.38	558,557.20	119,815.82
300	Purchased Services	2,250,035.00	60,631.85	1,953,651.04	1,893,019.19
400	Energy Services	11,000.00	45,339.14	16,000.00	(29,339.14)
500	Materials & Supplies	725,479.94	174,877.94	745,700.00	570,822.06
600	Capital Outlay	32,150.00	35,306.58	107,080.00	71,773.42
700	Other Expenses	1,538.00	4,139.21	1,708.00	(2,431.21)
<b>Total</b>		<b>5,360,779.67</b>	<b>2,071,452.53</b>	<b>5,174,625.91</b>	<b>3,103,173.38</b>

**Cost Center: 9081 Staff Data**

Description	2017-2018	2018-2019
Director, Fac & Const & Maint	0	0.5
Coordinator, Maintenance	1	1
Project Manager	1	1
Structural & Mechanical Foreman	1	1
Maintenance Project Foreman	0	0
Facilities Specialist	3	3
Maintenance Office Specialist	1	1
Purchasing Agent-Maintenance	1	1
Energy System & Plans Room Mgr	1	1
Dispatcher, Maintenance	1	1
System Support Specialist, Cameras	0	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	4	4
Maintenance Helper	3	3
Maint Helper Sportsfield	2	2
Head Custodian	1	1
Custodian	2	2
<b>Totals</b>	<b>47</b>	<b>48.5</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9200 Educational Services/Curriculum Instruction**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	604,195.78	535,845.14	597,779.90	61,934.76
200	Benefits	162,540.84	146,110.72	164,090.49	17,979.77
300	Purchased Services	184,940.21	97,203.03	43,115.60	(54,087.43)
400	Energy Services	1,417.30	283.20	1,158.50	875.30
500	Materials & Supplies	176,444.02	10,899.34	99,472.80	88,573.46
600	Capital Outlay	30,000.00	129.00	-	(129.00)
700	Other Expenses	121,555.17	15,434.00	109,598.00	94,164.00
<b>Total</b>		<b>1,281,093.32</b>	<b>805,904.43</b>	<b>1,015,215.29</b>	<b>209,310.86</b>

**Cost Center: 9200 Staff Data**

Description	2017-2018	2018-2019
Director, Area Sch/Elem Ed	1	1
Director, Area Sch/Sec Ed	1	1
Coordinantor of Spec Acad Pro	1	1
Teacher, Virtual	1	1
Teacher, On Special Assignment	0.25	0.25
Reading Coach	3	3
Administrative Secretary	1	1
District Secretary	2	2
<b>Totals</b>	<b>10.25</b>	<b>10.25</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9201 Research & Accountability**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	331,597.84	359,324.33	359,965.84	641.51
200	Benefits	74,272.05	74,256.91	86,616.55	12,359.64
300	Purchased Services	4,898.00	1,395.53	5,998.00	4,602.47
400	Energy Services	-	-	-	-
500	Materials & Supplies	13,161.50	908.05	78,373.85	77,465.80
600	Capital Outlay	-	-	-	-
700	Other Expenses	7,205.00	375.69	5,475.00	5,099.31
<b>Total</b>		<b>431,134.39</b>	<b>436,260.51</b>	<b>536,429.24</b>	<b>100,168.73</b>

**Cost Center: 9201 Staff Data**

Description	2017-2018	2018-2019
Director, Research/Accountability	1	1
Coordinator, Research/Accountability	1	1
Supervisor, Achievement Data Tech	1	1
Program Specialist - Grant Writing	1	1
Administrative Secretary	1	1
<b>Totals</b>	<b>5</b>	<b>5</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9203 Human Resources**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	645,540.77	659,922.80	724,725.78	64,802.98
200	Benefits	213,759.27	203,346.08	234,812.16	31,466.08
300	Purchased Services	25,850.00	19,827.27	31,450.00	11,622.73
400	Energy Services	-	-	-	-
500	Materials & Supplies	17,085.10	14,285.76	19,739.35	5,453.59
600	Capital Outlay	-	-	-	-
700	Other Expenses	1,625.00	5,760.11	11,850.00	6,089.89
<b>Total</b>		<b>903,860.14</b>	<b>903,142.02</b>	<b>1,022,577.29</b>	<b>119,435.27</b>

**Cost Center: 9203 Staff Data**

Description	2017-2018	2018-2019
Director, HR & Empl Relations	1	1
Coordinator, of Cert & Prof Stand	1	1
Policy Compliance Officer	1	1
Senior Application Support Specialist	0	1
Payroll Specialist	1	1
Payroll Analyst	3	3
Personnel Analyst	5	5
Administrative Secretary	1	0
District Secretary	0	1
Switch Board Operator	2	2
<b>Totals</b>	<b>15</b>	<b>16</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9213 Risk Management**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	209,102.37	206,418.33	299,700.04	93,281.71
200	Benefits	64,182.66	58,834.06	82,879.27	24,045.21
300	Purchased Services	427,816.50	329,112.81	236,307.82	(92,804.99)
400	Energy Services	-	-	-	-
500	Materials & Supplies	4,800.00	5,977.66	6,635.99	658.33
600	Capital Outlay		365.99		(365.99)
700	Other Expenses	4,000.00	3,943.00	5,660.00	1,717.00
<b>Total</b>		<b>709,901.53</b>	<b>604,651.85</b>	<b>631,183.12</b>	<b>26,531.27</b>

**Cost Center: 9213 Staff Data**

Description	2017-2018	2018-2019
Director, HR & Risk Management	1	1
Coordinator, HR & Risk Management	0	1
Employee Benefit Specialist	1	1
Claims Management Specialist	1	1
District Secretary	1	2
<b>Totals</b>	<b>4</b>	<b>6</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9223 Professional Development**

Object	Description	2017-2018 Original Budget	2017-2018 Expenditures	2018-2019 Budget	Change in 2019 Budget to 2018 Expenditures
100	Salaries	225,854.97	241,653.89	230,052.36	(11,601.53)
200	Benefits	73,152.35	59,744.15	66,827.55	7,083.40
300	Purchased Services	40,197.25	53,466.23	67,822.19	14,355.96
400	Energy Services	-	-	-	-
500	Materials & Supplies	2,622.71	1,428.00	22,447.51	21,019.51
600	Capital Outlay	-	-	-	-
700	Other Expenses	7,100.00	615.00	21,838.88	21,223.88
<b>Total</b>		<b>348,927.28</b>	<b>356,907.27</b>	<b>408,988.49</b>	<b>52,081.22</b>

**Cost Center: 9223 Staff Data**

Description	2017-2018	2018-2019
Director, Prof. Dev. & Comm. Serv.	1	1
Teacher, On Special Assignment	0	2
Administrative Secretary	1	1
<b>Totals</b>	<b>2</b>	<b>4</b>

**Citrus County School Board  
District Level Cost Center Budgets  
2018-2019**

**Cost Center: 9999 Transportation Services**

Object	Description	2017-2018	2017-2018	2018-2019	Change in
		Original Budget	Expenditures	Budget	2019 Budget to 2018 Expenditures
100	Salaries	4,403,392.17	4,341,675.45	4,562,047.30	220,371.85
200	Benefits	1,560,852.48	1,412,808.01	1,655,350.13	242,542.12
300	Purchased Services	397,402.00	539,605.22	459,877.52	(79,727.70)
400	Energy Services	1,378,520.00	1,008,456.11	1,506,975.00	498,518.89
500	Materials & Supplies	709,900.00	775,145.31	762,100.00	(13,045.31)
600	Capital Outlay	92,220.00	35,164.08	33,754.00	(1,410.08)
700	Other Expenses	99,014.90	118,956.53	106,623.64	(12,332.89)
<b>Total</b>		<b>8,641,301.55</b>	<b>8,231,810.71</b>	<b>9,086,727.59</b>	<b>854,916.88</b>

**Cost Center: 9999 Staff Data**

Description	2017-2018	2018-2019
Director, Transportation	0	1
Coordinator, Transportation	1	0
Transportation Fleet Manager	1	1
Transportation Analyst	16	16
Bookkeeper, District	0	0
Route Manager	3	3
Training Program Leader	1	1
Bus Operator Trainer/Instructor	5	5
Bus Driver	145	146
Shop Foreman	3	3
Vehicle Maint. Tech.	7	7
Line Mechanic	6	6
Mechanic Helper	1	1
Bus Aide	6	9
<b>Totals</b>	<b>195</b>	<b>199</b>



# SCHOOLS and STAFFING



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

Description		2017-2018 Actuals	2018-2019 Budget	2017-2018 to 2018-2019 Change	Percent
<b>Elementary Schools (K - 5)</b>					
0021	Pleasant Grove Elementary	4,072,278.40	4,048,104.32	(24,174.08)	-0.59%
0025	Forest Ridge Elementary	4,442,628.91	4,233,903.52	(208,725.39)	-4.70%
0032	Inverness Primary	3,945,994.56	4,052,548.54	106,553.98	2.70%
0035	Central Ridge Elementary	4,035,753.25	4,006,887.72	(28,865.53)	-0.72%
0061	Floral City Elementary	2,565,763.53	2,661,214.77	95,451.24	3.72%
0071	Homosassa Elementary	2,656,284.03	2,655,858.30	(425.73)	-0.02%
0102	Crystal River Primary	3,809,351.46	3,950,754.04	141,402.58	3.71%
0161	Lecanto Primary	4,215,454.22	4,139,162.38	(76,291.84)	-1.81%
0171	Hernando Elementary	4,278,087.41	4,449,451.45	171,364.04	4.01%
0181	Citrus Springs Elementary	4,141,999.20	4,043,606.00	(98,393.20)	-2.38%
0191	Rock Crusher Elementary	3,967,333.53	3,794,105.66	(173,227.87)	-4.37%
<b>Total Elementary Schools</b>		<u>\$ 42,130,928.50</u>	<u>\$ 42,035,596.70</u>	<u>\$ (95,331.80)</u>	<u>-0.23%</u>
<b>Middle School (6-8)</b>					
0042	Inverness Middle	5,976,636.07	6,659,234.40	682,598.33	11.42%
0083	Crystal River Middle	4,818,700.91	5,440,023.07	621,322.16	12.89%
0162	Lecanto Middle	4,714,511.62	4,808,678.57	94,166.95	2.00%
0211	Citrus Springs Middle	4,862,341.17	4,852,645.56	(9,695.61)	-0.20%
<b>Total Middle Schools</b>		<u>\$ 20,372,189.77</u>	<u>\$ 21,760,581.60</u>	<u>\$ 1,388,391.83</u>	<u>6.82%</u>
<b>High School (9-12)</b>					
0031	Citrus High	8,649,572.97	8,957,653.26	308,080.29	3.56%
0121	Crystal River High	8,366,244.12	8,410,573.79	44,329.67	0.53%
0163	Lecanto High	9,592,624.25	9,429,410.54	(163,213.71)	-1.70%
<b>Total High Schools</b>		<u>\$ 26,608,441.34</u>	<u>\$ 26,797,637.59</u>	<u>189,196.25</u>	<u>0.71%</u>
<b>Total Schools</b>		<u>\$ 89,111,559.61</u>	<u>\$ 90,593,815.89</u>	<u>\$ 1,482,256.28</u>	<u>1.66%</u>
<b>Special Centers</b>					
0131	Withlacoochee Technical	3,948,037.16	4,502,126.91	554,089.75	14.03%
0141	Marine Science Station	373,477.26	358,915.70	(14,561.56)	-3.90%
0201	CREST	3,742,686.62	3,672,121.96	(70,564.66)	-1.89%
0321	Renaissance Center	897,078.07	932,478.40	35,400.33	3.95%
7006	Citrus Virtual Instruction	38,134.67	139,525.64	101,390.97	265.88% *
8001	Cypress Creek (DJJ Facility)	960,701.18	655,802.70	(304,898.48)	-31.74% *
<b>Total "Special" Centers</b>		<u>\$ 9,960,114.96</u>	<u>\$ 10,260,971.31</u>	<u>\$ 300,856.35</u>	<u>3.02%</u>
<b>Overall Total School Budgets</b>		<u>\$ 99,071,674.57</u>	<u>\$ 100,854,787.20</u>	<u>\$ 1,783,112.63</u>	<u>1.80%</u>

**Note:** Variances >25% explained.

**\*7006** Expenses for Blended Learning distributed at end of year based on enrollment

**\*8001** FTE was increased in 2017 2018 due to temporary housing of students from another facility

## 2018-2019 ELEMENTARY SCHOOL STAFFING PLAN

POPULATION	<450		450		650		850		1100	
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 6/12/18

## 2018-2019 MIDDLE SCHOOL STAFFING PLAN

<b>POPULATION</b>	<b>750 Students</b>		<b>1000 Students</b>		<b>1250 Students</b>	
<b>POSITION</b>	<b>#</b>	<b>DAYS</b>	<b>#</b>	<b>DAYS</b>	<b>#</b>	<b>DAYS</b>
Principal	<b>1</b>	251	<b>1</b>	251	<b>1</b>	251
Assistant Principal	<b>2</b>	216	<b>2</b>	216	<b>3</b>	216
TOSA/SS			<b>1</b>	196	<b>1</b>	196
TOSA/Curriculum*	<b>1</b>	201	<b>1</b>	201	<b>1</b>	201
ESE Specialist **	<b>**</b>	211	<b>**</b>	211	<b>**</b>	211
Media Specialist	<b>1</b>	201	<b>1</b>	201	<b>1</b>	201
Certified School Counselor	<b>2</b>	211	<b>3</b>	211	<b>3</b>	211
Principal's Secretary	<b>1</b>	251	<b>1</b>	251	<b>1</b>	251
Bookkeeper	<b>1</b>	217	<b>1</b>	217	<b>1</b>	217
Data Secretary	<b>1</b>	251	<b>1</b>	251	<b>1</b>	251
Guid/School Secretary	<b>2</b>	217	<b>2</b>	217	<b>3</b>	217
Health Room Attendant	<b>1</b>	181	<b>1</b>	181	<b>1</b>	181
Office Clerk			<b>1</b>	181	<b>2</b>	181
ISS Aide	<b>1</b>	181	<b>1</b>	181	<b>1</b>	181
Tech Support Specialist	<b>1</b>	251	<b>1</b>	251	<b>1</b>	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 6/12/18

## 2018-2019 HIGH SCHOOL STAFFING PLAN

<b>POPULATION</b>	<b>1250</b>		<b>1500</b>		<b>1750</b>	
<b>POSITION</b>	<b>#</b>	<b>Days</b>	<b>#</b>	<b>Days</b>	<b>#</b>	<b>Days</b>
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

<b>HIGH SCHOOL SAI AIDES</b> <b>Contingent upon available funding.</b>
---

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

\*\* Dependant Upon ESE Population

# 2018-2019 CRESST 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.

# **WITHLACOOCHIEE TECHNICAL COLLEGE STAFFING PLAN**

SERVICE UNITS	DAYS
1 Director	251
1 Assistant Director	251
1 Assistant Director	216
1 Media Specialist	216
1 Guidance Counselor	206

\*\* Dependent upon ESE population

## **TEACHER AIDES**

Contingent upon available funding.

CLERICAL UNITS	DAYS
1 Business Office & Financial Aid Specialist	251
1 Bookkeeper	251
1 Secretary to Director	251
2 Data Secretaries	251
1 Guidance Secretary	251
2 Secretaries	251
2 Office Clerks	251
1 Purchasing Agent	251
1 Assistant Bookkeeper	251
1 Financial Aid Specialist	251
2 Career Advisors	197

# STUDENT ENROLLMENT



**Citrus County School District  
2018-19 Enrollment Counts  
as of 9/4/2018**

School Name	Grade	Fish Capacity as of 01/24/18	2018-19 Projections as of 03/29/18	Enrolled as of 09/04/18	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Central Ridge Elementary	PK		50	41		
Central Ridge Elementary	KG		121	114		
Central Ridge Elementary	P3		0	4		
Central Ridge Elementary	01		121	124		
Central Ridge Elementary	02		119	113		
Central Ridge Elementary	03		125	127		
Central Ridge Elementary	04		131	138		
Central Ridge Elementary	05		119	125		
<b>Central Ridge Elementary Total*</b>		<b>810</b>	<b>786</b>	<b>786</b>	<b>24</b>	<b>97%</b>
Citrus Springs Elementary	PK		40	32		
Citrus Springs Elementary	KG		95	113		
Citrus Springs Elementary	P3		0	8		
Citrus Springs Elementary	01		95	95		
Citrus Springs Elementary	02		110	103		
Citrus Springs Elementary	03		120	119		
Citrus Springs Elementary	04		105	110		
Citrus Springs Elementary	05		122	126		
<b>Citrus Springs Elementary Total*</b>		<b>810</b>	<b>687</b>	<b>706</b>	<b>104</b>	<b>87%</b>
Crystal River Primary	PK		40	29		
Crystal River Primary	P3		0	2		
Crystal River Primary	KG		120	91		
Crystal River Primary	01		117	112		
Crystal River Primary	02		108	101		
Crystal River Primary	03		93	85		
Crystal River Primary	04		97	99		
Crystal River Primary	05		107	112		
<b>Crystal River Primary Total*</b>		<b>661</b>	<b>682</b>	<b>631</b>	<b>30</b>	<b>95%</b>
Floral City Elementary	PK		25	24		
Floral City Elementary	KG		49	66		
Floral City Elementary	P3		0	2		
Floral City Elementary	01		51	55		
Floral City Elementary	02		63	60		
Floral City Elementary	03		69	68		
Floral City Elementary	04		61	64		
Floral City Elementary	05		62	59		
<b>Floral City Elementary Total</b>		<b>497</b>	<b>380</b>	<b>398</b>	<b>99</b>	<b>80%</b>
Forest Ridge Elementary	PK		40	34		
Forest Ridge Elementary	KG		101	102		
Forest Ridge Elementary	P3		0	4		
Forest Ridge Elementary	01		101	109		
Forest Ridge Elementary	02		120	109		
Forest Ridge Elementary	03		101	102		
Forest Ridge Elementary	04		118	123		
Forest Ridge Elementary	05		114	119		
<b>Forest Ridge Elementary Total*</b>		<b>759</b>	<b>695</b>	<b>702</b>	<b>57</b>	<b>92%</b>
Hernando Elementary	PK		45	47		
Hernando Elementary	KG		117	110		
Hernando Elementary	P3		0	1		
Hernando Elementary	01		116	116		
Hernando Elementary	02		109	114		
Hernando Elementary	03		131	124		
Hernando Elementary	04		111	112		
Hernando Elementary	05		124	129		
<b>Hernando Elementary Total*</b>		<b>754</b>	<b>753</b>	<b>753</b>	<b>1</b>	<b>100%</b>

**Citrus County School District  
2018-19 Enrollment Counts  
as of 9/4/2018**

School Name	Grade	Fish Capacity as of 01/24/18	2018-19 Projections as of 03/29/18	Enrolled as of 09/04/18	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Homosassa Elementary	PK		25	30		
Homosassa Elementary	KG		74	56		
Homosassa Elementary	01		71	73		
Homosassa Elementary	02		60	64		
Homosassa Elementary	03		60	60		
Homosassa Elementary	04		59	55		
Homosassa Elementary	05		59	59		
<b>Homosassa Elementary Total*</b>		<b>412</b>	<b>408</b>	<b>397</b>	<b>15</b>	<b>96%</b>
Inverness Primary	PK		40	38		
Inverness Primary	KG		107	106		
Inverness Primary	P3		0	5		
Inverness Primary	01		107	111		
Inverness Primary	02		100	87		
Inverness Primary	03		95	104		
Inverness Primary	04		119	105		
Inverness Primary	05		100	97		
<b>Inverness Primary Total*</b>		<b>766</b>	<b>668</b>	<b>653</b>	<b>113</b>	<b>85%</b>
Lecanto Primary	PK		35	28		
Lecanto Primary	KG		95	115		
Lecanto Primary	P3		0	4		
Lecanto Primary	01		101	120		
Lecanto Primary	02		143	138		
Lecanto Primary	03		108	113		
Lecanto Primary	04		140	138		
Lecanto Primary	05		124	141		
<b>Lecanto Primary Total*</b>		<b>858</b>	<b>746</b>	<b>797</b>	<b>61</b>	<b>93%</b>
Pleasant Grove Elementary	PK		45	59		
Pleasant Grove Elementary	KG		103	105		
Pleasant Grove Elementary	P3		0	1		
Pleasant Grove Elementary	01		100	101		
Pleasant Grove Elementary	02		90	87		
Pleasant Grove Elementary	03		113	109		
Pleasant Grove Elementary	04		101	104		
Pleasant Grove Elementary	05		93	98		
<b>Pleasant Grove Elementary Total*</b>		<b>757</b>	<b>645</b>	<b>664</b>	<b>93</b>	<b>88%</b>
Rock Crusher Elementary	PK		40	51		
Rock Crusher Elementary	KG		104	103		
Rock Crusher Elementary	P1		0	0		
Rock Crusher Elementary	P3		0	0		
Rock Crusher Elementary	01		96	106		
Rock Crusher Elementary	02		105	97		
Rock Crusher Elementary	03		92	99		
Rock Crusher Elementary	04		88	89		
Rock Crusher Elementary	05		109	118		
<b>Rock Crusher Elementary Total*</b>		<b>699</b>	<b>634</b>	<b>663</b>	<b>36</b>	<b>95%</b>
<b>Elementary School Total</b>		<b>7,783</b>	<b>7,084</b>	<b>7,150</b>	<b>633</b>	<b>92%</b>

**Citrus County School District  
2018-19 Enrollment Counts  
as of 9/4/2018**

School Name	Grade	Fish Capacity as of 01/24/18	2018-19 Projections as of 03/29/18	Enrolled as of 09/04/18	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Citrus Springs Middle	06		242	290		
Citrus Springs Middle	07		262	263		
Citrus Springs Middle	08		240	248		
<b>Citrus Springs Middle Total*</b>		<b>867</b>	<b>744</b>	<b>801</b>	<b>66</b>	<b>92%</b>
Crystal River Middle	06		320	284		
Crystal River Middle	7		291	309		
Crystal River Middle	08		272	263		
<b>Crystal River Middle Total</b>		<b>1,215</b>	<b>883</b>	<b>856</b>	<b>359</b>	<b>70%</b>
Inverness Middle	06		392	393		
Inverness Middle	07		341	336		
Inverness Middle	08		337	336		
<b>Inverness Middle Total</b>		<b>1,352</b>	<b>1,070</b>	<b>1,065</b>	<b>287</b>	<b>79%</b>
Lecanto Middle	06		228	264		
Lecanto Middle	07		258	262		
Lecanto Middle	08		242	253		
<b>Lecanto Middle Total</b>		<b>860</b>	<b>728</b>	<b>779</b>	<b>81</b>	<b>91%</b>
<b>Middle School Total</b>		<b>4,294</b>	<b>3,425</b>	<b>3,501</b>	<b>793</b>	<b>82%</b>
Citrus High	09		404	427		
Citrus High	10		361	366		
Citrus High	11		363	326		
Citrus High	12		349	329		
<b>Citrus High Total</b>		<b>1,750</b>	<b>1,477</b>	<b>1,448</b>	<b>302</b>	<b>83%</b>
Crystal River High	P0		10	2		
Crystal River High	P1		0	6		
Crystal River High	P2		0	1		
Crystal River High	P3		0	0		
Crystal River High	KG		0	0		
Crystal River High	09		336	321		
Crystal River High	10		351	352		
Crystal River High	11		345	326		
Crystal River High	12		325	301		
<b>Crystal River High Total (with PK)</b>		<b>1,477</b>	<b>1,367</b>	<b>1,309</b>	<b>168</b>	<b>89%</b>
Lecanto High	09		416	499		
Lecanto High	10		454	433		
Lecanto High	11		413	375		
Lecanto High	12		357	355		
<b>Lecanto High Total*</b>		<b>1,733</b>	<b>1,640</b>	<b>1,662</b>	<b>71</b>	<b>96%</b>
<b>High School Total (with PK)</b>		<b>4,960</b>	<b>4,484</b>	<b>4,419</b>	<b>541</b>	<b>89%</b>

**Citrus County School District  
2018-19 Enrollment Counts  
as of 9/4/2018**

School Name	Grade	Fish Capacity as of 01/24/18	2018-19 Projections as of 03/29/18	Enrolled as of 09/04/18	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Academy of Environmental Science	09			70		
Academy of Environmental Science	10			52		
Academy of Environmental Science	11			0		
Academy of Environmental Science	12			0		
<b>Academy of Environmental Science Total**</b>		<b>125</b>		<b>122</b>	<b>3</b>	<b>98%</b>
CREST	PK			0		
CREST	KG			0		
CREST	01			2		
CREST	02			5		
CREST	03			9		
CREST	04			6		
CREST	05			6		
CREST	06			9		
CREST	07			8		
CREST	08			10		
CREST	09			6		
CREST	10			5		
CREST	11			14		
CREST	12			42		
CREST	GD			0		
<b>CREST Total</b>		<b>304</b>		<b>122</b>	<b>182</b>	<b>40%</b>
PACE	06			0		
PACE	07			0		
PACE	08			0		
<b>PACE Total**</b>		<b>125</b>		<b>0</b>	<b>125</b>	<b>0%</b>
Renaissance/SRMI	06			6		
Renaissance/SRMI	07			15		
Renaissance/SRMI	08			29		
Renaissance/SRMI	09			17		
Renaissance/SRMI	10			11		
Renaissance/SRMI	11			11		
Renaissance/SRMI	12			7		
<b>Renaissance/SRMI Total</b>		<b>266</b>		<b>96</b>	<b>170</b>	<b>36%</b>
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			19		
Withlacoochee Technical College	12			33		
Withlacoochee Technical College	30			41		
Withlacoochee Technical College	31			262		
<b>Withlacoochee Technical College Total</b>		<b>795</b>		<b>355</b>	<b>440</b>	<b>45%</b>
<b>Alternative School Total</b>		<b>1,615</b>		<b>695</b>	<b>920</b>	<b>43%</b>
<b>District Total (PK-12) without Alternative Schools</b>		<b>17,037</b>	<b>14,993</b>	<b>15,070</b>	<b>1,967</b>	<b>88%</b>
<b>District Total with Alternative Schools</b>		<b>18,652</b>		<b>15,765</b>	<b>2,887</b>	<b>85%</b>
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.						



# **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), Other Debt Service 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.

### **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 2018 the district made the third 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	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Budget	2017-2018 to 2018-2019 Change	Percent
<b>ESTIMATED REVENUES</b>						
State Sources:						
CO & DS Withheld for SBE/COBI Bonds	3322	457,518	457,938	82,900	-375,038	-81.90% *
SBE/COBI Bond Interest	3326	125	2,744	200	-2,544	-92.71% *
Total State Sources		<u>457,642</u>	<u>460,683</u>	<u>83,100</u>	<u>-377,583</u>	<u>-81.96%</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In:						
From Capital Projects Fund	3630	<u>2,763,405</u>	<u>3,186,402</u>	<u>3,141,585</u>	<u>-44,817</u>	<u>-1.41%</u>
Total Other Financing Sources		<u>2,763,405</u>	<u>3,186,402</u>	<u>3,141,585</u>	<u>-44,817</u>	<u>-1.41%</u>
Beginning Fund Balance	2800	<u>2,313,719</u>	<u>4,592,746</u>	<u>7,293,399</u>	<u>2,700,652</u>	<u>58.80%</u>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>						
	3000	<u>5,534,766</u>	<u>8,239,831</u>	<u>10,518,084</u>	<u>2,278,252</u>	<u>27.65%</u>
<b>APPROPRIATIONS</b>						
Redemption of Principal	7100	420,000	442,000	78,000	-364,000	-82.35% *
Interest	7200	521,876	498,853	465,626	-33,227	-6.66%
Dues & Fees	7300	144	5,580	5,450	-130	-2.34%
Total Appropriations		<u>942,020</u>	<u>946,433</u>	<u>549,076</u>	<u>-397,357</u>	<u>-41.98%</u>
Ending Fund Balance	2700	<u>4,592,746</u>	<u>7,293,399</u>	<u>9,969,008</u>	<u>2,675,609</u>	<u>36.69%</u>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>						
		<u>5,534,766</u>	<u>8,239,831</u>	<u>10,518,084</u>	<u>2,278,252</u>	<u>27.65%</u>

**Note:** Variances > 25% explained

**Estimated Revenues**

\*3322/3326 Final payments on CO & DS

**Appropriations**

\*7100 Final payments on CO & DS





# **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

#### Public Education Capital Outlay (PECO)

Pursuant to Article XII, section 9(a)(2) of the Florida Constitution, PECO consists of revenues derived from the collection of the gross receipts tax on utilities, including transfers from the Communications Services Tax and through the issuance of bonds supported by these revenues. PECO maintenance may be used for remodeling, renovation, maintenance, repairs and site improvements for existing satisfactory facilities; these funds assist school districts in expanding or upgrading educational plants to prolong the useful life of the facilities.

