

CITRUS COUNTY SCHOOL BOARD'S BUDGET
Fiscal Year 2014-2015



September 9, 2014

Where Learning is the Expectation and Caring is a Commitment!

www.citrusschools.org

CITRUS COUNTY SCHOOL BOARD

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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.

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INTRODUCTION

MEMO

DATE: September 5, 2014

TO: School Board Members
Sam Himmel, Superintendent

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

RE: 2014-2015 Final Budget

The total final budget for the Citrus County School District for the fiscal year 2014-2015 totals \$211,180,179. This final budget reflects an overall increase of \$338,599 from the tentative budget as approved by the Board on July 22, 2014. No significant changes have been made since the tentative budget was approved. The biggest challenge has been the enrollment of students and managing staffing to meet the class size amendment.

As reported earlier to the Board, another issue concerning the school district is the number of students. Since our peak year of 15,892.51 unweighted FTE in 2006-2007, our enrollment has steadily dropped. This year's budget is based on an unweighted FTE of 14,425.00. This reflects a reduction of 1,467.51 or approximately 9%. Compounding the issue is the recalibration of FTE for virtual instruction. Prior to 2013-2014, FTE was calculated for the actual instruction reported by both district and virtual. This would reflect the district receiving the full weighted FTE. After 2013-2014 the district can only receive a pro rata share of the FTE based on instruction share with virtual up to 1.00.

The District has managed the declining enrollment and declining tax revenue by reducing expenses while keeping the impact at a minimal to the classroom. The general fund is the fund most affected by the declines in enrollment and taxes. The current budget being proposed is balanced notwithstanding the restricted rollovers that must be carried over for the restricted purpose.

The largest fund is the General Fund, which is used for the operations of the school district. The total General Fund budget is \$123,685,218. 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

FEFP is comprised of many line items that represent restricted funding. The majority of the FEFP is the base funding which totals \$59,591,479. This is used primarily to fund Personnel Services, teachers. The remaining \$40,571,583, \$34,437,672 is earmark for restricted funding ranging from textbooks, student transportation, ESE services, security, class size reduction, etc. Funding through this program totals \$100,163,062, which is \$995,563 more than last year's funding.

The FEFP is comprised of two funding sources, State and Local. The State funding totals \$52,709,611 (52.6%) and local funding totals \$47,453,452 (47.4%) of the FEFP. The Local sources of funding are derived from property tax dollars which these millage rates are set by the State. The Required Local Effort, including a prior period adjustment millage, totals 5.0560. This millage will raise approximately \$41,617,460. The second millage rate is the Discretionary millage of 0.7480, which will raise approximately \$6,157,014. Local tax dollars will raise approximately \$47,774,474 for operations through the FEFP.

The challenge for the General Fund has been to reduce the reliance of the fund balance to fund operations. The Board approved policy reflects that the fund balance should be at 3.5% of recurring revenues. This year's budget is projected to end the year with an unreserved fund balance of \$4,643,166 or 4.3%.

The next largest fund is the Capital Fund. This fund totals \$46,740,091, in which \$26,622,364 is appropriated and \$20,177,727 remains in the capital fund balance. The capital millage assessment generates the majority of the revenue. The revenues derived from local tax dollars through the 1.500 Capital Outlay millage will be approximately \$12,346,952.

The Capital funds are used for construction, remodeling, maintenance of schools, technology (One to One Initiative), 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 and IDEA. Secondly, the fund encompasses the funding of the Food Service Department. Special revenue funds, with the exception of 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 last major fund is the Internal Service Fund, which totals \$16,918,370. 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. Currently the budget includes reserves of \$1,085,000 for future claims.



CITRUS COUNTY SCHOOL DISTRICT 2014 - 2015 BUDGET CALENDAR

<u>Date</u>	<u>Activity</u>	<u>Responsibility</u>
December 11, 2013	2014 FTE Estimate Submitted to DOE	Director, Information Services
January 28, 2014	Board Workshop (Budget/FTE Forecast)	Assistant Superintendent, Business Services Director, Information Services
February 18, 2014	Budget Meeting with Principals	Assistant Superintendent, Business Services
February 19, 2014	Budget Meeting with District Budget Administrators	Executive Team
February 19-March 17, 2014	District Budget Administrators Prepare Budgets	District Budget Administrators
February 19 - March 21, 2014	School Sites Prepare Budgets	Principals
February 25, 2014	Budget and 5 Year Work Plan Workshop-School Board	Assistant Superintendent, Business Services
February 26, 2014	Budget Meeting with Capital Budget Administrators	Assistant Superintendent, Business Services
February 27 - March 28, 2014	Capital Budget Administrators Prepare Budgets	Capital Budget Administrators
March 3 - March 7, 2014	Staffing Review Meetings	Executive Team
March 17 - 21, 2014	District Budget Administrator's Budget Review	Assistant Superintendent, Business Services
March 31-April 4, 2014	School Administrator's Budget Review	Superintendent and Executive Team
March 31-April 4, 2014	Capital Budget Administrator's Budget Review	Assistant Superintendent, Business Services
April 4, 2014	First Human Resource Budget Entered	Director, Human Resources
April 22, 2014	Budget and 5 Year Work Plan Workshop-School Board	Assistant Superintendent, Business Services
May 16, 2014	Second Human Resource Budget Entered	Director, Human Resources
June 5, 2014	Preliminary Budget and 5 Year Work Plan to Superintendent	Assistant Superintendent, Business Services
June 12, 2014	Third Human Resource Budget Entered	Director, Human Resources
June 24, 2014	Budget and 5 Year Work Plan Workshop-School Board	Assistant Superintendent, Business Services
July 1, 2014	Property Appraiser Certifies Taxable Value	Department of Education
July 1, 2014	Department of Education Computes Required Local Effort	Property Appraiser/TRIM Office
July 8, 2014	Board Meeting-Approve to Advertise the Tentative Budget	Board/Superintendent
July 10, 2014	Fourth Human Resource Budget Entered	Director, Human Resources
July 18, 2014	DOE Provides Final Funding Figures	Department of Education
July 19, 2014	Budget Advertisements Published	Supervisor, Accounting and Internal Accounts
July 22, 2014	Board Adopts Tentative Budget and Reviews 5 Year Work Plan	Assistant Superintendent, Business Services
July 24, 2014	Submit Millage Information to Property Appraiser	Supervisor, Accounting and Internal Accounts
August 15, 2014	Final Human Resource Budget Entered	Director, Human Resources
August 24, 2014	Property Appraiser Mails Notice of Proposed Property Taxes	Property Appraiser
September 9, 2014	Board Adopts Final Budget and Millage and 5 year Work Plan	Assistant Superintendent, Business Services
September 10, 2014	Submit Resolution Adopting the Final Millage Rate to Property Appraiser	Supervisor, Accounting and Internal Accounts
September 11, 2014	Submit Budget to the Department of Education	Supervisor, Accounting and Internal Accounts
October 9, 2014	Submit TRIM Compliance	Supervisor, Accounting and Internal Accounts

STATISTICAL

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

Millage Rates Levied:	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Local Required Effort	5.621	5.225	5.014	4.767	5.179	5.317	5.319	5.527	5.129	5.065	5.017
Prior Period Adjustment							0.023	0.029	0.012		0.039
Basic Discretionary	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.115	0.189	0.143	0.136	0.142						
Capital Improvement	2.000	2.000	1.800	2.000	1.750	1.500	1.500	1.500	1.500	1.500	1.500
Critical Capital Outlay						0.250	0.250	0.250	0.250		
Total	8.146	7.924	7.467	7.413	7.569	7.815	7.840	8.054	7.639	7.313	7.304

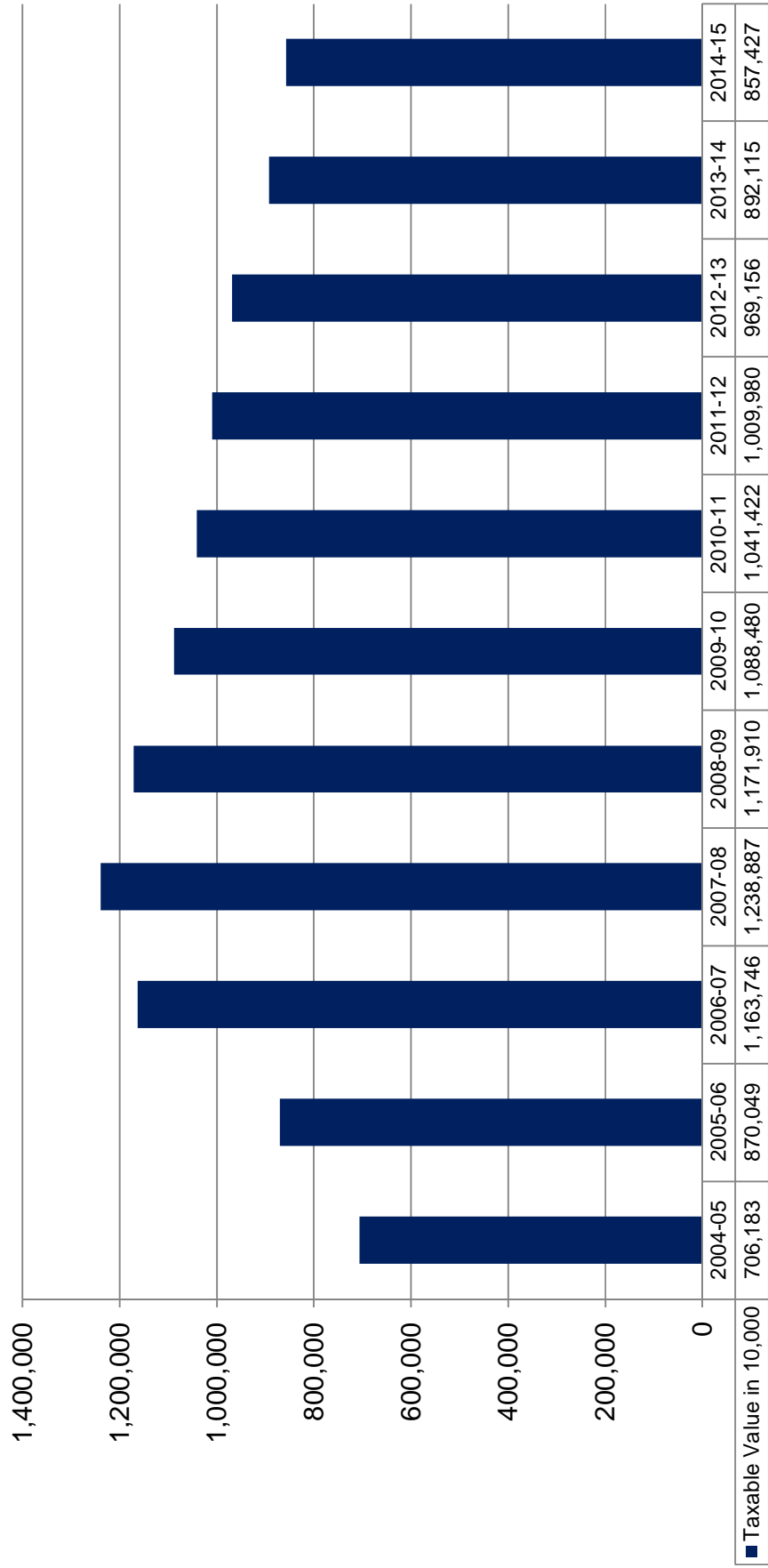
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Taxable Value	7,061,830,905	8,700,489,533	11,637,462,135	12,388,874,371	11,719,102,253	10,884,799,583	10,414,224,453	10,096,797,626	9,691,557,319	8,921,147,409	8,574,272,129
Taxable Value in 10,000	706,183	870,049	1,163,746	1,238,887	1,171,910	1,088,480	1,041,422	1,009,980	969,156	892,115	857,427

Ad Valorem Tax Budget:	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Local Required Effort	37,038,950	43,187,055	55,432,723	56,104,876	57,650,514	54,980,755	53,407,476	53,869,897	47,891,324	43,378,187	41,617,459
Basic Discretionary	3,421,457	4,215,387	5,638,350	6,002,410	5,543,533	7,734,739	7,478,246	7,252,463	6,959,313	6,406,098	6,157,013
Supplemental Discretionary	771,505	1,562,173	1,574,407	1,600,843	1,580,686	-	-	-	-	-	-
Capital Improvement	13,417,479	16,530,930	19,900,060	23,538,861	19,483,007	15,510,839	14,986,483	14,543,709	13,965,843	12,846,452	12,346,952
Critical Capital Outlay						2,585,140	2,499,414	2,423,951	2,325,974	-	-
Total	54,649,391	65,495,545	82,545,541	87,246,790	84,257,740	80,811,473	76,381,619	76,090,019	71,072,454	62,630,737	60,121,424

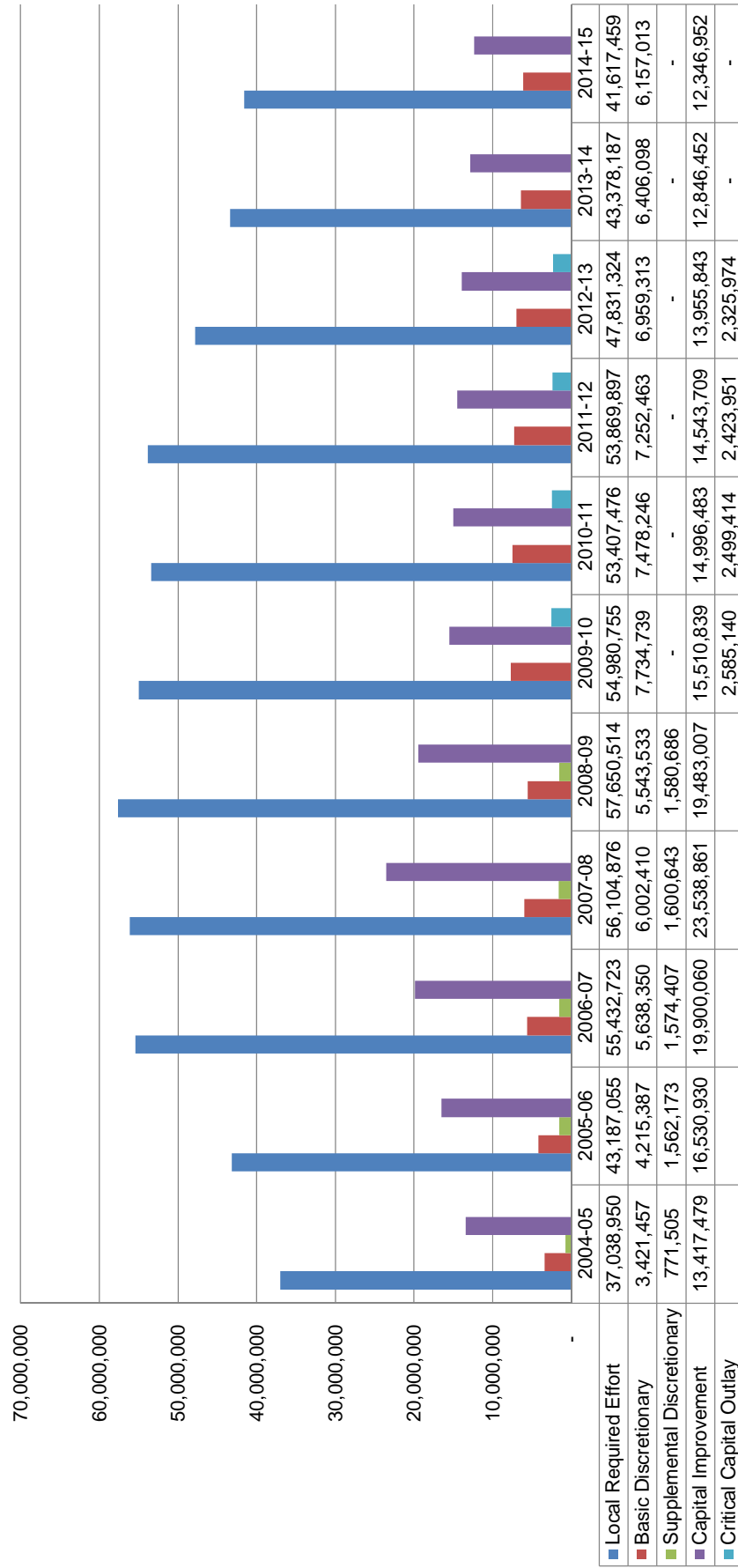
Taxes Collected:	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
RLE & Discretionary	42,560,874	49,851,190	65,676,604	66,878,164	65,932,425	63,687,630	61,263,352	61,381,914	49,926,349	51,194,843	
Capital Outlay	13,575,125	17,110,698	20,860,752	24,553,982	19,866,336	18,150,837	17,606,558	17,038,802	14,830,733	13,196,876	
Total	56,135,999	67,061,888	86,537,356	91,432,146	85,798,760	81,838,467	78,869,910	78,420,716	64,757,081	64,391,718	-

Percent of Taxes Collected to Taxes Budgeted:											
	102.72%	102.39%	104.84%	104.80%	101.83%	101.27%	100.62%	100.42%	91.11%	102.81%	0.00%

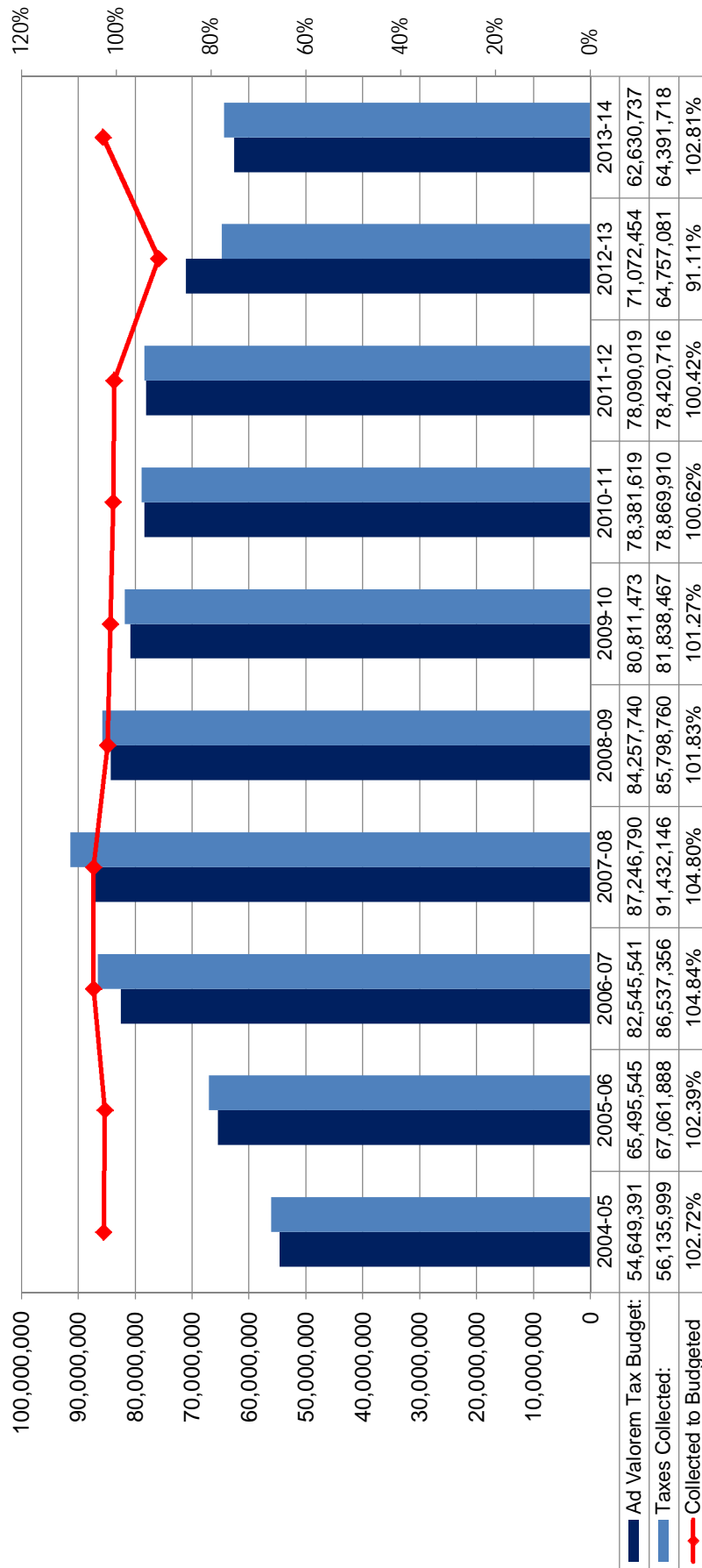
Citrus County School District **Taxable Value** **2005-2015**



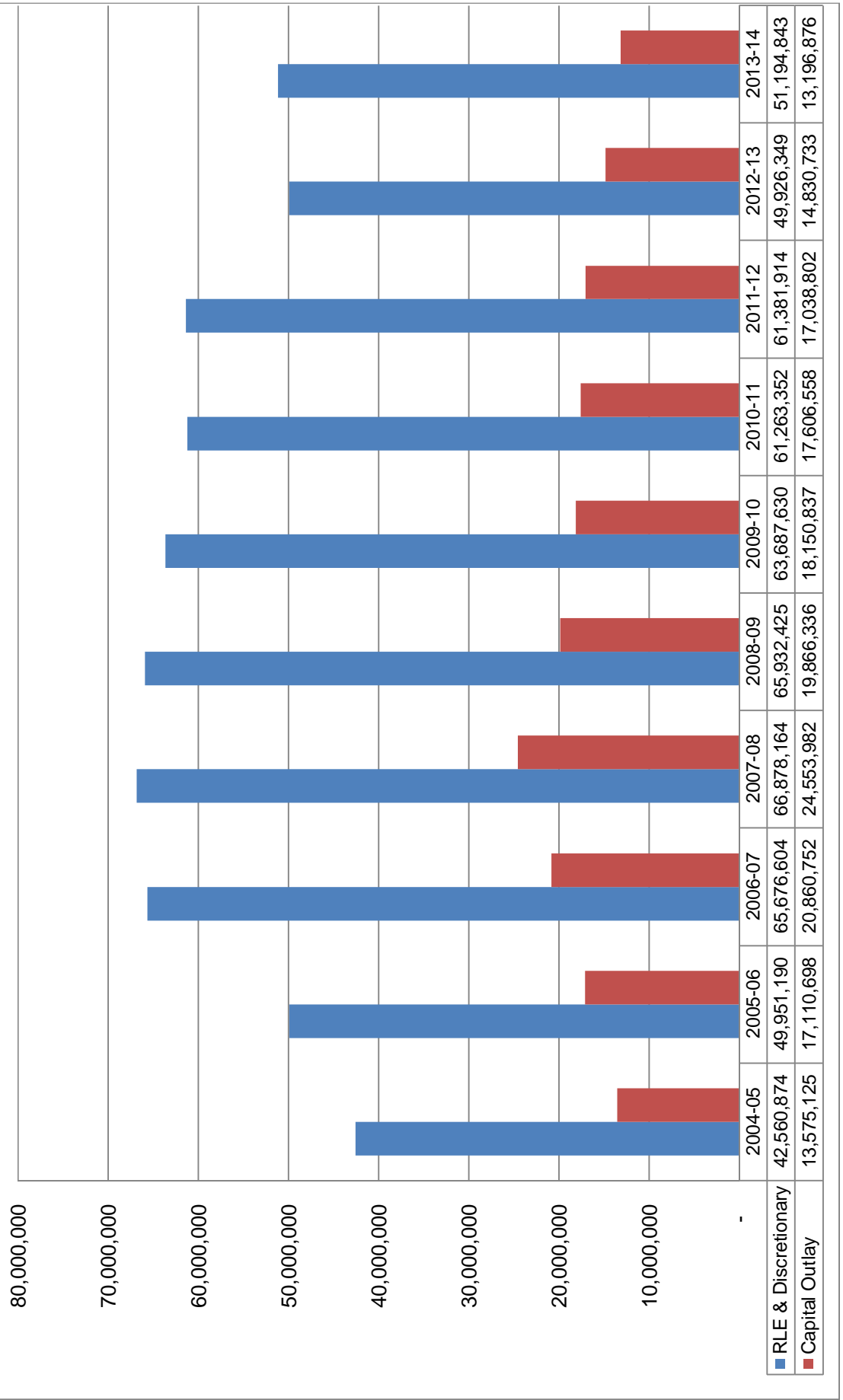
Citrus County School District Ad Valorem Tax Budget 2005-2015



Citrus County School District Ad Valorem Taxes Budgeted to Taxes Collected 2005-2014



Citrus County School District Taxes Collected RLE & Discretionary vs. Capital Outlay 2005-2014



Citrus County School District **Percent of Taxes Budgeted to Taxes Collected** **2005-2014**



FEFP FUNDING

Florida Education Finance Program (FEFP) Funding 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.

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.

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 2014-2015 fiscal year, the base student allocation is \$4,031.77.

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 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.

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.

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. This amount is the declining enrollment supplement for the district.

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 Appropriations Act proviso, participation is limited to districts of 20,000 or fewer FTE. There are four adjustments to the initial sparsity computation, including wealth adjustments.

Safe Schools

An amount of \$64,456,019 was appropriated for Safe Schools activities for the 2014-2015 fiscal year. From the appropriation, 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. Safe Schools activities include: (1) after-school programs for middle school students; (2) other improvements to enhance the learning environment; (3) alternative school programs for adjudicated youth; (4) suicide prevention programs; and (5) other improvements to make the school a safe place to learn. Each district shall determine, based on a review of its existing programs and priorities, the amount of its total allocation to use for each authorized Safe Schools activity.

Supplemental Academic Instruction

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides funding of \$642,089,342 for the 2014-2015 fiscal year. The primary purpose of this allocation is to provide supplemental intensive instruction, consistent with the Sunshine State Standards, including summer school and intensive English immersion instruction, for students in grades 3 and 10 who scored a Level I in FCAT reading or math. Each district's SAI allocation shall be the amount shown in the legislative work papers for the 2014-2015 appropriation for the FEFP and shall not be recalculated during the school year.

Reading Instruction

Funds in the amount of \$130,000,000 for the Reading Program for the 2014-2015 fiscal year are provided for a K12 comprehensive, district-wide system of research-based reading instruction.

Exceptional Student Education Guaranteed Allocation

Exceptional education 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 these students. District allocations from the appropriation of \$950,781,688 for the 2014-2015 fiscal year are not recalculated during the year.

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.

Student Transportation

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$424,875,855 was appropriated for Student Transportation in 2014-2015. 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) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 2) 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. The funds are to be distributed based on the formula in Section 1011.68, F.S.

Instructional Materials

Funds in the amount of \$223,382,911 provide for core subject instructional materials, as well as library/media materials and science lab materials, for 2014-2015. The funding supports Florida's Next Generation Sunshine State Standards and a learning environment conducive to teaching and learning using appropriate educational materials. The 2000 Legislature mandated a textbook or major tool of instruction for each student in all core subject areas (Sections 1006.28-1006.43, F.S.). The funds are allocated to the districts based on the formula in Section 1011.67, F.S.

Florida Teachers Lead

The Florida Teachers Lead Program 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 \$45,286,750 was allocated for the Florida Teachers Lead Program in 2014-2015.

Digital Classrooms Allocation

Provides funds to implement district plan for digital classrooms to be spent on infrastructure, instruction, professional development, accommodations, assessments, digital tools, devices, and security.

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 2014 tax roll from the Department of Revenue.

Proration to Funds Available

If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, or if the program calculates an amount that exceeds the appropriation, a “holdback” amount will be allocated to districts in proportion to each district’s relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

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 2014-2015 fiscal year to be expended in accordance with school district policies and procedures that define “enhancement” and the types of expenditures consistent with that definition. District discretionary lottery entitlements are calculated by prorating each district’s FEFP base funding entitlement ($WFTE \times BSA \times DCD$) to the amount of the appropriation. The discretionary lottery portion of the allocation is obtained by subtracting the school recognition awards from the total allocation.

Class Size Reduction

As a result of the approved amendment to Article IX, Section 1, of the State 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 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. For 2014-2015, the class size reduction appropriation is \$3,013,103,776 for operations, primarily to hire teachers to reduce class sizes.

Discretionary Contribution

Developmental Research Schools (lab schools) and the Florida Virtual School are established as separate school districts for purposes of FEFP funding. Section 1002.32(9), F.S., authorizes the calculation and allocation of funds for the lab schools in lieu of discretionary local tax revenue that is already allocated and used by the district in which the lab school is located. The Florida Virtual School discretionary contribution is calculated by multiplying the maximum allowable non-voted discretionary millage for operations pursuant to 1011.71(1), F.S., by the value of 95 percent of the current year’s taxable value for school purposes for the state; dividing this product by the total full-time equivalent membership of the state; and multiplying this quotient by the full-time equivalent membership of the school. Funds for the discretionary contribution are appropriated from state funds in the General Appropriations Act.

