



Strategic Plan

2009 – 2012

MISSION

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.

CORE VALUES

- A safe and caring environment is essential for the learning and well being of all individuals
- Individuals and organizations are accountable for their behaviors and actions
- High expectations and challenging standards promote continuous improvement and high achievement
- All individuals can learn at different times, in different ways, and at different rates
- Mutual respect is a keystone of learning
- Recognition promotes higher accomplishment and self-esteem
- Community involvement and teamwork are critical to a high quality educational system
- We embrace the diversity of individuals, ideas, talents, and learning styles
- High quality education demands innovation and risk
- The balance of academics and extracurricular activities is essential for a well-rounded education
- Students require discipline and direction in order to be successful learners
- Open and honest communication is essential to effective human interaction
- Lifelong learning improves the quality of life

GOALS

1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships

STRATEGIES

- Innovative and research-based curriculum and program delivery systems
- Emphasis on at-risk and special groups of learners (including gifted)
- Staff development, recruitment, and retention of workforce
- Data Systems (technology)
- Allocation of resources (human, physical, technological, financial)
- Career preparation
- Community connections

STRATEGIC DELIMITERS

We will not initiate any new program or service unless:

- It is consistent with and contributes to our mission
- It is accompanied by the training and resources needed to assure its effectiveness
- It is fiscally responsible

Citrus County School Board 2011-2012 Budget Calendar

<u>Date</u>	<u>Activity</u>	<u>Responsibility</u>
November 2010	Budgeting Packets Sent to District Centers	Executive Director Business Services
December 2010	2012 FTE Estimate Submitted to DOE	Asst Director of Technology
February 1, 2011	Budget System Available	Business Systems Project Leader
February 9, 2011	Budget Meeting with District Department Heads	Executive Team
March 1, 2011	HR Budget	Budget/Cost Specialist
March 7-11, 2011	Budget/Staffing Review Meetings	Executive Team
March 7, 2011	Budget Packets to Schools	Budget/Cost Specialist
March 11, 2011	Budget Input Training	Budget/Cost Specialist
March 21-25, 2011	District Department Budget Reviews with Supt. and Executive Staff	District Directors/Supt. and Executive Staff
March 28-April 1, 2011	School Discretionary Budget Reviews with Supt. and Executive Staff	Principals/Supt. and Executive Staff
February 9-April 1, 2011	Budget Input in CrossPointe Finance System	Schools & District Cost Centers
April 18, 2011	All Cost Center Budgets Turned in to Finance	Schools & District Cost Centers
May 2011	Follow-Up Meeting with District Departments	Executive Team
May 16, 2011	Preliminary Budget to Superintendent	Executive Director Business Services
May 9-13, 2011	Capital Outlay Review & Budget Entry	Finance Director
May 24, 2011	Budget Workshop-School Board and District Departments	Executive Director Business Services
June 3, 2011	Update/Finalize HR Budgeting	Budget/Cost Specialist & IS Staff
June 28, 2011	Budget Workshop-School Board	Executive Director Business Services
July 1, 2011	Department of Education Computes Required Local Effort	Department of Education
July 1, 2011	Property Appraiser Certifies Taxable Value	Property Appraiser/TRIM Office
July 12, 2011	Board Meeting-Approve Tentative Budget for Advertising	Board/Superintendent
July 15, 2011	DOE Provides Final Funding Figures	Department of Education
July 23, 2011	Budget Advertisements Published	Director of Finance
July 26, 2011	Board Adopts Tentative Budget	Executive Director Business Services
July 27, 2011	Submit Millage Information to Property Appraiser	Executive Director Business Services
August 23, 2011	Property Appraiser Mails Notice of Proposed Property Taxes	Property Appraiser
September 13, 2011	Board Adopts Final Budget and Millage (DOE Waiver for AFR)	Executive Director Business Services
September 15, 2011	Submit Resolution Adopting the Final Millage Rate to Property Appraiser	Executive Director Business Services
September 15, 2011	Submit Budget to the Department of Education	Finance Director
October 13, 2011	Submit TRIM Compliance	Executive Director Business Services

M E M O

DATE: September 7, 2011

TO: School Board Members
Sam Himmel, Superintendent

FROM: Kenny Blocker, Assistant Superintendent of Business &
Support Services

RE: 2011-2012 Final Budget

The total final budget for the Citrus County School District for the fiscal year 2011-2012 totals \$260,018,430. This budget reflects an overall decrease of approximately \$36 Million or 12%. This budget has proven to be one of the most challenging budgets in Citrus County School District's recent history.

The largest fund is the General Fund, which is used for the operations of the school district. The largest component of the General Fund is funded through the Florida Education Finance Program (FEFP). Funding through this program totals approximately \$95 Million, which is approximately \$11 Million less than last year's funding or 10.6% less. This is also compounded by the fact that the stimulus funding received two years ago of \$5 Million has expired.