#### 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.



## **CAPITAL PROJECTS FUNDS**

### **Local Sources**

#### 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 \$100 per unweighted full-time equivalent student 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 2018-2019 will generate \$14,384,254.

#### 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.

#### 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	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Budget	2017-2018 to 2018-2019 Change	Percent
<b>ESTIMATED REVENUES</b>						
State Sources:						
CO & DS Distributed	3321	160,964	160,543	160,543	0	0.00%
Interest on Undistributed CO & DS	3325	10,323	7,670	7,155	-515	-6.72%
Public Education Capital Outlay (PECO)	3391	512,995	342,321	353,533	11,212	3.28%
Charter School Funding Capital Outlay	3397	22,103	11,521		-11,521	-100.00% *
Total State Sources		<u>706,385</u>	<u>522,056</u>	<u>521,231</u>	<u>-825</u>	<u>-0.16%</u>
Local Sources:						
District Local Capital Improvement Tax	3413	13,167,245	13,764,077	14,384,254	620,177	4.51%
Interest, Including Profit on Investment	3431	141,662	294,307	350,000	55,693	18.92%
Gifts, Grants and Bequests	3440		50,000		-50,000	-100.00% *
Miscellaneous Local Sources	3495	11,150	385,895	259,630	-126,265	-32.72%
Impact Fees	3496	294	48,886	725,368	676,482	1383.79% *
Total Local Sources:		<u>13,320,351</u>	<u>14,543,166</u>	<u>15,719,252</u>	<u>1,176,086</u>	<u>8.09%</u>
<b>TOTAL ESTIMATED REVENUES</b>		<u>14,026,736</u>	<u>15,065,221</u>	<u>16,240,483</u>	<u>1,175,262</u>	<u>7.80%</u>
<b>OTHER FINANCING SOURCES</b>						
Sale of Equipment	3733	1,917	27,926		-27,926	-100.00%
Transfers In:						
From General Fund	3610				0	
From Special Revenue	3640				0	
<b>TOTAL OTHER FINANCING SOURCES</b>		<u>1,917</u>	<u>27,926</u>	<u>0</u>	<u>-27,926</u>	<u>-1456.70%</u>
Beginning Fund Balance	2800	<u>22,418,447</u>	<u>22,299,091</u>	<u>22,663,927</u>	<u>364,836</u>	<u>1.64%</u>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>	3000	<u>36,447,100</u>	<u>37,392,238</u>	<u>38,904,410</u>	<u>1,512,171</u>	<u>4.04%</u>
<b>APPROPRIATIONS</b>						
Buildings and Fixed Equipment	6300					
Furniture, Fixtures, and Equipment	6400	2,069,806	1,663,868	2,684,417	1,020,549	61.34% *
Motor Vehicles (Including Buses)	6500		1,972,577	1,193,304	-779,273	-39.51% *
Land	6600			150,000	150,000	
Improvements Other Than Buildings	6700	560,889	106,134	1,329,732	1,223,598	1152.88% *
Remodeling and Renovations	6800	2,337,273	2,106,992	4,379,691	2,272,699	107.86% *
Computer Software	6900	34,038	10,458		-10,458	-100.00% *
Dues and Fees	7300	478	516	500	-15	-2.93%
Charter School LCIF	7930	0	27,155	0	-27,155	-100.00% *
Total Appropriations		<u>5,002,483</u>	<u>5,887,699</u>	<u>9,737,645</u>	<u>3,849,945</u>	<u>65.39%</u>
<b>OTHER FINANCING USES</b>						
Loss Recoveries	3740					
Transfers to General Fund	9100	6,382,121	5,654,210	7,828,428	2,174,218	38.45%
Transfers to Debt Service	9200	2,763,405	3,186,402	3,141,585	-44,817	-1.41%
<b>TOTAL OTHER FINANCING USES</b>		<u>9,145,525</u>	<u>8,840,612</u>	<u>10,970,013</u>	<u>2,129,400</u>	<u>24.09%</u>
Ending Fund Balance	2700	<u>22,299,091</u>	<u>22,663,927</u>	<u>18,196,753</u>	<u>-4,467,174</u>	<u>-19.71%</u>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<u>36,447,100</u>	<u>37,392,238</u>	<u>38,904,410</u>	<u>1,512,171</u>	<u>4.04%</u>

**Note:** Variances > 25% explained

**REVENUES**

\*33XX Budget determined by the State.

\*343X Decrease in fund balance available for investment

\*3496 Impact Fees for Roger Weaver Complex Route

\*37XX Budget will be added when items occur.

**EXPENSES**

\*6400 Computers for student testing budgeted

\*6700/6800 Projects are completed based on available funds and the Five Year Workplan

\*6900 No software purchases planned

\*7930 Charter School LCIF allocation determined by state



# Capital Review for the CCSB Proposed Work Plan for 2019





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

		<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
School Taxable Value		9,989,065,037	10,288,736,988	10,597,399,098	10,915,321,071	11,242,780,703
Revenue						
Capital Outlay Millage	1.500	14,384,254	14,815,781	15,260,255	15,718,062	16,189,604
Total Capital Outlay Millage		14,384,254	14,815,781	15,260,255	15,718,062	16,189,604
Interest Income		350,000	350,000	350,000	350,000	350,000
WTC Reimbursement		259,630	0	0	0	0
PECO Maintenance		353,533	353,533	353,533	353,533	353,533
PECO New Construction		0	0	0	0	0
Impact Fees		725,368	417,078	50,000	50,000	50,000
CO&DS		167,698	167,698	167,698	167,698	167,698
		16,240,483	16,104,090	16,181,486	16,639,293	17,110,835
Fund Balance		22,663,927	18,696,753	14,975,382	11,450,780	10,293,745
<b>Total Revenues &amp; Fund Balance</b>		<b>38,904,410</b>	<b>34,800,843</b>	<b>31,156,868</b>	<b>28,090,073</b>	<b>27,404,581</b>
Appropriations						
Bond Payment		3,136,335	3,010,909	3,010,909	3,010,909	3,010,909
Debt Service		5,750	5,750	5,750	5,750	5,750
Planning & Growth		198,000	50,000	50,000	50,000	50,000
Property Insurance		1,519,612	1,500,000	1,500,000	1,500,000	1,500,000
Transportation		1,200,000	1,445,000	1,325,000	1,320,000	1,200,000
One to One		882,318	864,338	1,259,550	457,806	0
Technology		1,436,667	1,446,540	1,464,540	461,540	461,540
Information Services		10,000	10,000	10,000	10,000	10,000
Enterprise Software		491,475	487,610	497,860	508,110	517,860
Vocational Equipment		100,000	100,000	100,000	100,000	100,000
Classroom Furniture		75,000	75,000	75,000	75,000	75,000
Copier Lease		160,450	160,450	160,450	160,450	160,450
Portables Lease		16,380	16,500	16,500	16,500	16,500
Code Compliance		261,614	253,100	262,100	238,500	238,500
Maintenance		4,103,533	3,750,000	3,500,000	3,250,000	3,000,000
Facilities & Construction		4,060,523	4,090,264	3,898,429	4,051,763	4,196,738
Salaries (FAC, PGM, Maintenance, etc)		2,550,000	2,560,000	2,570,000	2,580,000	2,590,000
Total Appropriations		20,207,657	19,825,461	19,706,088	17,796,328	17,133,247
<b>Ending Fund Balance</b>		<b>18,696,753</b>	<b>14,975,382</b>	<b>11,450,780</b>	<b>10,293,745</b>	<b>10,271,333</b>





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

Period Ending	Principal	Interest	Debt Service	QSCB Subsidy @ 5.78%	Invested Sinking Fund @ 1.50%**	Net Debt Service
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	-1,897,574.00	2,675,609.00	3,136,335.00
4/1/2020		2,358,300.00	2,358,300.00	-2,023,000.00	2,675,609.00	3,010,909.00
4/1/2021		2,358,300.00	2,358,300.00	-2,023,000.00	2,675,609.00	3,010,909.00
4/1/2022		2,358,300.00	2,358,300.00	-2,023,000.00	2,675,609.00	3,010,909.00
4/1/2023		2,358,300.00	2,358,300.00	-2,023,000.00	2,675,609.00	3,010,909.00
4/1/2024		2,358,300.00	2,358,300.00	-2,023,000.00	2,675,609.00	3,010,909.00
4/1/2025		2,358,300.00	2,358,300.00	-2,023,000.00	2,675,609.00	3,010,909.00
4/1/2026		2,358,300.00	2,358,300.00	-2,023,000.00	2,675,609.00	3,010,909.00
4/1/2027	35,000,000.00	2,358,300.00	37,358,300.00	-2,023,000.00	-28,693,230.00	6,642,070.00
	\$46,945,000.00	\$41,057,566.67	\$88,002,566.67	-\$33,387,984.23	\$0.00	\$54,614,582.44

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

\*\*\*IRS is sequestering of 6.2% of QSCB Subsidy in 2019

**Citrus County School District**  
**Sinking Fund Deposit Schedule**

Period Ending	Securities Maturity	Interest @ 1.50%	Deposit	Sinking Fund Balance
4/1/2018				429.19
4/1/2019			2,675,609.42	2,676,038.61
4/1/2020		79,835.15	2,675,609.42	5,431,483.18
4/1/2021		162,944.49	2,675,609.42	8,270,037.09
4/1/2022		124,050.55	2,675,609.42	11,069,697.06
4/1/2023		166,045.46	2,675,609.42	13,911,351.94
4/1/2024		208,670.27	2,675,609.42	16,795,631.63
4/1/2025		251,934.48	2,675,609.42	19,723,175.53
4/1/2026		295,847.63	2,675,609.42	22,694,632.58
2/15/2027	9,271,000.00	296,921.44		32,262,554.02
4/1/2027		61,836.56	2,675,609.42	35,000,000.00



## Citrus County School District Transportation Capital Budget

Description	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget
School Buses	\$1,200,000	\$1,320,000	\$1,200,000	\$1,320,000	\$1,200,000
Bus Lifts (Crystal River & Inverness)		\$125,000	\$125,000		
<b>Total Transportation</b>	<b>\$1,200,000</b>	<b>\$1,445,000</b>	<b>\$1,325,000</b>	<b>\$1,320,000</b>	<b>\$1,200,000</b>

## Citrus County School District Transportation Bus Replacement Plan 2018-2019

Current Fleet		Estimated Replacement Year (per schedule)	Number to be Budgeted for Replacement	Use
Year Purchased	Age ity			
2003	15 years #	2018-2019	10	Spares, Trips, and Routes
2004	14 years #	2019-2020	11	Spares, Trips, and Routes
2005	13 years #	2020-2021	10	Routes (all)
2006	12 years #	2021-2022	11	Routes (all)
2007	11 years #	2022-2023	10	Routes (all)
2008	10 years #	2023-2024	11	Routes (all)
2009	9 years #	2024-2025	10	Routes (all)
2010	8 years #	2025-2026	11	Routes (all)
2011	7 years 0	2026-2027	10	N/A

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

Total	94
Avg. Age	11 years
15yrs or older	10
10-14 years old	53
less than 10 years ol	31



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

Project Number	Description	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget
60480	Network cabling supplies & remodeling	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000
	Data center UPS/battery replacement/Uninterruptable power supplies	\$15,000	\$15,000	\$60,000	\$15,000	\$15,000
	Network wiring supplies and cat 6 patch cables	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500
	Video projector, document camera	\$88,000	\$86,540	\$86,540	\$86,540	\$86,540
	Network servers, data center network storage	\$131,000	\$150,000	\$123,000	\$125,000	\$125,000
	Network switch replacement, Upgrade to 10 GB backbone switches	\$120,985	\$140,000	\$140,000	\$140,000	\$140,000
	Classroom audio system replacements & projector screens	\$53,750	\$38,500	\$38,500	\$38,500	\$38,500
	Computer docking stations, mntor stands, monitors	\$21,432	\$20,000	\$20,000	\$20,000	\$20,000
	<u>Computers - student testing</u>	<u>\$960,000</u>	<u>\$960,000</u>	<u>\$960,000</u>	<u>\$0</u>	<u>\$0</u>
	Total Technology Plan	\$1,436,667	\$1,446,540	\$1,464,540	\$461,540	\$461,540
6048T	Hardware (IPADS, Chromebooks)	\$789,700	\$773,608	\$1,127,334	\$409,750	\$0
	<u>Software and covers</u>	<u>\$92,618</u>	<u>\$90,730</u>	<u>\$132,216</u>	<u>\$48,056</u>	<u>\$0</u>
	Total One to One Plan	\$882,318	\$864,338	\$1,259,550	\$457,806	\$0
<u>Total Technology Resource Center</u>		<u>\$2,318,985</u>	<u>\$2,310,878</u>	<u>\$2,724,090</u>	<u>\$919,346</u>	<u>\$461,540</u>

One to One Expansion Roll Out	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023
10th grade - 1430 devices					
11th grade - 1375 devices					
12th grade - 1265 devices	\$ 376,970				
Replacement 2013-2014 - 1385 devices	\$ 412,730				
Replacement 2014-2015 - 2596 devices		\$ 773,608			
Replacement 2015-2016 - 3783 devices			\$ 1,127,334		
Replacement 2016-2017 - 1375 devices				\$ 409,750	
	\$789,700.00	\$773,608.00	\$1,127,334.00	\$409,750.00	\$0.00



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

Project Number	Description	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget
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	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Total Phone Systems	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	<b>Total Information Services</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<u>49710</u>						
AESOP	Substitute Management	\$21,757	\$21,760	\$21,760	\$21,760	\$21,760
eSchool	Electronic Registrar Online	\$14,669	\$15,000	\$15,500	\$16,000	\$16,500
FileBound	Optiview Electronic Document Management System	\$12,500	\$13,000	\$13,500	\$14,000	\$14,500
Microsoft	Office 365 - Districtwide	\$47,500	\$48,000	\$48,500	\$49,000	\$49,500
PD360	Professional Development	\$62,910	\$63,500	\$64,000	\$64,500	\$65,000
Ricoh	RightFax & Ecoply	\$11,151	\$11,500	\$12,000	\$12,500	\$13,000
School Dude	Maintenance Work Order System	\$12,541	\$13,000	\$13,500	\$14,000	\$14,500
School Messenger	Parent/Student Message System	\$20,903	\$21,500	\$22,000	\$22,500	\$23,000
School Messenger	Website Maintenance System	\$34,212	\$35,000	\$35,500	\$36,000	\$36,500
Skyward	School Management Annual License Fee	\$195,709	\$205,000	\$210,000	\$215,000	\$220,000
Skyward	School Based Activity Accounting	\$23,375	\$16,500	\$17,000	\$17,500	\$17,500
Stoneware	Single Server Sign-On	\$15,988	\$2,200	\$2,400	\$2,600	\$2,800
VendorLink	Vendor Management	\$2,000	\$4,650	\$4,700	\$4,750	\$4,800
VersaTran	Bus Fleet and Route Management	\$16,260	\$17,000	\$17,500	\$18,000	\$18,500
	<b>Total Enterprise Software</b>	<b>\$491,475</b>	<b>\$487,610</b>	<b>\$497,860</b>	<b>\$508,110</b>	<b>\$517,860</b>

\*\*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		2018-2019
		Budget
0021	Pleasant Grove Elementary	5,000.00
0025	Forest Ridge Elementary	5,000.00
0031	Citrus High	15,200.00
0032	Inverness Primary	5,300.00
0035	Central Ridge Elementary	7,700.00
0042	Inverness Middle	5,850.00
0061	Floral City Elementary	3,900.00
0071	Homosassa Elementary	3,900.00
0083	Crystal River Middle	6,000.00
0102	Crystal River Primary	5,900.00
0121	Crystal River High	11,000.00
0131	Withlacoochee Technical	6,000.00
0141	Marine Science Station	1,200.00
0161	Lecanto Primary	7,000.00
0162	Lecanto Middle	6,000.00
0163	Lecanto High	14,000.00
0171	Hernando Elementary	5,300.00
0181	Citrus Springs Elementary	3,600.00
0191	Rock Crusher Elementary	4,800.00
0201	CREST	6,000.00
0211	Citrus Springs Middle	3,400.00
0321	Renaissance Center	1,200.00
9004	Board & Superintendent	2,500.00
9005	Business Services	2,500.00
9009	District Student Services	1,000.00
9013	Code Compliance	900.00
9016	Technology Resource Center	2,500.00
9052	Exceptional Student Education	4,700.00
9074	Facilities Acquisition & Construction	1,600.00
9081	Maintenance Services	1,300.00
9200	Educational Services / Curriculum & Instruction	2,500.00
9201	Research & Accountability	1,200.00
9203	Human Resources	1,200.00
9213	Risk Management / Employee Relations	1,200.00
9999	Transportation	4,100.00
<b>Total Copier Leases</b>		<b>\$160,450.00</b>



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

Project Number	Description	2018-2019 Budget
<u>General</u>		
42700	Environmental Compliance	\$42,900
435A0	Hazardous Material Removal	\$4,000
435B0	Fire Extinguisher Inspections & Repairs	\$7,500
435C0	Fire Sprinkler Inspections & Repairs	\$17,600
435D0	Generator Inspections & Repairs	\$28,000
435E0	Playground Equipment	\$10,000
435F0	Elevator Inspections & Repairs	\$19,560
435H0	Kitchen Hood Inspections & Repairs	\$5,430
435I0	Fire Alarm Inspections	\$56,000
435M0	AED Inspections & Repairs	\$4,000
435U0	County radio maintenance	\$32,724
61000	Other Safety Repairs	\$33,900
<b>Total Code Compliance</b>		<b>\$261,614</b>

\*\*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	2018-2019 Budget	2018-2019 Budget
		<u>Capital</u>	<u>General</u>
40040	Energy Management	\$30,000	
40100	HVAC	\$250,000	\$350,000
40200	Athletics Related	\$20,000	\$150,000
40400	Floor Covering	\$210,000	\$50,000
40700	Equipment	\$159,100	
40800	Doors and Windows	\$75,000	
40900	Environmental Regulation		\$225,000
41200	Fencing	\$10,000	
41400	Security Cameras	\$180,000	\$50,000
41600	Concrete	\$65,000	\$20,000
41700	Asphalt	\$100,000	\$100,000
41800	Remodeling/Renovations	\$260,900	\$20,000
41900	Fire Alarm Systems	\$30,000	
42100	Plumbing	\$35,000	\$100,000
42500	Electrical	\$62,000	\$100,000
42600	Signage	\$8,000	\$2,000
42800	Cabinets	\$20,000	\$20,000
42900	Security Locks	\$90,000	\$35,000
43000	Painting		\$150,000
43200	Ceilings/Acoustics		\$10,000
43300	Roof Repairs	\$145,000	\$10,000
43500	SREF Repairs		\$20,000
	Carry over projects		\$941,533
	<b>Total Maintenance</b>	<b>\$1,750,000</b>	<b>\$2,353,533</b>



## Citrus County School District Facilities & Construction Capital Budget

Project Number	Description	2018-2019 Budget	
45560	Roger Weaver Educational Complex Route	\$627,368	*
45640	HES Kitchen Renovate/Remodel & Schematic Design for FCE Kitchen Renovate/Remodel	\$47,460	
45650	IPS Reroofing Bldg 1, 3 & 5	\$348,500	
45660	LMS Partial HVAC Upgrade	\$96,500	
45670	WTC Cafeteria & Serving Area Renovate/Remodel Schematic Design	\$259,630	***
45700	LPS Fire Alarm Upgrade	\$580,942	
45710	FCE Building 2 HVAC Upgrade	\$205,585	
45720	FCE Intercom Upgrade	\$138,021	
45730	LMS Reroofing Bldg 1	\$1,350,153	**
45740	2018-2019 Consultant Services	\$25,000	
45750	2018-2019 Contingency	\$322,503	
46010	MSS Wastewater Upgrade	\$58,861	

---

<b>Total Facilities &amp; Construction</b>	<b>\$4,060,523</b>
--	--------------------

---

\*Reimbursed through Impact Fees

\*\*Partially reimbursed through CO & DS Funding

\*\*\*Reimbursed from WTC Capital Fees

## Planning & Growth Development Capital Budget

Project Number	Description	2018-2019 Budget	
44460	New Land Purchases	\$50,000	*
44460.2006	IMS Land Purchase	\$100,000	
49930	Impact Fee Study	\$48,000	*

---

<b>Total Planning &amp; Growth</b>	<b>\$4,317,384</b>
------------------------------------	--------------------

---

\*Reimbursed through Impact Fees





**Citrus County School District  
Facilities & Construction  
Capital Budget**

**2019-2020**

IMS Intercom Upgrade	\$384,676
LMS Fire Alarm Upgrade	\$763,076
LHS (Bldg 1) HVAC Upgrade	\$951,494
LPS (Bldg 2) Partial Reroofing	\$427,905
FCE Kitchen Renovation/Remodel	\$531,611
CHS Brick Repair	\$234,585
Roger Weaver Educational Complex Route Phase II	\$367,078
2019-2020 Consultant Services	\$25,000
2019-2020 Contingency	\$404,839

**TOTAL \$4,090,264**

**2021-2022**

LHS Intercom Upgrade	\$509,221
LHS Fire Alarm Upgrade	\$1,400,567
LPS (Bldg 1) Partial HVAC Upgrade	\$977,806
FCE (Bldg 2), IMS (Bldg 6) Partial Reroofing	\$313,491
LHS Freezer/Cooler Remodel/Upgrade	\$245,565
2021-2022 Consultant Services	\$25,000
2021-2022 Contingency	\$580,113

**TOTAL \$4,051,763**

**2020-2021**

CSM Intercom Upgrade	\$208,195
FRE Fire Alarm Upgrade	\$676,002
LHS (Bldg 1) Partial HVAC Upgrade	\$400,036
WTC (Bldg 1) Reroofing	\$1,161,387
CSE Kitchen Renovation/Remodel	\$413,584
LHS Electrical Upgrade	\$523,513
2020-2021 Consultant Services	\$25,000
2020-2021 Contingency	\$490,712

**TOTAL \$3,898,429**

**2022-2023**

LPS Intercom Upgrade	\$226,095
CSE Fire Alarm Upgrade	\$505,858
LPS (Bldg 1), LMS (Bldg 1) Partial HVAC Upgrade	\$2,017,063
WTC (Bldg 2) Partial Reroofing	\$585,493
CRH Freezer/Cooler Remodel/Upgrade	\$166,570
2022-2023 Consultant Services	\$25,000
2022-2023 Contingency	\$670,659

**TOTAL \$4,196,738**



**Citrus County School District  
Local Capital Improvement Tax  
Other Miscellaneous Budget**

Project Number	Description	2018-2019 Budget
49940	Facilities Salaries	\$250,000
49950	Maintenance Salaries	\$2,000,000
49970	Code Compliance Salaries	\$150,000
57750	Planning & Growth Management Salaries	\$150,000
<hr/> <b>Total Salaries Transfers</b> <hr/>		<b>\$2,550,000</b>
41870	Vocational Equipment	\$100,000
43400	Classroom Furniture	\$75,000
<hr/> <b>Total Furniture/Equipment</b> <hr/>		<b>\$175,000</b>
42200	Portable Lease	\$16,380
49700	Property/Casualty Insurance	\$1,519,612
49990	PECO Maintenance Transfer	\$353,533
99970	Debt Service Fees	\$5,750
<hr/> <b>Total Other Transfers</b> <hr/>		<b>\$1,895,275</b>



# **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.

# 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.

For FY 2018 – 2019, the Food Services Program is providing funding for the custodial and support personnel used in the cafeteria. The funding amount for these services is approximately \$800,000.

The 2018-2019 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	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Budget	2017-2018 to 2018-2019 Change	Percent
<b>ESTIMATED REVENUES</b>						
Federal Through State Sources:						
School Lunch Reimbursement	3261	3,894,640	4,273,998	4,328,866	54,868	1.28%
School Breakfast Reimbursement	3262	1,153,957	1,280,253	1,309,152	28,900	2.26%
After School Snack	3263	66,858	75,918	72,351	-3,566	-4.70%
Child Care Food Program	3264	206,433	242,169	233,632	-8,538	-3.53%
USDA Donated Commodities	3265	555,366	453,296	494,852	41,556	9.17%
Cash in Lieu of Donations	3266	15,025	17,432	23,500	6,068	34.81%
Summer Food Service Program	3267	64,699	69,940	59,017	-10,923	-15.62%
Total Federal Through State Sources		<u>5,956,979</u>	<u>6,413,005</u>	<u>6,521,370</u>	<u>108,365</u>	<u>1.69%</u>
State Sources:						
School Breakfast Supplement	3337	35,948	35,430	35,430	0	0.00%
School Lunch Supplement	3338	47,904	46,972	46,972	0	0.00%
Total State Sources		<u>83,852</u>	<u>82,402</u>	<u>82,402</u>	<u>0</u>	<u>0.00%</u>
Local Sources:						
Interest on Investments	3431	24,286	42,146	40,000	-2,146	-5.09%
Student Lunches	3451	452,015	363,578	443,171	79,592	21.89%
Student Breakfasts	3452	60,554	48,508	77,562	29,054	59.90% *
Adult Lunch/Breakfast	3453	16,485	10,482	14,388	3,906	37.26% *
Student and Adult Ala Carte	3454	675,735	643,453	661,319	17,867	2.78%
Other Food Sales	3456	3,737	6,183	5,320	-862	-13.95%
Other Miscellaneous Local Sources	349X	11,062	33,368	31,736	-1,632	-4.89%
Total Local Sources:		<u>1,243,873</u>	<u>1,147,718</u>	<u>1,273,497</u>	<u>125,779</u>	<u>10.96%</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In: from General Fund	3610	5,964	4,481	5,000	519	11.58%
Total Other Financing Sources		<u>5,964</u>	<u>4,481</u>	<u>5,000</u>	<u>519</u>	<u>11.58%</u>
Beginning Fund Balance	2800	<u>3,207,678</u>	<u>3,661,561</u>	<u>3,366,964</u>	<u>-294,597</u>	<u>-8.05%</u>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>	3000	<u><u>10,498,346</u></u>	<u><u>11,309,167</u></u>	<u><u>11,249,233</u></u>	<u><u>-59,934</u></u>	<u><u>-0.53%</u></u>
<b>APPROPRIATIONS</b>						
Expenditures						
Salaries	1000	2,401,013	2,615,088	2,880,372	265,284	10.14%
Employee Benefits	2000	818,972	932,773	1,112,899	180,126	19.31%
Purchased Services	3000	87,927	123,815	131,711	7,896	6.38%
Energy Services	4000	89,929	96,215	103,000	6,785	7.05%
Materials and Supplies	5000	2,963,620	3,096,314	3,536,154	439,841	14.21%
Capital Outlay	6000	177,828	777,473	409,074	-368,398	-47.38% *
Other Expenses	7000	297,498	282,958	333,733	50,775	17.94%
Transfers	9000		17,568			0.00%
Total Appropriations		<u>6,836,785</u>	<u>7,942,204</u>	<u>8,506,944</u>	<u>564,741</u>	<u>7.11%</u>
Ending Fund Balance	2700	<u>3,661,561</u>	<u>3,366,964</u>	<u>2,742,289</u>	<u>-624,675</u>	<u>-18.55%</u>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<u><u>10,498,346</u></u>	<u><u>11,309,167</u></u>	<u><u>11,249,233</u></u>	<u><u>-59,934</u></u>	<u><u>-0.53%</u></u>

**Note:** Variances >25% explained.

**REVENUES**

\*34XX All prepaid funds on student accounts are initially recorded as Student Lunch Revenue, revenue is then adjusted at year end according to usage of the prepaid funds.