FLORIDA EDUCATION FINANCE PROGRAM
2014-2015 FEFP – CONFERENCE CALCULATION

PROGRAM COST FACTORS

Program Name	Program Number	Program Cost Factor
1. Basic Program		
Basic Education Grades PreK-3	101	1.126
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	1.004
2. Special Programs for At-Risk Students		
ESOL/Intensive English Grades K-3	130	1.147
3. Special Programs for Exceptional Students		
ESE Support Level IV	254	3.548
ESE Support Level V	255	5.104
4. Special Programs for Career Education (9-12)		
Career Education 9-12	300	1.004

**Citrus County School District
Florida Education Finance Program Module
2014-2015**

UFTE Students 14,425.00	X	Program Cost Factors	=	Weighted FTE Students 15,496.41	X	Base Student Allocation \$4,031.77	X
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District Cost Differential .9538	=	Base Funding \$59,591,479	+	Declining Enrollment Supplement \$241,858	+	Sparsity Supplement \$1,988,871	+
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Safe Schools \$351,113	+	Supplemental Academic Instruction \$3,267,446	+	Reading Instruction \$722,871	+	ESE Guaranteed Allocation \$6,480,965	+
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DJJ Supplemental Allocation \$146,445	+	Student Transportation \$3,588,133	+	Instructional Materials \$1,163,209	+	Teachers Lead \$242,921	+
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Virtual Education Contribution \$0	+	Digital Classroom Allocation \$366,668	=	Gross State and Local FEFP Dollars \$78,151,979	-
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Required Local Effort (RLE) \$41,296,438	+	Proration to Funds Available (\$23,102)	=	Net State & FEFP \$36,832,439	+
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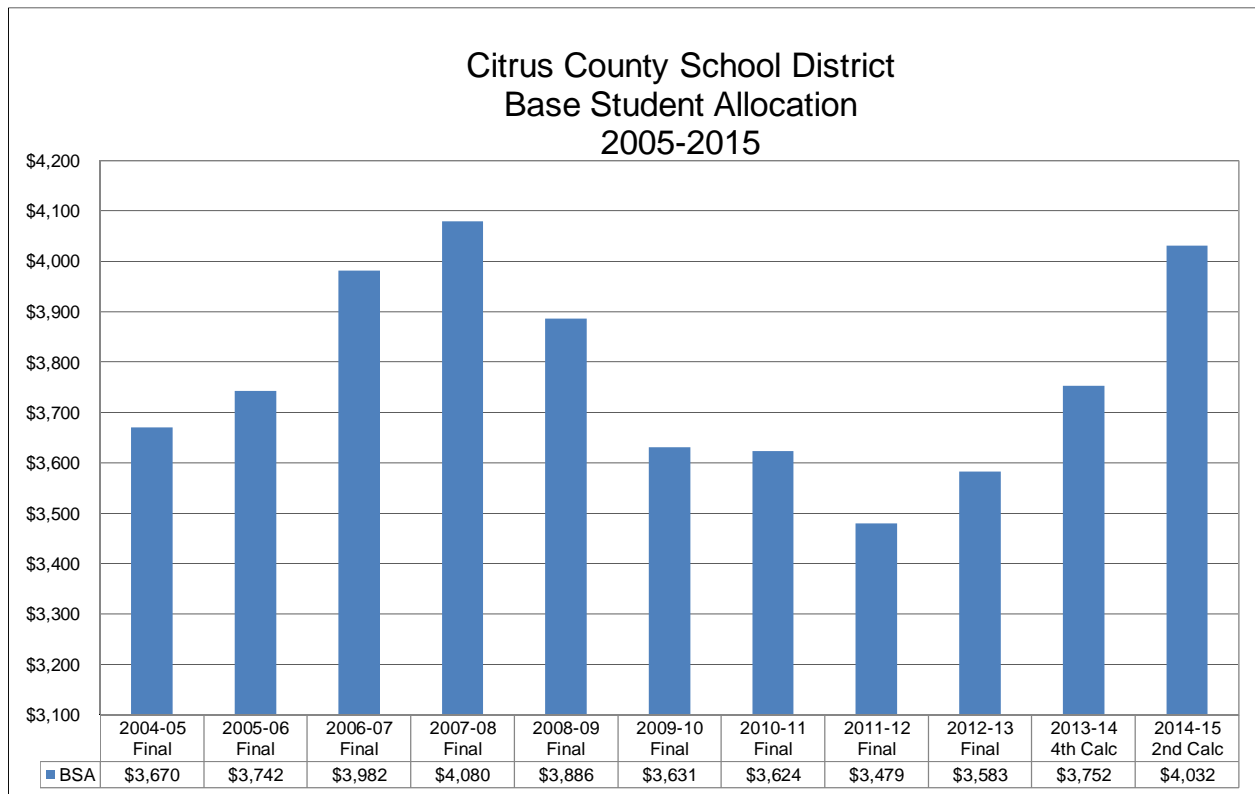
Lottery & School Recognition \$655,078	+	Class Size Reduction \$15,222,094	=	Total State Funding \$52,709,611
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FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
Citrus County School Board

MAJOR FEFP FORMULA COMPONENTS	2013-2014 4th Calculation	2014-2015 Final Conference	2014-2015 2nd Calculation	Difference between 2014-15 Final Conf and 2014-2015 2nd Calc
Unweighted FTE	14,676.49	14,425.00	14,425.00	0.00
Weighted FTE	15,813.71	15,496.41	15,496.41	0.00
School Taxable Value	8,921,147,409	8,974,342,692	8,574,272,129	(400,070,563)
Required Local Effort	5.065	5.114	5.017	(0.097)
.748 Discretionary Millage	0.748	0.748	0.748	0.000
.250 Discretionary Millage	0.000	0.000	0.000	0.000
Total Millage	5.813	5.862	5.765	(0.097)
Base Student Allocation	3,752.30	4,031.77	4,031.77	0.00
District Cost Differential	0.9515	0.9538	0.9538	0.000
FEFP DETAIL				
WFTE x BSA x DCD (Base Funding)	56,459,902	59,591,479	59,591,479	0
Declining Enrollment Supplement	192,347	241,858	241,858	0
Sparsity Supplement	1,995,108	1,597,004	1,988,871	391,867
Safe Schools	357,647	351,113	351,113	0
Supplemental Academic Instruction	3,324,411	3,267,446	3,267,446	0
Reading Instruction	735,355	722,871	722,871	0
ESE Guaranteed Allocation	6,551,629	6,480,965	6,480,965	0
DJJ Supplemental Alloc.	106,813	146,445	146,445	0
Student Transportation	3,557,996	3,588,133	3,588,133	0
Instructional Materials	1,150,505	1,163,209	1,163,209	0
Teachers Lead/Classroom Supplies Asst.	249,747	242,921	242,921	0
Digital Classroom Allocation		366,668	366,668	0
Teacher Salary Allocation	2,453,308			0
Additional Allocation	50,140			0
TOTAL FEFP FUNDING	77,184,908	77,760,112	78,151,979	391,867
ADJUSTMENTS				
Less: Required Local Effort	43,378,187	44,058,997	41,296,438	(2,762,559)
Pr Yr Adjust/Proration to Funds	(279,837)		(23,102)	(23,102)
Less: Good Faith payment				0
NET STATE FEFP FUNDS	33,526,883	33,701,115	36,832,439	3,131,324
STATE CATEGORICAL PROGRAMS				
Lottery/School Recognition	657,857	655,078	655,078	0
Class Size Reduction	15,198,474	15,222,094	15,222,094	0
TOTAL CATEGORICAL FUNDING	15,856,331	15,877,172	15,877,172	0
TOTAL STATE FUNDING	49,383,214	49,578,287	52,709,611	3,131,324
LOCAL FUNDING				
Required Local Effort	43,378,187	44,058,997	41,296,438	(2,762,559)
Discretionary Local Effort - .748	6,406,098	6,444,296	6,157,013	(287,283)
Good Faith tax payment				
TOTAL LOCAL FUNDING	49,784,285	50,503,293	47,453,452	(3,049,841)
TOTAL FUNDING	99,167,499	100,081,580	100,163,062	81,482
Total Funds per Unweighted FTE	6,756.89	6,938.06	6,943.71	5.65

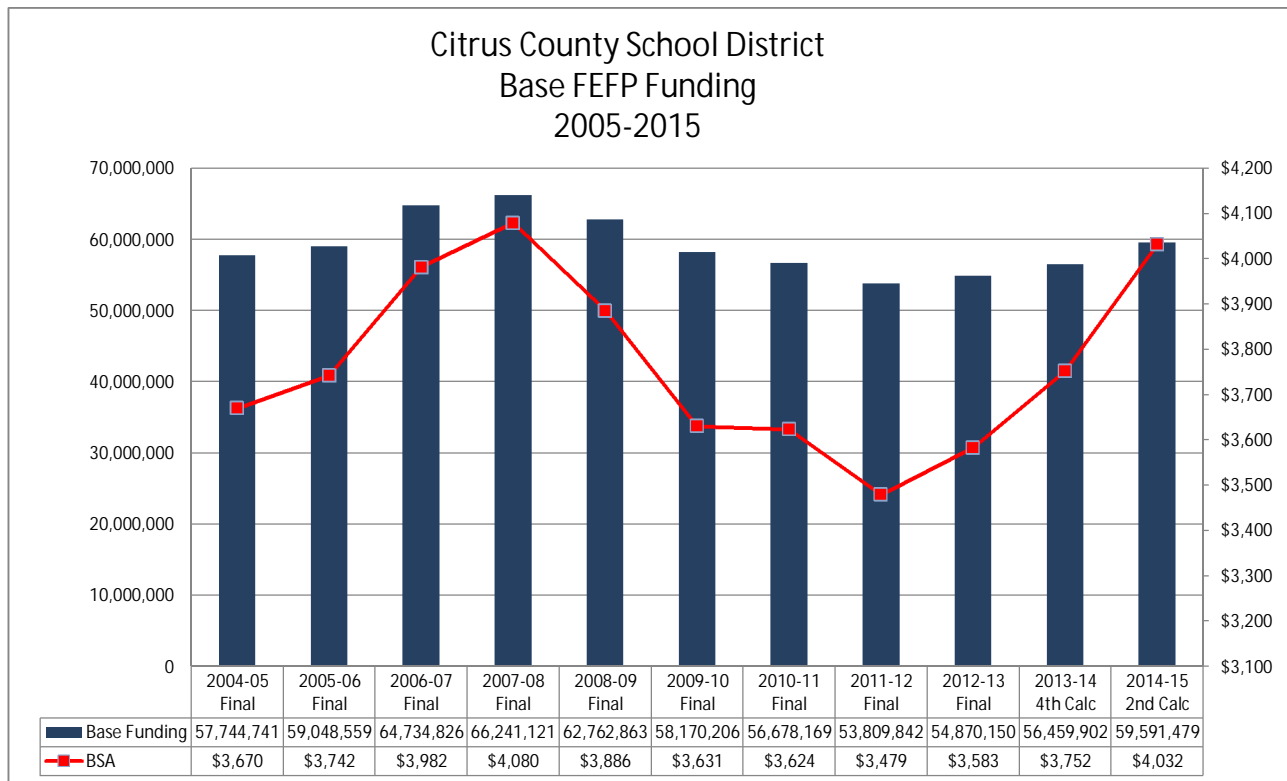
CITRUS COUNTY SCHOOL DISTRICT
Base Student Allocation
2005-2015

Fiscal Year		Allocation	% Increase (Decrease)
2004-05	Final	3,670.26	1.10%
2005-06	Final	3,742.42	1.93%
2006-07	Final	3,981.61	6.01%
2007-08	Final	4,079.74	2.41%
2008-09	Final	3,886.14	-4.98%
2009-10	Final	3,630.62	-7.04%
2010-11	Final	3,623.76	-0.19%
2011-12	Final	3,479.22	-4.15%
2012-13	Final	3,582.98	2.90%
2013-14	4th Calc	3,752.30	4.51%
2014-15	2nd Calc	4,031.77	6.93%



CITRUS COUNTY SCHOOL DISTRICT
Base FEFP Funding
2005-2015

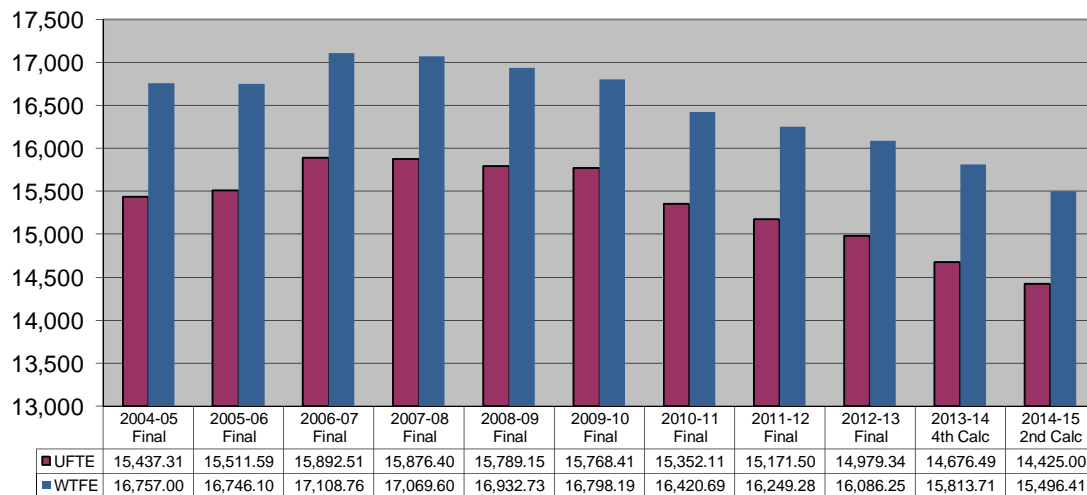
Fiscal Year		Unweighted FTE	Weighted FTE	BSA	WFTE x BSA	DCD	WFTE x BSA x DCD Base Funding	Base Funding % increase (decrease)
2004-05	Final	15,437.31	16,757.00	\$3,670	61,502,547	0.9389	57,744,741	2.93%
2005-06	Final	15,511.59	16,746.10	\$3,742	62,670,940	0.9422	59,048,559	2.26%
2006-07	Final	15,892.51	17,108.76	\$3,982	68,120,410	0.9503	64,734,826	9.63%
2007-08	Final	15,876.40	17,069.60	\$4,080	69,639,530	0.9512	66,241,121	2.33%
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	4th Calc	14,676.49	15,813.71	\$3,752	59,337,784	0.9515	56,459,902	2.90%
2014-15	2nd Calc	14,425.00	15,496.41	\$4,032	62,477,961	0.9538	59,591,479	5.55%



CITRUS COUNTY SCHOOL DISTRICT
Unweighted and Weighted Full Time Equivalent Students
2005-2015

Fiscal Year	Unweighted FTE	FTE Percent Change	Weighted FTE	WFTE Percent Change
2004-05 Final	15,437.31	1.18%	16,757.00	1.43%
2005-06 Final	15,511.59	0.48%	16,746.10	-0.07%
2006-07 Final	15,892.51	2.46%	17,108.76	2.17%
2007-08 Final	15,876.40	-0.10%	17,069.60	-0.23%
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 4th Calc	14,676.49	-2.02%	15,813.71	-1.69%
2014-15 2nd Calc	14,425.00	-1.71%	15,496.41	-2.01%

Citrus County School District
Historical Comparison of FTE Data
FY 2005 thru 2015



STRATEGIC PLAN



Strategic Plan

2009 – 2014

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

CONSOLIDATED FUNDS

FUND CLASSIFICATIONS

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

The following funds are included in this budget document:

<u>Code</u>	<u>Description</u>
1001	<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:</p> <p>2100 – State Board of Education/Capital Outlay Bond Indebtedness</p> <p>2900 – Lease</p> <p>2910 – Certificates of Participation</p> <p>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:</p> <p>3601 – Capital Outlay and Debt Service</p> <p>3709 – Capital Improvement-2009 Taxes</p> <p>3710 – Capital Improvement-2010 Taxes</p> <p>3711 – Capital Improvement-2011 Taxes</p> <p>3712 – Capital Improvement-2012 Taxes</p> <p>3713 – Capital Improvement-2013 Taxes</p> <p>3714 – Capital Improvement-2014 Taxes</p> <p>3901 – Other Local Capital Projects</p> <p>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.

Used locally:

4101 – Food Services

4201 – Federal Projects

4202 – Other Federal Grants

4203 – Pell Grant

4340 – ARRA Race to the Top

7101

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.



Citrus County School District
2014 - 2015 Consolidated Funds Statement

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	Internal Service	Trust and Agency	Totals
Appropriations by Function:								
5XXX Basic (FEFP K-12)	71,296,638				4,755,232			76,051,870
6100 Pupil Personnel Services	4,867,959				667,267			5,535,226
6200 Instruct. Media Services	1,477,961							1,477,961
6300 Instruct. & Curr. Dev.	1,508,579				2,330,962			3,839,541
6400 Instruct. Staff Training	505,872				668,089			1,173,961
6500 Instruct. Tech. Services	1,467,884							1,467,884
7100 Board	579,600							579,600
7200 General Admin.	570,081							570,081
7300 School Admin.	8,180,148							8,180,148
7400 Fac., Acquis.& Const.	433,813		14,159,033					14,592,846
7500 Fiscal Services	835,711							835,711
7600 Food Services				6,838,432				6,838,432
7700 Central Services	2,797,436					14,548,701		17,346,137
7800 Pupil Transportation	8,067,827							8,067,827
7900 Operation of Plant	8,770,481							8,770,481
8100 Maintenance of Plant	5,242,734					1,068		5,243,802
8200 Admin. Technology	2,023,827							2,023,827
9100 Community Services	65,500				1,250,000		1,000	1,316,500
9200 Debt Service		4,225,174	350					4,225,524
9700 Transfers			12,462,981					12,462,981
9900 Sequestration								
Total Appropriations	\$ 118,692,052	\$ 4,225,174	\$ 26,622,364	\$ 6,838,432	\$ 9,671,550	\$ 14,549,769	\$ 1,000	\$ 180,600,341
Total Fund Balance	4,993,166	39,432	20,117,727	2,960,412	0	2,368,601	100,501	30,579,839
Total Appropriations & Fund Balance	\$ 123,685,218	\$ 4,264,606	\$ 46,740,091	\$ 9,798,843	\$ 9,671,550	\$ 16,918,370	\$ 101,501	\$ 211,180,179



Citrus County School District
2014 - 2015 Consolidated Funds Statement

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	Internal Service	Trust and Agency	Totals
Appropriations by Object:								
100 Salaries	75,260,062			2,247,061	5,862,499	70,965		83,440,587
200 Benefits	19,565,084			716,030	1,434,018	15,552		21,730,683
300 Purchased Services	9,782,704			107,650	80,000	3,677,128		13,647,482
400 Energy Services	5,049,304			123,000		3,900		5,176,204
500 Materials and Supplies	5,783,699			3,273,599	1,045,033	29,856		10,132,187
600 Capital Outlay	676,288		14,159,033	149,326		10,000		14,994,647
700 Other Expenses	2,574,911	4,225,174		221,766	1,250,000	10,742,368	1,000	19,015,219
900 Transfers			12,463,331					12,463,331
Total Appropriations	\$ 118,692,052	\$ 4,225,174	\$ 26,622,364	\$ 6,838,432	\$ 9,671,550	\$ 14,549,769	\$ 1,000	\$ 180,600,341
Total Fund Balance	4,993,166	39,432	20,117,727	2,960,412	0	2,368,601	100,501	30,579,839
Total Appropriations & Fund Balance	\$ 123,685,218	\$ 4,264,606	\$ 46,740,091	\$ 9,798,843	\$ 9,671,550	\$ 16,918,370	\$ 101,501	\$ 211,180,179

GENERAL FUND

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

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014	FY 2015
	Actuals	Actuals	Original Budget	Revised Budget	Actuals	Proposed Budget	
Revenues							
General Fund	103,316,377.73	104,531,041.75	107,555,548.01	108,635,130.31	108,089,003.76	108,008,293.42	
Transfers from Capital Fund	8,596,165.96	6,250,064.52	8,924,271.00	8,942,346.98	5,788,416.70	8,774,057.00	
Total Revenues	\$ 111,912,543.69	\$ 110,781,106.27	\$ 116,479,819.01	\$ 117,577,477.29	\$ 113,877,420.46	\$ 116,782,350.42	
Expenses							
General Fund	116,633,757.38	115,153,066.99	117,954,783.36	119,719,860.67	114,163,049.72	118,692,051.70	
Total Expenses	116,633,757.38	115,153,066.99	117,954,783.36	119,719,860.67	114,163,049.72	118,692,051.70	
Net Change in Fund Balance	(4,721,213.69)	(4,371,960.72)	(1,474,964.35)	(2,142,383.38)	(285,629.26)	(1,909,701.28)	
Beginning Fund Balance, July 1st	16,281,670.96	11,560,457.27	7,188,496.55	7,188,496.55	7,188,496.55	6,902,867.29	
Ending Fund Balance, June 30th	\$ 11,560,457.27	\$ 7,188,496.55	\$ 5,713,532.20	\$ 5,046,113.17	\$ 6,902,867.29	\$ 4,993,166.01	
Reserves							
Non-Spendable	887,877.68	769,677.26	350,000.00	350,000.00	559,986.98	350,000.00	
Restricted	3,904,581.98	2,337,757.30			2,421,679.04		
Committed							
Assigned	2,899,420.21	142,262.54			134,423.98		
Total Reserves	\$ 7,691,879.87	\$ 3,249,697.10	\$ 350,000.00	\$ 350,000.00	\$ 3,116,090.00	\$ 350,000.00	
Undesignated Fund Balance	\$ 3,868,577.40	\$ 3,938,799.45	\$ 5,363,532.20	\$ 4,696,113.17	\$ 3,786,777.29	\$ 4,643,166.01	

Undesignated Fund Balance % of Revenue

3.74%

3.77%

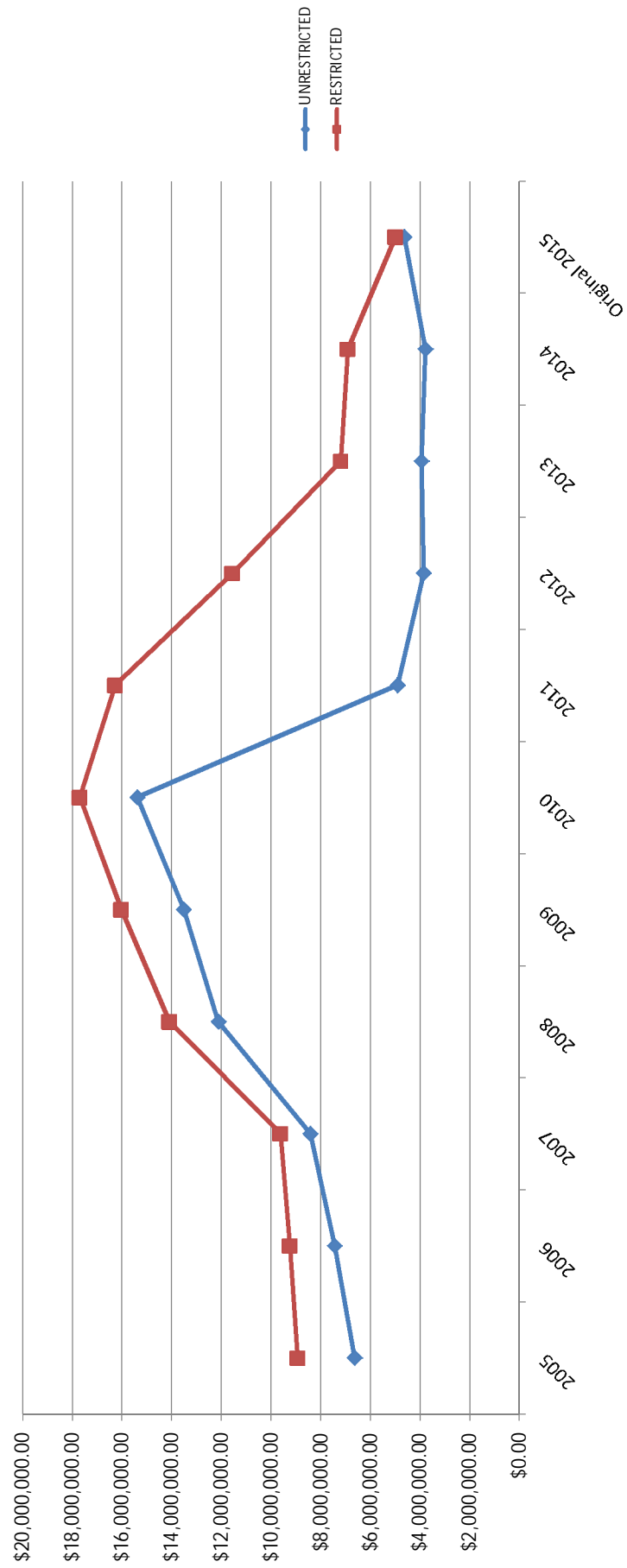
4.99%

4.32%

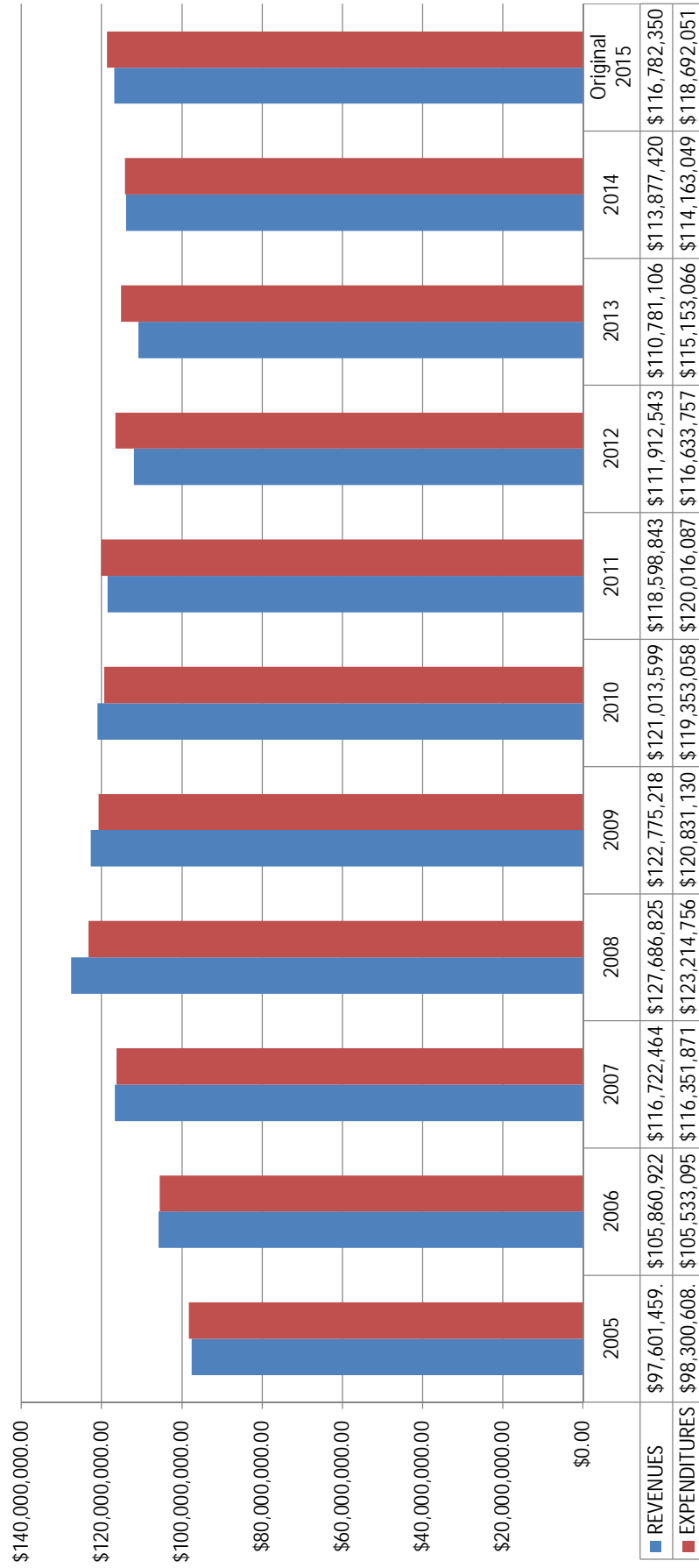
3.50%

4.30%

Citrus County School Board Restricted vs. Unrestricted Fund Balances 2005 - 2015



Citrus County School Board
General Fund Revenues vs. Expenditures
2005 - 2015



REVENUES

REVENUE ACCOUNTS

<u>Code</u>	<u>Description</u>
31XX	<u>Federal Direct.</u> Revenue received by the district directly from the federal government.
32XX	<u>Federal Through State and Local.</u> Revenue distributed through the state or an intermediate agency to the district.
33XX	<u>Revenue from State Sources.</u>
3310	<u>Florida Education Finance Program (FEFP)</u> Revenue received for current operations under this program.
3320	<u>State Auto License, CO & DS</u> Since January 1, 1953, all state appropriations for Capital Outlay and Debt Service have been secured through the first receipts from the sale of state automobile license tags. These funds are earmarked for approved capital outlay and debt service by the Constitution and State Board of Education rules.
3330	<u>Categorical State Sources.</u>
3340	<u>Other State Revenue.</u>
3350-3370	<u>Other Categorical Sources.</u>
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. The budgeted tax revenues must represent at least 96 percent of the yield from the proposed millage.
3430	<u>Interest, Including Profit on Investment.</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.
3450	<u>Food Service.</u> Revenue received from sale of meals and other related food service activities, including receipts from other agencies or projects for meals provided under contract to various groups or agencies.