The FEFP is comprised of two funding sources, State and Local. The State funding totals \$33,867,310 or 36% and Local funding totals \$60,841,181 or 64% of the FEFP. The Local sources of funding are derived from property tax dollars in which the millage rates are set by the State. The Required Local Effort, including a prior period

adjustment millage, totals 5.5560. This millage will raise \$53,869,897 at 96% collections. The second millage rate is the Discretionary millage of .748, which will raise \$7,252,463 at 96%. Local tax dollars will raise \$61,122,360 for operations through the FEFP.

To meet the demands of providing a quality education experience for our students of Citrus County, on top of reduced budget allocations, the School District has put together a two year budget reduction plan.

The plan for year one is comprised of 36 instructional unit reductions, which totals approximately \$1,492,646. These unit reductions are based on the forecast that our FTE will be reduced by approximately 652 students. This number has fluctuated as enrollment has been increasing in the primary grades and high school grades. Secondly, vacant positions will be reviewed for need and student contact to decide whether or not to fill. Currently, there are approximately 72 vacancies that will not be filled. Coupled with the vacancies, reorganization of District and School staff has been utilized to create efficiencies to save approximately \$2,326,154. Third, all budgets have been reviewed to identify areas to reduce or cost shift to other funds, saving the District's General Fund by approximately \$2,190,800. Additionally, the use of funds reserved for the transition year of lost stimulus funding, which totals approximately \$5 Million, has been used to fill the funding gap for one year. Lastly, the District's expenses have been reduced by approximately \$5 Million due to the State mandating employees to fund 3% of their retirement that was previously funded by the District. Year two of the plan will begin in October to identify an additional \$5 Million in expenses to be reduced in the fiscal year 2012-2013.

The unreserved fund balance that is budgeted for the end of fiscal year 2011-2012 is forecasted to be approximately \$6 Million or 5.88% of revenue. This unreserved fund balance is exclusive of the assigned reserves of \$2 Million for any reductions in revenue that may take place during the year.

The next largest fund is the Capital Fund. The fund totals \$84,049,609, in which the capital millage assessment generates the majority of the revenue. The revenues are derived from Local tax dollars through the 1.50 Capital Outlay millage and the .25 Critical Capital needs millage. Total revenue derived is approximately \$17 Million. This year there is no capital funding from the State through PECO construction or PECO maintenance.

The Capital funds are used for construction, remodeling, maintenance of schools, technology, school buses, bond payments, property and casualty insurance, etc. Some of the major projects planned this year will be; completion of Crystal River Primary School, Completion of Phase I and start of Phase II at Crystal River High School, Inverness Middle School Road project, Floral City Elementary Sewer study, Lecanto High School Kitchen renovation, Citrus High School foam roof project, District Services Center HVAC, and IPS feasibility study.

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 and IDEA. Secondly, the fund encompasses the funding of the Food Service Department.

The last major fund is the Internal Service Fund, which totals \$14,389,101. 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.

Overall, this has been one of the most challenging budgets in recent years. Through the leadership of the Board and the Superintendent, and the cooperation of District and School staff, the Citrus County School District will overcome the budget challenges and continue to achieve the "A" status that the District has received for the last 6 years.

Summary of Budget Revenue and Appropriation Reductions

FEFP Revenue Reductions	11,268,046
ARRA/ Stimulus funded Postions shifted back to General Fund	5,000,000
Reduction in Staff due to FTE	(1,492,646)
Vacant Positions	(2,326,154)
Other budget reductions	(2,190,800)
FRS savings (approximately)	(5,000,000)
Reserves	(5,258,446)
Net	<u><u>0</u></u>

FTE Instructional Staffing Reductions for 2011-2012

	Units Lost/(Gained)	Salary	Benefits	Total
Central Ridge Elementary	1	\$34,408	\$4,872	\$39,280
Citrus Springs Elementary	(1)	(\$34,408)	(\$4,872)	(\$39,280)
Crystal River Primary	0	\$0	\$0	\$0
Floral City Elementary	0	\$0	\$0	\$0
Forest Ridge Elementary	0	\$0	\$0	\$0
Hernando Elementary School	1	\$34,408	\$4,872	\$39,280
Homossassa Elementary	3	\$103,224	\$14,617	\$117,841
Inverness Primary School	1	\$34,408	\$4,872	\$39,280
Lecanto Primary School	1	\$34,408	\$4,872	\$39,280
Pleasant Grove Elementary	(1)	\$34,408	\$4,872	\$39,280
Rock Crusher Elementary	1	\$34,408	\$4,872	\$39,280
Citrus Springs Middle	2	\$68,816	\$9,744	\$78,560
Crystal River Middle	0	\$0	\$0	\$0
Inverness Middle School	4	\$137,632	\$19,489	\$157,121
Lecanto Middle School	3	\$103,224	\$14,617	\$117,841
Citrus High School	7	\$240,856	\$34,105	\$274,961
Crystal River High School	13	\$447,304	\$63,338	\$510,642
Lecanto High School	1	\$34,408	\$4,872	\$39,280
Withlacoochee Technical Institute	0	\$0	\$0	\$0
Marine Science Station	0	\$0	\$0	\$0
TOTAL	36	\$1,307,504	\$185,142	\$1,492,646