**APPROPRIATIONS**

\*6000 New kitchen equipment was purchased to bring down the fund balance from 16-17





# 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 2015-2016 was \$24,098  
Funding for 2016-2017 was \$24,098  
Funding for 2017-2018 was \$17,304  
Funding for 2018-2019 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 2015-2016 was \$171,300  
Funding for 2016-2017 was \$192,528  
Funding for 2017-2018 was \$181,326  
Funding for 2018-2019 is \$185,043

**\*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 2015-2016 was \$98,486  
Funding for 2016-2017 was \$97,436  
Funding for 2017-2018 was \$99,648  
Funding for 2018-2019 is \$89,381



## 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 2015-2016 was \$198,051

Funding for 2016-2017 was \$198,051

Funding for 2017-2018 was \$145,360

Funding for 2018-2019 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 2015-2016 was \$4,853,111

IDEA Part B funding for 2016-2017 was \$4,418,331

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

IDEA Part B funding for 2018-2019 is estimated to be \$3,795,075

IDEA Preschool funding for 2015-2016 was \$224,384

IDEA Preschool funding for 2016-2017 was \$234,778

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

IDEA Part B funding for 2018-2019 is estimated to be \$160,084



## 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 2015-2016 was \$4,811,538  
Funding for 2016-2017 was \$5,670,406  
Funding for 2017-2018 was \$5,445,105  
Funding for 2018-2019 is estimated to be \$4,747,022

**\*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 2015-2016 was \$44,100  
Funding for 2016-2017 was \$44,100  
Funding for 2017-2018 was \$44,100  
Funding for 2018-2019 is estimated to be \$63,000

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

Funding for 2015-2016 was \$19,591  
Funding for 2016-2017 was \$18,727  
Funding for 2017-2018 was \$21,102  
Funding for 2018-2019 is estimated to be \$24,038

**\*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 2015-2016 was \$684,711  
Funding for 2016-2017 was \$645,059  
Funding for 2017-2018 was \$506,040  
Funding for 2018-2019 is \$540,384



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

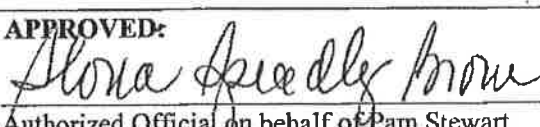

	Account Number	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Budget	2017-2018 to 2018-2019 Change	Percent
<b>ESTIMATED REVENUES</b>						
Federal Direct						
Miscellaneous Federal Direct	3199	828,022	789,981	900,000	110,019	13.93%
Total Federal Direct		<u>828,022</u>	<u>789,981</u>	<u>900,000</u>	<u>110,019</u>	<u>13.93%</u>
Federal Through State and Local						
Vocational Education Acts	3201	285,177	330,944	338,824	7,880	2.38%
Adult Ed Workforce	3221	214,471	158,631	162,664	4,033	2.54%
Teacher and Principal Training	3225	625,769	428,914	540,384	111,470	25.99% *
Individuals with Disabilities Education Act, IDEA	3230	4,618,026	4,340,412	3,955,159	-385,253	-8.88%
Elementary and Secondary Education Act, Title I	3240	4,850,526	5,265,356	4,888,475	-376,881	-7.16%
Twenty First Century, Title IV	3242		58,569	330,179	271,611	463.75% *
Miscellaneous Federal Through State	3299	226,880	53,649	87,038	33,389	62.24% *
Total Federal Through State and Local	3200	<u>10,820,850</u>	<u>10,636,476</u>	<u>10,302,723</u>	<u>-333,753</u>	<u>-3.14%</u>
Local:						
Other Miscellaneous Local Sources	3495				0	
Total Local	3400	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Beginning Fund Balance	2800	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>	3000	<u>11,648,871</u>	<u>11,426,457</u>	<u>11,202,723</u>	<u>-223,734</u>	<u>-1.96%</u>
<b>APPROPRIATIONS</b>						
Instruction	5000	5,661,823	6,133,583	4,492,741	-1,640,842	-26.75%
Pupil Personnel Services	6100	782,877	786,792	370,683	-416,109	-52.89%
Instructional Media Services	6200	16,331	399		-399	-100.00% *
Instructional and Curriculum Development Services	6300	2,673,377	2,498,460	2,555,978	57,517	2.30%
Instructional Staff Training Services	6400	726,781	453,325	206,122	-247,203	-54.53%
Instruction Related Technology	6500	83,780	87,101	92,048	4,947	5.68%
General Administration	7200	736,001	621,732	2,585,152	1,963,420	315.80% *
School Administration	7300				0	
Facilities Acquisition & Construction	7400				0	
Fiscal Services	7500				0	
Food Services	7600				0	
Central Services	7700	72,885	47,540		-47,540	-100.00% *
Pupil Transportation Services	7800	3,093	7,544		-7,544	-100.00% *
Operation of Plant	8100				0	
Administrative Technology Services	8200				0	
Community Services	9100	891,924	789,981	900,000	110,019	13.93%
Sequestration	9900				0	
Total Appropriations		<u>11,648,872</u>	<u>11,426,457</u>	<u>11,202,723</u>	<u>-223,734</u>	<u>-1.96%</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>	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<u>11,648,871</u>	<u>11,426,457</u>	<u>11,202,723</u>	<u>-223,734</u>	<u>-1.96%</u>



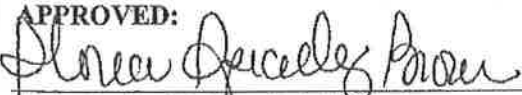
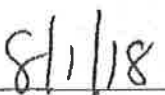

# AWARD LETTERS





**Florida Department of Education  
Project Award Notification**

<b>1 PROJECT RECIPIENT</b> Citrus County School District	<b>2 PROJECT NUMBER</b> 090-1939B-9CE01	
<b>3 PROJECT/PROGRAM TITLE</b> Adult Education and Family Literacy, Integrated English Literacy/Civics Education  <b>TAPS 19B023</b>	<b>4 AUTHORITY</b> <b>84.002A Adult Education English Literacy</b> <b>USDE or Appropriate Agency</b>  <b>FAIN#: V002A180009</b>	
<b>5 AMENDMENT INFORMATION</b> Amendment Number: Type of Amendment: Effective Date:	<b>6 PROJECT PERIODS</b>  Budget Period: 07/01/2018 - 06/30/2019 Program Period: 07/01/2018 - 06/30/2019	
<b>7 AUTHORIZED FUNDING</b> Current Approved Budget: \$17,304.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$17,304.00	<b>8 REIMBURSEMENT OPTION</b> Federal Cash Advance	
<b>9 TIMELINES</b> <ul style="list-style-type: none"> <li>Last date for incurring expenditures and issuing purchase orders: <u>06/30/2019</u></li> <li>Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2019</u></li> <li>Last date for receipt of proposed budget and program amendments: <u>05/30/2019</u></li> <li>Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:</li> <li>Date(s) for program reports:</li> <li>Federal Award Date : <u>07/01/2018</u></li> </ul>		
<b>10 DOE CONTACTS</b> <b>Program:</b> Darl Walker <b>Phone:</b> (850) 245-9045 <b>Email:</b> <a href="mailto:Darl.Walker@fldoe.org">Darl.Walker@fldoe.org</a> <b>Grants Management:</b> Unit B (850) 245-0496		<b>Comptroller Office</b> <b>Phone:</b> (850) 245-0401 <b>Duns#:</b> 079798966 <b>FEIN#:</b> f596000546049
<b>11 TERMS AND SPECIAL CONDITIONS</b> <ul style="list-style-type: none"> <li>This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.</li> <li>For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project.</li> <li>All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.</li> <li>See pages 2 and 3, item 11 continued.</li> </ul>		
<b>12 APPROVED:</b> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">             Authorized Official on behalf of Pam Stewart            Commissioner of Education         </div> <div style="text-align: center;"> <u>7/13/18</u>            Date of Signing         </div> <div style="text-align: right;">  <div style="font-size: small;">             FLORIDA DEPARTMENT OF              EDUCATION              fldoe.org           </div> </div> </div>		

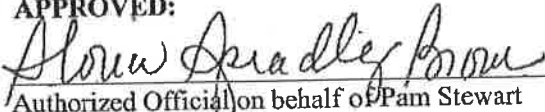

**Florida Department of Education  
Project Award Notification**

<b>1 PROJECT RECIPIENT</b> Citrus County School District	<b>2 PROJECT NUMBER</b> 090-1619B-9CS01	
<b>3 PROJECT/PROGRAM TITLE</b> Carl D Perkins Career Technical Education, Secondary Sec. 131  TAPS 19B004	<b>4 AUTHORITY</b> 84.048A Carl D Perkins Career & Technical Education USDE or Appropriate Agency  FAIN#: V048A180009	
<b>5 AMENDMENT INFORMATION</b> Amendment Number: Type of Amendment: Effective Date:	<b>6 PROJECT PERIODS</b>  Budget Period: 07/01/2018 - 06/30/2019 Program Period: 07/01/2018 - 06/30/2019	
<b>7 AUTHORIZED FUNDING</b> Current Approved Budget: \$185,043.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$185,043.00	<b>8 REIMBURSEMENT OPTION</b> Federal Cash Advance	
<b>9 TIMELINES</b> <ul style="list-style-type: none"> <li>Last date for incurring expenditures and issuing purchase orders: 06/30/2019</li> <li>Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2019</li> <li>Last date for receipt of proposed budget and program amendments: 05/30/2019</li> <li>Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:</li> <li>Date(s) for program reports:</li> <li>Federal Award Date : 07/01/2018</li> </ul>		
<b>10 DOE CONTACTS</b> Program: Darl Walker Phone: (850) 245-9045 Email: <a href="mailto:Darl.Walker@fldoe.org">Darl.Walker@fldoe.org</a> Grants Management: Unit B (850) 245-0496		<b>Comptroller Office</b> Phone: (850) 245-0401  <b>Duns#: 079798966</b> <b>FEIN#: f596000546049</b>
<b>11 TERMS AND SPECIAL CONDITIONS</b> <ul style="list-style-type: none"> <li>This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.</li> <li>For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project.</li> <li>All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.</li> <li>Other: Only 25% of the "Current Approved Budget" in block 7 is authorized for obligating or expending during the first quarter period of July 1, 2018 through September 30, 2018. The balance of the allocation (75%) and any unexpended funds from the first quarter will be available October 1, 2018 through June 30, 2019.</li> </ul>		
<b>12 APPROVED:</b> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">             Authorized Official on behalf of Pam Stewart            Commissioner of Education         </div> <div style="text-align: center;">             Date of Signing         </div> <div style="text-align: right;">            FLORIDA DEPARTMENT OF  <small>fldoe.org</small> </div> </div>		

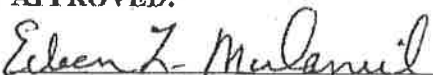

**Florida Department of Education  
Project Award Notification**

<b>1 PROJECT RECIPIENT</b> Citrus County School District	<b>2 PROJECT NUMBER</b> 090-1619B-9CP01		
<b>3 PROJECT/PROGRAM TITLE</b> Carl D. Perkins Career Technical Education Postsecondary Sec. 132  <p style="text-align: right;"><b>TAPS 19B005</b></p>	<b>4 AUTHORITY</b> <b>84.048A Carl D Perkins Career &amp; Technical Education</b> <b>USDE or Appropriate Agency</b>  <b>FAIN#: V048A180009</b>		
<b>5 AMENDMENT INFORMATION</b> Amendment Number: Type of Amendment: Effective Date:	<b>6 PROJECT PERIODS</b>  Budget Period: 07/01/2018 - 06/30/2019 Program Period: 07/01/2018 - 06/30/2019		
<b>7 AUTHORIZED FUNDING</b> Current Approved Budget: \$89,381.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$89,381.00	<b>8 REIMBURSEMENT OPTION</b> Federal Cash Advance		
<b>9 TIMELINES</b> <ul style="list-style-type: none"> <li>Last date for incurring expenditures and issuing purchase orders: <span style="float: right;"><u>06/30/2019</u></span></li> <li>Date that all obligations are to be liquidated and final disbursement reports submitted: <span style="float: right;"><u>08/20/2019</u></span></li> <li>Last date for receipt of proposed budget and program amendments: <span style="float: right;"><u>05/30/2019</u></span></li> <li>Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:</li> <li>Date(s) for program reports:</li> <li>Federal Award Date : <span style="float: right;"><u>07/01/2018</u></span></li> </ul>			
<b>10 DOE CONTACTS</b> <b>Program:</b> Darl Walker <b>Phone:</b> (850) 245-9045 <b>Email:</b> <a href="mailto:Darl.Walker@fldoe.org">Darl.Walker@fldoe.org</a> <b>Grants Management:</b> Unit B (850) 245-0496	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>Comptroller Office</b>  <b>Phone:</b> (850) 245-0401               </td> <td style="width: 50%; vertical-align: top;"> <b>Duns#:</b> 079798966  <b>FEIN#:</b> f596000546049               </td> </tr> </table>	<b>Comptroller Office</b> <b>Phone:</b> (850) 245-0401	<b>Duns#:</b> 079798966 <b>FEIN#:</b> f596000546049
<b>Comptroller Office</b> <b>Phone:</b> (850) 245-0401	<b>Duns#:</b> 079798966 <b>FEIN#:</b> f596000546049		
<b>11 TERMS AND SPECIAL CONDITIONS</b> <ul style="list-style-type: none"> <li>This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.</li> <li>For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project.</li> <li>All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.</li> <li>Other: <b>Only 25% of the "Current Approved Budget" in block 7 is authorized for obligating or expending during the first quarter period of July 1, 2018 through September 30, 2018. The balance of the allocation (75%) and any unexpended funds from the first quarter will be available October 1, 2018 through June 30, 2019.</b></li> </ul>			
<b>12 APPROVED:</b> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%;">             Authorized Official on behalf of Pam Stewart            Commissioner of Education         </div> <div style="width: 45%; text-align: center;"> <u>7/31/18</u>            Date of Signing         </div> <div style="width: 10%; text-align: right;">   <small>FLORIDA DEPARTMENT OF fldoe.org</small> </div> </div>			

**Florida Department of Education  
Project Award Notification**

<b>1 PROJECT RECIPIENT</b> Citrus County School District	<b>2 PROJECT NUMBER</b> 090-1919B-9CG01
<b>3 PROJECT/PROGRAM TITLE</b> Adult Education and Family Literacy, Adult General Education  <p align="right"><b>TAPS 19B022</b></p>	<b>4 AUTHORITY</b> 84.002A Adult General Education USDE or Appropriate Agency  FAIN#: V002A180009
<b>5 AMENDMENT INFORMATION</b> Amendment Number: Type of Amendment: Effective Date:	<b>6 PROJECT PERIODS</b>  Budget Period: 07/01/2018 - 06/30/2019 Program Period: 07/01/2018 - 06/30/2019
<b>7 AUTHORIZED FUNDING</b> Current Approved Budget: \$145,360.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$145,360.00	<b>8 REIMBURSEMENT OPTION</b> Federal Cash Advance
<b>9 TIMELINES</b> <ul style="list-style-type: none"> <li>Last date for incurring expenditures and issuing purchase orders: <span style="float: right;"><u>06/30/2019</u></span></li> <li>Date that all obligations are to be liquidated and final disbursement reports submitted: <span style="float: right;"><u>08/20/2019</u></span></li> <li>Last date for receipt of proposed budget and program amendments: <span style="float: right;"><u>05/30/2019</u></span></li> <li>Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:</li> <li>Date(s) for program reports: <span style="float: right;"><u>07/01/2018</u></span></li> <li>Federal Award Date :</li> </ul>	
<b>10 DOE CONTACTS</b> Program: Darl Walker Phone: (850) 245-9045 Email: <a href="mailto:Darl.Walker@fldoe.org">Darl.Walker@fldoe.org</a> Grants Management: Unit B (850) 245-0496	<b>Comptroller Office</b> <b>Phone: (850) 245-0401</b>  <b>Duns#: 079798966</b> <b>FEIN#: f596000546049</b>
<b>11 TERMS AND SPECIAL CONDITIONS</b> <ul style="list-style-type: none"> <li>This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.</li> <li>For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project.</li> <li>All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.</li> <li>See pages 2 and 3, item 11 continued.</li> </ul>	
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%;"> <b>12 APPROVED:</b>            Authorized Official on behalf of Pam Stewart          Commissioner of Education       </div> <div style="width: 45%; text-align: center;"> <u>7/13/18</u>          Date of Signing       </div> <div style="width: 10%; text-align: right;">          FLORIDA DEPARTMENT OF          EDUCATION  <small>fldoe.org</small> </div> </div>	

**Florida Department of Education  
Project Award Notification**

<b>1 PROJECT RECIPIENT</b> Citrus County School District	<b>2 PROJECT NUMBER</b> 090-2249B-9CT01
<b>3 PROJECT/PROGRAM TITLE</b> Title II, Part A: Supporting Effective Instruction  <div style="text-align: right;">TAPS 19A011</div>	<b>4 AUTHORITY</b> 84.367A Title II, A Teacher and Principal Training Fund USDE or Appropriate Agency  FAIN#: S367A180009
<b>5 AMENDMENT INFORMATION</b> Amendment Number: Type of Amendment: Effective Date:	<b>6 PROJECT PERIODS</b>  Budget Period: 07/01/2018 - 06/30/2019 Program Period: 07/01/2018 - 06/30/2019
<b>7 AUTHORIZED FUNDING</b> Current Approved Budget: \$490,384.00 Amendment Amount: Estimated Roll Forward: \$50,000.00 Certified Roll Amount: Total Project Amount: \$540,384.00	<b>8 REIMBURSEMENT OPTION</b> Federal Cash Advance
<b>9 TIMELINES</b> <ul style="list-style-type: none"> <li>Last date for incurring expenditures and issuing purchase orders: 06/30/2019</li> <li>Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2019</li> <li>Last date for receipt of proposed budget and program amendments: 05/30/2019</li> <li>Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:</li> <li>Date(s) for program reports:</li> <li>Federal Award Date : 07/01/2018</li> </ul>	
<b>10 DOE CONTACTS</b> Program: Lynn Kemper Phone: (850) 245-7804 Email: <a href="mailto:Lynn.Kemper@fldoe.org">Lynn.Kemper@fldoe.org</a> Grants Management: Unit A (850) 245-0496	<div style="display: flex; justify-content: space-between;"> <div> <b>Comptroller Office</b>            Phone: (850) 245-0401         </div> <div> <b>Duns#: 079798966</b>  <b>FEIN#: f596000546049</b> </div> </div>
<b>11 TERMS AND SPECIAL CONDITIONS</b> <ul style="list-style-type: none"> <li>This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.</li> <li>For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project.</li> <li>All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.</li> <li>If the district includes estimated roll-forward funds, the district will be authorized to expend estimated roll-forward funds when the Florida Department of Education Comptroller's Office certifies these funds.</li> </ul>	
<b>12 APPROVED:</b>  <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%;">             _____            Authorized Official on behalf of Pam Stewart            Commissioner of Education         </div> <div style="width: 45%; text-align: center;">           8/14/18            Date of Signing         </div> <div style="width: 10%; text-align: right;">   <small>FLORIDA DEPARTMENT OF fldoe.org</small> </div> </div>	

# **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 2017-2018 were either \$92.82, \$152.20 or \$340.74 per month for single coverage, either \$978.40, \$904.96 or \$1,297.00 for single plus one and either \$1,014.06, \$986.08 or \$1,378.66 per month for family coverage (depending on plan selection). The district contributes \$512.00 for each employee selecting District sponsored health insurance.

The District is self-insured and pays the first \$150,000.00 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 \$300,000.00 of claims exposure over \$150,000.00. 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	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Budget	2017-2018 to 2018-2019 Change	Percent
<b>ESTIMATED REVENUES</b>						
Operating Revenues						
Charges for Services	3481	8,370	5,485	7,500	2,015	36.74%
Premium Revenue	3484	14,832,786	15,816,616	16,500,000	683,384	4.32%
Other Operating Revenues	3489	1,626,737	351,523	250,000	-101,523	-28.88%
Other Miscellaneous Revenues	3495		33,883	39,996	6,114	18.04%
Total Operating Revenues		<u>16,467,893</u>	<u>16,207,506</u>	<u>16,797,496</u>	<u>589,990</u>	<u>3.64%</u>
Non-Operating Revenues						
Interest on Investments	3431	29,426	71,580	75,000	3,420	4.78%
Gifts, Grants and Bequests	3440	0	200,000		-200,000	-100.00%
Total Non-Operating Revenues		<u>29,426</u>	<u>271,580</u>	<u>75,000</u>	<u>-196,580</u>	<u>-72.38%</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In: from General Fund	3610	600,000	0	0	0	
Total Other Financing Sources		<u>600,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Net Assets, Beginning	2800	526,510	2,134,934	3,750,827	1,615,893	75.69%
<b>TOTAL ESTIMATED REVENUES AND NET ASSETS</b>	<b>3000</b>	<u><b>17,623,829</b></u>	<u><b>18,614,021</b></u>	<u><b>20,623,323</b></u>	<u><b>2,009,303</b></u>	<u><b>10.79%</b></u>
<b>ESTIMATED EXPENSES</b>						
Operating Expenditures						
Salaries	1000	4,278	32,475	36,104	3,629	11.18%
Employee Benefits	2000	702	9,840	12,466	2,626	26.69%
Purchased Services	3000	3,315,555	3,223,297	3,607,385	384,088	11.92%
Energy Services	4000	3,469	3,843	4,220	377	9.80%
Materials and Supplies	5000	28,427	23,585	34,000	10,415	44.16%
Capital Outlay	6000	6,206	6,058	7,000	942	15.55%
Other Expenses	7000	12,130,259	11,564,096	12,513,000	948,904	8.21%
Total Operating Expenditures		<u>15,488,895</u>	<u>14,863,193</u>	<u>16,214,175</u>	<u>1,350,982</u>	<u>9%</u>
Net Assets, Ending	2700	<u>2,134,934</u>	<u>3,750,827</u>	<u>4,409,149</u>	<u>658,321</u>	<u>18%</u>
<b>TOTAL OPERATING EXPENSES AND NET ASSETS</b>		<u><b>17,623,829</b></u>	<u><b>18,614,021</b></u>	<u><b>20,623,323</b></u>	<u><b>2,009,303</b></u>	<u><b>11%</b></u>





# **TRUTH IN MILLAGE**



**BUDGET SUMMARY**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY SCHOOL DISTRICT ARE 2.3%**

**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

**FISCAL YEAR 2018-2019**

PROPOSED MILLAGE LEVIES  
NOT SUBJECT TO 10-MILL CAP

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

Required Local Effort (including prior period adjustment)	4.0900	Discretionary Critical Needs-Capital	0.0000	Operating or Capital Not	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	To Exceed 2 Years	
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Improvement	0.0000				
<b>Total Millage</b>	<b>6.338</b>				

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal sources	1,210,000	15,193,672				16,403,672
State sources	67,475,910	82,402	82,900	508,954		68,150,166
Local sources	49,883,473	1,249,826		15,754,314	16,400,919	83,288,533
<b>TOTAL SOURCES</b>	<b>118,569,383</b>	<b>16,525,900</b>	<b>82,900</b>	<b>16,263,268</b>	<b>16,400,919</b>	<b>167,842,371</b>
Transfers In	7,796,049	5,000	3,150,909			10,951,958
Fund Balances/Reserves/Net Assets	10,836,486	3,399,647	7,302,046	22,670,807	4,330,659	48,539,644
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$137,201,918</b>	<b>\$19,930,547</b>	<b>\$10,535,855</b>	<b>\$38,934,075</b>	<b>\$20,731,578</b>	<b>\$227,333,972</b>
<b>EXPENDITURES</b>						
Instruction	75,664,121	4,224,810				79,888,930
Pupil Personnel Services	5,463,330	731,967				6,195,297
Instructional Media Services	1,347,247					1,347,247
Instructional and Curriculum Development Services	1,424,754	2,541,817				3,966,571
Instructional Staff Training Services	923,053	206,122				1,129,176
Instructional Related Technology	2,735,470	92,048				2,827,518
Board of Education	473,942					473,942
General Administration	703,895					703,895
School Administration	8,969,839					8,969,839
Facilities Acquisition and Construction	267,803			6,669,345		6,937,148
Fiscal Services	943,492					943,492
Food Services		8,483,589				8,483,589
Central Services	2,701,710				16,381,949	19,083,659
Pupil Transportation Services	9,064,581					9,064,581
Operation of Plant	8,600,306				18,970	8,619,276
Maintenance of Plant	5,642,363					5,642,363
Administrative Technology Services	1,813,924					1,813,924
Community Services	157,470	900,000				1,057,470
Debt Services			3,233,809	500		3,234,309
<b>TOTAL EXPENDITURES</b>	<b>\$126,897,299</b>	<b>\$17,180,353</b>	<b>\$3,233,809</b>	<b>\$6,669,845</b>	<b>\$16,400,919</b>	<b>\$170,382,225</b>
Transfers Out	5,000			10,946,958		10,951,958
Fund Balances/Reserves/Net Assets	10,299,619	2,750,194	7,302,046	21,317,272	4,330,659	45,999,789
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$137,201,918</b>	<b>\$19,930,547</b>	<b>\$10,535,855</b>	<b>\$38,934,075</b>	<b>\$20,731,578</b>	<b>\$227,333,972</b>

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 BUDGET HEARING

The Citrus County School Board will soon consider a  
budget for the 2018-2019 fiscal year.

A public hearing to make a DECISION on the budget AND TAXES

will be held on:

July 31, 2018

5:30 p.m.

at

The Citrus County School Board

District Services Center

1007 W. Main St.

Inverness, FL 34450

## **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 4.838 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$14,384,254 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

Lecanto Primary School Fire Alarm Upgrade

Floral City Elementary School HVAC Building 2 Upgrade

Floral City Elementary School Intercom Upgrade

Hernando Elementary School Kitchen Renovation/Remodel

Lecanto Middle School Reroofing Building 1

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, additional computer drops, 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

Lease and lease/purchase of equipment, computers and phones

#### **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 and radon testing

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

Insurance premiums on district facilities

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

One (1) Year Lease of Portable Classrooms at various school sites

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

Purchase or Lease of permanent or relocatable school facilities

Renovation, repair and maintenance of school facilities

Payment of the cost of premiums for property and casualty insurance necessary to insure school facilities

Computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources, and enterprise resource software

All concerned citizens are invited to a public hearing to be held on July 31, 2018 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 : 2018	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	\$ 8,404,310,349	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,583,581,061	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 1,173,627	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 9,989,065,037	(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.)	\$ 136,732,738	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 9,852,332,299	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 9,458,228,644	(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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :
	Electronically Certified by Property Appraiser		6/29/2018 11:24 AM

## 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>	4.3330	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>	\$ 40,982,505		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 21,262,098		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 62,244,603		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.1597	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1581	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.0900	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>			\$	40,855,276 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	22,455,418 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	63,310,694 (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>			-1.68 %	(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>			0.32 %	(22)
Final public budget hearing		Date : 9/11/2018	Time : 5:30 PM	Place : 1007 W Main Street, Inverness, FL 34450	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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			8/2/2018 1:42 PM	
	Title : SANDRA HIMMEL, SUPERINTENDENT		Contact Name And Contact Title : Tammy Wilson, Director of Finance		
	Mailing Address : 1007 WEST MAIN ST		Physical Address : 1007 WEST MAIN STREET		
City, State, Zip : INVERNESS, FL 34450		Phone Number : 3527261931 ext 2472		Fax Number : 3522492113	

Continued on page 3

**RESOLUTION OF THE CITRUS COUNTY SCHOOL BOARD ADOPTING THE  
TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2018-2019.**

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, 2018 to June 30, 2019; 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	4.0900	\$ 39,221,065
Basic Discretionary	0.7480	\$ 7,172,948
Capital Outlay	1.5000	\$14,384,254

**The total millage rate to be levied is more than the rolled-back rate by 0.32 percent.**

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Citrus County, adopted each tentative millage rate for the fiscal year July 1, 2018 to June 30, 2019 on July 31, 2018 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 2018-2019.**

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, 2018 to June 30, 2019; and

WHEREAS, the School Board of Citrus County set forth the appropriations and revenue estimates for the budget for fiscal year 2018-2019; 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 \$227,333,972 for fiscal year 2018-2019.