3460	<u>Student Fees.</u> Student fees which are authorized by statute and established by the school board.
3470	<u>Other Fees.</u> Other fees authorized by statute and established by the school board.
3480	<u>Operating Revenues.</u> Proprietary fund revenues directly related to the fund's primary activities. These revenues consist primarily of user charges for goods and services.
3490	<u>Miscellaneous Local Sources.</u> Other amounts received from local sources.
3600-3700	<u>Other Financing Sources.</u> Increases in current financial resources other than revenue.
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.
3710	<u>Issuance of Bonds.</u>
3720	<u>Loans.</u>
3730	<u>Sale of Capital Assets.</u>
3740	<u>Loss Recoveries.</u>
3750	<u>Proceeds of Certificates of Participation.</u>
3760	<u>Proceeds of Forward Supply Contract.</u>
3770	<u>Proceeds from Special Facilities Construction Advance.</u>
3780	<u>Gain on Disposition of Assets.</u>
3790	<u>Premium on Long-term Debt.</u>



**Citrus County School District
General Fund**

	Account Number	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2013-2014 to 2014-2015 Change	Percent
ESTIMATED REVENUES						
Federal						
Federal Direct	3100	191,192	197,883	195,000	-2,883	-1.46%
Federal thru State	3200	445,303	384,364	423,769	39,405	10.25%
Total Federal		<u>636,495</u>	<u>582,247</u>	<u>618,769</u>	<u>36,523</u>	<u>6.27%</u>
Revenue from State						
Florida Education Finance Program	3310	29,420,008	32,310,327	36,832,439	4,522,112	14.00%
Workforce Development	3315	2,711,980	2,705,849	2,688,261	-17,588	-0.65%
Workforce Education Performance Incentive	3317	55,197	128,797		-128,797	-100.00% *
Adults With Disabilities	3318	95,393	95,393	95,393		0.00%
CO & DS Withheld for Administrative Expense	3323	9,419	9,419	9,500	82	0.87%
Racing Commission Funds	3341	223,688	223,250	223,250		0.00%
State License Tax	3343	95,689	89,501	100,000	10,499	11.73%
District Discretionary Lottery Funds	3344		138,105		-138,105	-100.00% *
Class Size Reduction Operating Funds	3355	15,739,159	15,232,212	15,222,094	-10,118	-0.07%
School Recognition Funds	3361	865,609	519,760	655,078	135,318	26.03% *
Voluntary Prekindergarten Program	3371	627,907	588,369	705,391	117,022	19.89%
Full Service Schools	3378	56,485	56,485	90,458	33,973	60.15% *
Other Miscellaneous State Revenue	339X	136,811	228,768	86,952	-141,816	-61.99% *
Total Revenue from State	3300	<u>50,037,344</u>	<u>52,326,234</u>	<u>56,708,816</u>	<u>4,382,583</u>	<u>8.38%</u>
Revenue from Local Sources						
District School Tax	3411	49,926,349	51,194,843	47,774,472	-3,420,371	-6.68%
Rent	3425	86,458	64,932	233,500	168,568	259.61% *
Interest, Including Profit on Investment	343X	92,958	54,267	300,200	245,933	453.19% *
Adult General Education Course Fees	3461	21,090	15,150	12,000	-3,150	-20.79%
Postsecondary Vocational Course Fees	3462	783,360	780,805	700,000	-80,805	-10.35%
Continuing Workforce Education Course Fees	3463	13,822	15,981	8,000	-7,981	-49.94% *
Capital Improvement Fees	3464	35,798	35,849	33,000	-2,849	-7.95%
Postsecondary Lab Fees	3465	120,670	121,922	94,489	-27,433	-22.50%
Lifelong Learning Fees	3466	120,693	59,312	47,850	-11,462	-19.32%
General Education Development (GED) Testing Fees	3467	13,900	18,226	15,000	-3,226	-17.70%
Financial Aid Fees	3468	74,580	74,859	63,800	-11,059	-14.77%
Other Student Fees	3469	50,308	59,753	47,000	-12,753	-21.34% *
Preschool Program Fees	3471	71,457				
School Age Child Care Fees	3473	597,772	618,247		-618,247	-100.00% *
Miscellaneous Local Sources	349X	1,835,007	2,007,660	1,351,397	-656,262	-32.69% *
Total Local	3400	<u>53,844,221</u>	<u>55,121,804</u>	<u>50,680,708</u>	<u>-4,441,096</u>	<u>-8.06%</u>
OTHER FINANCING SOURCES						
Transfers In: from Capital Outlay Projects Funds	3630	6,250,065	5,788,417	8,774,057	2,985,640	51.58% *
Sale of Equipment	3733	306	200		-200	
Insurance Loss Recovery	3741	11,850	57,727		-57,727	
Other Loss Recovery	3742	826	792		-792	
Total Other Financing Sources		<u>6,263,046</u>	<u>5,847,136</u>	<u>8,774,057</u>	<u>2,926,921</u>	<u>50.06%</u>
Beginning Fund Balance	2800	<u>11,560,457</u>	<u>7,188,497</u>	<u>6,902,867</u>	<u>-285,629</u>	
SOURCES, AND FUND BALANCE	3000	<u>122,341,564</u>	<u>121,065,917</u>	<u>123,685,218</u>	<u>2,619,301</u>	<u>2.16%</u>

Note: Variances > 25% explained

REVENUES

*3317 Funds are provided based on outputs and outcomes of specified programs, budget will be added as funds are awarded

*3344/3361 Lottery funds are all budgeted 3361 and after School Recognition is distributed, the remaining amount is moved to 3344.

*3378 The Department of Health is awarding additional funds for a nurse position

*339X Additional items will be budgeted for when the District knows they are being received

*3425 YMCA & SRMI will be renting District facilities

*343X SBA funds are expected to continue making gains and interest rates are expected to rise

*346X Student fees are generated from course fees at WTI and adjusted as fees are received

*3473 School age childcare is being outsourced in 2015 to the YMCA

*349X Additional items will be budgeted for when the District knows they are being received

*3630 More eligible projects are scheduled in 2015

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. The activities of a local school system are classified into five broad areas: Instruction, Instructional Support, General Support, Community Services, and Non-program Charges (Debt Service and Transfers). The four-character field required for function codes does not currently specify the third and fourth characters. The sub-functions presently identified for 6100 and 7700 are recommended but not required.

<u>Code</u>	<u>Description</u>
5XXX	<u>Instructional.</u> Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, or in other learning environments such as those involving co-curricular activities. It may also be provided through a nontraditional medium such as television, radio, telephone, or correspondence. This function includes the activities of paraprofessionals or assistants of any type who assist in the instructional process.
61XX	<u>Pupil Personnel Services.</u> Those activities that are designed to assess and improve the well -being of pupils 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 (e.g., supervisory personnel) 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. In making the program cost report, these specialists are to be identified to appropriate FEFP programs through use of school/program tables.

64XX Instructional Staff Training Services.

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 Instruction Related Technology.

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 Board.

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 General Administration (Superintendent's Office).

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 School Administration (Office of the Principal).

Activities concerned with directing and managing the operation of a particular school. This function includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system. It includes clerical staff for these activities.

- 74XX Facilities Acquisition and Construction.
- 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.
- 75XX Fiscal Services.
- Activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control and internal auditing. Internal audit staff who do not report to the Board should be included in this function. Independent auditors or auditors who report directly to the Board should be coded to Function 7100.
- 76XX Food Services.
- Activities concerned with providing food to pupils 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.
- 77XX Central Services.
- 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.
- 78XX Pupil Transportation Services.
- Activities that have as their purpose the conveyance of pupils to and from school activities, either between home and school, from school to school, or on trips for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other pupil transportation expenses.
- 79XX Operation of Plant.
- 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, HVAC, moving furniture, routine maintenance of grounds, 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. Custodians may do light maintenance tasks, but should be coded to this function, not Maintenance of Plant.

81XX	<p><u>Maintenance of Plant.</u></p> <p>Activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.</p>
82XX	<p><u>Administrative Technology Services.</u></p> <p>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.</p>
91XX	<p><u>Community Services.</u></p> <p>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.</p>
92XX	<p><u>Debt Service.</u></p> <p>Payments of principal and interest for the retirement of debt.</p>
97XX	<p><u>Transfer of Funds.</u></p> <p>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.</p>
99XX	<p><u>Proprietary Expenses.</u></p> <p>To record the operating expenses of the Enterprise and Internal Service Funds.</p>



**Citrus County School District
General Fund**

	Account Number	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2013-2014 to 2014-2015 Change	Percent
APPROPRIATIONS						
Instruction	5000	68,443,321	68,892,107	71,296,638	2,404,531	3.49%
Pupil Personnel Services	6100	4,834,072	4,856,346	4,867,959	11,612	0.24%
Instructional Media Services	6200	1,556,850	1,479,571	1,477,961	-1,610	-0.11%
Instructional and Curriculum Development Services	6300	1,340,307	1,482,351	1,508,579	26,228	1.77%
Instructional Staff Training Services	6400	1,020,481	558,622	505,872	-52,750	-9.44%
Instructional Related Technology	6500	1,545,901	1,506,586	1,467,884	-38,702	-2.57%
School Board	7100	628,161	552,520	579,600	27,080	4.90%
General Administration	7200	438,475	460,170	570,081	109,911	23.88%
School Administration	7300	8,143,081	8,308,586	8,180,148	-128,439	-1.55%
Facilities Acquisition and Construction	7400	610,038	461,245	433,813	-27,432	-5.95%
Fiscal Services	7500	854,071	785,882	835,711	49,829	6.34%
Food Services	7600	25,006	14,615		-14,615	-100.00% *
Central Services	7700	2,164,234	2,829,368	2,797,436	-31,932	-1.13%
Pupil Transportation Services	7800	7,737,893	7,535,886	8,067,827	531,941	7.06%
Operation of Plant	7900	8,756,460	8,305,625	8,770,481	464,856	5.60%
Maintenance of Plant	8100	4,726,534	3,905,325	5,242,734	1,337,409	34.25% *
Administrative Technology Services	8200	1,689,350	1,688,990	2,023,827	334,837	19.82%
Community Services	9100	638,833	539,253	65,500	-473,753	-87.85% *
Total Appropriations		<u>115,153,067</u>	<u>114,163,050</u>	<u>118,692,052</u>	<u>4,529,002</u>	<u>3.97%</u>
Ending Fund Balance	2700	<u>7,188,497</u>	<u>6,902,867</u>	<u>4,993,166</u>	<u>-1,909,701</u>	<u>-27.67%</u>
USES, AND FUND BALANCES		<u>122,341,564</u>	<u>121,065,917</u>	<u>123,685,218</u>	<u>2,619,301</u>	<u>2.16%</u>

Note: Variances > 25% explained

EXPENSES

***7600** This is bonus money from School Recognition funds paid to Food Service cafeteria staff

***8100** More maintenance projects scheduled in 2015

***9100** School aged childcare is being outsourced in 2015 to the YMCA

OBJECT CLASSIFICATIONS

Object classification indicates the type of goods or services obtained as the result of a specific expenditure. Eight major object categories are identified: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other Expenses, and Transfers.

<u>Code</u>	<u>Description</u>
1XXX	<p><u>Salaries.</u></p> <p>Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those in permanent positions. This included gross salary for personal services rendered while on the payroll of the district school board.</p>
2XXX	<p><u>Employee Benefits.</u></p> <p>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.</p>
3XXX	<p><u>Purchased Services.</u></p> <p>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.</p>
4XXX	<p><u>Energy Services.</u></p> <p>Expenditures for the various types of energy used by the district.</p>
5XXX	<p><u>Materials and Supplies.</u></p> <p>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.</p>
6XXX	<p><u>Capital Outlay.</u></p> <p>Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and additional equipment.</p>
7XXX	<p><u>Other Expenses.</u></p> <p>Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, judgments against the school system, and the payment of dues and fees.</p>
9XXX	<p><u>Transfers.</u></p> <p>Nonreciprocal interfund activity represented by the disbursement of cash and goods from one fund within the district to another fund without equivalent return and without a requirement for repayment.</p>

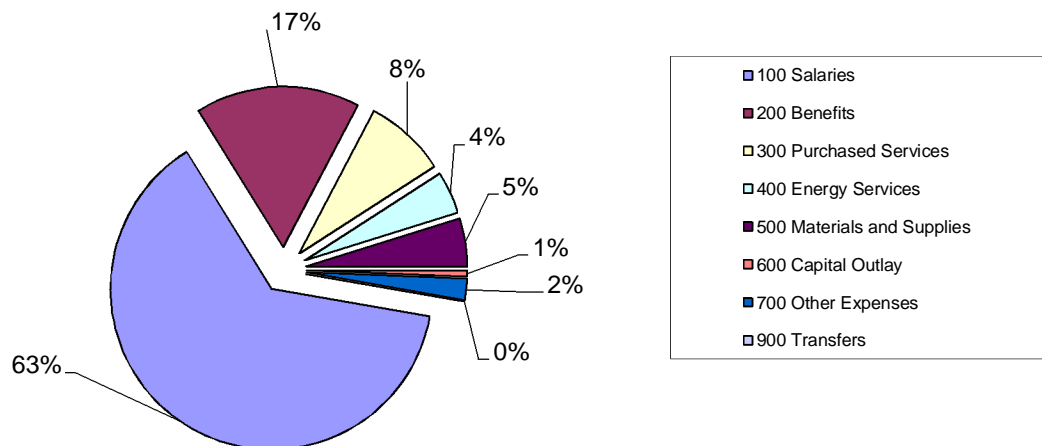
**CITRUS COUNTY SCHOOL DISTRICT
GENERAL FUND APPROPRIATIONS SUMMARY
BY OBJECT**

Description	2013-2014 Original Budget	2013-2014 Actuals as of June 30, 2014	2014-2015 Original Budget	% Change from '14 to Original '15
OBJECTS:				
100 Salaries	75,666,253.06	76,571,619.25	75,260,061.67	-0.54%
200 Benefits	18,754,483.71	18,573,833.98	19,565,084.22	4.32%
300 Purchased Services	9,637,377.29	7,673,698.23	9,782,704.29	1.51%
400 Energy Services	5,139,554.82	4,735,678.45	5,049,303.86	-1.76%
500 Materials and Supplies	4,442,771.29	4,035,493.33	5,783,699.20	30.18% *
600 Capital Outlay	658,145.91	584,915.61	676,287.78	2.76%
700 Other Expenses	3,656,197.28	1,987,810.87	2,574,910.68	-29.57% *
900 Transfers	-	-	-	0.00%
Total Appropriations	\$ 117,954,783.36	\$ 114,163,049.72	\$ 118,692,051.70	0.63%

Note: Variances >25% explained.

***500/*700** Textbooks were budgeted in reserve object 700 last year and in 500 this year

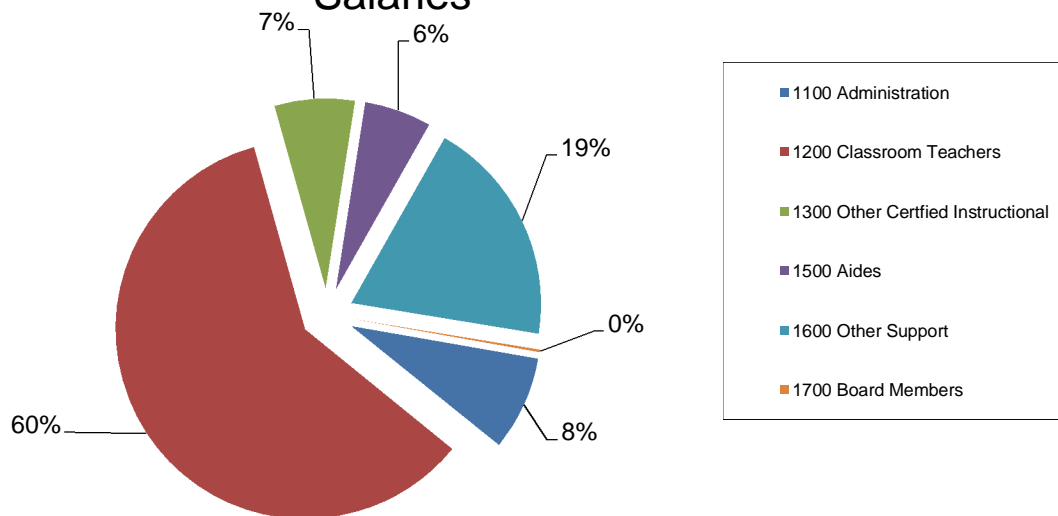
**Citrus County School District
2015 Budget by Object**



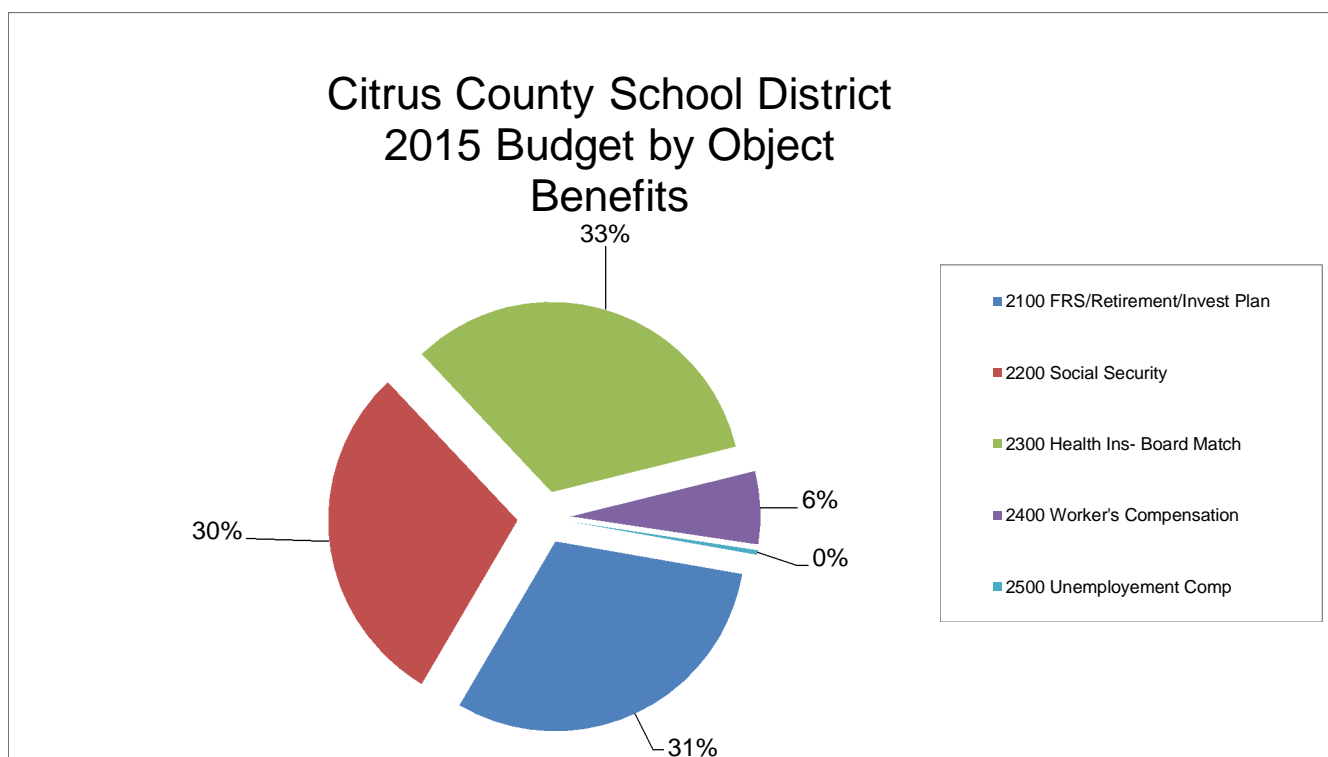
**CITRUS COUNTY SCHOOL DISTRICT
GENERAL FUND APPROPRIATIONS SUMMARY
BY OBJECT**

Description	2013-2014 Original Budget	2013-2014 Actuals as of June 30, 2014	2014-2015 Original Budget	% Change from '14 to Original '15
OBJECT: 1XXX SALARIES				
1100 Administration	6,416,511.00	6,229,529.51	6,065,724.17	-5.47%
1200 Classroom Teachers	45,076,053.16	45,953,657.94	45,000,746.52	-0.17%
1300 Other Certified Instructional	4,902,755.63	5,072,904.31	5,143,341.59	4.91%
1500 Aides	4,330,162.73	4,305,676.72	4,316,377.84	-0.32%
1600 Other Support	14,782,877.90	14,846,118.63	14,567,461.55	-1.46%
1700 Board Members	157,892.64	163,732.14	166,410.00	5.39%
Total Appropriations	\$ 75,666,253.06	\$ 76,571,619.25	\$ 75,260,061.67	-0.54%

**Citrus County School District
2015 Budget by Object
Salaries**



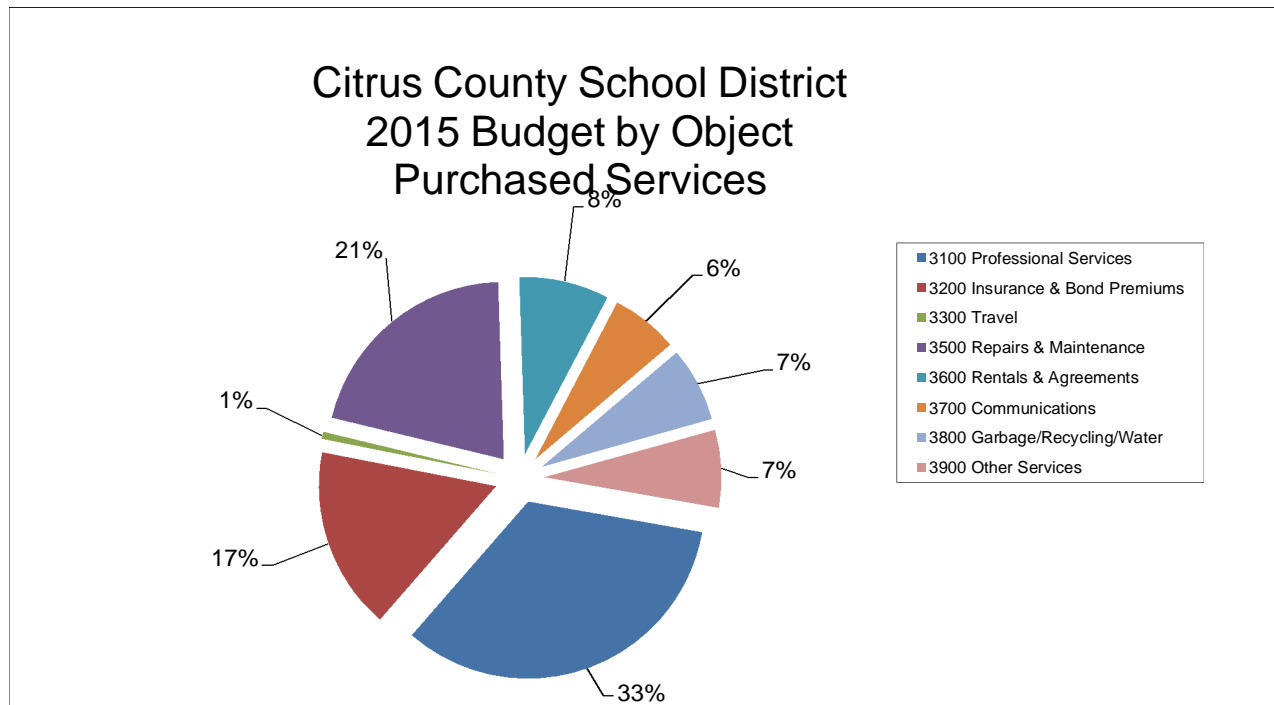
CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2013-2014 Original Budget	2013-2014 Actuals as of June 30, 2014	2014-2015 Original Budget	% Change from '14 to Original '15
OBJECT: 2XXX BENEFITS				
2100 FRS/Retirement/Invest Plan	5,730,681.03	5,766,119.55	5,999,600.21	4.69%
2200 Social Security	5,743,583.68	5,382,464.42	5,777,105.87	0.58%
2300 Health Ins- Board Match	5,993,050.80	6,131,043.00	6,501,398.94	8.48%
2400 Worker's Compensation	1,217,168.20	1,250,565.06	1,216,979.20	-0.02%
2500 Unemployment Comp	70,000.00	43,641.95	70,000.00	0.00%
Total Appropriations	\$ 18,754,483.71	\$ 18,573,833.98	\$ 19,565,084.22	4.32%



CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2013-2014 Original Budget	2013-2014 Actuals as of June 30, 2014	2014-2015 Original Budget	% Change from '14 to Original '15
OBJECT: 3XXX PURCHASED SERVICES				
3100 Professional Services	2,493,441.83	2,717,411.26	3,289,190.81	31.91%
3200 Insurance & Bond Premiums	1,439,819.13	1,473,002.37	1,631,083.00	13.28%
3300 Travel	86,347.09	65,710.57	67,642.09	-21.66%
3500 Repairs & Maintenance	2,557,943.40	924,844.57	2,025,594.36	-20.81%
3600 Rentals & Agreements	927,235.87	462,312.44	803,852.74	-13.31%
3700 Communications	765,166.44	725,089.53	597,872.16	-21.86%
3800 Garbage/Recycling/Water	737,120.81	635,551.97	672,003.10	-8.83%
3900 Other Services	630,302.72	669,775.52	695,466.03	10.34%
Total Appropriations	\$ 9,637,377.29	\$ 7,673,698.23	\$ 9,782,704.29	1.51%

Note: Variances >25% explained.

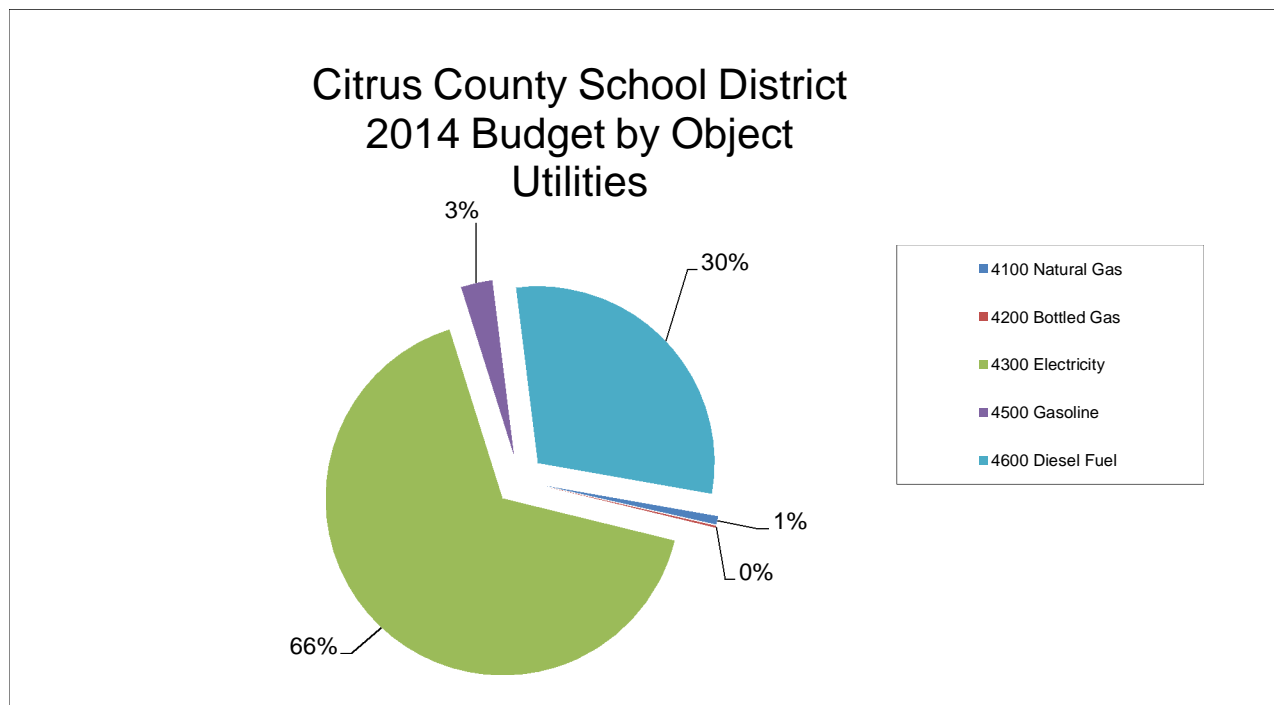
***3100** Services for Renaissance are being contracted out to SRMI in 2015



CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2013-2014 Original Budget	2013-2014 Actuals as of June 30, 2014	2014-2015 Original Budget	% Change from '14 to Original '15
OBJECT: 4XXX UTILITIES				
4100 Natural Gas	36,631.85	39,011.34	40,823.98	11.44%
4200 Bottled Gas	8,115.62	9,952.03	11,208.95	38.12%
4300 Electricity	3,508,390.49	3,201,542.29	3,348,339.21	-4.56%
4500 Gasoline	152,166.73	138,212.09	147,180.00	-3.28%
4600 Diesel Fuel	1,434,250.13	1,346,960.70	1,501,751.72	4.71%
Total Appropriations	\$ 5,139,554.82	\$ 4,735,678.45	\$ 5,049,303.86	-1.76%

Note: Variances >25% explained.