Revised 8/30/11

Vacant Postions- District Wide

	Total
Central Ridge Elementary	
Teacher Aide/Paraprofessional (ARRA)	\$16,553
	\$16,553
Citrus Springs Elementary	
Teacher Aide/Paraprofessional (ARRA)	\$16,553
	\$16,553
Crystal River Primary	
Custodian	\$22,604
Teacher Aide/Paraprofessional (ARRA)	\$20,101
	\$42,705
Floral City Elementary	
Teacher, On Special Assign Tosa	\$60,505
Teacher Aide/Paraprofessional (ARRA)	\$7,991
	\$68,496
Forest Ridge Elementary	
Custodian	\$22,604
Teacher Aide/Paraprofessional (ARRA)	\$16,553
Teacher Aide/Paraprofessional-ESE	\$16,553
	\$55,710
Hernando Elementary School	
Tchr Aide/Paraprofessionl, Ese	\$16,553
Teacher Aide/Paraprofessional (ARRA)	\$19,225
	\$35,778
Homossassa Elementary	
Teacher, On Special Assign Tosa	\$60,505
Custodian	\$22,604
Teacher Aide/Paraprofessional (ARRA)	\$16,553
	\$99,662
Inverness Primary School	
Teacher Aide/Paraprofessional (ARRA)	\$16,553
	\$16,553
Lecanto Primary School	
Teacher Aide/Paraprofessionai (ARRA)	\$18,365
	\$18,365

Pleasant Grove Elementary

Teacher Aide/Paraprofessional (ARRA)	\$18,795
Guidance Secretary	\$25,129
	\$43,924

Rock Crusher Elementary

Teacher Aide/Paraprofessional (ARRA)	\$16,553
	\$16,553

Citrus Springs Middle

Instructional Technology Spec	\$60,505
Teacher Aide/Paraprofessional (ARRA)	\$16,553
	\$77,058

Crystal River Middle

Instructional Technology Spec	\$60,505
Custodian	\$22,604
Teacher Aide/Paraprofessional (ARRA)	\$17,124
	\$100,232

Inverness Middle School

Custodian	\$22,604
Teacher Aide/Paraprofessional (ARRA)	\$24,515
Instructional Technology Spec	\$60,505
	\$107,623

Lecanto Middle School

Instructional Technology Spec	\$60,505
Teacher Aide/Paraprofessional (ARRA)	\$16,553
	\$77,058

Citrus High School

School Office Clerk	\$20,773
Instructional Technology Spec	\$41,608
	\$62,381

Crystal River High School

Assist Principal, High School	\$85,620
School Office Clerk	\$19,334
Media Specialist	\$66,609
Guidance Counselor, High	\$54,226
Teacher Aide/Paraprofessional (ARRA)	\$17,964
	\$243,753

Lecanto High School

Instructional Technology Spec	\$64,444
	\$64,444

Withlacoochee Technical Institute	
Assistant Director, Wti	\$62,810
Guidance Counselor, Adult	\$51,372
	\$114,182

Marine Science Station	
Custodian	\$27,969
	\$27,969

CREST	
Tchr Aide/Paraprofessionl, Ese	\$16,390
	\$16,390

District	
Exec Dir Business Services	\$102,744
Exec Dir School Supp Services	\$102,744
Attendance Assistant	\$21,988
Attendance Assistant	\$731
Attendance Assistant	\$774
Attendance Assistant	\$788
Attendance Assistant	\$731
Tchr Aide/Paraprofessionl, Ese	\$16,646
Tchr Aide/Paraprofessionl, Ese	\$16,553
Tchr Aide/Paraprofessionl, Ese	\$16,553
Journymn Trdeswrkr-Electrician	\$31,965
Maintenance Worker - Grounds	\$22,261
Line Mechanic	\$27,141
Courier	\$26,774
Dispatcher	\$23,974
Dispatcher	\$23,974
Dir Area Sch/Secondary Educ	\$95,894
Supervisor of Purchasing	\$85,278
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Bus Operator	\$27,099
Data Base Support Specialist	\$41,608
Route Manager	\$47,000
	\$1,004,211

\$2,326,154

Other Areas of Budget Reductions

Cost Shift Teacher Aides and Custodians to Food Service	646,000
Reduce Substitute Budget	100,000
Eliminate Acceleration Camp	50,000
Cost Shift TOSA funding to 15% IDEA/Title I	100,000
FSBIT Savings	100,000
Restructure Bus Routes	150,000
Restructure Phone Lease	100,000
New Wan Bid	200,000
Change Horizon Delivery Service Method	200,000
International Science Fair	8,100
Reduce School Discretionary budget	100,000
Reduce Coaching Supplements at High School	42,700
Reduce Crossing Guard contract	194,000
Cost shift multiple programs to RTTT, Title II and Rural Grant	200,000
	<u>2,190,800</u>