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, 2018 to June 30, 2019.

  
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.

	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Five Year Total
Total Revenues	\$22,955,276	\$19,240,646	\$15,524,209	\$14,395,508	\$14,518,071	\$86,633,710
Total Project Costs	\$22,955,276	\$19,240,646	\$15,524,209	\$14,395,508	\$14,518,071	\$86,633,710
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		2018 - 2019 Actual Budget	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Total
HVAC		\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$3,000,000
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						
Flooring		\$260,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,260,000
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						
Roofing		\$155,000	\$150,000	\$150,000	\$150,000	\$150,000	\$755,000
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						
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	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
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	\$162,000	\$152,000	\$142,000	\$132,000	\$122,000	\$710,000
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	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
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	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
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	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$1,150,000
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	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
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	\$946,533	\$658,000	\$443,000	\$228,000	\$13,000	\$2,288,533
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					
<b>Sub Total:</b>	<b>\$2,768,533</b>	<b>\$2,455,000</b>	<b>\$2,230,000</b>	<b>\$2,005,000</b>	<b>\$1,780,000</b>	<b>\$11,238,533</b>

PECO Maintenance Expenditures	\$353,533	\$353,533	\$353,533	\$353,533	\$353,533	\$1,767,665
<b>1.50 Mill Sub Total:</b>	<b>\$3,755,000</b>	<b>\$3,401,467</b>	<b>\$3,151,467</b>	<b>\$2,901,467</b>	<b>\$2,651,467</b>	<b>\$15,860,868</b>

Other Items		2018 - 2019 Actual Budget	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Total
Remodeling / Renovations		\$280,900	\$250,000	\$225,000	\$200,000	\$175,000	\$1,130,900
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		\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$675,000
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		\$159,100	\$150,000	\$150,000	\$150,000	\$150,000	\$759,100
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		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
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	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
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						
Signage		\$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		\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$850,000
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					
Doors and Windows	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$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	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000
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	\$85,000	\$85,000	\$85,000	\$85,000	\$425,000
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	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
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					
<b>Total:</b>	<b>\$4,108,533</b>	<b>\$3,755,000</b>	<b>\$3,505,000</b>	<b>\$3,255,000</b>	<b>\$3,005,000</b>	<b>\$17,628,533</b>

### 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	2018 - 2019 Actual Budget	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Total
Remaining Maint and Repair from 1.5 Mills	\$3,755,000	\$3,401,467	\$3,151,467	\$2,901,467	\$2,651,467	\$15,860,868
Maintenance/Repair Salaries	\$2,550,000	\$2,560,000	\$2,570,000	\$2,580,000	\$2,590,000	\$12,850,000
School Bus Purchases	\$1,200,000	\$1,320,000	\$1,200,000	\$1,320,000	\$1,200,000	\$6,240,000
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	\$160,450	\$160,450	\$160,450	\$160,450	\$160,450	\$802,250
COP Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Rent/Lease Relocatables	\$16,380	\$16,500	\$16,500	\$16,500	\$16,500	\$82,380

Environmental Problems	\$261,614	\$253,100	\$262,100	\$238,500	\$238,500	\$1,253,814
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)	\$1,519,612	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,519,612
Qualified School Construction Bonds (QSCB)	\$3,141,585	\$3,016,159	\$3,016,159	\$3,016,159	\$3,016,159	\$15,206,221
Qualified Zone Academy Bonds (QZAB)	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Software	\$491,475	\$487,610	\$497,860	\$508,110	\$517,860	\$2,502,915
Technology Related Maintenance (and equipment)	\$2,318,985	\$2,310,878	\$2,724,090	\$919,346	\$461,540	\$8,734,839
<b>Local Expenditure Totals:</b>	<b>\$15,595,601</b>	<b>\$15,206,664</b>	<b>\$15,279,126</b>	<b>\$13,341,032</b>	<b>\$12,532,976</b>	<b>\$71,955,399</b>

## 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	2018 - 2019 Actual Value	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Total
(1) Non-exempt property assessed valuation		\$9,989,065,037	\$10,288,736,988	\$10,597,399,098	\$10,915,321,071	\$11,242,780,703	\$53,033,302,897
(2) The Millege 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		\$16,781,629	\$17,285,078	\$17,803,630	\$18,337,739	\$18,887,872	\$89,095,948
(4) Value of the portion of the 1.50 -Mill ACTUALLY levied	370	\$14,384,254	\$14,815,781	\$15,260,255	\$15,718,062	\$16,189,604	\$76,367,956
(5) Difference of lines (3) and (4)		\$2,397,375	\$2,469,297	\$2,543,375	\$2,619,677	\$2,698,268	\$12,727,992

### 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	2018 - 2019 Actual Budget	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Total
PECO New Construction	340	\$0	\$0	\$0	\$0	\$0	\$0
PECO Maintenance Expenditures		\$353,533	\$353,533	\$353,533	\$353,533	\$353,533	\$1,767,665
		<b>\$353,533</b>	<b>\$353,533</b>	<b>\$353,533</b>	<b>\$353,533</b>	<b>\$353,533</b>	<b>\$1,767,665</b>

### CO & DS Revenue Source

Revenue from Capital Outlay and Debt Service funds.

Item	Fund	2018 - 2019 Actual Budget	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Total
CO & DS Cash Flow-through Distributed	360	\$160,543	\$160,543	\$160,543	\$160,543	\$160,543	\$802,715
CO & DS Interest on Undistributed CO	360	\$7,155	\$7,155	\$7,155	\$7,155	\$7,155	\$35,775
		<b>\$167,698</b>	<b>\$167,698</b>	<b>\$167,698</b>	<b>\$167,698</b>	<b>\$167,698</b>	<b>\$838,490</b>

**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 2017 - 2018?

No

**Additional Revenue Source**

Any additional revenue sources

Item	2018 - 2019 Actual Value	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Total
Reimbursement from WTC	\$259,630	\$0	\$0	\$0	\$0	\$259,630
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	\$725,368	\$417,078	\$50,000	\$50,000	\$50,000	\$1,292,446
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	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
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	\$22,663,927	\$18,696,753	\$14,975,382	\$11,450,780	\$10,293,745	\$78,080,587
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
<b>Subtotal</b>	<b>\$23,998,925</b>	<b>\$19,463,831</b>	<b>\$15,375,382</b>	<b>\$11,850,780</b>	<b>\$10,693,745</b>	<b>\$81,382,663</b>

## Total Revenue Summary

Item Name	2018 - 2019 Budget	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Five Year Total
Local 1.5 Mill Discretionary Capital Outlay Revenue	\$14,384,254	\$14,815,781	\$15,260,255	\$15,718,062	\$16,189,604	\$76,367,956
PECO and 1.5 Mill Maint and Other 1.5 Mill Expenditures	(\$15,595,601)	(\$15,206,664)	(\$15,279,126)	(\$13,341,032)	(\$12,532,976)	(\$71,955,399)
PECO Maintenance Revenue	\$353,533	\$353,533	\$353,533	\$353,533	\$353,533	\$1,767,665
<b>Available 1.50 Mill for New Construction</b>	<b>(\$1,211,347)</b>	<b>(\$390,883)</b>	<b>(\$18,871)</b>	<b>\$2,377,030</b>	<b>\$3,656,628</b>	<b>\$4,412,557</b>

Item Name	2018 - 2019 Budget	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Five Year Total
CO & DS Revenue	\$167,698	\$167,698	\$167,698	\$167,698	\$167,698	\$838,490
PECO New Construction Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other/Additional Revenue	\$23,998,925	\$19,463,831	\$15,375,382	\$11,850,780	\$10,693,745	\$81,382,663
<b>Total Additional Revenue</b>	<b>\$24,166,623</b>	<b>\$19,631,529</b>	<b>\$15,543,080</b>	<b>\$12,018,478</b>	<b>\$10,861,443</b>	<b>\$82,221,153</b>
<b>Total Available Revenue</b>	<b>\$22,955,276</b>	<b>\$19,240,646</b>	<b>\$15,524,209</b>	<b>\$14,395,508</b>	<b>\$14,518,071</b>	<b>\$86,633,710</b>

## 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.

Nothing reported for this section.

Nothing reported for this section.

### Other Project Schedules

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

Project Description	Location	2018 - 2019 Actual Budget	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected	2022 - 2023 Projected	Total	Funded
Freezer/Cooler Remodel Upgrade	LECANTO SENIOR HIGH	\$0	\$0	\$0	\$245,565	\$0	\$245,565	Yes
Fire alarm upgrade	LECANTO SENIOR HIGH	\$0	\$0	\$0	\$1,400,567	\$0	\$1,400,567	Yes
Kitchen renovation/remodel	FLORAL CITY ELEMENTARY	\$0	\$531,611	\$0	\$0	\$0	\$531,611	Yes
Partial HVAC upgrade bldg 1	LECANTO SENIOR HIGH	\$0	\$951,494	\$0	\$0	\$0	\$951,494	Yes
Partial HVAC upgrade bldg 1	LECANTO SENIOR HIGH	\$0	\$0	\$400,036	\$0	\$0	\$400,036	Yes
Cafeteria & Serving line schematic	WITHLACHOOCHEE TECHNICAL COLLEGE	\$259,630	\$0	\$0	\$0	\$0	\$259,630	Yes
Intercom upgrade	INVERNESS MIDDLE	\$0	\$384,676	\$0	\$0	\$0	\$384,676	Yes
Roger Weaver Educational Complex Emergency Access Phase I Improvements Note: Impact Fee Fundable	Location not specified	\$627,368	\$0	\$0	\$0	\$0	\$627,368	Yes
Fire alarm upgarde	LECANTO PRIMARY	\$580,942	\$0	\$0	\$0	\$0	\$580,942	Yes
Kitchen Renovate/Remodel	HERNANDO ELEMENTARY	\$47,460	\$0	\$0	\$0	\$0	\$47,460	Yes
Intercom upgrade	LECANTO SENIOR HIGH	\$0	\$0	\$0	\$509,221	\$0	\$509,221	Yes
Reroofing bldg 1	WITHLACHOOCHEE TECHNICAL COLLEGE	\$0	\$0	\$1,161,387	\$0	\$0	\$1,161,387	Yes
Fire alarm upgrade	INVERNESS PRIMARY	\$0	\$0	\$0	\$0	\$0	\$0	Yes
Reroofing bldg 2	LECANTO PRIMARY	\$0	\$427,905	\$0	\$0	\$0	\$427,905	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	\$0	\$132,000	\$0	\$132,000	No
Partial HVAC upgrade bldg 1	LECANTO PRIMARY	\$0	\$0	\$0	\$977,806	\$0	\$977,806	Yes
HVAC upgrade	FLORAL CITY ELEMENTARY	\$205,585	\$0	\$0	\$0	\$0	\$205,585	Yes
Fire alarm upgrade	FOREST RIDGE ELEMENTARY	\$0	\$0	\$676,002	\$0	\$0	\$676,002	Yes
Fire alarm upgrade	LECANTO MIDDLE	\$0	\$763,076	\$0	\$0	\$0	\$763,076	Yes
Intercom upgrade bldg 2	FLORAL CITY ELEMENTARY	\$138,021	\$0	\$0	\$0	\$0	\$138,021	Yes
Reroofing bldg 1,3,5	INVERNESS PRIMARY	\$348,500	\$0	\$0	\$0	\$0	\$348,500	Yes
Partial reroofing	FLORAL CITY ELEMENTARY	\$0	\$0	\$0	\$313,491	\$0	\$313,491	Yes
Brick Repair	CITRUS SENIOR HIGH	\$0	\$234,585	\$0	\$0	\$0	\$234,585	Yes
Partial HVAC upgrade	LECANTO MIDDLE	\$96,500	\$0	\$0	\$0	\$0	\$96,500	Yes
Reroofing bldg 1	LECANTO MIDDLE	\$1,350,153	\$0	\$0	\$0	\$0	\$1,350,153	Yes
Contingency	Location not specified	\$322,503	\$404,839	\$490,712	\$580,113	\$670,659	\$2,468,826	Yes
Consultant	Location not specified	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	Yes
Replace bus lifts	BUS GARAGE	\$0	\$125,000	\$125,000	\$0	\$0	\$250,000	Yes
Site testing and surveying for new property purchases	Location not specified	\$98,000	\$50,000	\$50,000	\$50,000	\$50,000	\$298,000	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	\$0	\$320,000	\$0	\$320,000	No
Intercom upgrade	CITRUS SPRINGS MIDDLE	\$0	\$0	\$208,195	\$0	\$0	\$208,195	Yes
Fund Balance for 6-10 year projects	Location not specified	\$18,696,753	\$14,975,382	\$11,450,780	\$10,293,745	\$10,271,333	\$65,687,993	Yes
Roger Weaver Educational Complex Emergency Access Phase II Improvements Note: Impact Fee Fundable	Location not specified	\$0	\$367,078	\$0	\$0	\$0	\$367,078	Yes
Land for On Site Traffic Circulation Improvements - Note: This project is not impact fee fundable unless parking is added.	INVERNESS MIDDLE	\$100,000	\$0	\$0	\$0	\$0	\$100,000	Yes
Kitchen Remodel/Renovation	CITRUS SPRINGS ELEMENTARY	\$0	\$0	\$413,584	\$0	\$0	\$413,584	Yes
Electrical Upgrade	LECANTO SENIOR HIGH	\$0	\$0	\$523,513	\$0	\$0	\$523,513	Yes
Wastewater Upgrade	MARINE SCIENCE STATION	\$58,861	\$0	\$0	\$0	\$0	\$58,861	Yes
Intercom Upgrade	LECANTO PRIMARY	\$0	\$0	\$0	\$0	\$226,095	\$226,095	Yes
Fire Alarm Upgrade	CITRUS SPRINGS ELEMENTARY	\$0	\$0	\$0	\$0	\$505,858	\$505,858	Yes
Bldg 1 Partial HVAC Upgrade	LECANTO PRIMARY	\$0	\$0	\$0	\$0	\$995,000	\$995,000	Yes

Bldg 1 Partial HVAC Upgrade	LECANTO MIDDLE	\$0	\$0	\$0	\$0	\$1,022,063	\$1,022,063	Yes
Bldg 2 Partial Reroofing	WITHLACHOOCHEE TECHNICAL COLLEGE	\$0	\$0	\$0	\$0	\$585,493	\$585,493	Yes
Freezer/Cooler Remodel/Upgrade	CRYSTAL RIVER SENIOR HIGH	\$0	\$0	\$0	\$0	\$166,570	\$166,570	Yes
		<b>\$22,955,276</b>	<b>\$19,240,646</b>	<b>\$15,524,209</b>	<b>\$14,847,508</b>	<b>\$14,518,071</b>	<b>\$87,085,710</b>	

### 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	2018 - 2019 Satis. Stu. Sta.	Actual 2018 - 2019 FISH Capacity	Actual 2017 - 2018 COFTE	# Class Rooms	Actual Average 2018 - 2019 Class Size	Actual 2018 - 2019 Utilization	New Stu. Capacity	New Rooms to be Added/Re moved	Projected 2022 - 2023 COFTE	Projected 2022 - 2023 Utilization	Projected 2022 - 2023 Class Size
PLEASANT GROVE ELEMENTARY	757	757	631	40	16	83.00 %	0	0	620	82.00 %	16
CITRUS SENIOR HIGH	1,843	1,750	1,343	76	18	77.00 %	0	0	1,372	78.00 %	18
INVERNESS PRIMARY	766	766	649	41	16	85.00 %	0	0	671	88.00 %	16
INVERNESS MIDDLE	1,503	1,352	1,035	64	16	77.00 %	0	0	1,014	75.00 %	16
FLORAL CITY ELEMENTARY	497	497	372	26	14	75.00 %	0	0	424	85.00 %	16
HOMOSASSA ELEMENTARY	412	412	377	22	17	92.00 %	0	0	425	103.00 %	19
RENAISSANCE CENTER	266	266	185	15	12	69.00 %	0	0	106	40.00 %	7
CENTRAL RIDGE ELEMENTARY SCHOOL	810	810	775	44	18	96.00 %	0	0	798	99.00 %	18

CITRUS SPRINGS MIDDLE	964	867	806	42	19	93.00 %	0	0	681	79.00 %	16
CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION	304	304	106	25	4	35.00 %	0	0	123	40.00 %	5
FOREST RIDGE ELEMENTARY	759	759	712	41	17	94.00 %	0	0	723	95.00 %	18
LECANTO MIDDLE	956	860	763	40	19	89.00 %	0	0	722	84.00 %	18
LECANTO SENIOR HIGH	1,825	1,733	1,509	75	20	87.00 %	0	0	1,528	88.00 %	20
HERNANDO ELEMENTARY	754	754	708	39	18	94.00 %	0	0	741	98.00 %	19
CITRUS SPRINGS ELEMENTARY	810	810	688	44	16	85.00 %	0	0	714	88.00 %	16
ROCK CRUSHER ELEMENTARY	699	699	594	37	16	85.00 %	0	0	628	90.00 %	17
CRYSTAL RIVER MIDDLE	1,351	1,215	843	58	15	69.00 %	0	0	918	76.00 %	16
CRYSTAL RIVER PRIMARY	661	661	620	36	17	94.00 %	0	0	646	98.00 %	18
CRYSTAL RIVER SENIOR HIGH	1,555	1,477	1,212	66	18	82.00 %	0	0	1,272	86.00 %	19
WITHLACHOOCHIEE TECHNICAL COLLEGE	663	795	34	39	1	4.00 %	0	0	282	35.00 %	7
LECANTO PRIMARY	858	858	747	46	16	87.00 %	0	0	735	86.00 %	16
	<b>19,013</b>	<b>18,402</b>	<b>14,708</b>	<b>916</b>	<b>16</b>	<b>79.92 %</b>	<b>0</b>	<b>0</b>	<b>15,143</b>	<b>82.29 %</b>	<b>17</b>

The COFTE Projected Total (15,143) for 2022 - 2023 must match the Official Forecasted COFTE Total (15,142 ) for 2022 - 2023 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 2022 - 2023	
Elementary (PK-3)	4,317
Middle (4-8)	5,926
High (9-12)	4,900
	<b>15,142</b>

Grade Level Type	Balanced Projected COFTE for 2022 - 2023
Elementary (PK-3)	0
Middle (4-8)	0
High (9-12)	0
	<b>15,143</b>

### 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	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Year 5 Total
<b>Total Relocatable Replacements:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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 2022 - 2023
Crystal River - HS - Academy of Environmental Science	6	MUNICIPAL	1999	125	122	12	108
	6			125	122		108

### 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
PLEASANT GROVE ELEMENTARY	Educational	0	0	0	2	0	2
FLORAL CITY ELEMENTARY	Educational	0	0	0	2	2	4
HOMOSASSA ELEMENTARY	Educational	0	0	0	1	0	1
CRYSTAL RIVER PRIMARY	Educational	0	0	0	1	0	1
CRYSTAL RIVER SENIOR HIGH	Educational	0	0	0	4	0	4
LECANTO PRIMARY	Educational	0	0	0	2	2	4
HERNANDO ELEMENTARY	Educational	0	0	0	1	2	3
CITRUS SPRINGS ELEMENTARY	Educational	0	2	0	2	3	7
ROCK CRUSHER ELEMENTARY	Educational	0	1	0	3	5	9
CITRUS SPRINGS MIDDLE	Educational	0	2	0	1	0	3
FOREST RIDGE ELEMENTARY	Educational	0	0	0	2	0	2
<b>Total Educational Classrooms:</b>		<b>0</b>	<b>5</b>	<b>0</b>	<b>21</b>	<b>14</b>	<b>40</b>

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
<b>Total Co-Teaching Classrooms:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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).

none

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 2017 - 2018 fiscal year.					List the net new classrooms to be added in the 2018 - 2019 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 2018 - 2019 should match totals in Section 15A.			
Location	2017 - 2018 # Permanent	2017 - 2018 # Modular	2017 - 2018 # Relocatable	2017 - 2018 Total	2018 - 2019 # Permanent	2018 - 2019 # Modular	2018 - 2019 # Relocatable	2018 - 2019 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	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	5 Year Average
CRYSTAL RIVER PRIMARY	0	0	0	0	0	0
CRYSTAL RIVER SENIOR HIGH	0	0	0	0	0	0
WITHLACHOOCHEE 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	0	0	0
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	79	79	79
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	155	155	155
Total number of COFTE students projected by year.	14,818	14,937	15,034	15,144	15,142	15,015
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 2018 - 2019	FISH Student Stations	Owner	# of Leased Classrooms 2022 - 2023	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
WITHLACHOOCHIEE 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

				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	2022 - 2023 / 2027 - 2028 Projected Cost
Years 6 through 10 - Maintenance and Renovation Projects	\$11,730,000
Major Renovation Project - TBD	\$12,600,000
Major Renovation Project - TBD	\$12,600,000

Phase 3 of Crystal River High School Campus Renovation - Including New GYM, ROTC and Replacement Classrooms	\$10,500,000
	<b>\$47,430,000</b>

### 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.

Project	Location,Community,Quadrant or other general location	2022 - 2023 / 2027 - 2028 Projected Cost
Floral City Elementary Expansion (core capacity and classrooms in hased project to 600 student stations) Note: Impact Fee Fundable	8457 E. Marvin Street Floral City, FL 34436	\$12,316,500
		<b>\$12,316,500</b>

### 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 2017 - 2018 FISH Capacity	Actual 2017 - 2018 COFTE	Actual 2017 - 2018 Utilization	Actual 2018 - 2019 / 2027 - 2028 new Student Capacity to be added/removed	Projected 2027 - 2028 COFTE	Projected 2027 - 2028 Utilization
Elementary - District Totals	7,783	7,783	6,872.25	88.30 %	103	6,361	80.66 %
Middle - District Totals	4,774	4,294	3,445.80	80.25 %	0	3,501	81.53 %
High - District Totals	5,223	4,960	4,064.52	81.96 %	0	4,877	98.33 %
Other - ESE, etc	1,263	1,365	324.94	23.81 %	0	360	26.37 %
	<b>19,043</b>	<b>18,402</b>	<b>14,707.51</b>	<b>79.92 %</b>	<b>103</b>	<b>15,099</b>	<b>81.59 %</b>

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 expansion to support 600 student stations including expanded cafeteria / media center / administrative space

Note: Impact Fee Fundable

Inverness Middle School - Traffic Circulation Improvements / Ingress Improvements / Signalization at Middle School Road and US-41 Entrance (when warranted)

Note: Impact Fee Fundable

Lecanto 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	2027 - 2028 / 2037 - 2038 Projected Cost
Years 11 through 20 - Maintenance and Renovation Projects	\$80,634,750
	<b>\$80,634,750</b>

**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	2027 - 2028 / 2037 - 2038 Projected Cost
Elementary "A" or combination School Note: Impact Fee Fundable	Pine Ridge Community - 4255 W. Norvell Bryant Hwy Lecanto, FL 34461	\$33,736,500
Floral City Elementary including classrooms in phased project to 810 student stations Note: Impact Fee Fundable	8457 E. Marvin Street Floral City, FL 34436	\$16,466,625
		<b>\$50,203,125</b>

**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 2017 - 2018 FISH Capacity	Actual 2017 - 2018 COFTE	Actual 2017 - 2018 Utilization	Actual 2018 - 2019 / 2037 - 2038 new Student Capacity to be added/removed	Projected 2037 - 2038 COFTE	Projected 2037 - 2038 Utilization
Elementary - District Totals	7,783	7,783	6,872.25	88.30 %	0	9,358	120.24 %

Middle - District Totals	4,774	4,294	3,445.80	80.25 %	0	3,977	92.62 %
High - District Totals	5,223	4,960	4,064.52	81.96 %	0	4,853	97.84 %
Other - ESE, etc	1,263	1,365	324.94	23.81 %	0	455	33.33 %
	<b>19,043</b>	<b>18,402</b>	<b>14,707.51</b>	<b>79.92 %</b>	<b>0</b>	<b>18,643</b>	<b>101.31 %</b>

**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).**

TBD - Infrastructure to support Elementary "A" or combination school (810 student stations)

Note: Impact Fee Fundable

TBD - Floral City Elementary - core capacity expansion to support 810 student stations

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 2018-19

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certified Taxable Value of Property in County by Property Appraiser

9,989,065,037.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

Nonvoted	Voted	Total
1. Required Local Effort	4.0790	4.0790
2. Prior-Period Funding Adjustment Millage	0.0110	0.0110
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	6.3380	6.3380

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2019**

**SECTION II. GENERAL FUND - FUND 100**

**Page 2**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	210,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	210,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,200,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,200,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	48,042,446.00
Workforce Development	3315	2,043,527.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	9,418.50
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	110,000.00
District Discretionary Lottery Funds	3344	25,336.00
Class Size Reduction Operating Funds	3355	15,537,245.00
Florida School Recognition Funds	3361	248,496.00
Voluntary Prekindergarten Program (VPK)	3371	965,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	130,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	185,394.00
Total State	3300	67,520,112.50
<i>LOCAL:</i>		
District School Taxes	3411	46,394,013.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	50,000.00
Excess Fees	3423	
Tuition	3424	
Rent	3425	221,700.00
Investment Income	3430	302,000.00
Gifts, Grants and Bequests	3440	36,053.64
Adult General Education Course Fees	3461	5,600.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	750,000.00
Continuing Workforce Education Course Fees	3463	500.00
Capital Improvement Fees	3464	35,000.00
Postsecondary Lab Fees	3465	150,000.00
Lifelong Learning Fees	3466	26,500.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	78,000.00
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	2,993,242.75
Total Local	3400	51,092,609.39
<b>TOTAL ESTIMATED REVENUES</b>		120,022,721.89
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	18,066.41
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	7,828,427.50
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	7,828,427.50
<b>TOTAL OTHER FINANCING SOURCES</b>		7,846,493.91
Fund Balance, July 1, 2018	2800	10,810,048.49
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		138,679,264.29