*4200 Transportation purchased a new welder, which requires bottle gas instead of fuel like the previous one



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

Description	2013-2014 Original Budget	2013-2014 Actuals as of June 30, 2014	2014-2015 Original Budget	% Change from '14 to Original '15
OBJECT: 5XXX MATERIALS & SUPPLIES				
5100 Consumables	3,748,586.77	2,518,820.92	3,975,900.80	6.06%
5200 Textbooks	320,511.43	1,101,324.19	1,253,258.40	291.02% *
5300 Periodicals	5,338.28	2,384.72	4,500.00	-15.70%
5400 Oil & Grease (for vehicles)	24,000.00	24,378.60	24,000.00	0.00%
5500 Repair Parts (for vehicles)	226,300.00	316,940.31	331,400.00	46.44% *
5600 Tires & Tubes (for vehicles)	78,101.00	56,007.28	194,640.00	149.22% *
5900 Other Materials & Supplies	39,933.81	15,637.31		
Total Appropriations	\$ 4,442,771.29	\$ 4,035,493.33	\$ 5,783,699.20	30.18%

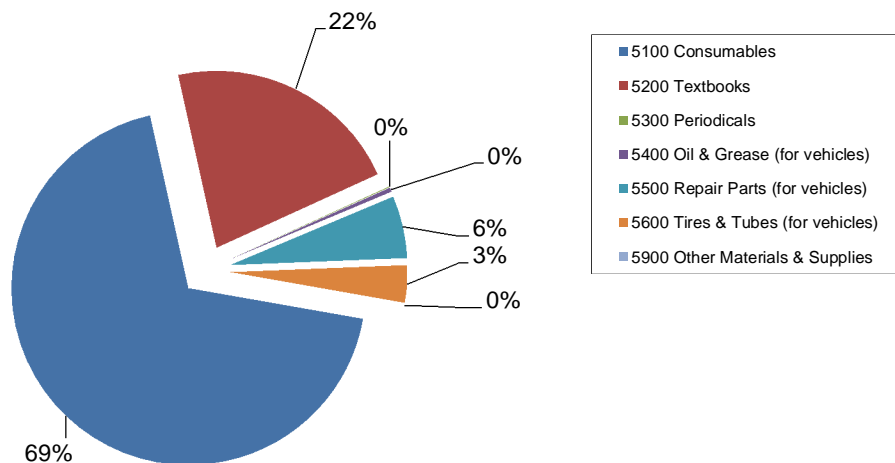
Note: Variances >25% explained.

***5200** Textbooks were initially budgeted in a reserve object 7920 last year.

***5500** As vehicles age, they need more repairs and prices are increasing.

***5600** In 2012-2013, a surplus of tires were purchased before prices increased. That surplus has since been depleted.

**Citrus County School District
2015 Budget by Object
Materials & Supplies**



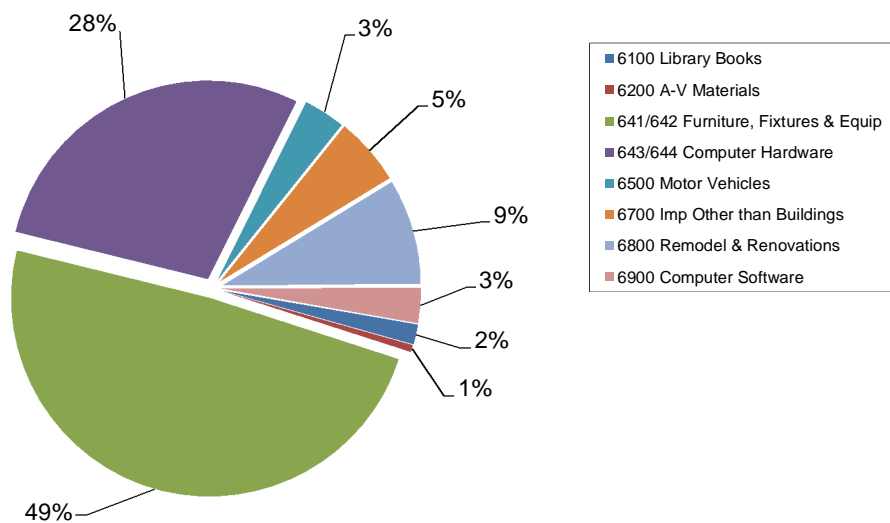
CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2013-2014 Original Budget	2013-2014 Actuals as of June 30, 2014	2014-2015 Original Budget	% Change from '14 to Original '15
OBJECT: 6XXX CAPITAL OUTLAY				
6100 Library Books	26,162.99	68,007.70	10,801.50	-58.71% *
6200 A-V Materials	9,323.17	5,144.14	4,204.00	-54.91% *
641/642 Furniture, Fixtures & Equip	320,777.40	256,738.32	330,303.17	2.97%
643/644 Computer Hardware	98,569.89	118,565.09	192,776.90	95.57% *
6500 Motor Vehicles	30,787.19	-	23,063.66	-25.09% *
6700 Imp Other than Buildings	4,500.00	34,465.19	37,500.00	733.33% *
6800 Remodel & Renovations	124,000.00	43,482.58	58,000.00	-53.23% *
6900 Computer Software	44,025.27	58,512.59	19,638.55	-55.39% *
Total Appropriations	\$ 658,145.91	\$ 584,915.61	\$ 676,287.78	2.76%

Note: Variances >25% explained.

*6XXX Less Capital Outlay being budgeted in General Fund

*6700 WTI Capital Improvement Fee

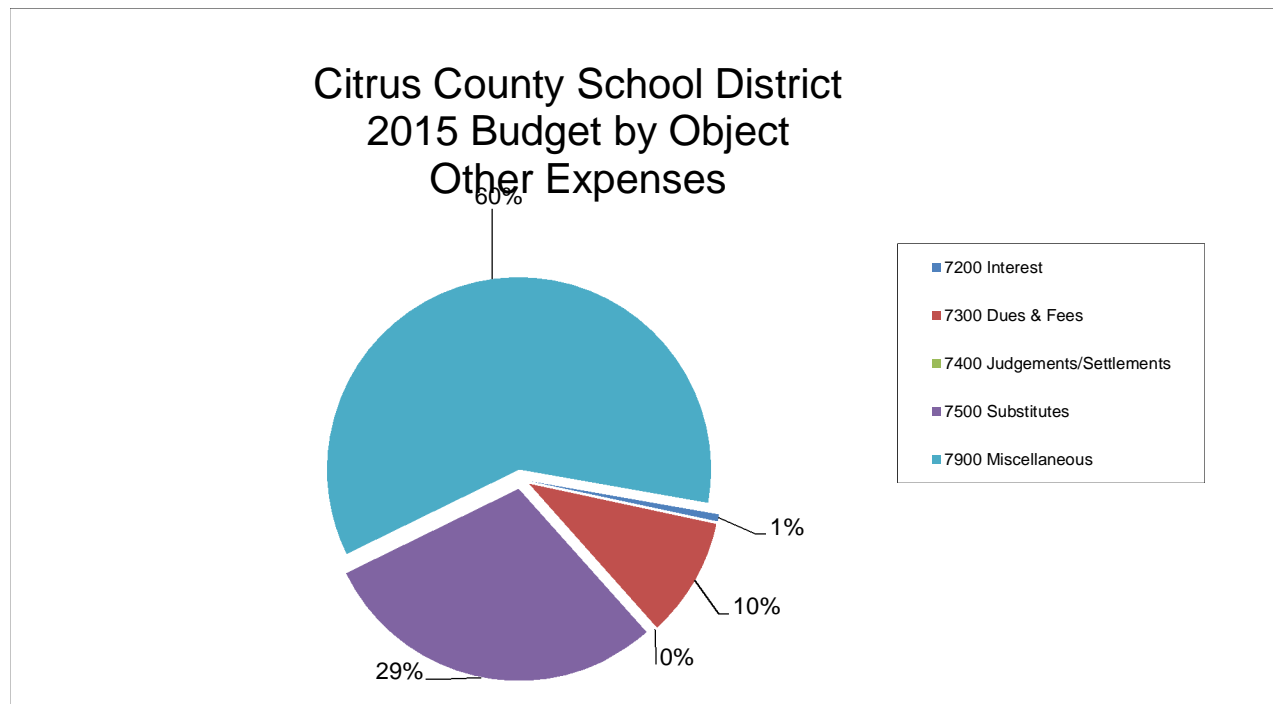
Citrus County School District
2015 Budget by Object
Capital Outlay



CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2013-2014 Original Budget	2013-2014 Actuals as of June 30, 2014	2014-2015 Original Budget	% Change from '14 to Original '15
OBJECT: 7XXX OTHER EXPENSES				
7200 Interest	-	16,780.52	15,000.00	
7300 Dues & Fees	268,184.32	256,860.96	258,486.33	-3.62%
7400 Judgements/Settlements	-	83,093.00	-	
7500 Substitutes	822,134.06	1,521,002.57	755,984.21	-8.05%
7900 Miscellaneous	2,565,878.90	110,073.82	1,545,440.14	-39.77% *
Total Appropriations	\$ 3,656,197.28	\$ 1,987,810.87	\$ 2,574,910.68	-29.57%

Note: Variances >25% explained.

***7900** Textbooks were budgeted in reserve object 7920 last year and in 5200 this year





Citrus County School District Project Comparison Appropriations

Project Number	Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Budget
0001X	FEFP - Salaries & Benefits	53,168,843.32	53,864,008.89	53,953,740.53
00050	Traffic & Security	75,370.02	84,178.00	90,241.90
00170	SAI-Supplemental Academic Instruction	3,672,849.03	2,957,184.01	3,087,453.34
00310	Public School Technology	15,004.16		
00320	Florida Teachers Lead	181,307.78	247,910.97	246,539.25
00340	School Related Curriculum	1,999.13	685.16	2,600.00
00350	AP Fellows Scholarship			1,300.00
00360	Instructional Materials - Science Labs	14,244.53	19,398.44	21,621.81
00420	Drug & Alcohol Testing	3,938.50	3,094.00	3,500.00
00480	Math Field Day	3,828.27	3,671.58	4,732.00
00560	Inventory Write-off	334.60	1,057.71	150.00
00630	Special Olympics	1,913.07	1,106.44	
00640	Band Uniforms & Equipment	37,080.75	37,297.16	40,349.15
00680	LHS Auditorium Rental	62,400.49	66,866.67	36,569.39
00750	Industry Certified Career Program		16,716.85	64,283.15
00760	Performance Based Incentive	55,726.82	37,454.18	445,955.31
00830	FL Bright Scholarships	8,257.64	605.80	
00840	Sale Of Surplus - Auction	701.02	1,552.04	15,317.83
00850	Dealer's Tax Credit	13,800.00	3,473.29	9,039.79
01040	CCEA Substitute Reimbursement	223.70	1,161.06	548.00
01050	Federal Day Travel Reimbursement	1,166.90	493.46	
01060	School Lunch OV		6,171.27	5,000.00
02100	Educational Services	1,863.25	1,568.87	1,500.00
02200	Educational Services-Elem/Mid/High	8,701.20	3,971.09	5,022.00
02300	Educational Services - Voc./Adult	372.24	442.83	1,254.00
02400	Educational Services - Math/Science	10,417.21	11,835.68	13,344.00
02450	Science Fair			5,000.00
02500	Student Services	12,330.11	7,579.63	12,011.00
02550	Health Services	13,953.07	12,309.46	14,962.00
02700	Educational Services - Language/Social Studies	1,553.08	1,568.46	1,400.00
02800	Administrative Services - School/Community	14,345.44	13,460.26	15,600.00
02900	Middle School - Planning	216.30		
02910	ADA Professional Development	2,184.81	1,593.06	2,133.84
03000	Planning, Research, Testing	8,635.95	9,414.25	4,941.00
03100	Educational Services/Fine Arts	1,046.10	429.88	2,100.00
03300	Academic Team			7,075.00
03700	Educational Services-ESOL	15,198.64	10,775.42	11,500.00
03900	Renaissance Outsourcing			92,037.74
06300	Physical Education	26,376.75	21,768.42	32,990.00
08100	Maintenance	2,487,722.65	1,459,790.66	2,574,184.36
08200	Sportsfield Maintenance	175,380.07	101,807.37	150,314.53
08300	Grounds Maintenance		379,211.34	437,000.00
08400	Pest Management	53,052.37	59,711.74	63,260.23
08900	Employee Claims		83,093.00	
09000	Blended Learning		46,458.00	120,000.00
10000	School Discretionary Funds	839,149.61	679,879.96	760,756.17
10020	Unemployment	67,025.07	43,641.95	70,000.00
10070	Teacher Recruitment & Retention		4,106.90	2,450.00
10090	Emergency/Hurricane/Storm	1,027.40		
10140	Transportation - Extended School Year	29,575.41	25,462.77	9,600.00
10210	Home Placement	9,829.89		5,229.00
10220	Extra Duty for ESE Aides	20,113.97	3,278.91	18,639.00
10230	Gifted Summer Program	9,741.62	8,854.73	240.27
10250	Vendor Badge Renewals	1,945.08	2,318.91	3,430.00
10290	Alternative Certification Program	386.16		
10350	Advanced Placement	144,468.76	98,349.22	245,309.03
10380	Insurance Repairs & Replacements		31,498.07	
10400	Rock the Bike Grant		4,494.11	



Citrus County School District Project Comparison Appropriations

Project Number	Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Budget
10410	EXXON Donation			500.00
10420	PGE Donation		497.24	
10490	Voluntary Pre-Kindergarten	671,814.67	675,789.62	685,390.71
10540	Positive Behavior Support	5,951.00	4,638.97	9,099.15
10590	Career Development Education Program	597.20	523.34	10,825.00
10640	Future Business Leaders of America Stipends/Skills US	1,930.42		1,152.24
10670	Ready to Work	4,462.71	1,344.00	14,518.93
10700	International Baccalaureate Program - LHS	15,539.14	47,015.81	51,559.80
10720	Suncoast 4 Kids Program	150.00		
10740	Power of Education	24,441.08	20,862.25	174.24
10790	Project 10 Model Transition	396.40	1,234.04	4,968.02
10810	Donated School Supplies	166.19	424.37	2,047.66
10870	Industry Certified Career Program	65,931.28	59,528.86	374,168.86
10930	Bike Florida Mini-Grant	387.57		1,800.00
10940	International Baccalaureate Tests	40,565.00	48,486.00	53,979.00
10950	Society of Manufacturing Engineers Grant		3,000.00	1,369.68
1097X	SUMMIT - Science Understanding Grant	45,238.17		
10980	Integrating STEM (Science, Technology, Engineering & Math) Gr	57,398.33	1,241.74	
10990	After School Grade Forgiveness Project	15,943.32		
11000	ROTC (Reserve Officer Training Corps)	455,899.08	480,445.20	462,099.99
11350	Advanced Placement Tests	106,800.00	127,847.00	130,666.00
11680	Duke Donation		58,802.39	16,197.61
11690	AVID Inservice	200.96		
11710	Copy Allowance	104,997.39	136,129.93	130,424.66
11830	CREST/VINO			457.38
11840	SWFWMD 2012-13	24,707.75		
11850	SWFWMD 2012-14		11,048.83	
12000	Reg. VI Training Council - WTI	28,139.78	17,056.00	16,952.00
12500	CLM - One Stop Workforce	8,925.87	11,661.01	47,485.34
12700	CFCC Dual Enrollment		60,715.13	76,000.00
12800	Parent Guide	2,874.49	1,678.34	6,048.19
13900	Gen Youth Fund			3,500.00
14000	Teacher Education Center (TEC)	1,598.00	3,832.62	1,200.00
16100	Media Materials Supplement	63,446.13	62,195.09	69,469.63
16300	Duke-WTI Donation		84,286.82	15,713.18
17000	SAI-Third Grade Summer School	32,249.60	26,287.04	40,000.00
17010	SAI-Advancement Via Individual Determination	42,129.66	51,119.70	55,525.00
17060	AVID Field Trips		2,314.38	11,185.62
17070	Career & Technical Educational Reading		128.82	716.77
17080	Operation Literacy		15,272.53	64.60
180XX	Citrus County Education Foundation Grants		17,557.97	
18100	Community Schools (Lifelong Learning)	46,958.73	38,746.76	47,850.00
18300	CCEF Mini - Grants 2013	12,500.11		
18400	Wellness Program	2,809.77		3,885.50
18650	CCSB Insurances (Building/Fleet/Flood)	1,103,906.65	1,370,867.26	1,541,393.00
18660	Flood Insurance	85,647.34	100,281.19	102,300.00
18700	Vocational Equipment Replacement	1,272.48	455.88	2,050.00
18800	Primary School Daycare Program	531,090.03	469,362.86	
18850	PlayTyme Preschool Daycare	37,889.87		
18900	Defensive Driving Training (BOCC employee classes)	515.26		
18910	Corrections Corp of America	6,194.32	6,745.44	
18950	WTI - Voluntary Pre-Kindergarten	8,311.70		
19000	Desoto County Schools Furniture Sale		2,001.44	
20000	WTI - Fees Collected	315,089.76	417,652.00	761,200.37
20010	Workforce Development	2,829,412.86	2,749,851.85	2,947,330.50
20110	Adults w/Disabilities	95,393.00	95,393.00	95,393.00
20120	Targeted CTE		247,350.84	61,726.81
20150	Adult Basic Classes	784.01	2,232.54	60,343.57



Citrus County School District Project Comparison Appropriations

Project Number	Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Budget
20170	Bandwith Support Grant		62,740.00	
20200	School Recognition (A+)	872,092.21	567,750.81	761,993.38
20270	Project Connect	1,511.73	1,405.12	
20290	Class Size Reduction	15,739,159.00	15,232,212.00	15,222,094.00
20350	Doris Slosberg Driver Education Act	43,090.72	43,583.38	15,563.66
20450	Reading Allocation	792,368.53	653,229.39	804,996.61
20490	Summer Voluntary Pre-Kindergarten	17,094.63	13,784.43	12,120.00
206XX	Post Education Readiness Test	4,317.42	4,206.83	
20810	Career Ed Student Assistance Grant	24,907.00	45,864.00	
22600	Support Staff In-service	38,097.93	37,797.85	14,500.00
27500	District Wide Cell Phones	10,948.00	10,252.31	10,000.00
27800	Facility Usage/Rentals	1,041.37		
28000	School Improvement Funds	33,965.09	25,470.00	175,754.39
29100	Inst Mat CO	76,255.18	59,832.74	245,711.20
291A0	Instructional Materials 2014		1,025,825.40	
291B0	Instructional Materials Dual 2014		21,023.95	
291C0	Instructional Materials 2015			1,031,285.00
291D0	Instructional Materials Dual 2015			38,277.00
291L0	Instructional Materials 2013	938,200.68		
291M0	Instructional Materials Dual 2013	11,562.30		
31100	Sick Leave Bank	101,246.36	35,102.76	
31800	Teacher Retraining	4,000.00	6,920.00	15,000.00
32500	SAI - Teen Parent/Dropout	140,723.85	122,632.46	123,674.81
32600	State Competition Field Trips	4,249.78	807.88	4,500.00
33600	CCEA Substitute Reimbursement	1,122.26		
34500	Culinary Arts Program	59,567.59	53,425.62	65,000.00
34510	WTI Technology Fee	22,777.19	7,893.50	33,000.00
34520	WTI Capital Fee		30,386.26	149,835.85
34700	Field Trips - District Funded	122,922.80	117,334.53	142,546.83
34900	SAI- Middle School/After School	5,588.91	6,114.68	
36000	Substitutes	505,108.78	502,718.49	518,283.31
36700	Medicaid - Administrative Claims	187,729.97	217,777.71	237,123.40
36710	Medicaid- CREST-Direct Services	174,368.44	151,636.21	123,769.24
36720	Medicaid - MTS3.0	3,243.32	4,534.94	
37100	Gate Attendants	799.83		
37600	Utilities	4,065,581.26	3,838,262.20	3,939,977.79
37700	Terminal Leave Pay (Sick & Annual Leave)	886,648.79	981,806.31	500,000.00
378E0	SAI-Summer School ESE	71,612.25	68,626.96	53,239.00
37900	Extra Duty/Overtime (District Approved)	228,645.13	86,558.90	105,820.00
379C0	Extra Duty - Planning/Class Size	48,620.04	30,989.75	
379E0	Extra Duty	6,017.25	50,926.52	28,800.00
38200	Instruction in the Home	107,555.28	132,451.03	117,286.60
38300	Cypress Creek (DJJ)	13,055.71		
38310	Cypress Creek (DJJ)-Supplemental	91,515.60	103,841.10	134,731.81
38400	Safe Schools	331,216.36	273,469.00	260,871.10
38600	Juvenile Justice Grant		33,177.03	
39000	Full Service Schools	54,943.29	54,113.54	97,396.10
42200	Portables	65,514.90	46,187.76	41,000.00
42700	Environmental Compliance	133,321.20	42,950.08	65,600.00
435A0	Safety - Hazardous Materials	1,740.35	729.72	1,500.00
435B0	Safety - Fire Extinguishers		5,060.98	10,000.00
435C0	Safety - Fire Sprinklers		5,803.80	9,000.00
435D0	Safety - Generator	14,350.61	3,937.56	25,000.00
435F0	Safety - Elevators		10,406.00	37,000.00
435H0	Safety - Kitchen Fire	7,677.39	14,118.06	9,000.00
435I0	Fire Alarm System - Risk Management	46,760.64	43,551.90	50,000.00
44790	Crystal River High - Construction	8,564.82		
45030	Construction Portables CRHS	50,824.35		



Citrus County School District Project Comparison Appropriations

Project Number	Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Budget
45110	CRHS - Phase II	20,228.40	579.15	1,750.00
45260	IMS Reroofing		1,257.81	
45370	CRHS Gymnasium			4,000.00
49710	Enterprise Software	235,602.64	64,473.43	304,000.00
50100	Technology Resource Center	691,613.09	678,433.15	654,352.00
501R0	IPAD Repair		8,387.90	20,000.00
50300	Personnel	31,648.37	29,886.12	35,057.50
50400	Board & Superintendent	175,547.36	230,237.87	210,880.00
504A0	Duke Attorney Costs	175,000.00		
50500	Finance	29,704.24	29,084.00	31,250.00
50600	Information Services	70,020.16	62,584.65	63,400.00
52020	Carlton Palms Contract		8,604.96	12,702.56
52040	ESE - OTPT	171,378.63	184,307.74	176,861.25
52060	ESE - Hearing Impaired	2,449.94	3,217.36	6,999.00
52070	ESE - Vision	466.88	410.40	1,095.00
52080	ESE - Speech/Language	135,306.10	133,759.65	127,570.00
52090	ESE - Psychologists	12,927.81	16,896.13	24,851.00
520E0	ESE	25,233.33	19,400.88	31,586.09
52130	ESE - Gifted	16,800.53	17,361.58	3,354.00
52400	Risk Management & Negotiations	56,749.87	51,242.27	44,817.00
57400	Facilities, Acquisition & Construction	4,564.80	4,943.43	5,500.00
57700	Purchasing	402.77	92.20	2,000.00
57750	Planning & Growth Management.	165,992.69	173,390.22	180,532.08
57800	Warehouse	9,460.93	1,928.00	2,050.00
57900	Facilities / Custodial	32,310.06	33,261.66	29,225.00
58500	Code Compliance	12,935.37	12,445.87	16,500.00
59700	Transportation Operations	2,115,244.41	1,798,341.50	2,062,340.00
597W0	Transportation - White Fleet		170,943.76	187,240.00
6048T	One to One Technology		122,424.25	206,560.00
61000	Fire & Safety Risk Management	134,150.44	65,871.13	63,000.00
69000	Enterprise Software (Skyward)	68,220.12	4,850.00	
85000	Scholarships (8301 Fund)	53,668.84	59,293.31	64,000.00
90000	Transportation - FEFP	4,826,839.01	4,877,851.86	5,163,758.29
90520	FEFP - ESE Guaranteed Allocation	11,520,696.59	12,331,588.98	13,033,113.22
99960	Tax Anticipation Notice		50,380.52	50,000.00
99980	Capital Outlay & Debt Services	9,418.50	9,418.50	9,500.00
Overall Totals		\$ 115,153,066.99	\$ 114,163,049.72	\$ 118,692,051.70

COST CENTER BUDGETS



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

		2013-2014	2014-2015	2013-2014 to 2014-2015	
		Actuals	Budget	Change	Percent
Description					
Cost Center Description					
9004	Board & Superintendent	1,158,953.38	1,153,094.74	(5,858.64)	-0.51%
9005	Business Services	1,576,012.57	1,464,746.41	(111,266.16)	-7.06%
9006	Information Services	661,588.25	976,149.07	314,560.82	47.55% *
9007	County Wide	-	1,819,860.56	1,819,860.56	*
9009	District Student Services	1,283,487.91	1,303,776.16	20,288.25	1.58%
9011	District Office Utilities	216,544.45	222,576.14	6,031.69	2.79%
9012	Planning & Growth Management	173,390.22	180,532.08	7,141.86	4.12%
9013	Code Compliance	419,468.50	502,109.84	82,641.34	19.70%
9016	Technology Resource Center	1,656,639.20	1,672,097.52	15,458.32	0.93%
9052	Exceptional Student Education	1,432,429.84	1,869,151.12	436,721.28	30.49% *
9074	Facilities, Acquis. & Construction	415,392.50	369,463.02	(45,929.48)	-11.06%
9081	Maintenance Services	1,741,238.57	5,162,127.73	3,420,889.16	196.46% *
9200	Educational Services/Curr. Instruct.	937,441.47	1,030,019.67	92,578.20	9.88%
9201	Research & Accountability	375,756.20	385,897.83	10,141.63	2.70%
9203	Human Resources	880,817.64	870,301.48	(10,516.16)	-1.19%
9213	Risk Management	1,906,556.42	2,116,720.70	210,164.28	11.02%
9223	Professional Development	196,926.82	200,149.97	3,223.15	1.64%
9999	Transportation	7,262,044.52	7,618,981.53	356,937.01	4.92%
DISTRICT LEVEL COST CENTER TOTALS		<u>\$ 22,294,688.46</u>	<u>\$ 28,917,755.57</u>	<u>\$ 6,623,067.11</u>	<u>29.71%</u>

Note: Variances >25% explained.

***9006** Software licenses coded as prepaid in 2013-2014, moving the expense to 2014-2015.

***9007** Countywide cost center reserves, which will be allocated out to individual cost centers.

***9016** Budget is allocated to Technology Resource Center and then allocated out to the cost centers as instructional material is ordered.

***9081** Budget is allocated to Maintenance and then allocated out to the cost centers as work is performed.

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Board & Superintendent

**Cost Center
Number:**

9004

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
50400	Board and Superintendent	\$210,880.00

Program Information / Service Provided

The Board and Superintendent cost center provide for the management and strategic direction for the Citrus County School District. Included in this cost center are the Assistant Superintendents and the Executive Director of Educational Services.

District Strategic Plan

Project Budget Highlights

Project 50400:	
Professional/Technical Consultants: Board Attorney & Communications	\$161,730.00
Travel	\$10,000.00
Dues & Fees	\$35,000.00
Newspaper Advertisement	\$2,000.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9004 Board & Superintendent

Object	Description	2013-2014	2013-2014	2014-2015	Change in
		Original Budget	Expenditures	Budget	2015 Budget to 2014 Expenditures
100	Salaries	643,867.64	665,640.99	662,437.06	(3,203.93)
200	Benefits	241,986.18	243,831.21	277,129.68	33,298.47
300	Purchased Services	173,860.00	205,689.99	173,730.00	(31,959.99)
400	Energy Services				-
500	Materials & Supplies	2,609.96	12,173.77	4,798.00	(7,375.77)
600	Capital Outlay	-	1,285.42		(1,285.42)
700	Other Expenses	32,500.00	30,332.00	35,000.00	4,668.00
Total		1,094,823.78	1,158,953.38	1,153,094.74	(5,858.64)

Cost Center: 9004 Staff Data

Title	Description	2013-2014	2014-2015
10000	School Board Members	5	5
14000	Superintendent	1	1
14109	Asst. Superintendent of School Operations	1	1
14110	Asst. Superintendent Business & Support	1	1
12201	Exec. Director, Education Services	1	1
45012	Exec. Secretary, School Board	1	1
45011	Exec. Secretary, Superintendent	1	0
45011	Administrative Secretary	0.17	1
Total		11.17	11

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Finance

**Cost Center
Number:**

9005

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
00840	Sale of Surplus	\$240.00
10250	Vendor Badges	\$3,430.00
27500	Cell Phones	\$11,000.00
37600	Postage	\$38,452.00
50500	Finance	\$31,250.00
57700	Purchasing	\$2,000.00
57800	Warehouse	\$2,050.00

Program Information / Service Provided

The Finance Department records and reports financial information about the school district. This is accomplished through the accounts payable, budget, fixed assets, purchasing and internal accounts departments. Various functions include filing the associated required reports, overseeing the schools' internal accounts, providing support in the development and implementation of the District's budget, tracking fixed and capital assets and issuing payment to vendors. The Purchasing Department contributes to the education of the Citrus County School District students through cost effective, competitive procurement of supplies and services. The Warehouse Department operates to provide the services of receiving, storing and shipping to our customers. The services will be provided effectively and efficiently as possible. The Department will also process District surplus properties as needed. The Warehouse also is responsible for facilitating the sorting and delivery of all intercounty and USPS mail for the District.