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

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	77,355,673.61	51,103,656.59	15,026,607.90	5,243,523.74	10,972.00	4,750,003.12	345,508.98	875,401.28
Student Support Services	6100	6,141,535.71	4,546,703.18	1,335,715.89	82,474.50		79,876.72	34,736.66	62,028.76
Instructional Media Services	6200	1,515,413.90	1,087,697.69	330,926.25	16,954.60		25,401.05	53,734.31	700.00
Instruction and Curriculum Development Services	6300	1,557,740.64	1,198,946.53	291,478.11	8,123.00		31,328.00	50.00	27,815.00
Instructional Staff Training Services	6400	1,363,843.91	900,613.81	219,832.86	102,106.60		6,629.21	300.00	134,371.43
Instruction-Related Technology	6500	1,871,573.63	1,368,635.54	390,890.06	6,550.00		55,498.03	50,000.00	
Board	7100	502,941.70	174,630.00	130,001.70	173,110.00				25,000.00
General Administration	7200	481,047.21	345,479.20	98,342.60	17,918.50		4,306.91		15,000.00
School Administration	7300	9,135,035.91	7,020,166.22	1,987,116.38	33,216.96		73,961.35	6,825.00	13,750.00
Facilities Acquisition and Construction	7400	519,860.85	176,269.18	52,368.72			3,165.00	287,957.95	100.00
Fiscal Services	7500	1,022,702.12	714,242.45	230,244.07	68,715.00		5,940.60	2,500.00	1,000.00
Food Service	7600								
Central Services	7700	3,001,849.97	1,748,307.40	445,020.08	634,973.79		58,793.64	3,895.45	110,859.61
Student Transportation Services	7800	9,204,437.36	4,699,103.47	1,653,710.85	439,552.70	1,487,045.20	762,100.00	33,754.00	129,171.14
Operation of Plant	7900	9,542,888.59	2,861,135.45	943,736.15	2,144,701.80	3,171,172.00	397,183.19	24,250.00	710.00
Maintenance of Plant	8100	5,129,274.06	1,612,455.51	499,553.27	2,191,530.28	1,000.00	681,305.00	143,030.00	400.00
Administrative Technology Services	8200	2,292,564.66	835,046.70	225,662.24	1,205,233.77		26,621.95		
Community Services	9100	208,000.00							80,698.84
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		130,846,383.83	80,480,507.16	23,901,080.05	12,368,945.24	4,670,189.20	6,962,113.77	986,542.35	1,477,006.06
<b>OTHER FINANCING USES:</b>									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	5,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	5,000.00							
<b>TOTAL OTHER FINANCING USES</b>		5,000.00							
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720	950,000.00							
Committed Fund Balance, June 30, 2019	2730	2,300,000.00							
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750	4,577,880.46							
<b>TOTAL ENDING FUND BALANCE</b>	2700	7,827,880.46							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		138,679,264.29							

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2019**

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

**Page 4**

<b>ESTIMATED REVENUES</b>	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	6,026,518.00
USDA-Donated Commodities	3265	494,851.70
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	6,521,369.70
<i>STATE:</i>		
School Breakfast Supplement	3337	35,430.00
School Lunch Supplement	3338	46,972.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	82,402.00
<i>LOCAL:</i>		
Investment Income	3430	40,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,201,760.71
Other Miscellaneous Local Sources	3495	31,736.38
Total Local	3400	1,273,497.09
<b>TOTAL ESTIMATED REVENUES</b>		7,877,268.79
<b>OTHER FINANCING SOURCES:</b>		
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
<b>TOTAL OTHER FINANCING SOURCES</b>		5,000.00
Fund Balance, July 1, 2018	2800	3,366,963.46
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		11,249,232.25



**DISTRICT SCHOOL BOARD OF CITRUS COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2019**

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

**Page 5**

	Account Number	
<b>APPROPRIATIONS</b>		
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,880,371.76
Employee Benefits	200	1,112,899.11
Purchased Services	300	131,711.22
Energy Services	400	103,000.00
Materials and Supplies	500	3,536,154.41
Capital Outlay	600	409,074.36
Other	700	333,733.42
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>		8,506,944.28
<b>OTHER FINANCING USES:</b>		
<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	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2019	2710	400,000.00
Restricted Fund Balance, June 30, 2019	2720	2,342,287.97
Committed Fund Balance, June 30, 2019	2730	
Assigned Fund Balance, June 30, 2019	2740	
Unassigned Fund Balance, June 30, 2019	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	2,742,287.97
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		11,249,232.25

ESE 139

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2019**

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

**Page 6**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<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	
Miscellaneous Federal Direct	3199	900,000.00
Total Federal Direct	3100	900,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	338,824.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	162,664.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	540,384.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	3,955,159.00
Elementary and Secondary Education Act, Title I	3240	4,888,474.95
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	330,179.16
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	87,038.08
Total Federal Through State And Local	3200	10,302,723.19
<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	
<b>TOTAL ESTIMATED REVENUES</b>		11,202,723.19
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2018	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		11,202,723.19

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

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

Page 7

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,492,740.54	3,336,846.22	1,155,894.32					
Student Support Services	6100	370,683.02	287,172.72	83,510.30					
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,555,977.53	2,016,828.37	539,149.16					
Instructional Staff Training Services	6400	206,122.38	159,723.90	46,399.48					
Instruction-Related Technology	6500	92,047.87	73,103.44	18,944.43					
Board	7100								
General Administration	7200	2,585,151.85							2,585,151.85
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	900,000.00							900,000.00
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		11,202,723.19	5,873,673.65	1,843,897.69					3,485,151.85
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCE</b>									
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		11,202,723.19							

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2019**

**SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490**

Page 8

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	3000	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2018	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

ESE 139

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
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								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VI. DEBT SERVICE FUNDS

Page 10

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
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/COBI Bonds	3322	82,900.00	82,900.00						
SBE/COBI Bond Interest	3326	200.00	200.00						
Sales Tax Distribution (s. 212.20(6)(b), F.S.)	3341								
Total State Sources	3300	83,100.00	83,100.00						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								
<b>TOTAL ESTIMATED REVENUES</b>		83,100.00	83,100.00						
<b>OTHER FINANCING SOURCES:</b>									
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	3,141,585.00							3,141,585.00
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	3,141,585.00							3,141,585.00
<b>TOTAL OTHER FINANCING SOURCES</b>		3,141,585.00							3,141,585.00
Fund Balance, July 1, 2018	2800	7,293,398.52	5,040.58						7,288,357.94
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		10,518,083.52	88,140.58						10,429,942.94

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VI. DEBT SERVICE FUNDS (Continued)

		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
<b>APPROPRIATIONS</b>										
<i>Debt Service: (Function 9200)</i>										
	Redemption of Principal	710	78,000.00	78,000.00						460,726.00
	Interest	720	465,626.00	4,900.00						5,250.00
	Fees	730								
	Disbursements	790	5,450.00	200.00						
	Miscellaneous	9200								
	<b>TOTAL APPROPRIATIONS</b>		549,076.00	83,100.00						465,976.00
<b>OTHER FINANCING USES:</b>										
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								
<b>TOTAL OTHER FINANCING USES</b>										
Nonspendable Fund Balance, June 30, 2019		2710								
Restricted Fund Balance, June 30, 2019		2720	9,963,966.94							9,963,966.94
Committed Fund Balance, June 30, 2019		2730	5,040.58	5,040.58						
Assigned Fund Balance, June 30, 2019		2740								
Unassigned Fund Balance, June 30, 2019		2750								
<b>TOTAL ENDING FUND BALANCES</b>			9,969,007.52	5,040.58						9,963,966.94
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>			10,518,083.52	88,140.58						10,429,942.94

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>ESTIMATED REVENUES</b>												
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>LOCAL THROUGH STATE AND LOCAL:</i>												
ARRA Federal Through State	3299											
Miscellaneous Federal Through State	3200											
Total Federal Through State and Local												
<i>STATE SOURCES:</i>												
COARDS Distributed	3321	160,543.00										
Interest on Undisbursed COARDS	3325	7,155.00										
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
State Education Capital Outlay (PECO)	3381											
State Through Capital	3391	353,533.00										
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	521,231.00										
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	14,384,254.00										
School District Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	350,000.00										
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	259,630.00										
Impact Fees	3496	725,368.00										
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	15,719,252.00										
<b>TOTAL ESTIMATED REVENUES</b>		16,240,483.00										
<b>OTHER FINANCING SOURCES</b>												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
<b>TOTAL OTHER FINANCING SOURCES</b>												
<b>TOTAL ESTIMATED REVENUES AND FUND BALANCES</b>	2800	22,663,926.61										
<b>FINANCING SOURCES AND FUND BALANCES</b>		38,904,409.61				353,533.00		167,698.00	37,339,319.57		58,861.04	1,043,859.04



DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 101.17(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>APPROPRIATIONS</b>												
<i>Appropriations (Function 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Equipment	630											
Furniture, Fixtures and Equipment	640	2,684,417.00							2,684,417.00			
Motor Vehicles (Including Buses)	650	1,193,304.00							1,193,304.00			
Land	660	150,000.00							100,000.00		50,000.00	
Improvements Other Than Buildings	670	1,329,732.04							595,803.00		734,229.04	
Remodeling and Renovations	680	4,379,691.00						167,198.00	3,952,863.00		259,630.00	
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Deeds and Fees	730	500.00						500.00				
<b>TOTAL APPROPRIATIONS</b>		9,737,644.04						167,698.00	8,526,087.00		1,043,859.04	
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	7,838,427.50				353,533.00			7,474,894.50			
To Debt Service Funds	920	3,141,385.00							3,141,385.00			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	960											
To Enterprise Funds	970											
To Internal Service Funds	990											
Total Transfers Out	9700	10,970,012.50				353,533.00			10,616,479.50			
<b>TOTAL OTHER FINANCING USES</b>		10,970,012.50				353,533.00			10,616,479.50			
Nonpendable Fund Balance, June 30, 2019												
Restricted Fund Balance, June 30, 2019	2710											
Committed Fund Balance, June 30, 2019	2720	18,196,753.07							18,196,753.07			
Assigned Fund Balance, June 30, 2019	2730											
Unassigned Fund Balance, June 30, 2019	2740											
<b>TOTAL ENDING FUND BALANCES</b>	2700	18,196,753.07							18,196,753.07			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		38,904,409.61				353,533.00		167,698.00	37,339,319.57		1,043,859.04	

ESB 139

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019**

**SECTION VIII. PERMANENT FUNDS - FUND 000**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2018	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION IX. ENTERPRISE FUNDS

Page 16

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<b>OPERATING REVENUES:</b>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>									
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									
<b>Transfers In:</b>									
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, 2018	2880								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
<b>ESTIMATED EXPENSES</b>	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
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									
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>									
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, 2019	2780								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION X. INTERNAL SERVICE FUNDS

Page 17

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
<b>OPERATING REVENUES:</b>									
Charges for Services	3481	7,500.00	7,500.00						
Charges for Sales	3482								
Premium Revenue	3484	16,500,000.00	16,500,000.00						
Other Operating Revenues	3489	250,000.00	250,000.00						
Total Operating Revenues		16,757,500.00	16,757,500.00						
<b>NONOPERATING REVENUES:</b>									
Investment Income	3430	75,000.00	75,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	39,996.00	39,996.00						
Loss Recoveries	3740								
Gain on Disposition of Assets	3780	114,996.00	114,996.00						
Total Nonoperating Revenues									
<b>Transfers In:</b>									
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, 2018	2880	3,750,827.37	3,750,827.37						
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		20,623,323.37	20,623,323.37						
<b>ESTIMATED EXPENSES</b>	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100	36,104.00	36,104.00						
Employee Benefits	200	12,465.81	12,465.81						
Purchased Services	300	3,607,385.50	3,607,385.50						
Energy Services	400	4,220.00	4,220.00						
Materials and Supplies	500	34,000.00	34,000.00						
Capital Outlay	600	7,500.00	7,500.00						
Other (including Depreciation)	700	12,513,000.00	12,513,000.00						
Total Operating Expenses		16,214,675.31	16,214,675.31						
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>									
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, 2019	2780	4,408,648.06	4,408,648.06						
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		20,623,323.37	20,623,323.37						

**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 2018-19 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 2018-19 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 sections 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 section 1011.04, F.S.----- ☒
8. Letter from bank or lender confirming loan extensions under sections 1011.14 and 1011.15, F.S.----- ☒
9. Superintendent's Salary----- \$127,464.00
10. Board Member's Salary----- \$34,926.00
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:

I certify that the District Summary Budget for the fiscal year July 1, 2018, through June 30, 2019, as approved by the school board on September 11, 2018, 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, 2018.

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 Educational Technology	A0205
Coordinator of Exceptional Student Education	A0205
Coordinator of Maintenance	A0205
Coordinator of Research and Accountability	A0205
Coordinator of Risk Management and Employee Relations	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
Executive Director of Educational Services	A0202
Executive Director of School Support Services	A0202
Supervisor of Achievement Data Technology	A0208
Supervisor of Criminal Justice Academy	A0208
Supervisor of Marine Science Station	A0401



**CITRUS COUNTY SCHOOL BOARD**  
**District Administrative Placement Schedule**  
**2018-2019**

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
1	\$93,902.00	\$88,146.00	\$86,421.00	\$84,694.00	\$82,969.00	\$80,896.00	\$78,709.00	\$76,982.00	\$72,378.00
2	\$94,674.00	\$88,919.00	\$87,194.00	\$85,466.00	\$83,741.00	\$81,670.00	\$79,482.00	\$77,756.00	\$73,104.00
3	\$95,480.00	\$89,724.00	\$88,000.00	\$86,274.00	\$84,545.00	\$82,475.00	\$80,288.00	\$78,562.00	\$73,863.00
4	\$96,284.00	\$90,531.00	\$88,803.00	\$87,079.00	\$85,351.00	\$83,280.00	\$81,093.00	\$79,368.00	\$74,620.00
5	\$97,090.00	\$91,336.00	\$89,610.00	\$87,884.00	\$86,157.00	\$84,086.00	\$81,898.00	\$80,173.00	\$75,378.00
6	\$97,897.00	\$92,142.00	\$90,416.00	\$88,689.00	\$86,963.00	\$84,892.00	\$82,705.00	\$80,979.00	\$76,137.00
7	\$98,702.00	\$92,947.00	\$91,222.00	\$89,496.00	\$87,768.00	\$85,698.00	\$83,510.00	\$81,784.00	\$76,894.00
8	\$99,508.00	\$93,753.00	\$92,026.00	\$90,301.00	\$88,575.00	\$86,502.00	\$84,317.00	\$82,591.00	\$77,650.00
9	\$100,314.00	\$94,560.00	\$92,833.00	\$91,106.00	\$89,381.00	\$87,308.00	\$85,121.00	\$83,395.00	\$78,407.00
10	\$101,119.00	\$95,365.00	\$93,638.00	\$91,912.00	\$90,186.00	\$88,114.00	\$85,927.00	\$84,200.00	\$79,165.00
11	\$101,925.00	\$96,169.00	\$94,444.00	\$92,717.00	\$90,991.00	\$88,919.00	\$86,733.00	\$85,007.00	\$79,922.00
12	\$102,730.00	\$96,974.00	\$95,249.00	\$93,524.00	\$91,798.00	\$89,724.00	\$87,539.00	\$85,812.00	\$80,680.00
13	\$103,536.00	\$97,782.00	\$96,055.00	\$94,327.00	\$92,603.00	\$90,531.00	\$88,343.00	\$86,618.00	\$81,439.00
14	\$104,342.00	\$98,586.00	\$96,860.00	\$95,134.00	\$93,409.00	\$91,336.00	\$89,151.00	\$87,423.00	\$82,195.00
15	\$105,147.00	\$99,391.00	\$97,668.00	\$95,940.00	\$94,213.00	\$92,142.00	\$89,955.00	\$88,229.00	\$82,952.00
16	\$105,953.00	\$100,199.00	\$98,471.00	\$96,746.00	\$95,020.00	\$92,947.00	\$90,760.00	\$89,035.00	\$83,710.00
17	\$107,102.00	\$101,350.00	\$99,623.00	\$97,897.00	\$96,169.00	\$94,099.00	\$91,912.00	\$90,186.00	\$84,792.00
18+	\$107,766.00	\$102,011.00	\$100,284.00	\$98,560.00	\$96,832.00	\$94,760.00	\$92,574.00	\$90,848.00	\$85,416.00

Board Approved: 06/26/2018

**DISTRICT ADMINISTRATIVE PLACEMENT**

## 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 Salary Schedule**  
**2018-2019**

Years of Service	AP201-0 251 Days	AP202-0 251 Days	AP203-0 251 Days	AP204-0 251 Days	AP205-0 251 Days	AP206-0 251 Days	AP207-0 251 Days	AP208-0 251 Days	AP305-0 216 Days	AP306-0 216 Days	AP307-0 216 Days	AP308-0 216 Days
1	\$92,133.00	\$86,489.00	\$84,798.00	\$83,104.00	\$81,412.00	\$79,380.00	\$77,236.00	\$75,542.00	\$73,175.00	\$71,142.00	\$68,999.00	\$67,306.00
2	\$92,891.00	\$87,247.00	\$85,555.00	\$83,861.00	\$82,170.00	\$80,139.00	\$77,993.00	\$76,301.00	\$73,931.00	\$71,900.00	\$69,757.00	\$68,063.00
3	\$93,681.00	\$88,037.00	\$86,346.00	\$84,653.00	\$82,958.00	\$80,928.00	\$78,784.00	\$77,091.00	\$74,722.00	\$72,690.00	\$70,548.00	\$68,854.00
4	\$94,469.00	\$88,828.00	\$87,134.00	\$85,443.00	\$83,748.00	\$81,717.00	\$79,573.00	\$77,881.00	\$75,513.00	\$73,481.00	\$71,336.00	\$69,644.00
5	\$95,259.00	\$89,617.00	\$87,925.00	\$86,232.00	\$84,539.00	\$82,508.00	\$80,363.00	\$78,671.00	\$76,301.00	\$74,271.00	\$72,126.00	\$70,432.00
6	\$96,051.00	\$90,407.00	\$88,715.00	\$87,022.00	\$85,329.00	\$83,298.00	\$81,154.00	\$79,461.00	\$77,091.00	\$75,061.00	\$72,917.00	\$71,224.00
7	\$96,840.00	\$91,197.00	\$89,505.00	\$87,813.00	\$86,119.00	\$84,089.00	\$81,943.00	\$80,251.00	\$77,882.00	\$75,851.00	\$73,707.00	\$72,014.00
8	\$97,631.00	\$91,987.00	\$90,294.00	\$88,602.00	\$86,910.00	\$84,877.00	\$82,734.00	\$81,042.00	\$78,672.00	\$76,641.00	\$74,496.00	\$72,804.00
9	\$98,421.00	\$92,779.00	\$91,085.00	\$89,391.00	\$87,700.00	\$85,667.00	\$83,523.00	\$81,830.00	\$79,462.00	\$77,431.00	\$75,287.00	\$73,594.00
10	\$99,210.00	\$93,568.00	\$91,875.00	\$90,182.00	\$88,489.00	\$86,458.00	\$84,313.00	\$82,620.00	\$80,252.00	\$78,221.00	\$76,076.00	\$74,383.00
11	\$100,000.00	\$94,356.00	\$92,665.00	\$90,972.00	\$89,279.00	\$87,247.00	\$85,104.00	\$83,411.00	\$81,041.00	\$79,010.00	\$76,866.00	\$75,174.00
12	\$100,790.00	\$95,146.00	\$93,454.00	\$91,763.00	\$90,070.00	\$88,037.00	\$85,894.00	\$84,201.00	\$81,832.00	\$79,800.00	\$77,657.00	\$75,964.00
13	\$101,580.00	\$95,938.00	\$94,244.00	\$92,550.00	\$90,860.00	\$88,828.00	\$86,682.00	\$84,991.00	\$82,621.00	\$80,592.00	\$78,447.00	\$76,753.00
14	\$102,371.00	\$96,727.00	\$95,034.00	\$93,341.00	\$91,650.00	\$89,617.00	\$87,474.00	\$85,780.00	\$83,411.00	\$81,381.00	\$79,236.00	\$77,544.00
15	\$103,160.00	\$97,516.00	\$95,826.00	\$94,132.00	\$92,438.00	\$90,407.00	\$88,263.00	\$86,570.00	\$84,203.00	\$82,170.00	\$80,026.00	\$78,335.00
16	\$103,950.00	\$98,308.00	\$96,614.00	\$94,922.00	\$93,229.00	\$91,197.00	\$89,053.00	\$87,361.00	\$84,993.00	\$82,961.00	\$80,816.00	\$79,123.00
17	\$105,077.00	\$99,437.00	\$97,743.00	\$96,051.00	\$94,356.00	\$92,326.00	\$90,182.00	\$88,489.00	\$86,121.00	\$84,057.00	\$81,945.00	\$80,252.00
18+	\$105,728.00	\$100,085.00	\$98,391.00	\$96,701.00	\$95,007.00	\$92,975.00	\$90,831.00	\$89,139.00	\$86,661.00	\$84,598.00	\$82,486.00	\$80,793.00

Board Approved: 06/26/2018

**SCHOOL ADMINISTRATIVE PLACEMENT**

## INSTRUCTIONAL CHART

ASSESSMENT SPECIALIST, HIGH SCHOOL
BEHAVIOR SPECIALIST
CERTIFIED SCHOOL COUNSELOR
CURRICULUM SPECIALIST
CURRICULUM SPECIALIST FOR DISTRICT/FEDERAL PROGRAMS
DISTRICT TECHNOLOGY SPECIALIST
ESE SPECIALIST
FINANCIAL AID ADVISOR, TECHNICAL COLLEGE
INTERNATIONAL BACCALAUREATE – TEACHER ON SPECIAL ASSIGNMENT
INSTRUCTIONAL TECHNOLOGY SPECIALIST
LEAD TEACHER
MARINE SCIENCE STATION TEACHER
MEDIA SPECIALIST
PROGRAM SPECIALIST FOR CURRICULUM
PROGRAM SPECIALIST FOR GRANT WRITING
PROGRAM SPECIALIST FOR PROFESSIONAL DEVELOPMENT
SCHOOL PSYCHOLOGIST
SCHOOL SOCIAL WORKER
SPEECH-LANGUAGE PATHOLOGIST
TEACHER
TEACHER – PHYSICAL EDUCATION
TEACHER – VIRTUAL SCHOOL
TEACHER ON SPECIAL ASSIGNMENT
TEACHER ON SPECIAL ASSIGNMENT FOR CAREER AND TECHNICAL EDUCATION
TEACHER ON SPECIAL ASSIGNMENT – STUDENT SERVICES
VOCATIONAL RESOURCE TEACHER – WTC

# Teachers NEW to Citrus County

## Placement Pay Schedule

### *Effective July 1, 2018*

<u>Years Experience</u>	<u>Salary</u>	<u>Performance Pay Level</u>
0	\$37,200	1
1	\$37,500	2
2	\$37,800	3
3	\$37,800	3
4	\$38,100	4
5	\$38,700	6
6	\$39,300	8
7	\$39,600	9
8	\$40,200	11
9	\$40,800	13
10	\$41,400	15
11	\$41,700	16
12	\$42,000	17
13	\$42,600	19
14	\$43,200	21
15	\$43,500	22
16	\$44,100	24
17	\$44,700	26
18+	\$45,300	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.
- 07/01/2018

## PROFESSIONAL TECHNICAL CHART

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

## CLASSIFIED CHART

TITLE	PAY GRADE
Food and Nutrition Services Assistant (6 hours)	CCL/TCL/NCL-17
Food and Nutrition Services Assistant (7 hours)	CCL/TCL/NCL-15
Food and Nutrition Services Assistant Manager	CCL/TCL/NCL-09
Food and Nutrition Services Manager Elementary	CCL/TCL/NCL-04
Food and Nutrition Services Manager High	CCL/TCL/NCL-02
Food and Nutrition Services Manager Middle	CCL/TCL/NCL-03
Food Services Finance Specialist	CCL/TCL/NCL-02
Food Services Maintenance Foreman	CCL/TCL/NCL-03
Food Services Operations Specialist	CCL/TCL/NCL-01
Food Services Specialist	CCL/TCL/NCL-06
Groundskeeper – Seasonal	CCL/TCL/NCL-20
Guidance Secretary	CCL/TCL/NCL-09
Head Custodian	CCL/TCL/NCL-08
Health Room Attendant	CCL/TCL/NCL-13
Job Coach	CCL/TCL/NCL-14
Journeyman Kitchen Equipment Mechanic	CCL/TCL/NCL-05
Journeyman Tradesworker – Carpenter	CCL/TCL/NCL-05
Journeyman Tradesworker – Electrician	CCL/TCL/NCL-05
Journeyman Tradesworker – Electronic	CCL/TCL/NCL-05
Journeyman Tradesworker – HVAC	CCL/TCL/NCL-05
Journeyman Tradesworker – Locksmith	CCL/TCL/NCL-05
Journeyman Tradesworker – Pest Control	CCL/TCL/NCL-05
Journeyman Tradesworker – Plumber	CCL/TCL/NCL-05
Journeyman Tradesworker – Roofer	CCL/TCL/NCL-05
Journeyman Tradesworker – Skilled Craftsman	CCL/TCL/NCL-05
Journeyman Tradesworker – Voice and Data Cabling Technician	CCL/TCL/NCL-05
Line Mechanic	CCL/TCL/NCL-08
Maintenance Helper	CCL/TCL/NCL-10
Maintenance Helper – Sports Field Specialist	CCL/TCL/NCL-10
Maintenance Office Specialist	CCL/TCL/NCL-06
Maintenance Project Foreman	CCL/TCL/NCL-03
Maintenance Tradesworker	CCL/TCL/NCL-08
Maintenance Tradesworker – Food Services	CCL/TCL/NCL-05
Maintenance Tradesworker – Grounds Keeper	CCL/TCL/NCL-08
Maintenance Worker	CCL/TCL/NCL-16
Maintenance Worker – Grounds	CCL/TCL/NCL-16
Marine Science Station Maintenance Helper	CCL/TCL/NCL-10
Marine Science Station Office/Kitchen Manager	CCL/TCL/NCL-09
Master Electronic Tech – Audio Visual/Computer Equipment	CCL/TCL/NCL-03
Master Tradesworker – Building Construction	CCL/TCL/NCL-03
Master Tradesworker – Electrical	CCL/TCL/NCL-03
Master Tradesworker – General Construction	CCL/TCL/NCL-03
Master Tradesworker – HVAC	CCL/TCL/NCL-03
Master Tradesworker – Locksmith	CCL/TCL/NCL-03
Master Tradesworker – Plumbing	CCL/TCL/NCL-03
Master Tradesworker – Wastewater	CCL/TCL/NCL-03
Mechanic Helper	CCL/TCL/NCL-15

Technology Support Specialist	NPT07
Transportation Fleet Manager	NPT04
Transportation Fleet Assistant Manager	NPT06



**CITRUS COUNTY SCHOOL BOARD**  
**Professional Technical Salary Schedule**  
**Non-Union**  
**2017-2018**

**Salary Based on 251 Day Contract**

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	\$45,032.36	\$43,288.76	\$42,126.35	\$38,057.95	\$34,570.74	\$33,989.54	\$31,083.53	\$29,921.13	\$28,758.73	\$28,153.83	\$24,666.63	\$22,341.82
1	\$46,147.38	\$44,403.77	\$43,241.36	\$39,172.96	\$35,685.75	\$35,104.55	\$32,198.55	\$31,036.14	\$29,873.74	\$28,711.33	\$25,224.13	\$22,899.33
2	\$47,309.78	\$45,566.17	\$44,403.77	\$40,335.36	\$36,848.16	\$36,266.95	\$33,360.94	\$32,198.55	\$31,036.14	\$29,292.54	\$25,805.33	\$23,480.53
3	\$48,472.18	\$46,728.58	\$45,566.17	\$41,497.77	\$38,010.55	\$37,429.36	\$34,523.63	\$33,360.94	\$32,198.55	\$29,873.74	\$26,386.53	\$24,061.72
4	\$49,634.58	\$47,890.97	\$46,728.58	\$42,660.17	\$39,172.96	\$38,591.75	\$35,685.75	\$34,523.35	\$33,360.94	\$30,454.94	\$26,967.74	\$24,642.93
5	\$50,796.99	\$49,053.38	\$47,890.97	\$43,822.57	\$40,335.36	\$39,754.16	\$36,848.16	\$35,685.75	\$34,523.35	\$31,036.14	\$27,548.94	\$25,224.13
6	\$51,959.39	\$50,215.78	\$49,053.38	\$44,984.97	\$41,497.77	\$40,916.56	\$38,010.55	\$36,848.16	\$35,685.75	\$31,617.35	\$28,130.14	\$25,805.33
7	\$53,121.79	\$51,378.19	\$50,215.78	\$46,147.38	\$42,660.17	\$42,078.97	\$39,172.96	\$38,010.55	\$36,848.16	\$32,198.55	\$28,711.33	\$26,386.53
8	\$54,284.19	\$52,540.58	\$51,378.19	\$47,309.78	\$43,822.57	\$43,241.36	\$40,335.36	\$39,172.96	\$38,010.57	\$32,779.75	\$29,292.54	\$26,967.74
9	\$55,446.60	\$53,702.99	\$52,540.58	\$48,472.18	\$44,984.97	\$44,403.77	\$41,497.77	\$40,335.36	\$39,172.96	\$33,360.94	\$29,873.74	\$27,548.94
10	\$56,609.00	\$54,865.39	\$53,702.99	\$49,634.58	\$46,147.38	\$45,566.17	\$42,660.17	\$41,497.77	\$40,335.36	\$33,942.15	\$30,454.94	\$28,130.14
11	\$57,771.39	\$56,027.80	\$54,865.39	\$50,796.99	\$47,309.78	\$46,728.58	\$43,822.57	\$42,660.17	\$41,497.77	\$34,523.35	\$31,036.14	\$28,711.33
12	\$58,933.80	\$57,190.19	\$56,027.80	\$51,959.39	\$48,472.18	\$47,890.97	\$44,984.97	\$43,822.57	\$42,660.17	\$35,104.55	\$31,617.35	\$29,292.54
13	\$60,096.20	\$58,352.60	\$57,190.19	\$53,121.79	\$49,634.58	\$49,053.38	\$46,147.38	\$44,984.97	\$43,822.57	\$35,685.75	\$32,198.55	\$29,873.74
14	\$61,258.61	\$59,515.00	\$58,352.60	\$54,284.19	\$50,796.99	\$50,215.78	\$47,309.78	\$46,147.38	\$44,984.97	\$36,266.95	\$32,779.75	\$30,454.94
15	\$62,421.00	\$60,677.41	\$59,515.00	\$55,446.60	\$51,959.39	\$51,378.19	\$48,472.18	\$47,309.78	\$46,147.38	\$36,848.16	\$33,360.94	\$31,036.14
16	\$63,090.01	\$61,346.42	\$60,184.01	\$56,115.60	\$52,628.39	\$52,047.20	\$49,141.19	\$47,978.78	\$46,816.39	\$37,517.17	\$34,029.95	\$31,705.15
17	\$64,017.80	\$62,248.56	\$61,069.07	\$56,940.82	\$53,402.34	\$52,812.60	\$49,863.85	\$48,684.36	\$47,504.87	\$38,068.89	\$34,530.40	\$32,171.40

**PROFESSIONAL TECHNICAL - NON-UNION**

**CITRUS COUNTY SCHOOL BOARD**  
**Professional Technical Salary Schedule**

Non-Union  
2017-2018

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

<b>STEP</b>	<b>NPT04-0</b>	<b>NPT01-0</b>	<b>NPT01-0</b>	<b>NPT04-0</b>
<b>Days</b>	<b>196 Day</b>	<b>202 Day</b>	<b>216 Day</b>	<b>216 Day</b>
0	\$29,718.56	\$36,241.18	\$38,752.95	\$32,751.07
1	\$30,589.24	\$37,138.53	\$39,712.48	\$33,710.60
2	\$31,496.93	\$38,074.00	\$40,712.80	\$34,710.91
3	\$32,404.63	\$39,009.48	\$41,713.11	\$35,711.23
4	\$33,312.33	\$39,944.96	\$42,713.43	\$36,711.54
5	\$34,220.02	\$40,880.45	\$43,713.75	\$37,711.85
6	\$35,127.70	\$41,815.92	\$44,714.05	\$38,712.16
7	\$36,035.40	\$42,751.41	\$45,714.38	\$39,712.48
8	\$36,943.09	\$43,686.87	\$46,714.68	\$40,712.80
9	\$37,850.79	\$44,622.36	\$47,715.00	\$41,713.11
10	\$38,758.48	\$45,557.84	\$48,715.31	\$42,713.43
11	\$39,666.17	\$46,493.31	\$49,715.62	\$43,713.75
12	\$40,573.86	\$47,428.80	\$50,715.94	\$44,714.05
13	\$41,481.57	\$48,364.27	\$51,716.25	\$45,714.38
14	\$42,389.25	\$49,299.75	\$52,716.57	\$46,714.68
15	\$43,296.94	\$50,235.23	\$53,716.88	\$47,715.00
16	\$43,819.36	\$50,773.64	\$54,292.60	\$48,290.72
17	\$44,463.75	\$51,520.30	\$55,091.02	\$49,000.87

**PROFESSIONAL TECHNICAL - NON-UNION**  
**Not 251 Day**

**CITRUS COUNTY SCHOOL BOARD**  
**Professional Technical Salary Schedule**  
**CCEA**  
**2017-2018**

**Salary Based on 251 Day Contract**

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	\$45,143.83	\$43,395.91	\$42,230.62	\$38,152.15	\$34,656.31	\$34,073.67	\$31,160.47	\$29,995.19	\$28,829.91	\$28,223.51	\$24,727.68	\$22,397.12
1	\$46,261.60	\$44,513.68	\$43,348.40	\$39,269.93	\$35,774.08	\$35,191.44	\$32,278.25	\$31,112.96	\$29,947.69	\$28,782.40	\$25,286.57	\$22,956.01
2	\$47,426.88	\$45,678.96	\$44,513.68	\$40,435.20	\$36,939.37	\$36,356.72	\$33,443.52	\$32,278.25	\$31,112.96	\$29,365.05	\$25,869.21	\$23,538.65
3	\$48,592.16	\$46,844.24	\$45,678.96	\$41,600.49	\$38,104.64	\$37,522.00	\$34,609.08	\$33,443.52	\$32,278.25	\$29,947.69	\$26,451.84	\$24,121.28
4	\$49,757.44	\$48,009.52	\$46,844.24	\$42,765.76	\$39,269.93	\$38,687.28	\$35,774.08	\$34,608.81	\$33,443.52	\$30,530.32	\$27,034.49	\$24,703.93
5	\$50,922.72	\$49,174.80	\$48,009.52	\$43,931.04	\$40,435.20	\$39,852.56	\$36,939.37	\$35,774.08	\$34,608.81	\$31,112.96	\$27,617.13	\$25,286.57
6	\$52,088.00	\$50,340.08	\$49,174.80	\$45,096.32	\$41,600.49	\$41,017.84	\$38,104.64	\$36,939.37	\$35,774.08	\$31,695.61	\$28,199.77	\$25,869.21
7	\$53,253.28	\$51,505.36	\$50,340.08	\$46,261.60	\$42,765.76	\$42,183.12	\$39,269.93	\$38,104.64	\$36,939.37	\$32,278.25	\$28,782.40	\$26,451.84
8	\$54,418.56	\$52,670.63	\$51,505.36	\$47,426.88	\$43,931.04	\$43,348.40	\$40,435.20	\$39,269.93	\$38,104.65	\$32,860.88	\$29,365.05	\$27,034.49
9	\$55,583.84	\$53,835.92	\$52,670.63	\$48,592.16	\$45,096.32	\$44,513.68	\$41,600.49	\$40,435.20	\$39,269.93	\$33,443.52	\$29,947.69	\$27,617.13
10	\$56,749.12	\$55,001.19	\$53,835.92	\$49,757.44	\$46,261.60	\$45,678.96	\$42,765.76	\$41,600.49	\$40,435.20	\$34,026.17	\$30,530.32	\$28,199.77
11	\$57,914.39	\$56,166.48	\$55,001.19	\$50,922.72	\$47,426.88	\$46,844.24	\$43,931.04	\$42,765.76	\$41,600.49	\$34,608.81	\$31,112.96	\$28,782.40
12	\$59,079.68	\$57,331.75	\$56,166.48	\$52,088.00	\$48,592.16	\$48,009.52	\$45,096.32	\$43,931.04	\$42,765.76	\$35,191.44	\$31,695.61	\$29,365.05
13	\$60,244.95	\$58,497.04	\$57,331.75	\$53,253.28	\$49,757.44	\$49,174.80	\$46,261.60	\$45,096.32	\$43,931.04	\$35,774.08	\$32,278.25	\$29,947.69
14	\$61,410.24	\$59,662.31	\$58,497.04	\$54,418.56	\$50,922.72	\$50,340.08	\$47,426.88	\$46,261.60	\$45,096.32	\$36,356.72	\$32,860.88	\$30,530.32
15	\$62,575.51	\$60,827.60	\$59,662.31	\$55,583.84	\$52,088.00	\$51,505.36	\$48,592.16	\$47,426.88	\$46,261.60	\$36,939.37	\$33,443.52	\$31,112.96
16	\$63,246.17	\$61,498.26	\$60,332.98	\$56,254.50	\$52,758.66	\$52,176.03	\$49,262.83	\$48,097.54	\$46,932.27	\$37,610.03	\$34,114.19	\$31,783.63
17	\$63,383.96	\$61,632.24	\$60,464.43	\$56,377.05	\$52,873.61	\$52,289.70	\$49,370.15	\$48,202.34	\$47,034.52	\$37,691.97	\$34,188.51	\$31,852.87

**PROFESSIONAL TECHNICAL - CCEA**

**CITRUS COUNTY SCHOOL BOARD**  
**Professional Technical Salary Schedule**  
**CCEA**  
**2017-2018**

<b><u>NON 251 Day Contract Listing</u></b>			
<b><u>Days on Lines - 8 Hours</u></b>			
<b>STEP</b>	<b>CPT05-0</b>	<b>CPT07-0</b>	<b>CPT08-0</b>
<b>Days</b>	<b>192 Day</b>	<b>197 Day</b>	<b>197 Day</b>
<b>0</b>	\$26,510.00	\$24,456.63	\$23,542.04
<b>1</b>	\$27,365.04	\$25,333.92	\$24,419.33
<b>2</b>	\$28,256.40	\$26,248.51	\$25,333.92
<b>3</b>	\$29,147.77	\$27,163.30	\$26,248.51
<b>4</b>	\$30,039.14	\$28,077.67	\$27,163.09
<b>5</b>	\$30,930.51	\$28,992.25	\$28,077.67
<b>6</b>	\$31,821.88	\$29,906.83	\$28,992.25
<b>7</b>	\$32,713.26	\$30,821.41	\$29,906.83
<b>8</b>	\$33,604.62	\$31,735.99	\$30,821.41
<b>9</b>	\$34,495.99	\$32,650.58	\$31,735.99
<b>10</b>	\$35,387.36	\$33,565.16	\$32,650.58
<b>11</b>	\$36,278.73	\$34,479.75	\$33,565.16
<b>12</b>	\$37,170.10	\$35,394.32	\$34,479.75
<b>13</b>	\$38,061.46	\$36,308.91	\$35,394.32
<b>14</b>	\$38,952.84	\$37,223.49	\$36,308.91
<b>15</b>	\$39,844.20	\$38,138.07	\$37,223.49
<b>16</b>	\$40,357.23	\$38,664.46	\$37,749.87
<b>17</b>	\$40,445.15	\$38,748.68	\$37,832.12

**PROFESSIONAL TECHNICAL - CCEA**

**CITRUS COUNTY SCHOOL BOARD**  
**Professional Technical Salary Schedule**  
**TEAMSTERS**  
**2017-2018**

**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	\$45,143.83	\$43,395.91	\$42,230.62	\$38,152.15	\$34,656.31	\$34,073.67	\$31,160.47	\$29,995.19	\$28,829.91	\$28,223.51	\$24,727.68	\$22,397.12
1	\$46,261.60	\$44,513.68	\$43,348.40	\$39,269.93	\$35,774.08	\$35,191.44	\$32,278.25	\$31,112.96	\$29,947.69	\$28,782.40	\$25,286.57	\$22,956.01
2	\$47,426.88	\$45,678.96	\$44,513.68	\$40,435.20	\$36,939.37	\$36,356.72	\$33,443.52	\$32,278.25	\$31,112.96	\$29,365.05	\$25,869.21	\$23,538.65
3	\$48,592.16	\$46,844.24	\$45,678.96	\$41,600.49	\$38,104.64	\$37,522.00	\$34,608.81	\$33,443.52	\$32,278.25	\$29,947.69	\$26,451.84	\$24,121.28
4	\$49,757.44	\$48,009.52	\$46,844.24	\$42,765.76	\$39,269.93	\$38,687.28	\$35,774.08	\$34,608.81	\$33,443.52	\$30,530.32	\$27,034.49	\$24,703.93
5	\$50,922.72	\$49,174.80	\$48,009.52	\$43,931.04	\$40,435.20	\$39,852.56	\$36,939.37	\$35,774.08	\$34,608.81	\$31,112.96	\$27,617.13	\$25,286.57
6	\$52,088.00	\$50,340.08	\$49,174.80	\$45,096.32	\$41,600.49	\$41,017.84	\$38,104.64	\$36,939.37	\$35,774.08	\$31,695.61	\$28,199.77	\$25,869.21
7	\$53,253.28	\$51,505.36	\$50,340.08	\$46,261.60	\$42,765.76	\$42,183.12	\$39,269.93	\$38,104.64	\$36,939.37	\$32,278.25	\$28,782.40	\$26,451.84
8	\$54,418.56	\$52,670.63	\$51,505.36	\$47,426.88	\$43,931.04	\$43,348.40	\$40,435.20	\$39,269.93	\$38,104.65	\$32,860.88	\$29,365.05	\$27,034.49
9	\$55,583.84	\$53,835.92	\$52,670.63	\$48,592.16	\$45,096.32	\$44,513.68	\$41,600.49	\$40,435.20	\$39,269.93	\$33,443.52	\$29,947.69	\$27,617.13
10	\$56,749.12	\$55,001.19	\$53,835.92	\$49,757.44	\$46,261.60	\$45,678.96	\$42,765.76	\$41,600.49	\$40,435.20	\$34,026.17	\$30,530.32	\$28,199.77
11	\$57,914.39	\$56,166.48	\$55,001.19	\$50,922.72	\$47,426.88	\$46,844.24	\$43,931.04	\$42,765.76	\$41,600.49	\$34,608.81	\$31,112.96	\$28,782.40
12	\$59,079.68	\$57,331.75	\$56,166.48	\$52,088.00	\$48,592.16	\$48,009.52	\$45,096.32	\$43,931.04	\$42,765.76	\$35,191.44	\$31,695.61	\$29,365.05
13	\$60,244.95	\$58,497.04	\$57,331.75	\$53,253.28	\$49,757.44	\$49,174.80	\$46,261.60	\$45,096.32	\$43,931.04	\$35,774.08	\$32,278.25	\$29,947.69
14	\$61,410.24	\$59,662.31	\$58,497.04	\$54,418.56	\$50,922.72	\$50,340.08	\$47,426.88	\$46,261.60	\$45,096.32	\$36,356.72	\$32,860.88	\$30,530.32
15	\$62,575.51	\$60,827.60	\$59,662.31	\$55,583.84	\$52,088.00	\$51,505.36	\$48,592.16	\$47,426.88	\$46,261.60	\$36,939.37	\$33,443.52	\$31,112.96
16	\$63,022.62	\$61,274.70	\$60,109.42	\$56,030.94	\$52,535.11	\$51,952.47	\$49,039.27	\$47,873.99	\$46,708.71	\$37,386.48	\$33,890.63	\$31,560.07
17	\$63,159.92	\$61,408.20	\$60,240.39	\$56,153.01	\$52,649.57	\$52,065.66	\$49,146.11	\$47,978.28	\$46,810.48	\$37,467.93	\$33,964.47	\$31,628.83

**PROFESSIONAL TECHNICAL - TEAMSTERS**

## CLASSIFIED CHART

CCL = CCEA      TCL = Teamsters      NCL = Non Union

TITLE	PAY GRADE
Accountant Technician, Food Services	CCL/TCL/NCL-08
Accountant, Accounts Payable	CCL/TCL/NCL-08
Accountant, Finance	CCL/TCL/NCL-08
Accountant, Fixed Assets	CCL/TCL/NCL-08
Administrative Aide	CCL/TCL/NCL-14
Administrative Secretary	CCL/TCL/NCL-07
Area Food Services Assistant	CCL/TCL/NCL-20
Assistant Bookkeeper WTC	CCL/TCL/NCL-09
Assistant Food Services Manager	CCL/TCL/NCL-09
Attendance Assistant	CCL/TCL/NCL-06
Bookkeeper, District	CCL/TCL/NCL-09
Bookkeeper, Elementary	CCL/TCL/NCL-09
Bookkeeper, High School/Middle School	CCL/TCL/NCL-07
Bookkeeper, WTC	CCL/TCL/NCL-06
Bus Aide	CCL/TCL/NCL-14
Bus Operator	CCL/TCL/NCL-06
Bus Operator Trainer/Instructor	CCL/TCL/NCL-06
Buyer	CCL/TCL/NCL-06
Buyer, Food Services	CCL/TCL/NCL-06
Claims Management Specialist	CCL/TCL/NCL-05
Computer Lab Aide/Paraprofessional	CCL/TCL/NCL-14
Courier	CCL/TCL/NCL-15
Custodian	CCL/TCL/NCL-16
Data Secretary, District	CCL/TCL/NCL-09
Data Secretary, Elementary/Middle	CCL/TCL/NCL-09
Data Secretary, High School	CCL/TCL/NCL-07
Data Technician, Food Services	CCL/TCL/NCL-08
Dispatcher	CCL/TCL/NCL-07
Dispatcher, Maintenance	CCL/TCL/NCL-07
District Secretary	CCL/TCL/NCL-09
Education Foundation Aide	CCL/TCL/NCL-14
Educational Sign Language Interpreter Level I	CCL/TCL/NCL-03
Educational Sign Language Interpreter Level II	CCL/TCL/NCL-02
Educational Sign Language Interpreter Level III	CCL/TCL/NCL-01
Educational Sign Language Interpreter Non-Leveled	CCL/TCL/NCL-14
Electronics Technician-Audio Visual/Computer Equipment	CCL/TCL/NCL-08
Energy Systems and Plans Room Manager	CCL/TCL/NCL-07
Exceptional Student Education Aide/Paraprofessional	CCL/TCL/NCL-14
Executive Secretary, School Board	CCL/TCL/NCL-05
Executive Secretary, Superintendent	CCL/TCL/NCL-05
Extended Day Care Program Supervisor	CCL/TCL/NCL-07
Extended Day Care Site Supervisor	CCL/TCL/NCL-10
Facilities Specialist	CCL/TCL/NCL-03
Food and Nutrition Services Assistant (4 hours)	CCL/TCL/NCL-17
Food and Nutrition Services Assistant (5 hours)	CCL/TCL/NCL-17

## CLASSIFIED CHART

TITLE	PAY GRADE
Media Aide/Paraprofessional	CCL/TCL/NCL-14
Office Clerk	CCL/TCL/NCL-12
Office Clerk – Food Services	CCL/TCL/NCL-12
On-Site Helper (Child Care)	CCL/TCL/NCL-16
Parent Facilitator	CCL/TCL/NCL-12
Parts Room Manager	CCL/TCL/NCL-07
Payroll Analyst	CCL/TCL/NCL-07
Personnel Analyst	CCL/TCL/NCL-07
Principal's Secretary	CCL/TCL/NCL-07
Program Facilitator	CCL/TCL/NCL-07
Purchasing Agent for Maintenance	CCL/TCL/NCL-07
Purchasing Agent for WTC	CCL/TCL/NCL-07
Registrar, High School	CCL/TCL/NCL-07
Renaissance Aide	CCL/TCL/NCL-14
School Office Clerk	CCL/TCL/NCL-12
School Secretary	CCL/TCL/NCL-09
School Substitute Teacher/Aide/Paraprofessional, Support Staff	CCL/TCL/NCL-14
Secretary to Director, WTC	CCL/TCL/NCL-07
Secretary/Bookkeeper – TRC	CCL/TCL/NCL-09
Senior Accountant, Accounts Payable	CCL/TCL/NCL-07
Senior Accountant, Finance	CCL/TCL/NCL-07
Senior Accountant, Payroll	CCL/TCL/NCL-07
Shop Foreman	CCL/TCL/NCL-03
Stage Audio and Lighting Technician	CCL/TCL/NCL-10
Student Assistance Facilitator	CCL/TCL/NCL-06
Student Assistance Facilitator for ESE Students	CCL/TCL/NCL-06
Switchboard Operator	CCL/TCL/NCL-12
Teacher Aide/Paraprofessional, Classroom	CCL/TCL/NCL-14
Teacher Aide/Paraprofessional, ESOL	CCL/TCL/NCL-14
Title I Aide/Paraprofessional, Computer Lab Manager	CCL/TCL/NCL-14
Title I Federal Program Assistant	CCL/TCL/NCL-07
Training Program Leader	CCL/TCL/NCL-05
Transportation Analyst	CCL/TCL/NCL-07
Transportation Business Office Manager	CCL/TCL/NCL-06
Transportation Fleet Secretary	CCL/TCL/NCL-11
Transportation Routing Technician	CCL/TCL/NCL-07
Vehicle Maintenance Technician	CCL/TCL/NCL-05
Warehouse Manager	CCL/TCL/NCL-07
Warehouse/Delivery Worker	CCL/TCL/NCL-09
Warehouse/Delivery Worker – TRC	CCL/TCL/NCL-09
Web-Based Information Specialist	CCL/TCL/NCL-07

**CITRUS COUNTY SCHOOL BOARD**  
**Classified Salary Schedule**  
**Non-Union**  
**2017-2018**

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	\$17,3300	\$16,6200	\$15,9400	\$15,2400	\$14,5200	\$13,8500	\$13,1900	\$12,5100	\$12,2700	\$12,0400	\$11,8000	\$11,5600	\$11,3500	\$11,1200	\$10,8800	\$10,6500	\$10,4100	\$10,1700	\$9,9500	\$9,3100
1	\$17,6600	\$16,9700	\$16,2700	\$15,5600	\$14,8700	\$14,1800	\$13,4700	\$12,7900	\$12,5500	\$12,3200	\$12,0800	\$11,8400	\$11,6300	\$11,3900	\$11,1600	\$10,9300	\$10,6900	\$10,4500	\$10,2200	\$9,5800
2	\$18,0100	\$17,3100	\$16,6100	\$15,9200	\$15,2300	\$14,5100	\$13,7700	\$13,0800	\$12,8400	\$12,6000	\$12,3700	\$12,1300	\$11,9100	\$11,6900	\$11,4500	\$11,2100	\$10,9800	\$10,7400	\$10,5000	\$9,8700
3	\$18,3600	\$17,6600	\$16,9700	\$16,2700	\$15,5600	\$14,8700	\$14,0500	\$13,3600	\$13,1300	\$12,8900	\$12,6700	\$12,4300	\$12,2000	\$11,9800	\$11,7400	\$11,5000	\$11,2600	\$11,0300	\$10,8100	\$10,1600
4	\$18,7100	\$18,0100	\$17,3100	\$16,6100	\$15,9200	\$15,2300	\$14,3400	\$13,6600	\$13,4200	\$13,1800	\$12,9400	\$12,7400	\$12,5000	\$12,2600	\$12,0300	\$11,7900	\$11,5500	\$11,3300	\$11,1100	\$10,4500
5	\$19,0600	\$18,3600	\$17,6600	\$16,9700	\$16,2700	\$15,5600	\$14,6600	\$13,9400	\$13,7200	\$13,4700	\$13,2300	\$13,0300	\$12,7900	\$12,5500	\$12,3200	\$12,0800	\$11,8400	\$11,6300	\$11,3900	\$10,7400
6	\$19,4100	\$18,7100	\$18,0100	\$17,3100	\$16,6100	\$15,9200	\$14,9400	\$14,2300	\$14,2800	\$13,7700	\$13,5500	\$13,3000	\$13,0800	\$12,8400	\$12,6000	\$12,3700	\$12,1300	\$11,9100	\$11,6900	\$11,0300
7	\$19,7600	\$19,0600	\$18,3600	\$17,6600	\$16,9700	\$16,2700	\$15,2300	\$14,5100	\$14,2800	\$14,0500	\$13,8400	\$13,6000	\$13,3600	\$13,1300	\$12,8900	\$12,6700	\$12,4300	\$12,2000	\$11,9800	\$11,3300
8	\$20,1000	\$19,4100	\$18,7100	\$18,0100	\$17,3100	\$16,6100	\$15,5100	\$14,8200	\$14,5700	\$14,3400	\$14,1300	\$13,8900	\$13,6600	\$13,4200	\$13,1800	\$12,9400	\$12,7400	\$12,5000	\$12,2600	\$11,6300
9	\$20,4600	\$19,7600	\$19,0600	\$18,3600	\$17,6600	\$16,9700	\$15,8200	\$15,1000	\$14,8700	\$14,6600	\$14,4100	\$14,1800	\$13,9400	\$13,7200	\$13,4700	\$13,2300	\$13,0300	\$12,7900	\$12,5500	\$11,9100
10	\$20,8000	\$20,1000	\$19,4100	\$18,7100	\$18,0100	\$17,3100	\$16,0900	\$15,3800	\$15,1600	\$14,9400	\$14,7100	\$14,4600	\$14,2300	\$13,9900	\$13,7700	\$13,5500	\$13,3000	\$13,0800	\$12,8400	\$12,2000
11	\$21,1400	\$20,4600	\$19,7600	\$19,0600	\$18,3600	\$17,6600	\$16,3800	\$15,6800	\$15,4600	\$15,2300	\$14,9900	\$14,7700	\$14,5100	\$14,2800	\$14,0500	\$13,8400	\$13,6000	\$13,3600	\$13,1300	\$12,5000
12	\$21,5000	\$20,8000	\$20,1000	\$19,4100	\$18,7100	\$18,0100	\$16,6700	\$15,9800	\$15,7600	\$15,5100	\$15,2800	\$15,0400	\$14,8200	\$14,5700	\$14,3400	\$14,1300	\$13,8900	\$13,6600	\$13,4200	\$12,7900
13	\$21,8500	\$21,1400	\$20,4600	\$19,7600	\$19,0600	\$18,3600	\$16,9700	\$16,2700	\$16,0400	\$15,8200	\$15,5600	\$15,3300	\$15,1000	\$14,8700	\$14,6600	\$14,4100	\$14,1800	\$13,9400	\$13,7200	\$13,0800
14	\$22,1900	\$21,5000	\$20,8000	\$20,1000	\$19,4100	\$18,7100	\$17,2600	\$16,5600	\$16,3300	\$16,0900	\$15,8700	\$15,6100	\$15,3800	\$15,1600	\$14,9400	\$14,7100	\$14,4600	\$14,2300	\$13,9900	\$13,3600
15	\$22,5300	\$21,8500	\$21,1400	\$20,4600	\$19,7600	\$19,0600	\$17,5400	\$16,8600	\$16,6100	\$16,3800	\$16,1500	\$15,9200	\$15,6800	\$15,4600	\$15,2300	\$14,9900	\$14,7700	\$14,5100	\$14,2800	\$13,6600
16	\$22,8900	\$22,1900	\$21,5000	\$20,8000	\$20,1000	\$19,4100	\$17,8300	\$17,1400	\$16,9200	\$16,6700	\$16,4300	\$16,2100	\$15,9800	\$15,7600	\$15,5100	\$15,2800	\$15,0400	\$14,8200	\$14,5700	\$13,9400
17	\$23,2400	\$22,5300	\$21,8500	\$21,1400	\$20,4600	\$19,7600	\$18,1300	\$17,4300	\$17,2000	\$16,9700	\$16,7300	\$16,4900	\$16,2700	\$16,0400	\$15,8200	\$15,5600	\$15,3300	\$15,1000	\$14,8700	\$14,2300
18	\$23,5700	\$22,8700	\$22,1800	\$21,4700	\$20,7900	\$20,0800	\$18,4500	\$17,7600	\$17,5300	\$17,3000	\$17,0700	\$16,8300	\$16,6000	\$16,3700	\$16,1400	\$15,9100	\$15,6700	\$15,4400	\$15,2100	\$14,5600
19	\$23,9300	\$23,2100	\$22,5000	\$21,8000	\$21,1000	\$20,3700	\$18,7300	\$18,0200	\$17,8000	\$17,5500	\$17,3200	\$17,0700	\$16,8500	\$16,6100	\$16,3800	\$16,1400	\$15,8900	\$15,6700	\$15,4300	\$14,7800