District Strategic Plan

Allocation of resources (human, physical, technological, financial).

Project Budget Highlights

Project 00840:	
Annual Site License for auction site	\$240.00
Project 10250:	
Annual maintenance agreement for fingerprint machine	\$2,600.00
Raptor Annual License	\$480.00
Project 50500:	
Auditing Services	\$20,000.00
Actuarial Services	\$2,500.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9005 Finance

Object	Description	2013-2014	2013-2014	2014-2015	Change in
		Original Budget	Expenditures	Budget	2015 Budget to 2014 Expenditures
100	Salaries	499,401.78	488,087.50	511,251.86	23,164.36
200	Benefits	126,287.52	118,448.78	134,093.36	15,644.58
300	Purchased Services	628,660.00	851,918.87	689,762.94	(162,155.93)
400	Energy Services		185.00		(185.00)
500	Materials & Supplies	10,971.41	12,964.12	10,100.00	(2,864.12)
600	Capital Outlay	4,650.00	1,798.89	350.00	(1,448.89)
700	Other Expenses	105,800.00	102,609.41	119,188.25	16,578.84
Total		1,375,770.71	1,576,012.57	1,464,746.41	(111,266.16)

Cost Center: 9005 Staff Data

Title	Description	2013-2014	2014-2015
15401	Director, Finance	0	0
15402	Supervisor, Business Operations	1	0
15403	Supervisor Acct & Internal Acct	1	1
77625	Purchasing Manager	0	1
64200	Budget Cost Specialist	1	1
54730	Sr. Accountant, Finance	3	1
75032	Sr. Accountant, Accounts Payable	0	1
54701	Accountant, Finance	2	2
54703	Accountant, Accts Payable	2	2
57702	Buyer	1	1
47611	Administrative Secretary	1	1
18720	Warehouse Manager	1	1
75091	District Secretary	0	1
57725	Warehouse/Delivery Worker	2	2
Total		15	15

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Information Services

**Cost Center
Number:**

9006

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
50600	Information Services	\$63,400.00
49710	Enterprise Software	\$304,000.00

Program Information / Service Provided

The Information Services Department provides the following programs and services:

- The implementation, management, maintenance, and support of systems, processes, and information to meet state and federal reporting requirements including the DOE Information Database, the Florida Automated System for the Transfer of Educational Records (FASTER), and the Workforce Development Information System (WDIS)
- The implementation, management, maintenance, and support of systems, processes, and information for district and school management and decision-making including the Skyward Business and Student Management Suites.
- The management and support of telephone and fax systems.
- The management and support of copier and workflow management system.
- The management and support of document imaging and approval solutions.

District Strategic Plan

MISSION STATEMENT: The mission of the Information Services Department is to provide a comprehensive information system that aligns with the goals of our schools, departments and district, and meets all state and federal requirements.

STRATEGIC PLAN OBJECTIVE: Reduce department and program-related audit findings to zero during future audit cycles by developing and documenting procedures based on information technology standards and best practices.

Project Budget Highlights

Project 4971:

AESOP Site License/Site LicenseMaintenance	\$15,000.00
VendorBid Site License/Maintenance	\$12,000.00
School Messenger Site License/Maintenance	\$28,000.00
Skyward annual fees for Student Management/Business Suite and SIF	\$220,000.00
Electronic Registrar Online Site License/Maintenance	\$15,000.00
VersaTran Transportation Site License/Maintenance	\$14,000.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9006 Information Services

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	474,122.29	444,441.81	489,117.72	44,675.91
200	Benefits	109,447.85	98,511.94	119,631.35	21,119.41
300	Purchased Services	432,269.00	104,211.79	366,900.00	262,688.21
400	Energy Services				-
500	Materials & Supplies	7,000.00	824.64	500.00	(324.64)
600	Capital Outlay	-	13,528.07		(13,528.07)
700	Other Expenses		70.00		(70.00)
Total		1,022,839.14	661,588.25	976,149.07	314,560.82

Cost Center: 9006 Staff Data

Title	Description	2013-2014	2014-2015
18591	Director Information Services	1	1
66500	Project Leader	2	2
66521	Programmer/Analyst	3	2
66541	User Support Specialist	3	2
66551	Data Base Support Specialist	1	2
Total		10	9

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Student Services

**Cost Center
Number:**

9009

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
02500	Student Services	\$12,011.00
02550	Health Services	\$14,962.00
39000	Full Service Schools	\$97,396.10

Program Information / Service Provided

Student Services is responsible for the following areas: Administrative Hearings, Arrests, Attendance Policy, Code of Student Conduct, Expulsions/Due Process Hearings, School Counselors/Services, Health Services, McKinney-Vento (Title X), Social Workers/ Services, Equity & Access, Home Education, Truancy, Parent Facilitators, Stepping Stones (Adolescent Residential Treatment Center), Inter-Agency Agreements, Foster Care Liaisons, DJJ Commitment Staffings/Transitional Students, Discipline (SESIR), Bullying/Harassment, Upward Bound

District Strategic Plan

Project #02500 – To Provide comprehensive resources and services to support students in achieving academic success.
Project #02550 – To provide for the health and safety needs of students.
Project #39000 – To meet the health and safety needs of students.

Project Budget Highlights

Project 0250:	
Student Code of Conducts	\$6,600.00
Project 02550:	
Clinic Supplies	\$8,050.00
CPR Trainings	\$1,000.00
Replacement Equipment	\$2,900.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9009 Student Services

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	973,266.36	959,556.76	981,546.54	21,989.78
200	Benefits	235,196.88	229,403.77	237,096.23	7,692.46
300	Purchased Services	53,460.91	38,780.32	19,706.60	(19,073.72)
400	Energy Services	35,601.84	35,588.07	38,981.42	3,393.35
500	Materials & Supplies	23,626.72	15,063.49	23,045.37	7,981.88
600	Capital Outlay	4,300.00	1,544.92	3,400.00	1,855.08
700	Other Expenses	7,310.00	3,550.58	-	(3,550.58)
Total		1,332,762.71	1,283,487.91	1,303,776.16	20,288.25

Cost Center: 9009 Staff Data

Title	Description	2013-2014	2014-2015
10401	Director, Student Services	1	1
10601	Coordinator, Student Services	1	1
36301	Social Worker	4	4.35
61600	School Nurse/RN	4	4
61321	School Nurse/LPN	6	6
62500	School Nurse/LPN	0	0
63401	Exceptional Student Hlth Spec	1	1
52302	Attendance Assistant	4	2
42001	Parent Facilitator	2	2
43111	Administrative Secretary	1	1
43711	District Secretary	2	1
43712	Office Clerk	1	1
Totals		27	24.35

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Planning & Growth Management

**Cost Center
Number:**

9012

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
57750	Planning & Growth Management	\$180,532.08

Program Information / Service Provided

The Planning and Growth Management Department provides the following support and services:

- * Oversees the process for updating/revising School Board Policy including chairing the Policy and Forms Committee.
- * Provides planning services to the Citrus County School Board, Superintendent of Schools and Staff.
- * Responsible for facility and capital project planning, attendance boundary planning, and land acquisition.
- * Functions as a liaison with Local and State Government agencies on these issues and on the timing and funding of public infrastructure that is necessary to support facilities and school operations.
- * Oversees and manages the District's process for special attendance requests/attendance zone waivers.
- * Oversees and provides support to the Long Range Planning Committee which consists of planning directors from Citrus County, Inverness, and Crystal River.
- This group meets on a quarterly/ as needed basis.
- * The Director serves as the School Board Representative on the Citrus County Planning and Development Commission which meets on a bimonthly basis.
- * Staff regularly attends local citizens and professional meetings on a monthly basis such as the Citrus County Council, which is a consortium of property owners associations, and the Citrus County Realtor's Association to make sure accurate information is shared with stakeholders in the Community.
- * At the State Level, the Director coordinates with the Florida Public School Facilities Best Management Group on a regular basis and attends meetings as needed.

District Strategic Plan

The goal of the department is to provide the District and stake holders with a realistic vision of the future trends in the community and to help guide day to day decisions and operations to promote a positive learning environment for students and a cost effective plan for the orderly progression of educational infrastructure that meets the needs of our community.

Project Budget Highlights

Project 57750:

AICP Membership, APA Membership, Florida Chapter, Land Use Conference, ROW Permitting, Recording Fees	\$7,500.00
Valorum Adjustment Board	\$12,000.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9012 Planning & Growth Management

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	124,602.64	127,074.25	130,691.21	3,616.96
200	Benefits	24,265.61	24,152.91	25,980.87	1,827.96
300	Purchased Services	5,900.00	3,049.00	3,760.00	711.00
400	Energy Services		-	-	-
500	Materials & Supplies	1,430.00	425.48	600.00	174.52
600	Capital Outlay		-	-	-
700	Other Expenses	19,500.00	18,688.58	19,500.00	811.42
Total		175,698.25	173,390.22	180,532.08	7,141.86

Cost Center: 9012 Staff Data

Title	Description	2013-2014	2014-2015
18707	Director, Planning & Growth Management	1	1
67160	Planning and Growth Management Tech.	1	1
Totals		2	2

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Code Compliance

**Cost Center
Number:**

9013

*Included in the budget amounts are the following special programs administered by this cost center:

Project #

Description

Amount

58500

Code Compliance

\$16,500.00

Program Information / Service Provided

Reviews all plans for new construction, renovation and remodeling for code and safety compliance. Ensure all inspections are completed as required. Respond to all safety and environmental concerns.

District Strategic Plan

Improve the safety conditions at school sites by reducing the total number of emergency/exit lighting deficiencies found during SREF Inspections.

Project Budget Highlights

Project 58500:

Radio Repair and Maintenance

\$3,000.00

Safety Shoes

\$10,000.00

Dues and Fees

\$3,500.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9013 Code Compliance

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	177,369.99	175,906.90	175,677.29	(229.61)
200	Benefits	45,882.93	43,917.25	39,732.55	(4,184.70)
300	Purchased Services	148,800.00	130,936.12	193,100.00	62,163.88
400	Energy Services				-
500	Materials & Supplies	50,318.87	14,005.65	40,100.00	26,094.35
600	Capital Outlay	116,000.00	42,835.58	50,000.00	7,164.42
700	Other Expenses	3,500.00	11,867.00	3,500.00	(8,367.00)
Total		541,871.79	419,468.50	502,109.84	82,641.34

Cost Center: 9013 Staff Data

Title	Description	2013-2014	2014-2015
64025	Bldg Official/Project Mgr II	1	1
54010	Health/Safety Specialist	1	1
64030	Enviro/Safety Project Leader	1	1
47721	District Secretary	1	0
Totals		4	3

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Technical Resource Center

**Cost Center
Number:**

9016

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
50100	Technology Resource Center	\$654,352.00
6048T	One to One Initiative	\$206,560.00

Program Information / Service Provided

The mission of the Technology Resource Center is to provide the Citrus County Schools community with the systems, resources, training and support necessary to meet their administrative and instructional needs. The department provides these services and resources to support school and district goals. Programs and services provided by this cost center include:

- Resources and materials for professional development
- Resources and materials for classroom curriculum support
- Implementation of comprehensive district technology plan
- District's largest and most centralized meeting and training space
- Core district technology hardware and software systems, administrative and instructional
- Maintenance and support of district computer network infrastructure
- Maintenance, support, and repair of district and school computer servers and workstations
- Maintenance and support of classroom technology at all schools
- Repair and support of district and school audio-visual systems
- District Internet and Intranet-based information systems

District Strategic Plan

MISSION STATEMENT: The mission of the Technology and Information Services Department is to provide the Citrus County Schools community with the systems, knowledge, training and support necessary to meet their information and technology needs. We will supply services, resources and information to support school and district goals.

STRATEGIC PLAN OBJECTIVE: Reduce department and program-related audit findings to zero during future audit cycles by developing and documenting procedures based on information technology standards and best practices.

Project Budget Highlights

Project 50100	
Site Licenses and Access Agreements	\$233,300.00
Repair and Maintenance/Hardware Maintenance	\$35,400.00
Communications-Brighthouse	\$309,960.00
Video Projector Bulbs, Computer and Equipment Repairs	\$76,500.00
Project 6048T	
AirWatch, AirServer, Apps	\$30,509.00
One to One Initiative	\$27,717.00
Cables, Hubs, Keyboards	\$62,280.00
IPAD Covers	\$105,639.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9016 Technical Resource Center

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	523,751.38	535,713.04	543,974.37	8,261.33
200	Benefits	131,953.19	131,093.83	137,268.55	6,174.72
300	Purchased Services	828,169.11	710,298.61	647,333.99	(62,964.62)
400	Energy Services	71,203.69	71,176.18	77,962.83	6,786.65
500	Materials & Supplies	162,207.52	188,656.08	251,318.99	62,662.91
600	Capital Outlay	38,254.01	18,781.56	13,239.79	(5,541.77)
700	Other Expenses	1,141,286.00	919.90	999.00	79.10
Total		2,896,824.90	1,656,639.20	1,672,097.52	15,458.32

Cost Center: 9016 Staff Data

Title	Description	2013-2014	2014-2015
11401	Director, Technology	1	1
69700	Project Leader Support	1	1
59813	Master Elect Tech AV/Cmp	1	1
32000	District Technology Specialist	3	0
62030	System Specialist	2	2
62035	System Support Specialist	4	4
66520	Computer Network Specialist	1	1
42111	Administrative Secretary	1	0
60291	District Secretary	0	1
Totals		14	11

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Exceptional Student Education

**Cost Center
Number:**

9052

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
02910	Adult Disability Professional Services	\$2,133.84
10220	Extra Duty for Aides	\$18,639.00
10490	Voluntary PreK	\$685,390.71
378E0	SAI ESE Summer School	\$53,239.00
38200	Instruction in the Home	\$117,286.60
520E0	ESE	\$31,586.09
52020	Carlton Palms Contract	\$12,702.56
52040	ESE/Occupational/Physical Therapy	\$176,861.25
52060	ESE/Hearing Impaired	\$6,999.00
52070	ESE/Vision	\$1,095.00
52080	Speech/Language	\$127,570.00
52090	ESE/Psychologists	\$24,851.00
52130	ESE/Gifted	\$3,354.00

Program Information / Service Provided

These funds provide materials, equipment, personnel, training, and programs to support ESE students. The Exceptional Student Education Department is a team consisting of Administrators, Specialists, Teachers, School Psychologists, Therapists, Job Coaches, Interpreters, Parent Liaison, and Teacher Aides. The responsibilities of the department include the coordination, planning, implementation, and evaluation of all exceptional education programs and psychological services. This includes the coordination of all ESE projects, reports, grants and budgets as well as the coordination of all ESE federal and state program monitoring and audit activities. We coordinate the development, implementation, and on-going evaluation of exceptional student education curriculum, instructional materials, technology, equipment, and staff development. We are required to develop, implement and monitor the procedures for the identification, placement, and IEP development for all exceptional education students. We provide training, support, and leadership to all school based ESE Specialists in their roles as LEA Representatives. We must maintain knowledge of current federal, state, and local rules, statutes, and policies. We represent the district in all due process proceedings and mediations.

The ESE Department also collaborates with other district departments, school staff, school board members, executive leadership team, department of education, statewide projects (FDLRS, FIN, CARD, SEDNET, PBS, Project 10, etc.) outside agencies, community members, students, and parents. We provide leadership in the development of the district's 504 plan and procedures and support the 504 representatives at each school.

**Citrus County School Board
District Level Cost Center Budgets
2013-2014**

Cost Center:

Exceptional Student Education

**Cost Center
Number:**

9052

District Strategic Plan

Project #02910 – Goal 2: Strategy: Provide interpreters or aide when requested by a parent to assist students in after school activities.

Project #10220 – Goal 2: Strategies: Emphasis on at risk and special groups (including gifted) of learners. Community Connections. ESE Action Steps 1: Provide FAPE in LRE; c) provide support and training for inclusive practices.

Project #10490– Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Staff development, recruitment, and retention of workforce. ESE Action Steps 1: Provide FAPE in the LRE; Provide support and training for inclusive practices.

Project #378E0– Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems

Project #38200 – Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Allocation of resources (human, physical, technological, financial). ESE Action Steps 1: Provide FAPE in the LRE.

Project #520E0 – Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Staff development, recruitment, and retention of workforce. ESE Action Steps 1: Provide FAPE in the LRE; a) Support and promote fidelity of implementation of core and supplemental curriculum programs for ESE students; b) Promote the use of progress monitoring to develop IEP goals and drive instruction; c) Provide support and training for inclusive practices. ESE Action Step 5: Provide district level support for Response to Intervention/PBS Model; a) Support and promote fidelity of implementation of the academic and behavioral RTI model; b) Work collaboratively with schools to identify students who require Tier 2 interventions.

Project #52020--Goal 1 & 2: ESE Action Steps 1: Provide FAPE in the LRE.; a) support and promote fidelity implementation of core and supplemental curriculum programs for ESE Students. Each School District shall provide for the educational programs to students who are placed in residential care facilities.

Project #52040 – Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Staff development, recruitment, and retention of workforce. Allocation of resources (human, physical, technological, financial).

ESE Action Steps 1: Provide FAPE in the LRE; a) Support and promote fidelity of implementation of core and supplemental curriculum programs for ESE students; b) Promote the use of progress monitoring to develop IEP goals and drive instruction; c) Provide support and training for inclusive practices.

Project #52060– Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Staff development, recruitment, and retention of workforce. Allocation of resources (human, physical, technological, financial). Community Connections. ESE Action Steps 1: Provide FAPE in the LRE; a) Support and promote fidelity of implementation of core and supplemental curriculum programs for ESE students; b) Promote the use of progress monitoring to develop IEP goals and drive instruction; c) Provide support and training for inclusive practices. ESE Action Steps 4 Postschool Outcomes: a) Interagency Council Connecting families with agencies; c) Persons Centered Planning Self Advocacy and Self Determination.

Project #52070 – Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Staff development, recruitment, and retention of workforce. Community Connections. ESE Action Steps 1: Provide FAPE in the LRE; a) Support and promote fidelity of implementation of core and supplemental curriculum programs for ESE students; b) Promote the use of progress monitoring to develop IEP goals and drive instruction; c) Provide support and training for inclusive practices.

Project #52080 – Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Staff development, recruitment, and retention of workforce. ESE Action Steps 1: Provide FAPE in the LRE; c) Provide support and training for inclusive practices.

Project #52090 – Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Staff development, recruitment, and retention of workforce. Data Systems (Technology). ESE Action Steps 1: Provide FAPE in the LRE; a) Support and promote fidelity of implementation of core and supplemental curriculum programs for ESE students; b) Promote the use of progress monitoring to develop IEP goals and drive instruction; c) Provide support and training for inclusive practices. ESE Action Steps 5: Provide district level support for Response to Intervention/PBS model; a) Support and promote fidelity of implementation of the academic and behavioral RTI Model; b) work collaboratively with schools to identify students who require Tier 2 interventions. ESE Action Steps 6: Discipline; b) Work with district administrators to implement policies and procedures re: manual physical restraint time-out; c) Continue to provide professional development re: FBA/BIP.

Project #52130- Goal 1 & 2: Strategies: Innovative and research based curriculum and program delivery systems. Emphasis on at risk and special groups (including gifted) of learners. Staff development, recruitment, and retention of workforce. ESE Action Steps 1: Provide FAPE in the LRE; a) Support and promote fidelity of implementation of core and supplemental curriculum programs for ESE students; c) Provide support and training for inclusive practices.

**Citrus County School Board
District Level Cost Center Budgets
2013-2014**

Cost Center:

Exceptional Student Education

**Cost Center
Number:**

9052

Project Budget Highlights

Project 10220:

Expenses associated with aides to ride buses and interpreters

\$18,639

Project 38200:

Expenses associated with providing instruction to students in the home based on IEP team recommendation due to disruptive behavior; providing instruction in the hospital/home for students that are too sick to attend school; extra duty for teachers to provide in home instruction to non ESE students who are in a residential treatment facility.

\$117,286.60

Project 520E0:

CPI Instructor Renewals, AMM Registration Other membership Fees

\$4,209

Project 52060:

Contract with Interpreters

\$6,250

Repair and maintenance for hearing aides

\$749

Project 52090:

Independent evaluations

\$2,000

Protocol Expenses for Psychologists

\$21,851

Project 52130:

Camp Invention Licenses

\$1,200

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9052 Exceptional Student Education

Object	Description	2013-2014		2014-2015	
		Original Budget	Expenditures	Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	890,395.72	754,286.96	1,075,876.61	321,589.65
200	Benefits	220,473.30	186,409.06	274,307.31	87,898.25
300	Purchased Services	454,907.06	453,975.01	443,588.67	(10,386.34)
400	Energy Services	1,644.80	160.00	1,000.00	840.00
500	Materials & Supplies	61,969.20	21,722.26	61,939.53	40,217.27
600	Capital Outlay	1,650.00	573.51	50.00	(523.51)
700	Other Expenses	17,441.50	15,303.04	12,389.00	(2,914.04)
Total		1,648,481.58	1,432,429.84	1,869,151.12	436,721.28

Cost Center: 9052 Staff Data

Title	Description	2013-2014	2014-2015
12411	Director, Exceptional Student Ed	1	1
12512	Coordinator, Except. Student Ed	0.05	0.3
36401	School Psychologist	1	1.55
32127	Sp/Lang Pathologist	13.4	12.8
61100	Physical Therapist	1	2
61110	Occupational Therapist	1	1
61201	OT/PT Assistant	3	3
51710	Ed Interpreters Entry Level	4.5	3.5
52028	Ed Interpreters I Apprentice Level	0	2
38701	ESE Specialist	1	1
52014	Teacher, ESE	0	1
52008	Teacher, Gifted	0	5
32112	Teacher, Hearing Impaired	1	1
32114	Teacher, Hospital/Homebound	1	1
32129	Teacher, Varying Exceptionalities	1	1
32131	Teacher, Visually Impaired	2	2
32134	Teacher, On Special Assignment	0.05	0.05
43111	Administrative Secretary	2.05	1.90
43711	District Secretary	1	0.1
Totals		34.05	41.20

**Citrus County School District
District Level Cost Center Budgets
2014-2015**

Cost Center:

Facilities, Acquisition and Construction

**Cost Center
Number:**

9074

*Included in the budget amounts are the following special programs administered by this cost center:

Project #

Description

Amount

57400

Facilities and Construction Operating Budget

\$5,500.00

Program Information / Service Provided

The Facilities and Construction Department manages construction projects from planning through post occupancy, maintains the Florida Inventory of School Houses (FISH) and Educational Plant Survey and oversees the prequalification of construction contractors.

District Strategic Plan

Goal: Improve educational planning and construction activities.

Project Budget Highlights

Project 57400:

Travel

\$2,700.00

Dues and Fees

\$600.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9074 Facilities, Acquisition & Construction

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	272,314.00	335,917.99	285,394.52	(50,523.47)
200	Benefits	70,463.89	74,378.12	78,418.50	4,040.38
300	Purchased Services	3,550.00	1,438.95	2,700.00	1,261.05
400	Energy Services				-
500	Materials & Supplies	2,387.23	3,237.28	2,350.00	(887.28)
600	Capital Outlay				-
700	Other Expenses	600.00	420.16	600.00	179.84
Total		349,315.12	415,392.50	369,463.02	(45,929.48)

Cost Center: 9074 Staff Data

Title	Description	2013-2014	2014-2015
15301	Director, Fac./Construction	1	1
64020	Project Manager	2	2
64033	Construction Strategies Facilitator	1	1
46011	Administrative Secretary	1	1
Totals		5	5

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Maintenance Services

**Cost Center
Number:**

9081

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
08100	Maintenance Services	\$2,574,184.36
08200	Sports Field Maintenance	\$150,314.53
08300	Groundskeeping	\$437,000.00
08400	Pest Control	\$63,260.23
57900	Custodial	\$29,225.00

Program Information / Service Provided

The Maintenance Department is responsible for the repair and maintenance of all facilities in the District. All facility deficiencies are repaired and grounds are kept neat and in proper working order according to DOE standards, State Requirements for Educational Facilities (SREF) and the Florida Building Code.

Other areas that fall under the management of maintenance include some Sports Field Maintenance, Integrated Pest Management and Custodial support.

District Strategic Plan

Projects #08100; #08200; #08300; #08400 and #57900:

1. The mission of the Citrus County Schools Maintenance Department is to insure a safe and comfortable environment for all. We are determined to do this through good working relationships and as quickly as possible. When we accomplish this, we will meet the needs of our families and the needs of our schools.
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.
3. Goal: to improve energy management district wide.
4. Objective: to decrease power consumption by 8% by the year 2015.

**Citrus County School Board
District Level Cost Center Budgets
2013-2014**

Cost Center:

Maintenance Services

**Cost Center
Number:**

9081

Project Budget Highlights

Project 08100,08200,08400,57900

HVAC	\$200,000.00
Athletic Fields	\$95,000.00
Floor Covering	\$100,000.00
HVAC PM	\$50,000.00
Environmental Regulation	\$100,000.00
Fencing	\$10,000.00
Gym Maintenance	\$33,000.00
Site/Security	\$45,000.00
Lockers	\$19,124.00
Concrete	\$20,000.00
Asphalt	\$130,000.00
Remodeling/Renovations	\$20,000.00
Water, Plumbing, Drainage	\$100,000.00
Playgrounds/Mulch	\$125,000.00
Hood Suppression	\$5,000.00
Electrical	\$50,000.00
Cabinets	\$45,000.00
Painting	\$200,000.00
Carpet Cleaning	\$11,865.00
Ceilings/Acoustics	\$25,000.00
SREF Repairs	\$20,000.00
Security (Locks)	\$50,000.00
Sports Lighting	\$20,000.00
HVAC Coil Cleaning	\$60,000.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9081 Maintenance Services

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	1,525,908.41	1,133,924.51	1,600,325.70	466,401.19
200	Benefits	405,274.39	345,922.08	438,334.13	92,412.05
300	Purchased Services	2,763,548.46	89,800.16	2,345,819.76	2,256,019.60
400	Energy Services	11,306.75	10,231.76	11,032.14	800.38
500	Materials & Supplies	679,082.37	143,087.43	720,426.00	577,338.57
600	Capital Outlay	70,500.00	17,209.13	45,500.00	28,290.87
700	Other Expenses	1,240.00	1,063.50	690.00	(373.50)
Total		5,456,860.38	1,741,238.57	5,162,127.73	3,420,889.16

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9081 Staff Data

Title	Description	2013-2014	2014-2015
19430	Coordinator, Maintenance	1	1
59401	Project Manager	1	1
69811	Structural & Mechanical Foreman	1	1
59407	Maint. Project Foreman	1	1
59405	Facilities Specialist	1	1
49610	Maintenance Office Specialist	1	1
49900	Purchasing Agent-Maintenance	1	1
59416	Energy System & Plans Room Mgr	1	1
59900	Dispatcher, Maint	1	1
58726	Master Tradesworker-HVAC	1	1
59515	Master Tradesworker- Wastewater	1	1
59820	Master Tradesworker -Gen. Construction	2	2
59822	Master Tradesworker -Bldg. Construction	1	1
59824	Master Tradesworker-Electrical	1	1
59828	Master Tradesworker- Locksmith	1	1
59516	Journeyman Tradesworker-Carpenter	2	2
59517	Journeyman Tradesworker-Electrician	2	2
59518	Journeyman Tradesworker-Electronics	2	2
59519	Journeyman Tradesworker-HVAC	3	3
59521	Journeyman Tradesworker-Plumber	2	1
59523	Journeyman Tradesworker-Skld Craftsman	2	2
59532	Journeyman Tradesworker-Pest Control	1	1
59430	Maintenance Tradesworker	4	5
59421	Maintenance Worker	4	4
59415	Maintenance Helper	2	2
59417	Maint Helper Sportsfield	3	3
59211	Head Custodian	1	1
59311	Custodian	2	2
Totals		46	46

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Educational Services/Curriculum Instruction

**Cost Center
Number:**

9200

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
00340	School Related Curriculum	\$2,600.00
00480	Math Field Day	\$4,732.00
00640	Band Uniforms	\$40,349.15
02100	Ed Services	\$1,500.00
02200	Ed Services - Elementary/Middle/High	\$5,022.00
02300	Ed Services - Vocational/Adult	\$1,254.00
02400	Ed Services - Math/Science	\$13,344.00
02700	Ed Services - Language/Social Studies	\$1,400.00
03100	Ed Services - Fine Arts	\$2,100.00
03700	Ed Services - ESOL	\$11,500.00
06300	Physical Education	\$32,990.00
10590	CDE Program	\$10,825.00
17000	SAI-Third Grade Summer School	\$40,000.00
17010	SAI - AVID	\$55,525.00
18700	Vocational Equipment Replacement	\$2,050.00
32600	State Competition	\$4,500.00

Program Information / Service Provided

The projects that come under the Curriculum and Instruction Cost Center (9200) are used to provide instructional services to schools including but not limited to determination of selection, implementation and evaluation of appropriate curriculum for each of the different content areas. The projects support costs related but not limited to:

- Purchasing instructional support materials
- Paying for some instructional staff resources
- Providing for a wide variety of instructional professional development needs
- Planning and implementing legislated instructional mandates

An important role of the Curriculum and Instruction Department is to identify curriculum, assessment and instructional needs of schools. This is done through collaboration with school leadership teams and other Educational Services departments. Once needs are identified, they are prioritized and action plans are developed for high priority need areas through Department Improvement Plan process. Whenever possible, progress measures or product outcomes are identified that enables the Curriculum and Instruction Department teams to monitor progress and adjust strategies if the need arises.

**Citrus County School Board
District Level Cost Center Budgets
2013-2014
District Strategic Plan**

Cost Center: Educational Services/Curriculum Instruction

**Cost Center
Number:** 9200

Project #00340 - This budget remains in line with the strategy in our District Strategic Plan that lists: All allocations of resources (human, physical, technological, financial). This strategy supports the goal: 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. This project has been reduced as Title II funds are being used to supplement the professional development in the core content areas. The main content area that is being addressed through this project is Physical Education and Health.

Project #00480 – To provide students the opportunity to participate in curriculum based activity that will enhance their mathematic skills in areas of computation, problem solving, and the ability to collaborate with other students while incorporating the necessary components to meet Florida Next Generation Sunshine State Standards and Common Core State Standards. Math Field Day gives students the opportunity to compete with their peers.

Project #00640 – This budget supports the goal: 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.

Project #0240 – To provide students the opportunity to participate in a curriculum based activity that will enhance their science skills in areas of research, documenting evidence of findings, and the ability to confidently and intelligently discuss their work while incorporating the necessary components to meet Next Generation Sunshine State Standards and Common Core State Standards. Science Fairs give the students the opportunity to compete with their peers and gain exposure to other projects and ideas not only at the local level.

Project #06300 – This budget is aligned with the strategy in our District Strategic Plan that lists: Allocation of resources (human, physical, technological, financial). This strategy supports the goal: 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.

Project #32600 – This budget is aligned with the strategy in our District Strategic Plan that lists: Allocation of resources (human, physical, technological, financial). This strategy supports the goal: 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.

**Citrus County School Board
District Level Cost Center Budgets
2013-2014**

Cost Center:

Educational Services/Curriculum Instruction

**Cost Center
Number:**

9200

Project Budget Highlights

Project 00640	
Replacement Band Equipment and Uniforms for Middle and High Schools	\$40,349.15
Project 06300	
WSI Training for new instructors	\$720.00
Lifeguard services for Bicentennial Pool for LTS program	\$2,850.00
Interlocal agreement with the City of Inverness for LTS program	\$7,500.00
Substitutes for LTS Program and CPR Trainings	\$16,250.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9200 Educational Services/Curriculum Instruction

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	727,833.12	537,848.88	480,762.86	(57,086.02)
200	Benefits	178,630.25	124,391.57	116,639.60	(7,751.97)
300	Purchased Services	107,903.15	74,826.32	50,404.30	(24,422.02)
400	Energy Services	1,015.00	-	3,250.62	3,250.62
500	Materials & Supplies	44,048.10	29,231.35	73,192.41	43,961.06
600	Capital Outlay	28,787.19	18,303.92	15,563.66	(2,740.26)
700	Other Expenses	171,557.46	152,839.43	290,206.22	137,366.79
Total		1,259,774.27	937,441.47	1,030,019.67	92,578.20

Cost Center: 9200 Staff Data

Title	Description	2013-2014	2014-2015
12409	Director, Area Sch/Elem Ed	1	1
63018	Director, Area Sch/Sec Ed	0	0
12601	Coordinator of Health, PE & Spec. Prog.	1	1
12605	Coordinant of Spec Acad Pro	1	1
43111	Administrative Secretary	1	1
47721	District Secretary	2	2
Totals		6	6

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Research and Accountability

**Cost Center
Number:**

9201

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
03000	Research and Accountability	\$4,941.00
10940	IB Test and Registration	\$53,979.00
11350	Advanced Placement	\$130,666.00

Program Information / Service Provided

- Oversee all District-wide testing and assessment: development of testing calendar and process for collaboration of test materials.
- Responsible for the reporting and analysis of test data and dissemination to schools and district staff.
- Oversee the implementation of Performance Matters and District Wide benchmark.
- Coordinate the development of District Calendar committee.
- Develop and communicate Citrus County Schools Comprehensive Measurement System.
- Assist departments, district staff, and schools in the development of the District Improvement Plan
- Provide schools data utilized for the development of their School Improvement Plan.
- Direct responsibility for FCAT, Kindergarten Readiness Screening test administration and reporting.
- Oversee the Data Correction process for School Grades and AYP.
- Assist with CELLA Assessment and Training, Kindergarten Readiness screening training.
- Provide reports; analyze data and assist schools and district personnel in interpreting assessment results.
- Import assessment results into the District Student Information System.
- Coordinate and manage all grants for the Citrus County Schools.
- Develop plan, manage information, and create process that link data to teacher evaluations
- Develop assessments that may be used as data source for teacher evaluations
- Oversee the statistical design and application of Value Added Model data as it links to teacher evaluations
- Oversee charter schools and the charter school application process
- Oversee district virtual school as it partners with Seminole County School Board

District Strategic Plan

Project #03000 - Increase student learning in all areas and support this learning through progress monitoring, mini-assessments, and differentiated instruction.
a. Expand CBAT (Citrus Baseline Assessment Test). This is a test monitoring tool that includes all students who are a part of the FCAT State standardized testing and those students who will be moving into that tested group (2nd grade).

Project #11350 - Improve student success for college and career readiness while at the same time meet the State's guidelines and expectation that are part of the new High School Accountability Plan.

- a. Expand participation and tests for students in Advanced Placement Classes

Project Budget Highlights

Project 03000:	
SAT/ACT Reports	\$1,750.00
Snapshot Cards	\$750.00
Project 10940:	
IB tests and Fees	\$43,146.00
Project 11350:	
AP Exams	\$106,800.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9201 Research & Accountability

Object	Description	2013-2014	2013-2014	2014-2015	Change in
		Original Budget	Expenditures	Budget	2015 Budget to 2014 Expenditures
100	Salaries	301,301.92	298,079.01	301,892.69	3,813.68
200	Benefits	70,290.16	63,540.93	71,702.14	8,161.21
300	Purchased Services	3,708.00	4,378.79	4,830.00	451.21
400	Energy Services				-
500	Materials & Supplies	2,986.00	6,685.97	3,186.00	(3,499.97)
600	Capital Outlay		129.00		(129.00)
700	Other Expenses	4,300.00	2,942.50	4,287.00	1,344.50
Total		382,586.08	375,756.20	385,897.83	10,141.63

Cost Center: 9201 Staff Data

Title	Description	2013-2014	2014-2015
17410	Director, Research/Accountability	1	1
17415	Supervisor, Achievement Data Tech	2	2
65000	Program Specialist - Grant Writing	1	1
43111	Administrative Secretary	1	1
Totals		5	5

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Human Resources

**Cost Center
Number:**

9203

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
10020	Unemployment Compensation	\$70,000.00
10070	Teacher Recruitment & Retention	\$2,450.00
50300	Personnel	\$35,057.50

Program Information / Service Provided

The Human Resources Department is responsible for managing the following programs and services, including all materials, memberships, publications, and travel associated with these programs and services:

On-line applicant tracking system; employment applications; new hire informational meetings; processing of new hire recommendation, reclassification/transfer, and leave forms; data input and secure storage of applicant and employee information and personnel files; employment verification, including student loans and critical teacher shortage areas; certification, including Highly Qualified; monitoring of out-of-field teachers; substitutes; job descriptions; position vacancy postings; teacher recruitment, including materials and travel to in-state and out-of-state recruiting fairs; position control data; employment data, including updates as required; employee reappointments and issuance of contracts; employee data reports; experience verification; intern placement; athletic, ESOL, and other supplements; School Board policy compliance; district fingerprinting and background checks, including compliance with the Jessica Lunsford Act and related state statutes; investigative and discipline procedures; printing of personnel forms; substitute reimbursement; FMLA; Fair Labor Standards Act; employee retirement and FRS information and paperwork; New Teacher Orientation; retirement plaques and years-of-service pins.

District Strategic Plan

Staff development, recruitment, and retention of workforce.
Allocation of resources (human, physical, technological, financial).

Project Budget Highlights

Project 50300:	
Unemployment Processiong (UCAC)	\$1,100.00
District Fingerprinting	\$9,500.00
Attorney Fees	\$10,000.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9203 Human Resources

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	635,016.76	647,769.93	609,049.83	(38,720.10)
200	Benefits	224,787.26	197,501.60	222,344.15	24,842.55
300	Purchased Services	30,397.08	16,763.69	24,870.00	8,106.31
400	Energy Services				-
500	Materials & Supplies	12,690.93	11,878.14	12,573.50	695.36
600	Capital Outlay		-		-
700	Other Expenses	7,904.00	6,904.28	1,464.00	(5,440.28)
Total		910,796.03	880,817.64	870,301.48	(10,516.16)

Cost Center: 9203 Staff Data

Title	Description	2013-2014	2014-2015
18307	Director, HR & Empl Relations	1	1
18309	Coordinator, of Cert & Prof Stand	1	1
66410	Policy Compliance Officer	1	1
64500	Payroll Specialist	1	1
54702	Payroll Analyst	3	3
47302	Personnel Analyst	4	4
47121	Administrative Secretary	1	1
47925	Switch Board Operator	2	2
47929	Office Clerk	1	1
Totals		15	15

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Risk Management

**Cost Center
Number:**

9213

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
00005	Traffic Control & School Security	\$90,241.90
18650	Property/Casualty/Worker's Comp/Auto Insurance	\$1,541,393.00
18660	Flood Insurance	\$102,300.00
38400	Safe Schools	\$260,871.10
52400	Risk Management	\$44,817.00

Program Information / Service Provided

Risk Management Department is responsible for managing the District's fringe benefits; to include health insurance, 403(b), life, dental, disability, etc. Also, the department manages all property and casualty insurance, including workers compensation. In addition the department is responsible for all school safety, SRO program and crossing guard contract.

District Strategic Plan

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.

Project Budget Highlights

Project 00005:	
CCSO Crossing Guards/School Board Security	\$31,000.00
School Security	\$59,241.90
Project 38400:	
CCSO School Resource Officers	\$260,871.10
Project 52400:	
TSA Consultant/Labor Attorney/Arbitrator	\$33,778.00
Insurance Bond	\$1,200.00
Licensing Requirements	\$1,000.00
Dues & Fees	\$3,415.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9213 Risk Management

Object	Description	2013-2014	2013-2014	2014-2015	Change in
		Original Budget	Expenditures	Budget	2015 Budget to 2014 Expenditures
100	Salaries	56,808.52	62,668.35	98,246.51	35,578.16
200	Benefits	16,750.98	14,937.23	23,357.59	8,420.36
300	Purchased Services	1,781,495.58	1,820,449.35	1,980,022.10	159,572.75
400	Energy Services				-
500	Materials & Supplies	12,786.71	5,018.99	11,679.50	6,660.51
600	Capital Outlay				-
700	Other Expenses	4,015.00	3,482.50	3,415.00	(67.50)
Total		1,871,856.79	1,906,556.42	2,116,720.70	210,164.28

Cost Center: 9213 Staff Data

Title	Description	2013-2014	2014-2015
18305	Director, HR & Risk Management	1	1
66420	Employee Benefit Specialist	1	1
47721	District Secretary	1	1
47302	Personnel Analyst	1	1
Totals		4	4

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Professional Development

**Cost Center
Number:**

9223

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
02800	School and Community Relations	\$15,600.00
14000	Teacher/Administrator Training	\$1,200.00
22600	Support Staff Training	\$14,500.00
31800	Teacher Retraining	\$15,000.00

Program Information / Service Provided

The Department of Professional Development oversees and supports all professional development offerings in the District.

District Strategic Plan

Project #02800 – The first Core Value listed in the Strategic Plan states that: “A safe and caring environment is essential for the learning and well being of all individuals.” The funds used for background checks of volunteers in the schools contribute to a safe environment. Another Core Value in the Strategic Plan states that: “Community involvement and Teamwork are critical to a high quality educational system.” Additional funds in this project support school and community events including registration and participation in the Citrus County Fair.

Project #14000– This project connects to the Strategic Plan through the strategies that address an innovative and challenging curriculum and retaining a highly qualified workforce.

Project #31800 – This project aligns with the Strategic Plan by providing resources to insure that all teachers are “in field.”

Project Budget Highlights

Project 02800:

Background checks on volunteers

\$15,000.00

Project 31800:

Retraining Funds per Union Contract

\$15,000.00

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center: 9223 Professional Development

Object	Description	2013-2014 Original Budget	2013-2014 Expenditures	2014-2015 Budget	Change in 2015 Budget to 2014 Expenditures
100	Salaries	34,573.76	143,829.64	127,420.66	(16,408.98)
200	Benefits	9,705.95	28,168.96	30,331.12	2,162.16
300	Purchased Services	26,699.53	14,935.25	22,098.19	7,162.94
400	Energy Services				-
500	Materials & Supplies	4,300.00	3,049.53	1,100.00	(1,949.53)
600	Capital Outlay				-
700	Other Expenses	19,615.00	6,943.44	19,200.00	12,256.56
Total		94,894.24	196,926.82	200,149.97	3,223.15

Cost Center: 9223 Staff Data

Title	Description	2013-2014	2014-2015
13401	Director, Prof. Dev. & Comm. Serv.	1	1
47121	Administrative Secretary	1	1
Totals		2	2

**Citrus County School Board
District Level Cost Center Budgets
2014-2015**

Cost Center:

Transportation Services

**Cost Center
Number:**

9999

*Included in the budget amounts are the following special programs administered by this cost center:

<u>Project #</u>	<u>Description</u>	<u>Amount</u>
00420	Drug and Alcohol Testing	\$3,500.00
10140	Extended School Year	\$9,600.00
37900	Overtime	\$80,820.00
379E0	Extra Duty	\$28,800.00
59700	Transportation Operations	\$2,062,340.00
597W0	White Fleet	\$187,240.00

Program Information / Service Provided

The Transportation Services Department is responsible for facilitating the transportation needs for students and staff. These responsibilities include the provision of transportation services for students traveling to and from school daily; the provision of transportation services to and from school sponsored activities, such as, field trips (academic and athletic), remediation programs (afterschool programs), and work programs; and purchasing, servicing, and maintaining all district vehicles and school buses. Staff is also responsible for reporting and eligible students for transportation FTE funds to DOE. .

District Strategic Plan

Project #00420 – Safe Environment
Project #10140 – Emphasis on at-risk groups
Project #59700 – Operational

Project Budget Highlights

Project 5970:	
Repair Parts	\$300,000.00
Diesel Fuel	\$1,445,400.00
Tires and Tubes	\$182,400.00
Project 597W0:	
Repair Parts	\$31,200.00
Gasoline/Diesel Fuel	\$142,800.00
Tires and Tubes	\$12,240.00

Citrus County School Board

**District Level Cost Center Budgets
2014-2015**

Cost Center: 9999 Transportation Services

Object	Description	2013-2014	2013-2014	2014-2015	Change in
		Original Budget	Expenditures	Budget	2015 Budget to 2014 Expenditures
100	Salaries	4,012,072.45	3,923,635.26	3,985,629.73	61,994.47
200	Benefits	1,128,976.72	1,132,698.97	1,228,412.76	95,713.79
300	Purchased Services	136,520.18	142,088.35	77,228.56	(64,859.79)
400	Energy Services	1,551,752.60	1,455,330.28	1,611,530.48	156,200.20
500	Materials & Supplies	390,025.85	483,248.52	602,040.00	118,791.48
600	Capital Outlay	4,500.00	6,073.76	2,500.00	(3,573.76)
700	Other Expenses	110,292.55	118,969.38	111,640.00	(7,329.38)
Total		7,334,140.35	7,262,044.52	7,618,981.53	356,937.01

Cost Center: 9999 Staff Data

Title	Description	2013-2014	2014-2015
18830	Coordinator, Transportation	1	1
48200	Trans Fleet Manager	1	1
48920	Asst Tran Fleet Manager	1	1
48201	Trans Business Office Manager	1	1
78034	Transportation Analyst	12	12
48800	Bookkeeper, District	3	2
68311	Route Manager	3	3
58750	Training Program Leader	1	1
48916	Bus Operator Trainer/Instructor	7	4
58511	Bus Driver	146	146
58512	Shuttle Driver	43	43
48205	Shop Foreman	2	2
58715	Vehicle Maint. Tech.	6	6
58716	Line Mechanic	4	4
58717	Mechanic Helper	2	2
Totals		233	229

SCHOOLS AND STAFFING



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

Description		2013-2014 Actuals	2014-2015 Budget	2013-2014 to 2014-2015 Change	Percent
Elementary Schools (K - 5)					
0021	Pleasant Grove Elementary	3,879,022.52	3,800,124.68	(78,897.84)	-2.03%
0025	Forest Ridge Elementary	4,303,669.48	4,000,305.74	(303,363.74)	-7.05%
0032	Inverness Primary	3,826,317.53	3,654,501.00	(171,816.53)	-4.49%
0035	Central Ridge Elementary	3,693,896.83	3,412,599.44	(281,297.39)	-7.62%
0061	Floral City Elementary	2,473,201.77	2,347,225.83	(125,975.94)	-5.09%
0071	Homosassa Elementary	2,199,501.62	2,119,509.00	(79,992.62)	-3.64%
0102	Crystal River Primary	3,353,999.58	3,197,599.19	(156,400.39)	-4.66%
0161	Lecanto Primary	4,036,489.65	3,913,248.01	(123,241.64)	-3.05%
0171	Hernando Elementary	3,911,608.07	3,709,772.66	(201,835.41)	-5.16%
0181	Citrus Springs Elementary	3,775,242.16	3,699,563.64	(75,678.52)	-2.00%
0191	Rock Crusher Elementary	3,580,681.86	3,497,013.52	(83,668.34)	-2.34%
Total Elementary Schools		<u>\$ 39,033,631.07</u>	<u>\$ 37,351,462.71</u>	<u>\$ (1,682,168.36)</u>	<u>-4.31%</u>
Middle School (6-8)					
0042	Inverness Middle	5,449,083.55	5,513,023.59	63,940.04	1.17%
0083	Crystal River Middle	4,427,208.33	4,576,157.58	148,949.25	3.36%
0162	Lecanto Middle	4,242,393.43	4,249,690.87	7,297.44	0.17%
0211	Citrus Springs Middle	4,469,609.61	4,434,173.14	(35,436.47)	-0.79%
Total Middle Schools		<u>\$ 18,588,294.92</u>	<u>\$ 18,773,045.18</u>	<u>\$ 184,750.26</u>	<u>0.99%</u>
High School (9-12)					
0031	Citrus High	7,672,383.89	7,773,670.19	101,286.30	1.32%
0121	Crystal River High	6,957,192.79	7,250,560.20	293,367.41	4.22%
0163	Lecanto High	9,109,149.89	8,356,276.11	(752,873.78)	-8.27%
Total High Schools		<u>\$ 23,738,726.57</u>	<u>\$ 23,380,506.50</u>	<u>(358,220.07)</u>	<u>-1.51%</u>
Total Schools		<u>\$ 81,360,652.56</u>	<u>\$ 79,505,014.39</u>	<u>\$ (1,855,638.17)</u>	<u>-2.28%</u>
0131	Withlacoochee Technical	4,937,389.28	5,174,123.96	236,734.68	4.79%
0141	Marine Science Station	256,219.96	252,690.19	(3,529.77)	-1.38%
0201	CREST	3,152,876.57	3,241,558.00	88,681.43	2.81%
0321	Renaissance Center	1,393,716.08	848,165.96	(545,550.12)	-39.14% *
8001	Cypress Creek (DJJ Facility)	767,506.81	752,743.63	(14,763.18)	-1.92%
Total "Special" Centers		<u>\$ 10,507,708.70</u>	<u>\$ 10,269,281.74</u>	<u>\$ (238,426.96)</u>	<u>-2.27%</u>
Overall Total School Budget		<u>\$ 91,868,361.26</u>	<u>\$ 89,774,296.13</u>	<u>\$ (2,094,065.13)</u>	<u>-2.28%</u>

Note: Variances >25% explained.

***0321** Services for Renaissance are being contracted out to SRMI in 2015

2014 - 2015 School Staffing Budgeted Plan and Salary Sheet

School	Admin		Instr		Support		Total		Admin. Salary		Instructional		Support Salary		Total Salary		School		Expenditure		Base Student Allocation Percentage
	Units		Units		Units		Units		Expense		Salary Expense		Expense		Expense		Enrollment		Per Pupil		
Central Ridge Elementary	2	54	24	80					\$156,205		\$2,075,304		\$332,403		\$2,563,912		763		\$3,360		83.3%
Citrus Springs Elementary	2	54	27	83					\$146,112		\$2,300,249		\$380,102		\$2,826,462		732		\$3,861		95.8%
Crystal River Primary	2	47	29	78					\$153,014		\$1,873,826		\$355,609		\$2,382,450		578		\$4,122		102.2%
Floral City Elementary	2	31	18	51					\$152,470		\$1,374,981		\$233,585		\$1,761,035		335		\$5,257		130.4%
Forest Ridge Elementary	2	55	28	85					\$150,714		\$2,332,573		\$391,404		\$2,874,691		712		\$4,037		100.1%
Hernando Elementary	2	52	29	83					\$148,412		\$2,295,913		\$390,240		\$2,834,565		678		\$4,181		103.7%
Homosassa Elementary	2	29	18	49					\$144,578		\$1,209,324		\$232,158		\$1,586,059		327		\$4,850		120.3%
Inverness Primary	2	50	27	79					\$149,946		\$2,199,072		\$383,724		\$2,732,742		659		\$4,147		102.9%
Lecanto Primary	2	56	30	88					\$150,713		\$2,396,215		\$397,287		\$2,944,215		769		\$3,829		95.0%
Pleasant Grove Elementary	2	54	29	85					\$152,246		\$2,403,757		\$364,652		\$2,920,655		738		\$3,958		98.2%
Rock Crusher Elementary	2	48	25	75					\$147,645		\$2,117,303		\$398,845		\$2,663,792		613		\$4,346		107.8%
Elementary School Total	22	530	284	836					\$1,652,055		\$22,578,516		\$3,860,008		\$28,090,580		6904		\$4,177.03		103.6%
Citrus Springs Middle	3	55	31	89					\$226,262		\$2,547,428		\$462,977		\$3,236,667		783		\$4,134		102.5%
Crystal River Middle	3	54	30	87					\$230,863		\$2,580,985		\$458,663		\$3,270,510		767		\$4,264		105.8%
Inverness Middle	3	67	31	101					\$230,183		\$3,208,071		\$533,797		\$3,972,051		1007		\$3,944		97.8%
Lecanto Middle	3	49	31	83					\$230,424		\$2,346,313		\$505,561		\$3,082,298		704		\$4,378		108.6%
Middle School Total	12	225	123	360					\$917,732		\$10,682,797		\$1,960,998		\$13,561,526		3261		\$4,180.10		103.7%
Citrus High	4	93	44	141					\$301,863		\$4,446,805		\$773,702		\$5,522,370		1493		\$3,699		91.7%
Crystal River High	4	83	40	127					\$313,725		\$3,868,101		\$715,234		\$4,897,061		1394		\$3,513		87.1%
Lecanto High	4	95	49	148					\$331,444		\$4,696,878		\$821,591		\$5,849,913		1569		\$3,728		92.5%
High School Total	12	271	133	416					\$947,032		\$13,011,784		\$2,310,528		\$16,269,344		4456		\$3,646.74		90.5%
CREST	2	29	45	76					\$165,064		\$1,296,842		\$907,975		\$2,369,880		136		\$17,426		432.2%
Withlacoochee Technical	3	28	37	68					\$250,556		\$1,289,911		\$835,616		\$2,376,083		350		\$6,789		168.4%
Alternative School Total	5	57	82	144					\$415,620		\$2,586,752		\$1,743,591		\$4,745,963		486		\$12,107.20		300.3%
TOTALS	51	1083	622	1756					\$3,932,438.96		\$48,859,848.38		\$9,875,124.92		\$62,667,412.26		15107				

2014 - 2015 Base Student Allocation for FEEP

\$4,031.77

ELEMENTARY SCHOOL STAFFING PLAN

POPULATION	<450 Students		450 Students		650 Students		850 Students		1100 Students	
POSITION	#	Days	#	Days	#	Days	#	Days	#	Days
Principal	1	251	1	251	1	251	1	251	1	251
Assistant Principal	1	216	1	216	1	216	1	216	2	216
TOSA/Curriculum*	.5	196	1	196	1	201	1	201	2	201
ESE Specialist **	**	211	**	211	**	211	**	211	**	211
TOSA/Media/Tech	1	196	1	196	1	201	1	201	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.

MIDDLE SCHOOL STAFFING PLAN

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

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

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

The funding of this position is contingent upon available funding.

** Dependant Upon ESE Population

MIDDLE SCHOOL TEACHER AIDES and SAI AIDES Contingent Upon Available Funding

HIGH SCHOOL STAFFING PLAN

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

HIGH SCHOOL SAI AIDES Contingent upon available funding.