**CLASSIFIED NON-UNION**



CITRUS COUNTY SCHOOL BOARD  
Classified Salary Schedule  
CCEA  
2017-2018

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	\$17,3700	\$16,6700	\$15,9800	\$15,2800	\$14,5600	\$13,8800	\$13,2200	\$12,5400	\$12,3000	\$12,0700	\$11,8300	\$11,5900	\$11,3800	\$11,1500	\$10,9000	\$10,6700	\$10,4400	\$10,2000	\$9,9700	\$9,3400
1	\$17,7100	\$17,0100	\$16,3100	\$15,6000	\$14,9000	\$14,2200	\$13,5100	\$12,8200	\$12,5900	\$12,3500	\$12,1100	\$11,8700	\$11,6500	\$11,4200	\$11,1900	\$10,9600	\$10,7100	\$10,4800	\$10,2500	\$9,6100
2	\$18,0500	\$17,3500	\$16,6600	\$15,9600	\$15,2700	\$14,5500	\$13,8000	\$13,1100	\$12,8700	\$12,6400	\$12,4000	\$12,1600	\$11,9400	\$11,7100	\$11,4800	\$11,2400	\$11,0100	\$10,7600	\$10,5300	\$9,8900
3	\$18,4100	\$17,7100	\$17,0100	\$16,3100	\$15,6000	\$14,9000	\$14,0800	\$13,4000	\$13,1600	\$12,9200	\$12,7000	\$12,4600	\$12,2300	\$12,0100	\$11,7700	\$11,5300	\$11,2900	\$11,0600	\$10,8300	\$10,1900
4	\$18,7500	\$18,0500	\$17,3500	\$16,6600	\$15,9600	\$15,2700	\$14,3800	\$13,6900	\$13,4600	\$13,2100	\$12,9700	\$12,7700	\$12,5300	\$12,2900	\$12,0600	\$11,8200	\$11,5800	\$11,3600	\$11,1400	\$10,4800
5	\$19,1100	\$18,4100	\$17,7100	\$17,0100	\$16,3100	\$15,6000	\$14,6900	\$13,9700	\$13,7500	\$13,5100	\$13,2600	\$13,0600	\$12,8200	\$12,5900	\$12,3500	\$12,1100	\$11,8700	\$11,6500	\$11,4200	\$10,7600
6	\$19,4600	\$18,7500	\$18,0500	\$17,3500	\$16,6600	\$15,9600	\$14,9700	\$14,2700	\$14,0200	\$13,8000	\$13,5900	\$13,3300	\$13,1100	\$12,8700	\$12,6400	\$12,4000	\$12,1600	\$11,9400	\$11,7100	\$11,0600
7	\$19,8000	\$19,1100	\$18,4100	\$17,7100	\$17,0100	\$16,3100	\$15,2700	\$14,5500	\$14,3200	\$14,0800	\$13,8700	\$13,6400	\$13,4000	\$13,1600	\$12,9200	\$12,7000	\$12,4600	\$12,2300	\$12,0100	\$11,3600
8	\$20,1500	\$19,4600	\$18,7500	\$18,0500	\$17,3500	\$16,6600	\$15,5500	\$14,8500	\$14,6100	\$14,3800	\$14,1600	\$13,9200	\$13,6900	\$13,4600	\$13,2100	\$12,9700	\$12,7700	\$12,5300	\$12,2900	\$11,6500
9	\$20,5100	\$19,8000	\$19,1100	\$18,4100	\$17,7100	\$17,0100	\$15,8600	\$15,1400	\$14,9000	\$14,6900	\$14,4500	\$14,2200	\$13,9700	\$13,7500	\$13,5100	\$13,2600	\$13,0600	\$12,8200	\$12,5900	\$11,9400
10	\$20,8500	\$20,1500	\$19,4600	\$18,7500	\$18,0500	\$17,3500	\$16,1300	\$15,4200	\$15,2000	\$14,9700	\$14,7400	\$14,5000	\$14,2700	\$14,0200	\$13,8000	\$13,5900	\$13,3300	\$13,1100	\$12,8700	\$12,2300
11	\$21,1900	\$20,5100	\$19,8000	\$19,1100	\$18,4100	\$17,7100	\$16,4200	\$15,7100	\$15,5000	\$15,2700	\$15,0300	\$14,8000	\$14,5500	\$14,3200	\$14,0800	\$13,8700	\$13,6400	\$13,4000	\$13,1600	\$12,5300
12	\$21,5600	\$20,8500	\$20,1500	\$19,4600	\$18,7500	\$18,0500	\$16,7100	\$16,0200	\$15,8000	\$15,5500	\$15,3200	\$15,0800	\$14,8500	\$14,6100	\$14,3800	\$14,1600	\$13,9200	\$13,6900	\$13,4600	\$12,8200
13	\$21,9000	\$21,1900	\$20,5100	\$19,8000	\$19,1100	\$18,4100	\$17,0100	\$16,3100	\$16,0800	\$15,8600	\$15,6000	\$15,3700	\$15,1400	\$14,9000	\$14,6900	\$14,4500	\$14,2200	\$13,9700	\$13,7500	\$13,1100
14	\$22,2400	\$21,5600	\$20,8500	\$20,1500	\$19,4600	\$18,7500	\$17,3000	\$16,6100	\$16,3700	\$16,1300	\$15,9100	\$15,6500	\$15,4200	\$15,2000	\$14,9700	\$14,7400	\$14,5000	\$14,2700	\$14,0200	\$13,4000
15	\$22,5900	\$21,9000	\$21,1900	\$20,5100	\$19,8000	\$19,1100	\$17,5900	\$16,9000	\$16,6600	\$16,4200	\$16,1900	\$15,9600	\$15,7100	\$15,5000	\$15,2700	\$15,0300	\$14,8000	\$14,5500	\$14,3200	\$13,6900
16	\$22,9400	\$22,2400	\$21,5600	\$20,8500	\$20,1500	\$19,4600	\$17,8700	\$17,1800	\$16,9600	\$16,7100	\$16,4700	\$16,2500	\$16,0200	\$15,8000	\$15,5500	\$15,3200	\$15,0800	\$14,8500	\$14,6100	\$13,9700
17	\$23,3000	\$22,5900	\$21,9000	\$21,1900	\$20,5100	\$19,8000	\$18,1700	\$17,4800	\$17,2400	\$17,0100	\$16,7700	\$16,5300	\$16,3100	\$16,0800	\$15,8600	\$15,6000	\$15,3700	\$15,1400	\$14,9000	\$14,2700
18	\$23,6300	\$22,9200	\$22,2300	\$21,5300	\$20,8400	\$20,1300	\$18,5000	\$17,8000	\$17,5800	\$17,3400	\$17,1100	\$16,8700	\$16,6500	\$16,4100	\$16,1800	\$15,9500	\$15,7000	\$15,4800	\$15,2500	\$14,6000
19	\$23,6900	\$22,9800	\$22,2800	\$21,5800	\$20,8900	\$20,1700	\$18,5400	\$17,8400	\$17,6200	\$17,3800	\$17,1500	\$16,9000	\$16,6800	\$16,4500	\$16,2200	\$15,9800	\$15,7300	\$15,5100	\$15,2800	\$14,6300

CLASSIFIED - CCEA

**CITRUS COUNTY SCHOOL BOARD**  
**Professional Technical Salary Schedule**  
**TEAMSTERS**  
**2017-2018**

**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	\$45,143.83	\$43,395.91	\$42,230.62	\$38,152.15	\$34,656.31	\$34,073.67	\$31,160.47	\$29,995.19	\$28,829.91	\$28,223.51	\$24,727.68	\$22,397.12
1	\$46,261.60	\$44,513.68	\$43,348.40	\$39,269.93	\$35,774.08	\$35,191.44	\$32,278.25	\$31,112.96	\$29,947.69	\$28,782.40	\$25,286.57	\$22,956.01
2	\$47,426.88	\$45,678.96	\$44,513.68	\$40,435.20	\$36,939.37	\$36,356.72	\$33,443.52	\$32,278.25	\$31,112.96	\$29,365.05	\$25,869.21	\$23,538.65
3	\$48,592.16	\$46,844.24	\$45,678.96	\$41,600.49	\$38,104.64	\$37,522.00	\$34,608.81	\$33,443.52	\$32,278.25	\$29,947.69	\$26,451.84	\$24,121.28
4	\$49,757.44	\$48,009.52	\$46,844.24	\$42,765.76	\$39,269.93	\$38,687.28	\$35,774.08	\$34,608.81	\$33,443.52	\$30,530.32	\$27,034.49	\$24,703.93
5	\$50,922.72	\$49,174.80	\$48,009.52	\$43,931.04	\$40,435.20	\$39,852.56	\$36,939.37	\$35,774.08	\$34,608.81	\$31,112.96	\$27,617.13	\$25,286.57
6	\$52,088.00	\$50,340.08	\$49,174.80	\$45,096.32	\$41,600.49	\$41,017.84	\$38,104.64	\$36,939.37	\$35,774.08	\$31,695.61	\$28,199.77	\$25,869.21
7	\$53,253.28	\$51,505.36	\$50,340.08	\$46,261.60	\$42,765.76	\$42,183.12	\$39,269.93	\$38,104.64	\$36,939.37	\$32,278.25	\$28,782.40	\$26,451.84
8	\$54,418.56	\$52,670.63	\$51,505.36	\$47,426.88	\$43,931.04	\$43,348.40	\$40,435.20	\$39,269.93	\$38,104.65	\$32,860.88	\$29,365.05	\$27,034.49
9	\$55,583.84	\$53,835.92	\$52,670.63	\$48,592.16	\$45,096.32	\$44,513.68	\$41,600.49	\$40,435.20	\$39,269.93	\$33,443.52	\$29,947.69	\$27,617.13
10	\$56,749.12	\$55,001.19	\$53,835.92	\$49,757.44	\$46,261.60	\$45,678.96	\$42,765.76	\$41,600.49	\$40,435.20	\$34,026.17	\$30,530.32	\$28,199.77
11	\$57,914.39	\$56,166.48	\$55,001.19	\$50,922.72	\$47,426.88	\$46,844.24	\$43,931.04	\$42,765.76	\$41,600.49	\$34,608.81	\$31,112.96	\$28,782.40
12	\$59,079.68	\$57,331.75	\$56,166.48	\$52,088.00	\$48,592.16	\$48,009.52	\$45,096.32	\$43,931.04	\$42,765.76	\$35,191.44	\$31,695.61	\$29,365.05
13	\$60,244.95	\$58,497.04	\$57,331.75	\$53,253.28	\$49,757.44	\$49,174.80	\$46,261.60	\$45,096.32	\$43,931.04	\$35,774.08	\$32,278.25	\$29,947.69
14	\$61,410.24	\$59,662.31	\$58,497.04	\$54,418.56	\$50,922.72	\$50,340.08	\$47,426.88	\$46,261.60	\$45,096.32	\$36,356.72	\$32,860.88	\$30,530.32
15	\$62,575.51	\$60,827.60	\$59,662.31	\$55,583.84	\$52,088.00	\$51,505.36	\$48,592.16	\$47,426.88	\$46,261.60	\$36,939.37	\$33,443.52	\$31,112.96
16	\$63,022.62	\$61,274.70	\$60,109.42	\$56,030.94	\$52,535.11	\$51,952.47	\$49,039.27	\$47,873.99	\$46,708.71	\$37,386.48	\$33,890.63	\$31,560.07
17	\$63,159.92	\$61,408.20	\$60,240.39	\$56,153.01	\$52,649.57	\$52,065.66	\$49,146.11	\$47,978.28	\$46,810.48	\$37,467.93	\$33,964.47	\$31,628.83

**PROFESSIONAL TECHNICAL - TEAMSTERS**

**CITRUS COUNTY SCHOOL DISTRICT**  
**SUBSTITUTE TEACHER PAY RATES**  
**2018-2019** *(Effective January 1, 2018)*

**Daily Short Term**

Non-Degreed or Associates Degree \$70.00

**Daily Long Term\***

Non Degreed \$78.00

**Daily Short Term**

Bachelor's Degree or Higher \$75.00

**Daily Short Term**

State Certified (Active or Inactive)\*\* \$80.00

**Long Term\***

**Non-Certified**

**Certified\*\***

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 2018-2019**

*(Effective January 1, 2018)*

Substitute Support personnel are paid \$ 8.25/hour.

**APPENDIX B**  
**SUPPLEMENTAL PAY**  
**CITRUS COUNTY SCHOOLS**

Definition of Supplements: Positions that require duties outside the regular school day and/or positions that require specialized expertise and/or certification in a supplemented position.

Column 1 indicates supplemental positions filled prior to July 1, 2008.

Column 2 indicates supplemental positions filled as of July 1, 2008.

**GENERAL**

	<u>Column 1</u>	<u>Column 2</u>
School Psychologist	\$3,800	\$2,400
School Social Worker	\$3,800	\$2,400
Speech Language Pathologist (M.A.)	\$3,800	\$2,400
Title I Resource Specialist	\$3,800	
ESE Specialist (High School)	\$3,800	\$3,000
ESE Specialist (Elem/Middle/Other)	\$3,800	\$2,400
Vocational Resource Specialist	\$3,800	
Special Olympics	\$2,400	
Guidance Counselor (High School)	\$1,906	\$3,000
Guidance Counselor (Elem/Middle/Other)	\$1,906	\$2,400
Curriculum Resource Specialist	\$1,906	\$2,400
Peer Teacher	\$514	
Peer Teacher (for any additional beginning teacher)	\$300	
ESOL (This would be for ESOL certified teachers who are providing English training to ESOL students for at least 45 days and/or providing site based teacher training)	\$514	

**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	
School Based Activity Supplement (per school)	\$2,400***	
Vocational Agriculture Teacher	\$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
Department Heads (maximum of 8 per High School)	\$1,210
College Course Teacher	\$514

### **MIDDLE SCHOOL**

*Athletic Director	\$1,906
*Head Football Coach	\$1,906
School Based Activity Supplement (per school)	*** \$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	\$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

### **ELEMENTARY/CREST/WITHLACOOCHIEE TECHNICAL INSTITUTE**

School Based Activity Supplement (per school)	\$1,442
---	---------

\*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

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

All supplemental positions, except for School Based Activity Supplement, shall be posted in the same manner as all instructional positions.

## CITRUS COUNTY SCHOOL DISTRICT EXTRA DUTY RATES OF PAY

TYPE	GROUP	RATE PER HOUR	BENEFIT %	CODE
IN - SERVICE - TO INCLUDE: PROFESSIONAL DEVELOPMENT, PROGRESS MONITORING, LITERACY TRAINING, AND GO MATH TRAINING	INSTRUCTIONAL	\$15	9.25%	IINSV
	SUPPORT *	10.00/15.00	9.25%	NINSV
CURRICULUM WRITING, PLANNING FOR WORKSHOPS** OR PRODUCING OTHER MATERIALS, ACCELERATION CAMP, SUMMER PLANNING, INSTRUCTIONAL TIME LINES, SCHOOL IMPROVEMENT PLAN	INSTRUCTIONAL	\$18.00	9.25%	IINSV
	SUPPORT *	10.00/15.00	9.25%	NINSV
HOMEBOUND PROJECT 38200	INSTRUCTIONAL	HOURLY RATE	16.62%	IED
	SUPPORT *	HOURLY RATE	16.62%	NED
LEARNING LABS PROJECT 379L0	INSTRUCTIONAL	HOURLY RATE	16.62%	IED
	SUPPORT *	HOURLY RATE	16.62%	NED
PLANNING - CLASS SIZE PROJECT 379C0	INSTRUCTIONAL	HOURLY RATE	16.62%	IED
	SUPPORT *	HOURLY RATE	16.62%	NED
ADVANCED PLACEMENT/IB COORDINATOR PROJECT 10350	INSTRUCTIONAL	HOURLY RATE	16.62%	IED
	SUPPORT *	HOURLY RATE	16.62%	NED
AVID TUTOR PROJECT 17010	INSTRUCTIONAL	\$10	3.05	0C3
	SUPPORT *	\$8.05/\$12.08	3.05	0B7
FACILITATING IN-SERVICE ON NON-WORKDAY (PRESENTATION TIME ONLY; NOT PREP TIME)	INSTRUCTIONAL	\$25	16.62%	IED
	SUPPORT *	\$17.00/\$25.50	16.62%	NED
21ST CENTURY/SATURDAY SCHOOL PROGRAM PRESENTER	INSTRUCTIONAL	\$18	N/A	
	SUPPORT *	\$12.00/\$18.00		
21ST CENTURY/SATURDAY SCHOOL PROGRAM FACILITATOR	INSTRUCTIONAL	\$25	N/A	
	SUPPORT *	\$17.00/\$25.50		
AFTER SCHOOL TUTORING/DETENTION (9 OR LESS STUDENTS) PROJECT	INSTRUCTIONAL	\$12	16.62%	IED
	SUPPORT *	\$8.05/\$12.08	16.62%	NED
AFTER SCHOOL TUTORING/DETENTION (10 OR MORE STUDENTS) PROJECT	INSTRUCTIONAL	\$18	16.62%	IED
	SUPPORT *	\$12.00/\$18.00	16.62%	NED
GATEKEEPERS/GAME ANNOUNCERS PROJECT 37100	INSTRUCTIONAL	\$8.05	16.62%	IED
	SUPPORT *	\$8.05/\$12.08	16.62%	NED
CROWD MANAGERS PROJECT 00680 (SUPPORT PAY IS HIGHEST WAGE OF 18.00 OR TIME AND ONE HALF)	INSTRUCTIONAL	\$18.00	16.62%	IED
	SUPPORT *	18.00 OR OT	16.62%	NED
PLATO - AFTER SCHOOL GRADE FORGIVENESS PROJECT 10990	INSTRUCTIONAL	Hourly Rate	16.62%	IED
	SUPPORT *	Hourly Rate	16.62%	NED
SAT/ACT 28000 PROJECT	INSTRUCTIONAL	HOURLY RATE	16.62%	IED
	SUPPORT*	HOURLY RATE	16.62%	NED
BUS OPERATORS - ALL ADDITIONAL DUTIES OTHER THAN DRIVING A ROUTE	SUPPORT*	\$10.00	16.62%	
STATE OR GRANT FUNDED SUMMER INSTITUTES	ALL	Pre-approved daily stipends for course completers may be offered		
OTHER?	ALL	Contact Mr. Blocker		
FOOD SVC WORKERS WORKING OTHER POSITIONS OTHER THAN THEIR REGULAR JOB	ALL	Paid at Job Rate	16.62%	

\*SUPPORT STAFF RATE MAY BE AT TIME AND HALF BASED ON NUMBER OF HOURS WORKED IN A WEEK

\*\*NUMBER OF HOURS FOR WORKSHOP PLANNING MUST BE PRE-APPROVED BY THE SITE/GRANT SUPERVISOR



# WITHLACOOCHEE TECHNICAL COLLEGE

1201 West Main Street Inverness, FL 34450-4696  
(352) 726-2430 Fax: (352) 249-2157  
[www.wtcollege.org](http://www.wtcollege.org)

**Gloria Dumas Bishop**  
DIRECTOR

**Richard Van Gulik**  
ASSISTANT  
DIRECTOR

**Jeffrey Williams**  
ASSISTANT  
DIRECTOR

**Karen Davis**  
ASSISTANT  
DIRECTOR

**Lt. David Vincent**  
Director  
Public Safety Training Academy



## Teacher Recommendation Part Time Law Enforcement Academy

I recommend \_\_\_\_\_ for appointment as General Instructor

at the Withlacoochee Technical College Law Enforcement Academy Public Safety Training Center for the \_\_\_\_\_ -  
\_\_\_\_\_ school year.

\_\_\_\_\_  
WTC-PSTC Coordinator Signature

\_\_\_\_\_  
WTC-PTSC Director Signature

### Law Enforcement Academy Salary Verification

Date Prepared: \_\_\_\_\_

- ☐ **Pay Grade 1 - \$20.00 Hourly**  
*0-5 years WTC Instructor or 5 years work experience with an AA degree*
- ☐ **Pay Grade 2 - \$22.50 Hourly**  
*5-10 years WTC Instructor or 10 years work experience with a Bachelor's Degree*
- ☐ **Pay Grade 3 - \$25.00 Hourly**  
*10 or more years WTC Instructor or 5 years as WTC Instructor with Bachelor's Degree*
- ☐ **Pay Grade 4 - \$27.50 Hourly**  
*Lead Instructor for Hi-Liability Course or Advanced & Specialized Courses*

The information that I have provided to the Citrus County School Board is accurate to the best of my knowledge.

I understand that I may be required to provide additional documentation if needed.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Verified by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Citrus County School District  
Job Descriptions

JOB TITLE	UNION	PAY GRADE	CATEGORY
ACCOUNTANT ACCT PAYABLE	CCEA	08	Classified
ACCOUNTANT FINANCE	CCEA	08	Classified
ACCOUNTING MANAGER	Non-Union	02	Professional/Technical
ACTIVITIES DIRECTOR	CCEA		Instructional
ADMINISTRATIVE AIDE	CCEA	14	Classified
ADMINISTRATIVE SECRETARY	CCEA	07	Classified
ADMINISTRATIVE SECRETARY	Non-Union	07	Classified
APPLICATION SUPPORT ANALYST	Non-Union	03	Professional/Technical
APPLICATION SUPPORT ANALYST UNION	CCEA	03	Professional/Techincal
APPLICATION SUPPORT SPECIALIST	CCEA	06	Professional/Techincal
ASSESSMENT SPECIALIST	CCEA		Instructional
ASSIST PRINCIPAL ALTERNATIVE	Non-Union	06	Administrator
ASSIST PRINCIPAL ELEMENTARY	Non-Union	08	Administrator
ASSIST PRINCIPAL HIGH SCHOOL	Non-Union	06	Administrator
ASSIST PRINCIPAL MIDDLE	Non-Union	07	Administrator
ASSISTANT DIRECTOR WTC	Non-Union	07	Administrator
ASSISTANT FOOD SERVICE MANAGER	Teamsters	09	Classified
ASSISTANT PRINCIPAL ESE	Non-Union	07	Administrator
ASST BOOKKEEPER WTC-BOOKSTORE	CCEA	09	Classified
ASST SUPT BUSINESS & SUPPORT	Non-Union	01	Administrator
ASST SUPT OF SCHL OPERATIONS	Non-Union	01	Administrator
ASST TRANS FLEET MANAGER	Non-Union	06	Professional/Technical
ATTENDANCE ASSISTANT	CCEA	06	Classified
BLDG OFFICAL PROJECT MGR II	Non-Union	02	Professional/Technical
BOOKKEEPER DISTRICT	CCEA	09	Classified
BOOKKEEPER ELEMENTARY	CCEA	09	Classified
BOOKKEEPER HIGH SCHL/MIDL SCH	CCEA	07	Classified
BOOKKEEPER WTC	CCEA	06	Classified
BUDGET COST SPECIALIST	Non-Union	05	Professional/Technical
BUS AIDE	Teamsters	14	Classified
BUS OPERATOR	Teamsters	06	Classified
BUS OPERATOR TRAINER/INSTRUCTO	Teamsters	06	Classified
BUSINESS OFC & FIN AID SPEC	CCEA	06	Professional/Techincal
BUYER	CCEA	06	Classified
CAREER ADVISOR	CCEA	09	Professional/Techincal
CDE EMPLOYEE	Non-Union		Hourly Not Contracted
CERTIFIED SCHOOL COUNSELOR ADULT	CCEA		Instructional
CERTIFIED SCHOOL COUNSELOR ELEM	CCEA		Instructional
CERTIFIED SCHOOL COUNSELOR ESE	CCEA		Instructional
CERTIFIED SCHOOL COUNSELOR HIGH	CCEA		Instructional
CERTIFIED SCHOOL COUNSELOR MIDDLE	CCEA		Instructional
CERTIFIED SCHOOL COUNSELOR OTHER	CCEA		Instructional
CLAIMS MANAGEMENT SPECIALIST	Non-Union	05	Classified
COMPUTER LAB AIDE/PARAPRO	CCEA	14	Classified
COMPUTER LAB AIDE/PARAPROF	CCEA	14	Classified
COMPUTER NETWORK SPECIALIST	CCEA	03	Professional/Techincal
CONSTRCTN STRATGIES FACILITATR	CCEA	06	Professional/Techincal
COORD OF HLTH PE & SPEC PRGMS	Non-Union	05	Administrator
COORDINATOR EXCEPT STUDENT ED	Non-Union	05	Administrator
COORDINATOR MAINTENANCE	Non-Union	05	Administrator
COORDINATOR OF CERT & PROF S	Non-Union	05	Administrator
COORDINATOR OF INST SUPPORT FOR TCHS	Non-Union	05	Administrator
COORDINATOR OF RESEARCH/ACCOUNTABILITY	Non-Union	05	Administrator



Citrus County School District  
Job Descriptions

<b>JOB TITLE</b>	<b>UNION</b>	<b>PAY GRADE</b>	<b>CATEGORY</b>
COORDINATOR OF TITLE I/NCLB	Non-Union	05	Administrator
COORDINATOR TRANSPORTATION	Non-Union	05	Administrator
COORDINATOR OF SPECIAL ACADEMI	Non-Union	05	Administrator
COORDINATOR OF STUDENT SVS	Non-Union	05	Administrator
CURRICULUM SPECIALIST (TOSA)	CCEA		Instructional
CUSTODIAN FS	Teamsters	16	Classified
CUSTODIAN	Teamsters	16	Classified
DATA BASE SUPPORT SPECIALIST	CCEA	05	Professional/Techincal
<b>JOB TITLE</b>	<b>UNION</b>	<b>PAY GRADE</b>	<b>CATEGORY</b>
DATA SECRETARY	CCEA	07	Classified
DATA SECRETARY	CCEA	09	Classified
DIRECTOR AREA SCH/ELEM ED	Non-Union	04	Administrator
DIRECTOR EXCEPTL STUDENT ED	Non-Union	04	Administrator
DIRECTOR FACILITIES/CONSTRUCT	Non-Union	04	Administrator
DIRECTOR FINANCE	Non-Union	04	Administrator
DIRECTOR FOOD SERVICES	Non-Union	04	Administrator
DIRECTOR INTRUC. TECHNOLOGY	Non-Union	04	Administrator
DIRECTOR OF HUMAN RESOURCES	Non-Union	04	Administrator
DIRECTOR OF INFORMATION SVC	Non-Union	04	Administrator
DIRECTOR PROF DEV & COMM SVC 6300	Non-Union	04	Administrator
DIRECTOR RESEARCH/ACCOUNTABLT	Non-Union	04	Administrator
DIRECTOR RISK MGMT & EMPLOYEE	Non-Union	04	Administrator
DIRECTOR STUDENT SERVICES	Non-Union	04	Administrator
DIRECTOR WTC	Non-Union	02	Administrator
DIRECTOR AREA SCH/SEC ED	Non-Union	04	Administrator
DIRECTOR CAREER&TECH&ADULT ED	Non-Union	04	Administrator
DIRECTOR OF PLAN & GROWTH MGT	Non-Union	03	Administrator
DISPATCHER MAINTENANCE	CCEA	07	Classified
DISPATCHER	CCEA	07	Classified
DISTRICT SECRETARY	CCEA	09	Classified
DISTRICT TECHNOLOGY SPECIALIST	CCEA		Instructional
ED INTERPRETER LEVEL 2	CCEA	02	Classified
ED INTERPRETER LEVEL 3	CCEA	01	Classified
ED INTERPRETER LEVEL 1	CCEA	03	Classified
ED INTERPRETER NON LEVEL	CCEA	14	Classified
EMP BENEFIT SPEC/PRIVACY OFF	Non-Union	05	Professional/Technical
ENERGY SYSTEM & PLANS RM MANAG	Teamsters	07	Classified
ENVIRO SAFETY PROJECT LEADER	Non-Union	01	Professional/Technical
ESE SPECIALIST	CCEA		Instructional
EVENING SUPERVISOR			
EXEC DIR EDUC SERVICES	Non-Union	02	Administrator
EXEC DIR SCHOOL SUPPORT SVC	Non-Union	02	Administrator
EXECUTIVE SECRETARY SCHL BD	Non-Union	05	Classified
EXECUTIVE SECRETARY SUPT	Non-Union	05	Classified
EXTENDED DAY CARE PRG SUPERVSR	CCEA	07	Classified
EXTENDED DAY CARE SITE SUPRVSR	CCEA	10	Classified
FACILITIES SPECIALIST	Teamsters	03	Classified
FINANCIAL AID ADVISOR	CCEA		Instructional
FINANCIAL AID SPECIALIST	CCEA	08	Professional/Techincal
FOOD SERVICE ASSISTANT 7HRS	Teamsters	15	Classified
FOOD SERV MANAGER ELEMENTARY	Non-Union	04	Classified
FOOD SERV MANAGER HIGH	Non-Union	02	Classified
FOOD SERV MANAGER MIDDLE	Non-Union	03	Classified