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

** Dependant Upon ESE Population

CREST STAFFING PLAN

SERVICE UNITS	DAYS
1 Principal	251
1 Assistant Principal	216
1 ESE Specialist	216
1 Media Specialist	201
1 Psychologist	216
1 Certified School Counselor	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.
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WITHLACOCOCHEE TECHNICAL INSTITUTE STAFFING PLAN

SERVICE UNITS	DAYS
1 Director	251
1 Assistant Director	251
1 Assistant Director	216
1 Supervisor, Criminal Justice Acad.	251
1 Media Specialist	216
3 Certified School Counselors	206
** ESE Specialist	211

** Dependent upon ESE population

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

TEACHER AIDES Contingent upon available funding.
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STUDENT ENROLLMENT

**Citrus County School District
2014-2015
Enrollment Counts as of 9/2/2014**

School Name	Grade	Fish Capacity as of 01/31/14	2014-2015 Projections as of 03/28/14	Enrolled as of 09/02/14	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Central Ridge Elementary	PK		30	32		
Central Ridge Elementary	KG		107	117		
Central Ridge Elementary	01		123	128		
Central Ridge Elementary	02		117	127		
Central Ridge Elementary	03		129	119		
Central Ridge Elementary	04		95	98		
Central Ridge Elementary	05		134	142		
Central Ridge Elementary Total		810	735	763	47	94%
Citrus Springs Elementary	PK		30	30		
Citrus Springs Elementary	KG		115	102		
Citrus Springs Elementary	01		134	118		
Citrus Springs Elementary	02		119	114		
Citrus Springs Elementary	03		131	127		
Citrus Springs Elementary	04		140	126		
Citrus Springs Elementary	05		111	115		
Citrus Springs Elementary Total		810	780	732	78	90%
Crystal River Primary	PK		30	24		
Crystal River Primary	KG		93	95		
Crystal River Primary	01		102	89		
Crystal River Primary	02		104	104		
Crystal River Primary	03		105	94		
Crystal River Primary	04		82	82		
Crystal River Primary	05		91	90		
Crystal River Primary Total		651	607	578	73	89%
Floral City Elementary	PK		25	28		
Floral City Elementary	KG		61	47		
Floral City Elementary	01		65	59		
Floral City Elementary	02		65	57		
Floral City Elementary	03		51	46		
Floral City Elementary	04		48	46		
Floral City Elementary	05		55	52		
Floral City Elementary Total		497	370	335	162	67%
Forest Ridge Elementary	PK		30	28		
Forest Ridge Elementary	KG		122	102		
Forest Ridge Elementary	01		117	121		
Forest Ridge Elementary	02		112	124		
Forest Ridge Elementary	03		131	122		
Forest Ridge Elementary	04		110	102		
Forest Ridge Elementary	05		109	113		
Forest Ridge Elementary Total		759	731	712	47	94%
Hernando Elementary	PK		30	29		
Hernando Elementary	KG		88	109		
Hernando Elementary	01		98	108		
Hernando Elementary	02		109	117		
Hernando Elementary	03		122	117		
Hernando Elementary	04		109	99		
Hernando Elementary	05		112	99		
Hernando Elementary Total		754	668	678	76	90%
Homosassa Elementary	PK		25	26		
Homosassa Elementary	KG		55	49		
Homosassa Elementary	01		58	47		
Homosassa Elementary	02		57	55		
Homosassa Elementary	03		59	51		
Homosassa Elementary	04		56	53		
Homosassa Elementary	05		43	46		
Homosassa Elementary Total		412	353	327	85	79%

**Citrus County School District
2014-2015
Enrollment Counts as of 9/2/2014**

School Name	Grade	Fish Capacity as of 01/31/14	2014-2015 Projections as of 03/28/14	Enrolled as of 09/02/14	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Inverness Primary	PK		30	30		
Inverness Primary	KG		94	102		
Inverness Primary	01		98	105		
Inverness Primary	02		92	87		
Inverness Primary	03		108	104		
Inverness Primary	04		108	114		
Inverness Primary	05		117	117		
Inverness Primary Total		784	647	659	125	84%
Lecanto Primary	PK		30	29		
Lecanto Primary	KG		106	124		
Lecanto Primary	01		128	129		
Lecanto Primary	02		124	120		
Lecanto Primary	03		133	135		
Lecanto Primary	04		103	101		
Lecanto Primary	05		140	131		
Lecanto Primary Total		862	764	769	93	89%
Pleasant Grove Elementary	PK		30	32		
Pleasant Grove Elementary	KG		120	126		
Pleasant Grove Elementary	01		136	117		
Pleasant Grove Elementary	02		126	123		
Pleasant Grove Elementary	03		116	109		
Pleasant Grove Elementary	04		109	110		
Pleasant Grove Elementary	05		115	121		
Pleasant Grove Elementary Total		757	752	738	19	97%
Rock Crusher Elementary	PK		30	35		
Rock Crusher Elementary	KG		94	88		
Rock Crusher Elementary	01		112	113		
Rock Crusher Elementary	02		92	104		
Rock Crusher Elementary	03		107	102		
Rock Crusher Elementary	04		77	82		
Rock Crusher Elementary	05		78	89		
Rock Crusher Elementary Total		699	590	613	86	88%
Elementary School Total		7,795	6,997	6,904	891	89%
Citrus Springs Middle	06		273	248		
Citrus Springs Middle	07		267	265		
Citrus Springs Middle	08		275	270		
Citrus Springs Middle Total		867	815	783	84	90%
Crystal River Middle	06		248	261		
Crystal River Middle	07		247	243		
Crystal River Middle	08		279	263		
Crystal River Middle Total		1,196	774	767	429	64%
Inverness Middle	06		311	322		
Inverness Middle	07		317	339		
Inverness Middle	08		328	346		
Inverness Middle Total		1,332	956	1,007	325	76%
Lecanto Middle	06		249	226		
Lecanto Middle	07		252	259		
Lecanto Middle	08		220	219		
Lecanto Middle Total		860	721	704	156	82%
Middle School Total		4,255	3,266	3,261	994	77%

**Citrus County School District
2014-2015
Enrollment Counts as of 9/2/2014**

School Name	Grade	Fish Capacity as of 01/31/14	2014-2015 Projections as of 03/28/14	Enrolled as of 09/02/14	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Citrus High	09		403	364		
Citrus High	10		370	395		
Citrus High	11		384	381		
Citrus High	12		315	353		
Citrus High Total		1,741	1,472	1,493	248	86%
Crystal River High	09		403	352		
Crystal River High	10		332	393		
Crystal River High	11		293	329		
Crystal River High	12		286	320		
Crystal River High Total		1,453	1,314	1,394	59	96%
Lecanto High	09		417	495		
Lecanto High	10		376	363		
Lecanto High	11		329	355		
Lecanto High	12		379	356		
Lecanto High Total		1,733	1,501	1,569	164	91%
High School Total		4,927	4,287	4,456	471	90%
Academy of Environmental Science	09			48		
Academy of Environmental Science	10			25		
Academy of Environmental Science	11			22		
Academy of Environmental Science	12			21		
Academy of Environmental Science Total		108		116	-8	107%
CREST	PK			2		
CREST	KG			0		
CREST	01			5		
CREST	02			3		
CREST	03			12		
CREST	04			6		
CREST	05			4		
CREST	06			4		
CREST	07			8		
CREST	08			12		
CREST	09			13		
CREST	10			10		
CREST	11			14		
CREST	12			43		
CREST Total		304		136	168	45%
Withlacoochee Technical Institute	PK			0		
Withlacoochee Technical Institute	KG			0		
Withlacoochee Technical Institute	08			0		
Withlacoochee Technical Institute	09			0		
Withlacoochee Technical Institute	10			0		
Withlacoochee Technical Institute	11			0		
Withlacoochee Technical Institute	12			0		
Withlacoochee Technical Institute	30			64		
Withlacoochee Technical Institute	31			286		
Withlacoochee Technical Institute Total*		795		350	445	44%
Alternative School Total		1,207		602	605	50%
District Total (PK-12) without Alternative Schools		16,977	14,550	14,621	2,356	86%
District Total with Alternative Schools		18,184		15,223	2,961	84%
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.						
**"Enrollment" at WTI does not reflect the High School Students that are enrolled at a base High School in order to not double count these students.						

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.

Other Debt Service

This fund is used to record the payments on the district's Certificates of Participation (COPs) for the construction, remodeling and renovation of Crystal River Primary School. Additionally, the payments for the Dell lease agreement are recorded in this fund. Payments are funded through a transfer from the Local Capital Improvement Fund.

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.



**Citrus County School District
Debt Service Fund**

	Account Number	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2013-2014 to 2014-2015 Change	Percent
ESTIMATED REVENUES						
State Sources:						
CO & DS Withheld for SBE/COBI Bonds	3322	520,300	521,339	525,000	3,661	0.70%
SBE/COBI Bond Interest	3326	<u>2,273</u>	<u>23</u>	<u>500</u>	<u>477</u>	<u>2105.56%</u>
Total State Sources		<u>522,574</u>	<u>521,361</u>	<u>525,500</u>	<u>2,926</u>	<u>0.56%</u>
OTHER FINANCING SOURCES						
Transfers In:						
From Capital Projects Fund	3630	<u>5,442,996</u>	<u>5,607,025</u>	<u>3,688,924</u>	<u>-1,918,101</u>	<u>-34.21%</u>
Total Other Financing Sources		<u>5,442,996</u>	<u>5,607,025</u>	<u>3,688,924</u>	<u>-1,918,101</u>	<u>-34.21%</u>
Beginning Fund Balance	2800	<u>79,109</u>	<u>65,475</u>	<u>50,182</u>	<u>-15,292</u>	<u>-23.36%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE						
	3000	<u>6,044,679</u>	<u>6,193,861</u>	<u>4,264,607</u>	<u>-1,930,467</u>	<u>-31.17%</u>
APPROPRIATIONS						
Redemption of Principal	7100	4,999,641	5,232,139	3,679,608	-1,552,531	-29.67%
Interest	7200	974,255	906,386	540,066	-366,320	-40.42%
Dues & Fees	7300	<u>5,308</u>	<u>5,154</u>	<u>5,500</u>		
Total Appropriations		<u>5,979,204</u>	<u>6,143,679</u>	<u>4,225,174</u>	<u>-1,918,504</u>	<u>-31.23%</u>
Ending Fund Balance	2700	<u>65,475</u>	<u>50,182</u>	<u>39,432</u>	<u>-10,750</u>	<u>-21.42%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES						
		<u>6,044,679</u>	<u>6,193,861</u>	<u>4,264,607</u>	<u>-1,929,254</u>	<u>-31.15%</u>

CAPITAL FUNDS



CAPITAL PROJECTS FUNDS

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

State Sources

Public Education Capital Outlay (PECO) is appropriated by the legislature annually from funds generated from gross receipts taxes. PECO maintenance may be used to offset maintenance, remodeling, renovation, repairs and site improvements; 10% of this allocation must be reserved to meet safety required expenses. PECO new construction may be used for projects on the Project Priority List (PPL) as recommended by the school plant survey.

Capital Outlay and Debt Service (CO & DS) funds are the District proceeds from the State assessed Motor Vehicle License (MLS) tax. A portion of these funds are reserved for the payment of long-term debt; any remaining balance may be used for projects on the PPL.

Local Sources

As authorized by 1011.71, Florida Statutes, a District can levy a maximum of 1.5 mills for capital expenses including new construction, renovation, remodeling, site improvement and acquisition as identified in the school plant survey. These funds may also be used for the purchase of equipment and motor vehicles; lease of portable facilities; expenses required to comply with meeting governmental regulations; transfers to offset maintenance costs; payment of property and casualty insurance; lease or purchase of enterprise software; and to repay loans. All proposed expenditures must be identified and advertised during the budget process. It is estimated that 96% of the taxes levied will be collected, generating \$12,346,952.

Local Impact Fees are imposed by Citrus County on land development to accommodate impact of growth on public school facilities.



**Citrus County School District
Capital Project Funds**

	Account Number	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2013-2014 to 2014-2015 Change	Percent
ESTIMATED REVENUES						
State Sources:						
CO & DS Distributed	3321	98,181	100,152	97,143	-3,009	-3.00%
Interest on Undistributed CO & DS	3325	5,923	2,658	2,658		0.00%
Public Education Capital Outlay (PECO)	3391			299,147	299,147	
Charter School Funding Capital Outlay	3397	42,340	68,636	54,635	-14,001	-20.40%
Total State Sources		<u>146,444</u>	<u>171,445</u>	<u>453,583</u>	<u>282,138</u>	<u>164.56%</u>
Local Sources:						
District Local Capital Improvement Tax	3413	14,830,733	13,196,876	12,346,952	-849,924	-6.44%
Interest, Including Profit on Investment	3431	259,931	138,747	100,000	-38,747	-27.93% *
Gain on Sale of Investments	3432	-372,815				
Net Increase (Decrease) in Fair Value on Investments	3433					
Miscellaneous Local Sources	3495		20,932	185,125	164,193	784.40% *
Impact Fees	3496	177,653	88,844	362,681	273,837	308.22% *
Total Local Sources:		<u>14,895,501</u>	<u>13,445,399</u>	<u>12,994,758</u>	<u>-450,641</u>	<u>-3.35%</u>
TOTAL ESTIMATED REVENUES		<u>15,041,945</u>	<u>13,616,844</u>	<u>13,448,341</u>	<u>-1,593,604</u>	<u>-11.70%</u>
OTHER FINANCING SOURCES						
Sale of Bonds	3710					
Loss Recoveries	3740					
Sale of Surplus	3493					
Sale of Equipment	3733	2,242	1,466		-1,466	
Proceeds of Certificates of Participation	3750					
Premium on Certificates of Participation	3793					
Transfers In:						
From General Fund	3610					
From Special Revenue	3640					
TOTAL OTHER FINANCING SOURCES		<u>2,242</u>	<u>1,466</u>	<u>0</u>	<u>-1,466</u>	<u>-100.00%</u>
Beginning Fund Balance	2800	<u>47,782,283</u>	<u>39,282,247</u>	<u>33,291,750</u>	<u>-5,990,498</u>	<u>-15.25%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES	3000	<u>62,826,470</u>	<u>52,900,557</u>	<u>46,740,091</u>	<u>-6,160,467</u>	<u>-11.65%</u>
APPROPRIATIONS						
Library Books	6100					
Audio-Visual Materials	6200					
Buildings and Fixed Equipment	6300	5,885,801	85,783	39,523	-46,260	-53.93% *
Furniture, Fixtures, and Equipment	6400	2,113,298	2,362,357	2,571,789	209,432	8.87%
Motor Vehicles (Including Buses)	6500	550,585	840,456	690,000	-150,456	-17.90%
Land	6600			80,000	80,000	
Improvements Other Than Buildings	6700	330,001	2,327,525	5,795,969	3,468,443	149.02% *
Remodeling and Renovations	6800	2,564,729	2,545,145	4,931,752	2,386,608	93.77% *
Computer Software	6900	406,413	56,044	50,000	-6,044	-10.78%
Dues and Fees	7300	336	351	350		
Total Appropriations		<u>11,851,162</u>	<u>8,217,661</u>	<u>14,159,383</u>	<u>5,941,721</u>	<u>72.30%</u>
OTHER FINANCING USES						
Loss Recoveries	3740					
Transfers to General Fund	9100	6,250,065	5,784,121	8,774,057	2,989,936	51.69% *
Transfers to Debt Service	9200	5,442,996	5,607,025	3,688,924	-1,918,101	-34.21% *
TOTAL OTHER FINANCING USES		<u>11,693,061</u>	<u>11,391,146</u>	<u>12,462,981</u>	<u>1,071,835</u>	<u>9.41%</u>
Ending Fund Balance	2700	<u>39,282,247</u>	<u>33,291,750</u>	<u>20,117,727</u>	<u>-13,174,023</u>	<u>-39.57%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>62,826,470</u>	<u>52,900,557</u>	<u>46,740,091</u>	<u>-6,160,467</u>	<u>-11.65%</u>

Note: Variances > 25% explained

REVENUES

- *3431 Interest earned will decrease as the fund balance decreases
- *3495 County Utility funding for Citrus Springs Wastewater hook up
- *3496 Impact Fees for Floral City Wastewater Treatment Plant
- *37XX Budget will be added when items occur.

EXPENSES

- *6300/6700/6800 Projects are completed based on available funds and the Five Year Workplan
- *9100 Monies are transferred to General Fund based on maintenance expenditures
- *9200 Final COPS payment for CRPS



Capital Review for the CCSB Proposed Work Plan for 2015



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

		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
School Taxable Value		8,574,272,129	9,390,200,000	9,855,400,000	10,407,000,000	11,039,300,000
Revenue						
Capital Outlay Millage	1.500	12,346,952	13,521,888	14,191,776	14,986,080	15,896,592
	0.250	0	0	0	0	0
Total Capital Outlay Millage		12,346,952	13,521,888	14,191,776	14,986,080	15,896,592
Interest Income		100,000	100,000	100,000	100,000	100,000
PECO		299,147	772,281	760,848	854,296	884,050
Impact Fees		362,681	0	19,200	0	0
CO&DS		99,801	99,801	99,801	99,801	99,801
County Utility Funding Reimbursement		185,125				
		13,393,706	14,493,970	15,171,625	16,040,177	16,980,443
Fund Balance		33,291,750	20,117,727	14,146,079	10,390,387	9,421,752
Total Revenues & Fund Balance		46,685,456	34,611,697	29,317,704	26,430,564	26,402,195
Appropriations						
Bond Payment		2,995,350	2,624,829	2,624,829	2,624,829	2,624,829
Property Insurance		1,442,500	1,450,000	1,450,000	1,450,000	1,450,000
Transportation		690,000	700,000	700,000	700,000	700,000
Planning & Growth		84,944	182,000	370,000	50,000	55,000
Technology		1,956,162	3,820,025	3,402,500	3,402,500	3,402,500
Enterprise Software		304,000	304,000	304,000	304,000	304,000
Vocational Equipment		100,000	100,000	100,000	100,000	100,000
Classroom Furniture		100,000	100,000	100,000	100,000	100,000
Food Service Equipment		252,671	200,000	200,000	200,000	200,000
Phone Lease		183,839	183,839	14,796	0	0
Copier Lease		152,317	152,317	152,317	152,317	152,317
Dell Lease		693,574	0	0	0	0
Portables Lease		41,000	23,000	23,000	23,000	23,000
Code Compliance		270,100	300,000	300,000	300,000	300,000
Maintenance		4,895,881	4,500,000	4,000,000	3,500,000	3,000,000
Facilities & Construction		8,919,093	3,325,608	2,735,875	1,702,166	2,518,186
Salaries (FAC, PGM, Maintenance, etc)		2,685,000	2,500,000	2,450,000	2,400,000	2,350,000
Miscellaneous Transfer		801,297	0	0	0	0
Total Appropriations		26,567,728	20,465,618	18,927,317	17,008,812	17,279,832
Ending Fund Balance		20,117,727	14,146,079	10,390,387	9,421,752	9,122,363



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 @ 4.30%	Net Debt Service
4/1/2011	2,090,000	2,538,416.67	4,628,416.67	-1,865,655.56		2,762,761.11
4/1/2012	2,330,000	2,689,800.00	5,019,800.00	-2,023,000.00		2,996,800.00
4/1/2013	2,420,000	2,596,600.00	5,016,600.00	-2,023,000.00		2,993,600.00
4/1/2014	2,520,000	2,499,800.00	5,019,800.00	-1,862,427.00		3,157,373.00
4/1/2015	2,585,000	2,433,350.00	5,018,350.00	-2,023,000.00		2,995,350.00
4/1/2016		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2017		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2018		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2019		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2020		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2021		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2022		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2023		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2024		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2025		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2026		2,358,300.00	2,358,300.00	-2,023,000.00	2,289,529.00	2,624,829.00
4/1/2027	35,000,000	2,358,300.00	37,358,300.00	-2,023,000.00	-32,710,471.00	2,624,829.00
	46,945,000	41,057,567	88,002,567	-34,073,083	-7,525,652	46,403,832



Citrus County School District Transportation Bus Replacement Plan 2014-2015

Current Fleet			Estimated Replacement Year	Use
Year Purchased	Age	Quantity	(per schedule)	
1998	15 years	2	2013-2014	Spares
1999	14 years	5	2014-2015	Routes (3), SRMI (2)
2000	13 years	10	2015-2016	Spares (4), Trips (4), Routes (2)
2001	12 years	9	2016-2017	Spares (4), Routes (5)
2002	11 years	3	2017-2018	Trips (2), Route (1) - note: 1st year with seat belts
2003	10 years	19	2018-2019	Spare (2), Trips (1), Routes (16)
2004	9 years	15	2019-2020	Spare (1), Trips (2), Routes (12)
2006	7 years	15	2021-2022	Routes (all)
2007	6 years	30	2022-2023	Routes (all)
2008	5 years	27	2023-2024	Routes (all)
2009	4 years	22	2024-2025	Routes (all)
2010	3 years	13	2024-2026	Routes (all)

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

Total	170
Avg. Age	8 years
15yrs or older	2
10-14 years old	46
less than 10 years old	122



Citrus County School District Planning and Growth Development Capital Budget

Description	2014-2015 Budget	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget
Crystal River Middle School Adjacent Property**	\$80,000				
Crystal River Middle School Parking Lot**		\$132,000			
Inverness Middle School Traffic Light***			\$320,000		
New Land Purchases		\$50,000	\$50,000	\$50,000	\$50,000
Impact Fee Study**	\$4,944				\$5,000
Total Planning and Growth Development	\$84,944	\$182,000	\$370,000	\$50,000	\$55,000

100 %Impact Fee Refundable

6% Impact Fee Refundable



Citrus County School District Technology Resource Center Capital Budget

Project Number	Description	2014-2015 Budget	
60480	Network Cabling	\$64,100	
	Video Projector replacement, document cameras, DVD	\$260,975	
	Server, network switch, network storage.	\$326,800	
	UPS batteries, fiber cables.	\$70,000	
	Total Technology Upgrade	\$721,875	
6048T	Hardware	\$957,727	
	Software (AirWatch, Apps, AirServer)	\$30,509	**
	Covers	\$105,639	**
	Cables, Hubs & Keyboards	\$62,280	**
	Miscellaneous One to One Expenses	\$8,132	**
	Total One to One Plan	\$1,164,287	
501R0	IPAD Repairs	\$20,000	**
		\$20,000	
<p>** 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.</p>			
Total Technology		\$1,886,162	



Citrus County School District
Technology Resource Center
Capital Budget
One to One Expansion
2014-2015

	Students 14-15	Student iPads	Teachers	Teacher iPads	Covers	AirWatch	Software	Mac Mini	USB Hubs	Cables	Keyboards	AirServer	Total iPads	Cap	Gen
8th Grade Expansion	877	\$ 349,923	43	\$ 17,157	\$ 40,487	\$ 6,624	\$ 4,600	\$ 2,000	\$ 2,000	\$ 5,320	\$ 6,250	\$ 473	\$ 367,080	\$ 371,080	\$ 63,754
5th grade Addition	1090	\$ 434,910	53	\$ 21,147	\$ 50,304	\$ 8,230	\$ 5,715	\$ 2,000	\$ 2,000	\$ 5,320	\$ 6,250	\$ 583	\$ 456,057	\$ 460,057	\$ 76,402
CRP 4th grade	95	\$ 37,905	5	\$ 1,995	\$ 4,398	\$ 720	\$ 500	\$ 2,000	\$ 2,000	\$ 5,320	\$ 6,250	\$ 55	\$ 39,900	\$ 43,900	\$ 17,243
LMS 7th projected	227	\$ 90,573	10	\$ 4,117	\$ 10,450	\$ 1,709	\$ 1,187	\$ 2,000	\$ 2,000	\$ 5,320	\$ 6,250	\$ 114	\$ 94,690	\$ 98,690	\$ 25,029
	2289	\$ 913,311	111	\$ 44,416	\$ 105,639	\$ 17,282	\$ 12,002	\$ 8,000	\$ 8,000	\$ 21,280	\$ 25,000	\$ 1,225	\$ 957,727	\$ 973,727	\$ 182,427



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

Project Number	Description	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget
60480					
	Computers - Teachers and Staff	\$1,400,000			
	Cabling maintenance / upgrades	\$180,000	\$180,000	\$180,000	\$180,000
	Video Projector replacement, document cameras, DVD	\$260,975	\$47,500	\$47,500	\$47,500
	Server, network switch, network storage.	\$135,000	\$175,000	\$175,000	\$175,000
	UPS batteries, fiber cables.	\$93,750	\$93,750	\$93,750	\$93,750
	Total Technology Upgrade	\$2,069,725	\$496,250	\$496,250	\$496,250
6048T					
	One to One Plan	\$1,750,300	\$2,906,250	\$2,906,250	\$2,906,250
	Total One to One Plan	\$1,750,300	\$2,906,250	\$2,906,250	\$2,906,250
	Total Technology	\$3,820,025	\$3,402,500	\$3,402,500	\$3,402,500



Citrus County School District Information Services Capital Budget

Project Number	Description	2014-2015 Budget
49710	Enterprise Software	
AESOP	Substitute Management	\$15,000
VendorBid	Vendor Management	\$12,000
School Messenger	Parent/Student Message System	\$28,000
Skyward	Student Management Annual License Fee	\$100,000
Skyward	Business Suite Annual License Fee	\$85,000
Skyward	Bravepoint Pro2SQL	\$35,000
eSchool	Electronic Registrar Online	\$15,000
VersaTran	Bus Fleet and Route Management	\$14,000
		<hr/>
Total Enterprise Software		\$304,000
<p style="text-align: center;">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.</p>		
69000	Skyward	
Skyward	Lesson Plans Module	\$30,000
Skyward	Curriculum Mapping Module	\$20,000
		<hr/>
Total Skyward Implementation		\$50,000
		<hr/>
Total Information Services		<u>\$354,000</u>



**Citrus County School Board
Food Service
Capital Budget**

School	Project Description	Brand / Model	Power Source	Qty	Planned Acquisition Year	Planned Acquisition Date	Unit Price	Total Price
0025	Steamer	Market Forge	Gas, Nat.	1	2014-2015	June 2015	\$14,000.00	\$14,000.00
0025	Pass-Thru Refrigerators	Continental	Electric	2	2014-2015	June 2015	\$6,926.00	\$13,853.00
0025	Pass-Thru Warmers	Continental	Electric	2	2014-2015	June 2015	\$6,043.00	\$12,086.00
0032	Oven, Convection	Blodgett	Electric	1	2014-2015	June 2015	\$15,000.00	\$15,000.00
0042	Cafeteria Tables/Tr Cabinets	Sico	n/a	1	2014-2015	June 2015	\$100,000.00	\$100,000.00
0042	Serving Lines	Colorpoint	Electric	1	2014-2015	June 2015	\$75,000.00	\$75,000.00
0061	Oven, Convection	Blodgett	Gas, LP	1	2014-2015	June 2015	\$16,500.00	\$16,500.00
0061	Range	Cleveland	Gas, LP	1	2014-2015	June 2015	\$5,000.00	\$5,000.00
0083	Oven, Convection	Blodgett	Gas, Nat.	1	2014-2015	June 2015	\$16,500.00	\$16,500.00
0083	Steamer	Market Forge	Gas, Nat.	1	2014-2015	June 2015	\$14,000.00	\$14,000.00
0161	Oven, Convection	Blodgett	Gas, Nat.	1	2014-2015	June 2015	\$16,500.00	\$16,500.00
0161	Steamer	Market Forge	Gas, Nat.	1	2014-2015	June 2015	\$14,000.00	\$14,000.00
0171	Oven, Convection	Blodgett	Gas, LP	1	2014-2015	June 2015	\$16,500.00	\$16,500.00
0171	Steamer	Market Forge	Gas, LP	1	2014-2015	June 2015	\$14,000.00	\$14,000.00
0181	Oven, Convection	Blodgett	Gas, LP	1	2014-2015	June 2015	\$16,500.00	\$16,500.00
2014-2015 SY Capital Equipment Projections							\$359,439.00	



Citrus County School District Copier and Phone Lease

Cost Center	Description	Copier Lease 2014-2015	Phone Lease 2014-2015
0021	Pleasant Grove Elementary	4,788.00	4,573.80
0025	Forest Ridge Elementary	4,332.36	9,004.37
0031	Citrus High	13,526.40	5,538.48
0032	Inverness Primary	4,788.00	4,610.64
0035	Central Ridge Elementary	5,850.12	11,062.08
0042	Inverness Middle	5,353.80	4,057.56
0061	Floral City Elementary	3,310.92	3,909.45
0071	Homosassa Elementary	3,310.92	3,717.12
0083	Crystal River Middle	5,353.80	6,957.64
0102	Crystal River Primary	4,788.00	5,612.28
0121	Crystal River High	10,219.32	4,866.00
0131	Withlacoochee Technical	5,063.40	6,540.84
0141	Marine Science Station	1,021.44	2,085.90
0161	Lecanto Primary	4,788.00	4,688.64
0162	Lecanto Middle	5,809.44	4,768.56
0163	Lecanto High	15,044.16	7,441.20
0171	Hernando Elementary	4,788.00	4,082.40
0181	Citrus Springs Elementary	4,332.36	4,453.32
0191	Rock Crusher Elementary	4,332.36	6,103.44
0201	CREST	3,270.24	3,844.44
0211	Citrus Springs Middle	5,353.80	4,621.08
0321	Renaissance Center	2,248.80	3,501.44
9004	Board & Superintendent	3,446.16	
9005	Business Services	2,043.04	
9009	District Student Services	1,793.16	2,212.92
9011	District Office Utilities		53,941.20
9013	Code Compliance	1,021.44	
9016	Technical Resource Center	1,021.44	7,225.44
9052	Exceptional Student Education	1,793.16	
9074	Facilities, Acquis. & Construction	1,021.44	
9081	Maintenance Services	1,021.44	
9200	Educational Services/Curr. Instruct.	4,332.36	165.60
9201	Research & Accountability	1,021.44	
9203	Human Resources - Instructional/Admin.	5,380.80	
9213	Human Resources - Support/Risk Mgt.	2,661.72	
9999	Transportation	4,085.76	4,253.16
Total Copier and Phone Leases		\$152,317.00	\$183,839.00



Citrus County School District Dell Computer Lease

Year 4 or refresh at the end of Year 3

Year	Fiscal Year	Lease Payment	
1	2012	\$2,449,416	
2	2013	\$2,449,416	
3	2014	\$2,449,416	
4	2015	\$693,574	option year to purchase or start a new lease
Total		\$8,041,823	

Description	Quantity
Optiplex 780 Student	5,334
Latitude E6510 Teacher	1,260
Optiplex 780 Staff	450
Total	7,044



Citrus County School District Code Compliance Capital Budget

Project Number	Description	2014-2015 Budget
42700	Environmental Compliance	\$65,600
435A0	Hazardous Materials	\$1,500
435B0	Fire Extinguishers	\$10,000
435C0	Fire Sprinklers	\$9,000
435D0	Generators	\$25,000
435F0	Elevators	\$37,000
435H0	Hood Suppression	\$9,000
435I0	FACP Inspections	\$50,000
61000	Fire Safety	\$63,000
<hr/> Total Code Compliance		\$270,100

All projects are paid out of General Fund monies and then a transfer is done from Capital Funds to the General Fund to offset the expenses.