Citrus County School District  
Job Descriptions

<b>JOB TITLE</b>	<b>UNION</b>	<b>PAY GRADE</b>	<b>CATEGORY</b>
FOOD SERVICE ASSISTANT	Teamsters	17	Classified
FOOD SERVICE BUDGET & COST SPECIALIST	CCEA	05	Professional/Technical
FOOD SERVICE NUTRITION SPECIALIST	Non-Union	04	Professional/Technical
FOOD SERVICE NUTRITION SPECIALIST	Teamsters	01	Professional/Technical
FOOD SERVICE OPERATIONS SPECIALIST	Non-Union	01	Classified
GUIDANCE SECRETARY	CCEA	09	Classified
HEAD CUSTODIAN	Teamsters	08	Classified
HEALTH ROOM ATTENDANT	CCEA	13	Classified
HEALTH SAFETY SPECIALIST	Teamsters	05	Professional/Technical
INSTRUCTIONAL TECHNOLOGY SPEC	CCEA		Instructional
INTERNAL AUDITOR	Non-Union	02	Professional/Technical
JOB COACH	CCEA	14	Classified
JOURNEYMAN TRADESWORKER-HVAC	Teamsters	05	Classified
JOURNEYMAN TRADESWORKER-ROOFER	Teamsters	05	Classified
JOURNEYMAN-KITCHEN EQUIPT MECH	Teamsters	05	Classified
JOURNEYMAN TRADESWORKER-PLUMBER	Teamsters	05	Classified
JOURNEYMAN TRADESWORKER-CARPENTER	Teamsters	05	Classified
<b>JOB TITLE</b>	<b>UNION</b>	<b>PAY GRADE</b>	<b>CATEGORY</b>
JOURNEYMAN TRADESWORKER-ELECTRICIAN	Teamsters	05	Classified
JOURNEYMAN TRADESWORKER-ELECTRONICS	Teamsters	05	Classified
JOURNEYMAN TRADESWORKER-PEST CONTROL	Teamsters	05	Classified
JOURNEYMAN TRADESWORKER	Teamsters	05	Classified
JOURNEYMAN TRADESWORKER-SKILLED CRAFTSMAN	Teamsters	05	Classified
LINE MECHANIC	Teamsters	08	Classified
MAINT. TRADESWORKER - FOOD SVC	Teamsters	05	Classified
MAINTENANCE HELPER - SPORT FLD	Teamsters	10	Classified
MAINTENANCE HELPER	Teamsters	10	Classified
MAINTENANCE OFFICE SPECIALIST	Non-Union	06	Classified
MAINTENANCE PROJECT FOREMAN	Teamsters	03	Classified
MAINTENANCE TRADESWORKER	Teamsters	08	Classified
MAINTENANCE WORKER - GROUNDS	Teamsters	08	Classified
MAINTENANCE WORKER	Teamsters	16	Classified
MASTER ELECTRONICS TECH AV/CMP	Teamsters	03	Classified
MASTER TRADE WORKER - HVAC	Teamsters	03	Classified
MASTER TRADE WORKER - LOCKSMITH	Teamsters	03	Classified
MASTER TRADE WORKER - PLUMBING	Teamsters	03	Classified
MASTER TRADESWORKER-WASTEWATER	Teamsters	03	Classified
MECHANIC HELPER	Teamsters	15	Classified
MEDIA AIDE/PARAPROFESSIONAL	CCEA	14	Classified
MEDIA SPECIALIST ELEMENTARY	CCEA		Instructional
MEDIA SPECIALIST HIGH SCHOOL	CCEA		Instructional
MEDIA SPECIALIST MIDDLE	CCEA		Instructional
MEDIA SPECIALIST WTI	CCEA		Instructional
MSS OFFICE KITCHEN MANAGER	CCEA	09	Classified
MSTR TRADE WORKER - ELECTRICAL	Teamsters	03	Classified
MSTR TRADE WORKER-BLDG CONSTRUCT	Teamsters	03	Classified
MSTR TRADE WORKER-GEN CONSTRUCTION	Teamsters	03	Classified
OCCUPATIONAL THERAPIST	Non-Union	01	Special Scale
OCCUPATIONAL THERAPY ASSISTANT	CCEA	05	Professional/Technical
OFFICE CLERK	CCEA	12	Classified
ON-SITE HELPER	CCEA	16	Classified
PARENT FACILITATOR	CCEA	12	Classified
PARTS ROOM MANAGER	Teamsters	07	Classified

Citrus County School District  
Job Descriptions

JOB TITLE	UNION	PAY GRADE	CATEGORY
PAYROLL ANALYST	CCEA	07	Classified
PAYROLL SPECIALIST	Non-Union	04	Professional/Technical
PERSONNEL ANALYST	CCEA	07	Classified
PERSONNEL ANALYST	Non-Union	07	Classified
PERSONNEL ANALYST UNION	CCEA	07	Classified
PHYSICAL THERAPIST	Non-Union	01	Professional/Technical
PLANNING AND GROWTH MGMT TECH	CCEA	08	Professional/Techincal
POLICY COMPLIANCE OFFICER	Non-Union	06	Professional/Technical
PRINCIPAL ALTERNATIVE SCHOOL	Non-Union	04	Administrator
PRINCIPAL ELEMENTARY	Non-Union	05	Administrator
PRINCIPAL ESE	Non-Union	04	Administrator
PRINCIPAL HIGH SCHOOL	Non-Union	02	Administrator
PRINCIPAL MIDDLE	Non-Union	04	Administrator
PRINCIPAL'S SECRETARY	Non-Union	07	Classified
PROGRAM FACILITATOR	CCEA	07	Classified
PROGRAM SPEC FOR GRANTWRITING	CCEA		Instructional
PROGRAM SPEC-CURR-LNG AR SO ST	CCEA		Instructional
PROGRAM SPECIALIST	CCEA		Instructional
PROGRAM SPECIALIST-CURRICULUM	CCEA		Instructional
PROGRAMMER/ANALYST - FOOD SVC	CCEA	03	Professional/Techincal
PROJECT LEADER SUPPORT 8200	Non-Union	01	Professional/Technical
PROJECT MANAGER I	Teamsters	03	Professional/Technical
PROJECT MANAGER	Teamsters	03	Professional/Technical
PURCHASING AGENT WTI	CCEA	07	Classified
PURCHASING AGENT MAINTENANCE	CCEA	07	Classified
PURCHASING MANAGER	Non-Union	02	Professional/Technical
JOB TITLE	UNION	PAY GRADE	CATEGORY
READING COACH HIGH	CCEA		Instructional
REGISTRAR	CCEA	07	Classified
ROUTE MANAGER	Non-Union	06	Professional/Technical
SCHOOL BOARD MEMBER	Non-Union		Elected
SCHOOL NURSE/LPN LEVEL	CCEA	08	Professional/Techincal
SCHOOL NURSE/RN LEVEL	Non-Union	04	Professional/Technical
SCHOOL OFFICE CLERK	CCEA	12	Classified
SCHOOL PSYCHOLOGIST 10MOS	CCEA		Instructional
SCHOOL PSYCHOLOGIST	CCEA		Instructional
SCHOOL SECRETARY	CCEA	09	Classified
SENIOR APPLICATION SUPPORT ANALYST	Non-Union	01	Professional/Technical
SHOP FOREMAN	Teamsters	03	Classified
SHUTTLE DRIVER			
SHUTTLE DRIVER	Teamsters		Special Scale
SOCIAL WORKER	CCEA		Instructional
SR ACCOUNTANT FINANCE	CCEA	07	Classified
STAGE AUDIO & LIGHTING TECH 7900	Teamsters	10	Classified
STAGE AUDIO & LIGHTING TECH FS 7600	Teamsters	10	Classified
STRUCTURE & MECHANICAL FOREMAN	Non-Union	06	Professional/Technical
STUDENT HEALTH SPEC	Non-Union	03	Professional/Technical
SUPERINTENDENT	Non-Union		Elected
SUPERVISOR ACCOUNTING & INTER	Non-Union	08	Administrator
SUPERVISOR ACHIEVEMT DATA TEC	Non-Union	08	Administrator
SUPERVISOR BUSINESS OPERATION	Non-Union		Administrator
SUPERVISOR MARINE SCIENCE ST	Non-Union	01	Administrator
SUPERVISOR BUSINESS OPERATIONS	Non-Union	08	Administrator

Citrus County School District  
Job Descriptions

<b>JOB TITLE</b>	<b>UNION</b>	<b>PAY GRADE</b>	<b>CATEGORY</b>
SWITCH BOARD OPERATOR	CCEA	12	Classified
SYSTEM SPECIALIST 6500	CCEA	03	Professional/Techincal
SYSTEM SPECIALIST 8200	CCEA	03	Professional/Techincal
SYSTEM SUPPORT SPECIALIST	CCEA	05	Professional/Techincal
TCHR AIDE CULINARY ARTS	CCEA	14	Classified
TCHR AIDE/PARAPRO CHAP I ELEM 5100	CCEA	14	Classified
TCHR AIDE/PARAPRO ELEMENTARY	CCEA	14	Classified
TCHR AIDE/PARAPRO ESE 5200	CCEA	14	Classified
TCHR AIDE/PARAPRO MIDDLE	CCEA	14	Classified
TCHR AIDE/PARAPRO MIDDLE/HIGH	CCEA	14	Classified
TCHR AIDE/PARAPRO ADULT 5400	CCEA	14	Classified
TCHR AIDE/PARAPRO	CCEA	14	Classified
TCHR AIDE/PARAPRO	CCEA	15	Classified
TCHR AIDE/PARAPRO ESE 5100	CCEA	14	Classified
TCHR AIDE/PARAPRO ISS	CCEA	14	Classified
TCHR AIDE/PARAPRO PRE-K	CCEA	14	Classified
TCHR AIDE/PARAPRO VOTECH 5300	CCEA	14	Classified
TEACHER ADAPTIVE P.E.	CCEA		Instructional
TEACHER ADULT BASIC ED	CCEA		Instructional
TEACHER AGRICULTURE	CCEA		Instructional
TEACHER ART	CCEA		Instructional
TEACHER BAND	CCEA		Instructional
TEACHER BUSINESS	CCEA		Instructional
TEACHER CHORUS	CCEA		Instructional
TEACHER COMPUTER EDUCATION	CCEA		Instructional
TEACHER COMPUTER LAB	CCEA		Instructional
TEACHER CO-OP DIVERSIFIED ED	CCEA		Instructional
TEACHER CYBER SECURITY	CCEA		Instructional
TEACHER DRAFTING	CCEA		Instructional
TEACHER DRAMA	CCEA		Instructional
TEACHER DROPOUT PREVENTION	CCEA		Instructional
TEACHER ELEM GRADES	CCEA		Instructional
TEACHER ESE	CCEA		Instructional
TEACHER EXP VOC WHEEL (MIDL)	CCEA		Instructional
TEACHER EXP VOC WHEEL	CCEA		Instructional
<b>JOB TITLE</b>	<b>UNION</b>	<b>PAY GRADE</b>	<b>CATEGORY</b>
TEACHER FOREIGN LANGUAGE	CCEA		Instructional
TEACHER GED PREP	CCEA		Instructional
TEACHER GIFTED	CCEA		Instructional
TEACHER GRADE 1	CCEA		Instructional
TEACHER GRADE 2	CCEA		Instructional
TEACHER GRADE 3	CCEA		Instructional
TEACHER GRADE 4	CCEA		Instructional
TEACHER GRADE 5	CCEA		Instructional
TEACHER GRADE 6	CCEA		Instructional
TEACHER HEALTH	CCEA		Instructional
TEACHER HEALTH OCC ED	CCEA		Instructional
TEACHER HEARING IMPAIRED	CCEA		Instructional
TEACHER HOME ECONOMICS	CCEA		Instructional
TEACHER HOSPITAL/HOMEBOUND	CCEA		Instructional
TEACHER INDUSTRIAL EDUCATION	CCEA		Instructional
TEACHER KG	CCEA		Instructional
TEACHER LANGUAGE ARTS	CCEA		Instructional

Citrus County School District  
Job Descriptions

<b>JOB TITLE</b>	<b>UNION</b>	<b>PAY GRADE</b>	<b>CATEGORY</b>
TEACHER LIFELONG LEARNING	CCEA		Instructional
TEACHER MATHEMATICS	CCEA		Instructional
TEACHER MUSIC	CCEA		Instructional
TEACHER ON SPECIAL ASSIGN 5200	CCEA		Instructional
TEACHER ON SPECIAL ASSIGN 6500	CCEA		Instructional
TEACHER PHOTOGRAPHY	CCEA		Instructional
TEACHER PHYSICAL ED	CCEA		Instructional
TEACHER PRE-K	CCEA		Instructional
TEACHER PUBLIC SERV OCC	CCEA		Instructional
TEACHER READING	CCEA		Instructional
TEACHER READING LAB	CCEA		Instructional
TEACHER REMEDIATION	CCEA		Instructional
TEACHER RESOURCE - ELEMENTARY	CCEA		Instructional
TEACHER ROTC-AIR FORCE	CCEA		Instructional
TEACHER ROTC-ARMY	CCEA		Instructional
TEACHER ROTC-NAVY	CCEA		Instructional
TEACHER SCIENCE	CCEA		Instructional
TEACHER SOCIAL STUDIES	CCEA		Instructional
TEACHER SP/LANG PATHOLOGIST	CCEA		Instructional
TEACHER TECHNOLOGY ED	CCEA		Instructional
TEACHER TITLE I	CCEA		Instructional
TEACHER V.P.I.	CCEA		Instructional
TEACHER VARYING EX	CCEA		Instructional
TEACHER VISUALLY IMPAIRED	CCEA		Instructional
TEACHER VOCATIONAL	CCEA		Instructional
TEACHER VOCATIONAL RESOURCE	CCEA		Instructional
TEACHER WELDING	CCEA		Instructional
TEACHER 5900	CCEA		Instructional
TEACHER	CCEA		Instructional
TEACHER COMPUTER	CCEA		Instructional
TEACHER MATH LAB	CCEA		Instructional
TEACHER ON SPECIAL ASSIGN	CCEA		Instructional
TEACHER PHOTOGRAPHY	CCEA		Instructional
TEACHER VIRTUAL	CCEA		Instructional
TECHNOLOGY SUPPORT SPECIALIST	CCEA	07	Professional/Techincal
TRAINEE			
TRAINEE	Non-Union		Hourly Not Contracted
TRAINING PROGRAM LEADER	Teamsters	05	Classified
TRANS. BUSINESS OFFICE MANAGER	CCEA	06	Classified
TRANSPORTATION ANALYST	CCEA	07	Classified
TRANSPORTATION FLEET MANAGER	Non-Union	04	Professional/Technical
TRANSPORTATION FLEET SECRETARY	CCEA	11	Classified
TRANSPORTATION ROUTING TECHNIC	CCEA	07	Classified
VEHICLE MAINTENANCE TECH	Teamsters	05	Classified
<b>JOB TITLE</b>	<b>UNION</b>	<b>PAY GRADE</b>	<b>CATEGORY</b>
WAREHOUSE MANAGER	Teamsters	07	Classified
WAREHOUSE/DELIVERY WORKER FS	Teamsters	09	Classified
WAREHOUSE/DELIVERY WORKER	Teamsters	09	Classified

### PAYROLL DATES FOR 2018-2019

RUN #	PAY PERIOD	DUE TO PAYROLL	INSURANCE ADJUSTMENT DATE	PAYROLL RUN DATE	PAYROLL VENDOR RUN	CHECK DATE
901	7/1-7/7/2018	7/9/2018	7/10/2018	7/10/2018	7/11/2018	7/12/2018
902	7/8-7/14/2018	7/16/2018	7/23/2018	7/26/2018	7/27/2018	7/31/2018
903	7/15-7/28/2018	7/30/2018	8/8/2018	8/13/2018	8/14/2018	8/15/2018
904	7/29-8/11/2018	8/13/2018	8/22/2018	8/28/2018	8/29/2018	8/31/2018
905	8/12-8/25/2018	8/27/2018	8/28/2017	9/12/2017	9/13/2017	9/14/2018
906	8/26-9/8/2018	9/10/2018	9/21/2018	9/26/2018	9/27/2018	9/28/2018
907	9/9-9/22/2018	9/24/2018	10/8/2018	10/11/2018	10/12/2018	10/15/2018
908	09/23-10/6/2018	10/8/2018	10/23/2018	10/29/2018	10/30/2018	10/31/2018
909	10/7-10/20/2018	10/22/2018	11/7/2018	11/13/2018	11/14/2018	11/15/2018
910	10/21-11/3/2018	11/5/2018	11/19/2018	11/28/2018	11/29/2018	11/30/2018
911	11/4-11/17/2018	11/19/2018	12/6/2018	12/12/2018	12/13/2018	12/14/2018
912	11/18-12/01/2018	12/3/2018	12/14/2018	12/19/2018	12/20/2018	12/21/2018
913	12/2-12/15/2018	12/17/2018	1/7/2019	1/11/2019	1/14/2019	1/15/2019
914	12/16/2018-01/12/2019	1/14/2019	1/23/2019	1/29/2019	1/30/2019	1/31/2019
915	1/13-1/26/2019	1/28/2019	2/7/2019	2/13/2019	2/14/2019	2/15/2019
916	1/27-2/9/2019	2/11/2019	2/20/2019	2/26/2019	2/27/2019	2/28/2019
917	2/10-2/23/2019	2/25/2019	3/7/2019	3/13/2019	3/14/2019	3/15/2019
918	2/24-3/9/2019	3/11/2019	3/21/2019	3/27/2019	3/28/2019	3/29/2019
919	3/10-3/30/2019	4/1/2019	4/8/2019	4/11/2019	4/12/2019	4/15/2019
920	3/31-04/13/2019	4/15/2019	4/23/2019	4/26/2019	4/29/2019	4/30/2019
921	4/14-4/27/2019	4/29/2019	5/8/2019	5/13/2019	5/14/2019	5/15/2019
922	EXTRA CHECK - JULY		5/20/2019	5/22/2019	7/30/2019	5/30/2019
923	4/28-5/11/2019	5/13/2019	5/24/2019	5/29/2019	5/30/2019	5/31/2019
924	EXTRA CHECK - JULY		6/3/2019	6/5/2019	7/30/2019	6/12/2019
925	5/12-5/25/2019	5/27/2019	6/6/2019	6/11/2019	6/12/2019	6/13/2019
926	EXTRA CHECK - AUG		6/17/2019	6/19/2019	8/29/2019	6/26/2019
927	5/26-06/08/2019	6/10/2019	6/20/2019	6/25/2019	6/26/2019	6/27/2018
928	6/9-6/30/2019	7/1/2019	7/3/2019	7/8/2019	7/15/2019	7/11/2019

**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 John Murphy and/or Laura  
Downing

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: 000000U8UB**

**Legal number: 7041-0728 SACRN**

**Description: Citrus County School Board**

**Budget Summary 2018-2019**

**Display Advertisement: to run 1 time(s)**

Court, was published in said newspaper in the issue of

**Date of publication: July 28, 2018**

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.

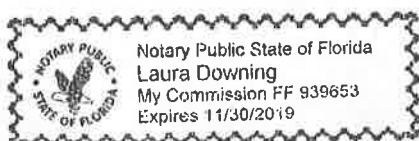
*Mary Ann Naczi*  
The forgoing instrument was acknowledged before me

This 28 day of July 2018

By: Mary Ann Naczi and/or John Murphy and/or  
Laura Downing

who is personally known to me and who did take an oath.

*[Signature]*  
Notary Public



7041-0728 SACRN

## BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY SCHOOL DISTRICT ARE 2.3%  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.  
FISCAL YEAR 2018-2019


### PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

### PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP

Required Local Effort	4.0900	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			<b>Total Millage</b>	<b>6.338</b>

	GENERAL FUND	SPECIAL	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>						
Federal sources	1,210,000	15,193,672				16,403,672
State sources	67,475,910	82,402	82,900	508,854		68,150,166
Local sources	49,885,473	1,249,826		15,754,314	16,400,919	83,288,533
<b>TOTAL SOURCES</b>	<b>118,569,383</b>	<b>16,525,900</b>	<b>82,900</b>	<b>16,263,268</b>	<b>16,400,919</b>	<b>167,842,371</b>
Transfers in	7,796,049	5,900	3,150,909			10,951,858
Fund Balances/Reserves/Net Assets	10,836,486	3,399,547	7,302,046	22,870,807	4,330,659	48,539,644
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$137,201,918</b>	<b>\$19,930,547</b>	<b>\$10,535,855</b>	<b>\$38,934,075</b>	<b>\$20,731,578</b>	<b>\$227,333,972</b>
<b>EXPENDITURES</b>						
Instruction	75,664,121	4,224,810				79,888,930
Pupil Personnel Services	5,453,330	731,967				6,185,297
Instructional Media Services	1,347,247					1,347,247
Instructional and Curriculum Development Services	1,424,754	2,541,817				3,966,571
Instructional Staff Training Services	823,053	206,122				1,129,176
Instructional Related Technology	2,735,470	92,048				2,827,518
Board of Education	473,842					473,842
General Administration	703,895					703,895
School Administration	8,969,839					8,969,839
Facilities Acquisition and Construction	267,803			8,869,345		9,137,148
Fiscal Services	943,492					943,492
Food Services		8,483,589				8,483,589
Central Services	2,701,710				18,361,949	19,063,659
Pupil Transportation Services	9,064,561					9,064,561
Operation of Plant	8,600,306				18,070	8,619,276
Maintenance of Plant	5,642,363					5,642,363
Administrative Technology Services	1,813,924					1,813,924
Community Services	157,470	900,000				1,057,470
Debt Services			3,233,809	500		3,234,309
<b>TOTAL EXPENDITURES</b>	<b>\$126,897,299</b>	<b>\$17,180,353</b>	<b>\$3,233,809</b>	<b>\$6,669,845</b>	<b>\$16,400,919</b>	<b>\$170,382,225</b>
Transfers Out	5,000			10,946,958		10,951,958
Fund Balances/Reserves/Net Assets	10,289,619	2,750,194	7,302,046	21,317,272	4,330,659	45,990,789
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$137,201,918</b>	<b>\$19,930,547</b>	<b>\$10,535,855</b>	<b>\$38,934,075</b>	<b>\$20,731,578</b>	<b>\$227,333,972</b>

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

 www.chronicleonline.com	CCC 7/28/18	Before 1:00pm 7/27/18	Approved By _____
	Publication	Proof Corrections Due	
1624 N. Meadowcreek Blvd., Crystal River FL, 34429 adsc@chronicleonline.com Fax 352-563-3260 352-563-3247 Failure to respond by Proof Correction Deadline will be deemed as acceptance of ad.			



**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 John Murphy and/or Laura  
Downing

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: 000U8VD**

**Legal number: 7043-0728 SACRN**

**Description: Citrus County School Board**

**Budget Summary 2018-2019**

**Display Advertisement: to run 1 time(s)**

Court, was published in said newspaper in the issue of

**Date of publication: July 28, 2018**

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.

*Mary Ann Naczi*  
The forgoing instrument was acknowledged before me

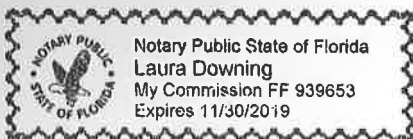
This 28 day of August 2018

By: Mary Ann Naczi and/or John Murphy and/or  
Laura Downing

who is personally known to me and who did take an oath.

*[Signature]*

Notary Public



7043-0728 SACRN

## **NOTICE OF BUDGET HEARING**

The Citrus County  
School Board will soon  
consider a  
budget for the  
2018-2019 fiscal year.

A public hearing to  
make a DECISION on  
the budget AND  
TAXES

will be held on:

July 31, 2018

5:30 p.m.

at

The Citrus County  
School Board  
District Services Center  
1007 W. Main St.  
Inverness, FL 34450

000U8VD

<b>CITRUS COUNTY CHRONICLE</b> <small>www.chronicleonline.com</small>	Chronicle 7/28/18	Before noon 7/27/18	
	<b>Publication</b>	<b>Proof Corrections Due</b>	<b>Approved By</b>
<small>1624 N. Meadowcrest Blvd., Crystal River FL, 34429 adsc@chronicleonline.com Fax 352-563-3260 352-563-3247 Failure to respond by Proof Correction Deadline will be deemed as acceptance of ad.</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 John Murphy and/or Laura  
Downing

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: 000U8WD**  
**Legal number: 7042-0728 SACRN**  
**Description: Citrus County School Board**  
**Budget Summary 2018-2019**  
**Display Advertisement: to run 1 time(s)**

Court, was published in said newspaper in the issue of  
**Date of publication: July 28, 2018**


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.

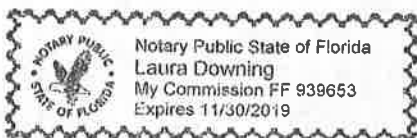
  
The forgoing instrument was acknowledged before me

This 28 day of July 2018

By: Mary Ann Naczi and/or John Murphy and/or  
Laura Downing

who is personally known to me and who did take an oath.

  
Notary Public



7042-0728-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 4.838 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$14,384,254 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

Lecanto Primary School Fire Alarm Upgrade  
Floral City Elementary School HVAC Building 2 Upgrade  
Floral City Elementary School Intercom Upgrade  
Hernando Elementary School Kitchen Renovation/Remodel  
Lecanto Middle School Reroofing Building 1  
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, additional computer drops, 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  
Lease and lease/purchase of equipment, computers and phones

### **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 and radon testing

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

Insurance premiums on district facilities

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

One (1) Year Lease of Portable Classrooms at various school sites

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

Purchase or Lease of permanent or relocatable school facilities  
Renovation, repair and maintenance of school facilities  
Payment of the cost of premiums for property and casualty insurance necessary to insure school facilities  
Computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources, and enterprise resource software

All concerned citizens are invited to a public hearing to be held on July 31, 2018 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.

2018.07.03



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:

I certify that the District School Board of Citrus County convened at 5:30 p.m. on July 31, 2018 to conduct a public hearing on the 2018-19 tentative school district budget, as advertised. I further certify that the board convened at 5:30 p.m. on September 11, 2018 to conduct a public hearing on the 2018-19 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, 2018, AND ENDING JUNE 30, 2019.

WHEREAS, section 1011.04, Florida Statutes, 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, section 1011.71, Florida Statutes, 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>9,989,065,037</u>	Required Local Effort	\$ <u>39,115,581</u>	<u>4.0790</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>105,485</u>	<u>0.0110</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>39,221,066</u>	<u>4.0900</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>9,989,065,037</u>	Discretionary Operating	\$ <u>7,172,948</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
\$ _____	Additional Operating	\$ _____	_____ mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ 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
\$ <u>9,989,065,037</u>	Local Capital Improvement	\$ <u>14,384,254</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>      </u> 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
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 0.32 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 11, 2018.

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.