**Citrus County School District
Maintenance
Capital Budget**

Project Number	Description	2014-2015 Budget	2014-2015 Budget
		<u>Capital</u>	<u>General</u>
40040	Energy Management	\$100,000	
40100	HVAC	\$176,833	\$200,000
40200	Athletics Related		\$95,000
40400	Floor Covering		\$100,000
40600	HVAC PM		\$50,000
40700	Equipment	\$133,360	
40800	Doors	\$203,551	
40900	Environmental Regulation	\$20,000	\$100,000
41200	Fencing		\$10,000
41300	Gym Maintenance		\$33,000
41400	Site Security	\$158,746	\$45,000
41500	Lockers		\$19,124
41600	Concrete	\$80,000	\$20,000
41700	Asphalt	\$179,568	\$130,000
41800	Remodeling/Renovations	\$350,000	\$20,000
41900	Fire Alarm Systems	\$40,000	
42100	Plumbing/Water Drainage	\$35,000	\$100,000
42300	Playgrounds/Mulch		\$125,000
42400	Hood Suppression		\$5,000
42500	Electrical	\$100,000	\$50,000
42600	Signage	\$34,864	
42800	Cabinets		\$45,000
43000	Painting	\$103,960	\$200,000
43100	Carpet Cleaning		\$11,865
43200	Ceilings/Acoustics		\$25,000
43300	Roof Repairs	\$130,000	
43500	SREF Repairs		\$20,000
435Q0	Security (Locks)	\$50,000	\$50,000
43600	Sportsfield Lighting		\$20,000
43700	HVAC Coil Cleaning		\$60,000
	Carryover Projects		\$1,466,011
Total Maintenance		\$1,895,881	\$3,000,000

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



Citrus County School District Facilities & Construction Capital Budget

Project Number	Description	2014-2015 Budget	
45150	DSC Bldg 100 HVAC	\$66,539	
45220	FCE New Sewer Plant	\$462,812	**
45230	CSM HVAC Upgrade	\$2,222,906	
45290	PGE & IPS Kitchen Renovation/Remodel	\$134,135	***
45300	PGE Reroofing	\$371,202	
45310	WTI Intercom Upgrade	\$193,800	
45320	CHS Brick Repair	\$178,500	
45330	LMS Electrical Upgrade	\$124,833	
45360	CSE Waste Water Service Connection	\$67,198	
45370	CRH Gymnasium Renovation	\$207,143	
45380	FRE A/C System Chiller Replacement	\$39,523	
45390	HOM School Fire Alarm Upgrade	\$133,300	
45410	CREST & CRMS HVAC Upgrade	\$460,200	
45420	LHS Electrical Upgrade	\$408,000	
45430	CSMS Reroofing	\$2,782,500	
45440	IMS Kitchen Renovation/Remodel	\$393,051	
45450	2014-2015 Consultant Services	\$150,000	
45460	2014-2015 Contingency	\$523,452	
Total Facilities & Construction		\$8,919,093	

**Reimbursed through Impact Fees and County Utility Funding

**Partially reimbursed through CO & DS Funding



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

2015-2016

LHS Intercom Upgrade	\$190,000
IPS Fire Alarm Upgrade	\$260,000
CREST HVAC Upgrade	\$500,000
CHS & WTI Reroofing	\$1,657,000
IPS Kitchen Renovation/Remodel	\$275,000
2015-2016 Consultant Services	\$25,000
2015-2016 Contingency	\$418,608
TOTAL	\$3,325,608

2017-2018

FCE School Intercom Upgrade	\$100,000
LPS School Fire Alarm Upgrade	\$217,651
LPS HVAC Upgrade Phase I	\$550,000
IPS Reroofing	\$380,000
FCE Kitchen Renovation/Remodel	\$157,500
2017-2018 Consultant Services	\$25,000
2017-2018 Contingency	\$272,015
TOTAL	\$1,702,166

2016-2017

HOM School Intercom Upgrade	\$100,000
LMS Fire Alarm Upgrade	\$273,050
LHS HVAC Upgrade	\$600,000
CSM Reroofing	\$1,188,615
HER Kitchen Renovation/Remodel	\$157,500
2016-2017 Consultant Services	\$25,000
2016-2017 Contingency	\$391,710
TOTAL	\$2,735,875

2018-2019

CSE Intercom Upgrade	\$125,000
FRE School Fire Alarm Upgrade	\$250,475
LPS HVAC Upgrade Phase II	\$450,000
LMS Reroofing	\$1,065,630
CRM Kitchen Renovation/Remodel	\$157,500
2018-2019 Consultant Services	\$25,000
2018-2019 Contingency	\$444,581
TOTAL	\$2,518,186



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

Project Number	Description	2014-2015 Budget
49940	Facilities Salaries	\$335,000
49950	Maintenance Salaries	\$2,000,000
49970	Code Compliance Salaries	\$205,000
57750	Planning & Growth Management Salaries	\$145,000
<hr/> Total Salaries Transfers		<hr/> \$2,685,000 <hr/>
42200	Portable Lease	\$41,000
49700	Property/Casualty Insurance	\$1,442,500
<hr/> Total Other Transfers		<hr/> \$1,483,500 <hr/>
41870	Vocational Equipment	100,000.00
43400	Classroom Furniture	100,000.00
<hr/> Total Furniture/Equipment		<hr/> \$200,000 <hr/>

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS

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

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

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

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

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

Fund 4340-ARRA Race to the Top awarded to Florida to achieve its three key goals for student achievement: 1) double the percentage of incoming high school freshmen who ultimately graduate from high school, go on to college, and achieve at least a year's worth of college credits; 2) cut the achievement gap in half in 2015; and 3) increase the percentage of students scoring at or above proficient on NAEP by 2015, to or beyond the performance levels of the highest-performing states.



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 2015 the Food Services Program is providing funding for the custodial services used in the cafeteria. The funding amount for these services is approximately \$360,000.

The 2014-2015 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	\$1.75	\$3.25
Milk or Juice	\$0.50	\$0.50



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 2011-2012 was \$34,184
Funding for 2012-2013 was \$34,184
Funding for 2013-2014 was \$34,184
Funding for 2013-2014 was \$34,184
Funding for 2014-2015 is \$24,098

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 2011-2012 was \$176,136
Funding for 2012-2013 was \$181,974
Funding for 2013-2014 was \$153,649
Funding for 2014-2015 is estimated to be \$150,000

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 2011-2012 was \$87,121
Funding for 2012-2013 was \$96,655
Funding for 2013-2014 was \$90,824
Funding for 2014-2015 is \$98,015

Title VI-Rural Education- provides tutoring for remediation and preparation to assist students in passing the End of Course exams.

Funding for 2011-2012 was \$339,200
Funding for 2012-2013 was \$301,921
Funding for 2013-2014 was \$279,397
Funding for 2014-2015 is estimated to be \$300,000



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 WTI, Crystal River High School, Promise Village, 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 2011-2012 was \$227,076

Funding for 2012-2013 was \$227,076

Funding for 2013-2014 was \$266,479

Funding for 2014-2015 is \$198,051

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 2011-2012 was \$4,186,561

IDEA Part B funding for 2012-2013 was \$4,227,208

IDEA Part B funding for 2013-2014 was \$4,552,051

IDEA Part B funding for 2014-2015 is \$3,669,214

IDEA Preschool funding for 2011-2012 was \$212,349

IDEA Preschool funding for 2012-2013 was \$187,850

IDEA Preschool funding for 2013-2014 was \$199,608

IDEA Preschool funding for 2014-2015 is \$162,314



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 2011-2012 was \$3,998,639
Funding for 2012-2013 was \$4,760,520
Funding for 2013-2014 was \$5,225,692
Funding for 2014-2015 is estimated to be \$5,000,000

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 pre school education as provided to other children and youth.

Funding for 2011-2012 was \$45,000
Funding for 2012-2013 was \$42,750
Funding for 2013-2014 was \$40,613
Funding for 2014-2015 is \$42,750

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

Funding for 2011-2012 was \$29,161
Funding for 2012-2013 was \$32,667
Funding for 2013-2014 was \$22,283
Funding for 2014-2015 is estimated to be \$25,000

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 2011-2012 was \$698,733
Funding for 2012-2013 was \$935,277
Funding for 2013-2014 was \$798,697
Funding for 2014-2015 is \$799,448

Fund 43XX

American Recovery and Reinvestment Act

Fund 4340-ARRA Race to the Top, LEA Formula Subgrants - Stimulus grant awarded to Florida for the purpose of achieving its three key goals for student achievement to 1) double the percentage of incoming high school freshmen who ultimately graduate from high school, go on to college, and achieve at least a year's worth of college credit; 2) cut the achievement gap in half in 2015; and 3) increase the percentage of student scoring at or above proficient on the National Assessment of Educational Progress by 2015, to or beyond the performance levels of the highest-performing states. The grant is for four years and the total amount of the grant is \$1,942,127. In 2014-2015 an extension was granted for one more year.



**Citrus County School District
Food Service Fund**

	Account Number	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2013-2014 to 2014-2015 Change	Percent
ESTIMATED REVENUES						
Federal Through State Sources:						
School Lunch Reimbursement	3261	3,528,192	3,629,176	3,664,020	34,844	0.96%
School Breakfast Reimbursement	3262	948,017	1,029,972	1,032,006	2,034	0.20%
After School Snack	3263	52,777	49,064	52,025	2,961	6.04%
USDA Donated Commodities	3265	424,196	496,969	402,210	-94,758	-19.07%
Summer Food Service Program	3267	45,809	52,149	16,459	-35,690	-68.44% *
Other Food Service Revenues	3269	3,171	2,060		-2,060	
Total Federal Through State Sources		<u>5,002,162</u>	<u>5,259,390</u>	<u>5,166,721</u>	<u>-92,669</u>	<u>-1.76%</u>
State Sources:						
School Breakfast Supplement	3337	38,302	37,366	37,373	7	0.02%
School Lunch Supplement	3338	47,608	50,518	50,521	3	0.01%
Total State Sources		<u>85,910</u>	<u>87,884</u>	<u>87,894</u>	<u>10</u>	<u>0.01%</u>
Local Sources:						
Interest on Investments	3431	2,351	10,264	10,758	494	4.81%
Net Increase(Decrease) in Fair Value of Investments	3433				0	
Gifts, Grants and Bequests	3440				0	
Student Lunches	3451	896,310	622,428	695,705	73,277	11.77%
Student Breakfasts	3452	7,661	89,170	2,279	-86,891	-97.44%
Adult Lunch/Breakfast	3453	57,766	27,135	56,745	29,610	109.12% *
Student and Adult Ala Carte	3454	701,748	852,028	853,902	1,873	0.22%
Student Snack	3455				0	
Other Food Sales	3456	4,470	3,289	1,788	-1,501	-45.64% *
Other Miscellaneous Local Sources	349X	21,691	7,747	2,078	-5,669	-73.17% *
Total Local Sources:		<u>1,691,997</u>	<u>1,612,062</u>	<u>1,623,255</u>	<u>11,194</u>	<u>0.69%</u>
Beginning Fund Balance	2800	<u>2,356,229</u>	<u>2,615,550</u>	<u>2,920,973</u>	<u>305,422</u>	<u>11.68%</u>
FINANCING SOURCES, AND FUND BALANCES	3000	<u>9,136,298</u>	<u>9,574,886</u>	<u>9,798,843</u>	<u>223,957</u>	<u>2.34%</u>
APPROPRIATIONS						
Expenditures						
Salaries	1000	2,206,336	2,268,508	2,247,061	40,725	1.80%
Employee Benefits	2000	594,725	678,403	716,030	121,305	17.88%
Purchased Services	3000	102,190	87,374	107,650	5,460	6.25%
Energy Services	4000	91,238	101,178	123,000	31,762	31.39% *
Materials and Supplies	5000	2,899,470	3,129,269	3,273,599	374,129	11.96%
Capital Outlay	6000	382,694	171,839	149,326	-233,368	-135.81% *
Other Expenses	7000	244,095	217,343	221,766	-22,329	-10.27%
Transfers	9000				0	
Total Appropriations		<u>6,520,747</u>	<u>6,653,913</u>	<u>6,838,432</u>	<u>317,684</u>	<u>4.77%</u>
Ending Fund Balance	2700	<u>2,615,550</u>	<u>2,920,973</u>	<u>2,960,412</u>	<u>344,861</u>	<u>11.81%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>9,136,298</u>	<u>9,574,886</u>	<u>9,798,843</u>	<u>662,545</u>	<u>6.92%</u>

Note: Variances >20% explained.

REVENUES

*3267 Other Food Service Revenues are booked as special grants or additional federal funding is provided

*34XX In prior years all prepaid funds on student accounts were recorded as Student Lunch Revenue, revenue will be recorded according to usage of the prepaid funds.

APPROPRIATIONS

*4000 Power Utilities are anticipated to increase

*6000 Cafeteria Tables ordered for CRMS & IPS had not been received at time of publication and therefore not expended yet.



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

	Account Number	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2013-2014 to 2014-2015 Change	Percent
ESTIMATED REVENUES						
Federal Direct						
Miscellaneous Federal Direct	3199	988,995	1,041,227	1,250,000	208,773	16.70%
Total Federal Direct		988,995	1,041,227	1,250,000	208,773	16.70%
Federal Through State and Local						
Vocational Education Acts	3201	262,181	297,541	138,995	-158,546	-114.07%
Race to the Top	3214	233,586	554,772		-554,772	
Teacher and Principal Training	3225		760,365	799,448		
Individuals with Disabilities Education Act, IDEA	3230	3,518,958	3,597,833	3,900,745	302,912	7.77%
Elementary and Secondary Education Act, Title I	3240	3,961,532	4,312,629	3,304,913	-1,007,716	-30.49%
Adult General Education	3251	223,007	275,325	234,699	-40,626	-17.31%
Elementary and Secondary Education Act, Title V	3270					
Miscellaneous Federal Through State	3299	1,200,986	331,704	42,750	-288,954	-675.92%
Total Federal Through State and Local	3200	9,400,249	10,130,170	8,421,550	-1,708,620	-20.29%
Local:						
Interest on Investments	3431					
Other Miscellaneous Local Sources	3495					
Total Local	3400	0	0	0	0	
Beginning Fund Balance	2800	280	0	0	0	0.00%
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE						
	3000	10,389,524	11,171,397	9,671,550	-1,499,847	-15.51%
APPROPRIATIONS						
Instruction	5000	5,113,727	5,598,458	4,755,232	-843,226	-17.73%
Pupil Personnel Services	6100	691,873	642,333	667,267	24,934	3.74%
Instructional Media Services	6200					
Instructional and Curriculum Development Services	6300	2,145,009	2,341,307	2,330,962	-10,345	-0.44%
Instructional Staff Training Services	6400	814,127	943,818	668,089	-275,729	-41.27%
Instruction Related Technology	6500	10,587	18,659		-18,659	
General Administration	7200	516,156	511,605		-511,605	
School Administration	7300	1,895	18,748		-18,748	
Facilities Acquisition & Construction	7400	35,031	9,677		-9,677	
Fiscal Services	7500	280				
Food Services	7600					
Central Services	7700	7,736	14,517		-14,517	
Pupil Transportation Services	7800	10,302	4,257		-4,257	
Operation of Plant	8100					
Administrative Technology Services	8200	53,806	64,466		-64,466	
Community Services	9100	988,995	1,003,552	1,250,000	246,448	19.72%
Sequestration	9900					
Total Appropriations		10,389,524	11,171,397	9,671,550	-1,499,847	-15.51%
Other Financing Sources (Uses)						
Transfers in From General Fund	3610					
Total Other Financing Sources (Uses)		0	0	0	0	
Ending Fund Balance	2700	0	0	0	0	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES						
		10,389,524	11,171,397	9,671,550	-1,499,847	-15.51%

AWARD LETTERS

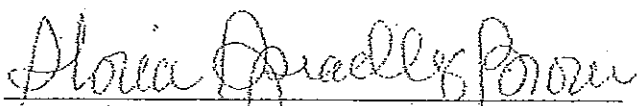
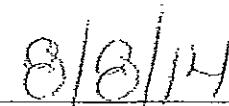

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT Citrus County School District	2 PROJECT NUMBER 090-1935A-5CE01
3 PROJECT/PROGRAM TITLE Adult Education and Family Literacy, English Literacy/Civics Education <div align="right">TAPS 15B023</div>	4 AUTHORITY 84.002A LI 121 Adult Education & Family Literacy
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2014 - 06/30/2015 Program Period: 07/01/2014 - 06/30/2015
7 AUTHORIZED FUNDING Current Approved Budget: \$ 24,098.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$ 24,098.00	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: 06/30/2015 Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2015 Last date for receipt of proposed budget and program amendments: 06/30/2015 Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: 	
10 DOE CONTACTS Program: Darl Walker Phone: (850) 245 - 9045 Email: Darl.Walker@fldoe.org Grants Management: Unit B (850) 245-0496	<div align="center">Comptroller's Office (850) 245-0401</div> 11 DOE FISCAL DATA DBS: 55 90 00 EO: X6 Object: 720035

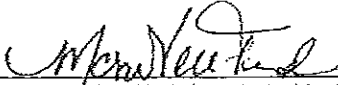

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT Citrus County School District	2 PROJECT NUMBER 090-1615A-5CP01
3 PROJECT/PROGRAM TITLE Carl D. Perkins Career Technical Education, Postsecondary Section 132 <div style="text-align: right;">TAPS 15B005</div>	4 AUTHORITY 84.048A L.I. 124 Carl Perkins - Voc. ED Basic
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2014 - 06/30/2015 Program Period: 07/01/2014 - 06/30/2015
7 AUTHORIZED FUNDING Current Approved Budget: \$ 98,015.00 Amendment Amount: Estimated Roll Forward: \$ Certified Roll Amount: Total Project Amount: \$ 98,015.00	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: 06/30/2015 Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2015 Last date for receipt of proposed budget and program amendments: 06/30/2015 Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: 	
10 DOE CONTACTS Program: Darl Walker Phone: (850) 245 - 9045 Email: Darl.Walker@fldoe.org Grants Management: Unit B (850) 245-0496	<div style="text-align: center;">Comptroller's Office (850) 245-0401</div> 11 DOE FISCAL DATA DBS: 55 90 00 EO: F5 Object: 720035

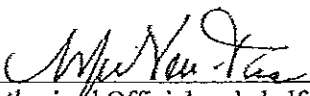
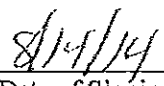

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT Citrus County School District	2 PROJECT NUMBER 090-1915A-5CG01
3 PROJECT/PROGRAM TITLE Adult Education and Family Literacy Adult General Education <div style="text-align: right;">TAPS 15B022</div>	4 AUTHORITY 84.002A LI 121 Adult Education & Family Literacy
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2014 - 06/30/2015 Program Period: 07/01/2014 - 06/30/2015
7 AUTHORIZED FUNDING Current Approved Budget: \$ 198,051.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$ 198,051.00	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: <u>06/30/2015</u> Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2015</u> Last date for receipt of proposed budget and program amendments: <u>06/30/2015</u> Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: 	
10 DOE CONTACTS Program: Darl Walker Phone: (850) 245 - 9045 Email: Darl.Walker@fldoe.org Grants Management: Unit B (850) 245-0496	<div style="text-align: center;">Comptroller's Office (850) 245-0401</div> 11 DOE FISCAL DATA DBS: 50 90 01 EO: X3 Object: 720035
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> 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. For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. Other: See page 2, item 12 continued. 	
13 APPROVED: <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: center;">  </div> </div>	

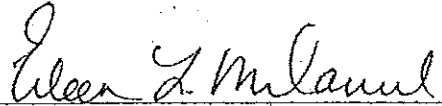

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT Citrus County School District	2 PROJECT NUMBER 090-2635A-5CB01
3 PROJECT/PROGRAM TITLE IDEA, Part B, Entitlement <div align="right">TAPS 15C001</div>	4 AUTHORITY 84:027A IDEA Part B K-12 Entitlement
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2014 - 06/30/2015 Program Period: 07/01/2014 - 06/30/2015
7 AUTHORIZED FUNDING Current Approved Budget: \$ 3,669,214.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$ 3,669,214.00	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: <u>06/30/2015</u> Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2015</u> Last date for receipt of proposed budget and program amendments: <u>06/30/2015</u> Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: 	
10 DOE CONTACTS BEESS: Virginia Sasser Phone: (850) 245-0475 Email: Virginia.Sasser@fldoe.org Grants Management: Unit C (850) 245-0496	<div align="center">Comptroller's Office (850) 245-0401</div> <div style="display: flex; justify-content: space-between;"> <div>11 DOE FISCAL DATA</div> <div> DBS: 40 90 40 EO: EG Object: 720035 </div> </div>
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> This project and any amendments are subject to the procedures outlined in the <i>Project Application and Amendment Procedures for Federal and State Programs</i> (Green Book) and the <i>General Assurances for Participation in Federal and State Programs</i>. Recipients of IDEA funds may expend only 18% of the Current Approved Budget, as noted above in #7, Authorized Funding, until the remaining amount of Florida's award is issued. Recipients will be notified once the remaining amount of the award is issued, <u>which may occur on or about October 1, 2014</u>. If roll forward funds have been estimated and the actual amount of roll authorized by the Comptroller EXCEEDS that estimated amount, recipients must submit an amendment for the remaining funds. Once the award is issued, CARDS will show the full amount of authorized roll funds. For federal cash advance projects monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the Online Disbursement Reporting System. IDEA funds are for the <i>excess costs of providing special education and related services for students with disabilities</i>. Using IDEA funds to employ professional instructional personnel with direct student contact and including any positions which were funded through Florida Education Finance Program (FERP) may contribute to the reduction of cost factors and affect compliance with maintenance of effort (MOE). 	
13 APPROVED: <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;"> <u>8/14/14</u> _____ Date of Signing </div> <div align="right">  </div> </div>	

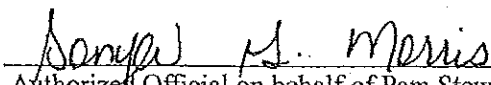
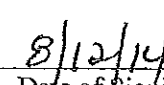

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT Citrus County School District	2 PROJECT NUMBER 090-2675A-5CP01
3 PROJECT/PROGRAM TITLE IDEA Part B Preschool Entitlement <div style="text-align: right;">TAPS 15C002</div>	4 AUTHORITY 84.173A IDEA Part B - Preschool
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2014 - 06/30/2015 Program Period: 07/01/2014 - 06/30/2015
7 AUTHORIZED FUNDING Current Approved Budget: \$ 156,314.00 Amendment Amount: Estimated Roll Forward: \$ 6,000.00 Certified Roll Amount: Total Project Amount: \$ 162,314.00	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: <u>06/30/2015</u> Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2015</u> Last date for receipt of proposed budget and program amendments: <u>06/30/2015</u> Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: 	
10 DOE CONTACTS BEESS: Virginia Sasser Phone: (850) 245-0475 Email: Virginia.Sasser@fldoe.org Grants Management: Unit C (850) 245-0496	<div style="text-align: center;">Comptroller's Office (850) 245-0401</div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;"> 11 DOE FISCAL DATA DBS: 40 90 40 EO: 75 Object: 720035 </div> </div>
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> This project and any amendments are subject to the procedures outlined in the <i>Project Application and Amendment Procedures for Federal and State Programs</i> (Green Book) and the <i>General Assurances for Participation in Federal and State Programs</i>. If roll forward funds have been estimated and the actual amount of roll authorized by the Comptroller EXCEEDS that estimated amount, recipients must submit an amendment for the remaining funds. Once the award is issued, CARDS will show the full amount of authorized roll funds. For federal cash advance projects monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the Online Disbursement Reporting System. IDEA funds are for the <i>excess costs of providing special education and related services for students with disabilities</i>. Using IDEA funds to employ professional instructional personnel with direct student contact and any positions which were funded through Florida Education Finance Program (FEFP) may contribute to the reduction of cost factors and affect compliance with maintenance of effort (MOE). 	
13 APPROVED: <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="width: 45%; text-align: center;">  <hr style="width: 80%; margin: 0 auto;"/> Authorized Official on behalf of Pam Stewart Commissioner of Education </div> <div style="width: 45%; text-align: center;">  <hr style="width: 80%; margin: 0 auto;"/> Date of Signing </div> <div style="width: 10%; text-align: center;">  </div> </div>	

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT Citrus County School District	2 PROJECT NUMBER 090-2245A-5CT01
3 PROJECT/PROGRAM TITLE Title II Teacher and Principal Training and Recruiting Fund <div style="text-align: right;">TAPS 15A052</div>	4 AUTHORITY 84.367A TITLE II, Part A Teacher Quality State Grants-S367A140009
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2014 - 06/30/2015 Program Period: 07/01/2014 - 06/30/2015
7 AUTHORIZED FUNDING Current Approved Budget: \$ 649,572.00 Amendment Amount: Estimated Roll Forward: \$ 149,876.00 Certified Roll Amount: Total Project Amount: \$ 799,448.00	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: <u>06/30/2015</u> Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2015</u> Last date for receipt of proposed budget and program amendments: <u>06/30/2015</u> Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date for 2013-14 program annual report: <u>09/30/2014</u> 	
10 DOE CONTACTS Program: Peggy Primicerio Phone: (850) 245 - 0734 Email: Peggy.Primicerio@fldoe.org Grants Management: Unit A (850) 245-0496	<div style="text-align: center;">Comptroller's Office (850) 245-0401</div> 11 DOE FISCAL DATA DBS: 44 90 40 EO: 45 Object: 720035
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> 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. For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. If the district includes estimated roll-forward funds, the district will be authorized to expend estimated roll-forward funds when the Department of Education Comptroller's Office certifies these funds. <p>Approximately fifty percent (50%) of the funds appropriated for Title II grants became available on July 1, 2014. The LEA is authorized to obligate funds in the amount of \$324,786 until October 1, 2014, when the remaining funds will become available.</p>	
13 APPROVED: <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  <hr style="width: 30%; margin: 0 auto;"/> Authorized Official on behalf of Pam Stewart Commissioner of Education </div> <div style="text-align: center;"> <u>7/28/14</u> Date of Signing </div> <div style="text-align: right;">  </div> </div>	

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT Citrus County School District	2 PROJECT NUMBER 090-1275A-5CH01
3 PROJECT/PROGRAM TITLE Title X Part C Education of Homeless Children and Youth Project <div style="text-align: right;">TAPS 15A095</div>	4 AUTHORITY 84.196A Homeless ED, Title X, Part C NCLB
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2014 - 06/30/2015 Program Period: 07/01/2014 - 06/30/2015
7 AUTHORIZED FUNDING Current Approved Budget: \$ 42,750.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$ 42,750.00	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: 06/30/2015 Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2015 Last date for receipt of proposed budget and program amendments: 05/31/2015 Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400; Date(s) for program reports: 	
10 DOE CONTACTS Program: Lorraine Allen Phone: (850) 245 - 0668 Email: Lorraine.Allen@fldoe.org Grants Management: Unit A (850) 245-0496	<div style="text-align: center;">Comptroller's Office (850) 245-0401</div> 11 DOE FISCAL DATA DBS: 40 90 20 EO: 77 Object: 720035
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> 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. For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. 	
13 APPROVED: <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;">  Date of Signing </div> </div> <div style="text-align: right; margin-top: 20px;">  </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 are either \$220.00 or \$130.00 per month for single coverage, either \$720.00 or \$545.00 for single plus one and either \$890.00 or \$680.00 per month for family coverage (depending on plan selection). The district contributes \$355.00 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 District health insurance, 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	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2013-2014 to Change	2014-2015 Percent
ESTIMATED REVENUES						
Operating Revenues						
Charges for Services	3481	3,168	3,123	3,123	0	0.00%
Premium Revenue	3484	12,906,908	13,570,101	14,802,644	1,232,543	9.08%
Other Operating Revenues	3489	131,885	83,897	140,000	56,103	66.87%
Other Miscellaneous Revenues	3495		252,000	2,000	-250,000	-99.21%
Total Operating Revenues		<u>13,041,961</u>	<u>13,909,121</u>	<u>14,947,767</u>	<u>1,038,646</u>	<u>7.47%</u>
Non-Operating Revenues						
Interest on Investments	3431	9,808	17,182	10,000	-7,182	-41.80%
Gifts, Grants, and Bequests	3440		7,000	7,000	0	0.00%
Total Non-Operating Revenues		<u>9,808</u>	<u>24,182</u>	<u>17,000</u>	<u>-7,182</u>	<u>-29.70%</u>
Net Assets, Beginning	2800	504,720	457,797	1,953,603	1,495,806	326.74%
TOTAL ESTIMATED REVENUES AND NET ASSETS	3000	<u>13,556,489</u>	<u>14,391,100</u>	<u>16,918,370</u>	<u>2,527,270</u>	<u>17.56%</u>
ESTIMATED EXPENSES						
Operating Expenditures						
Salaries	1000	74,446	81,991	70,965	-11,025	-13.45%
Employee Benefits	2000	16,170	18,211	15,552	-2,659	-14.60%
Purchased Services	3000	3,083,282	3,095,038	3,677,128	582,090	18.81%
Energy Services	4000	7,642	3,476	3,900	424	12.20%
Materials and Supplies	5000	29,690	36,745	29,856	-6,889	-18.75%
Capital Outlay	6000	884	51,538	10,000	-41,538	-80.60%
Other Expenses	7000	9,886,579	9,150,500	10,742,368	1,591,868	17.40%
Total Operating Expenditures		<u>13,098,693</u>	<u>12,437,497</u>	<u>14,549,769</u>	<u>2,112,272</u>	<u>16.98%</u>
Net Assets, Ending	2700	<u>457,797</u>	<u>1,953,603</u>	<u>2,368,601</u>	<u>414,998</u>	<u>21.24%</u>
TOTAL OPERATING EXPENSES AND NET ASSETS		<u>13,556,489</u>	<u>14,391,100</u>	<u>16,918,370</u>	<u>2,527,270</u>	<u>17.56%</u>

TRUTH IN MILLAGE

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY SCHOOL DISTRICT ARE LESS THAN 1% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES. FISCAL YEAR 2014-2015

PROPOSED MILLAGE LEVIES
NOT SUBJECT TO 10-MILL CAP

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

Required Local Effort (including prior period adjustment)	5.0560	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 21 Years	
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Improvement	0.0000				
				Total Millage	7.304

ESTIMATED REVENUES:		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST AND AGENCY FUND	TOTAL ALL FUNDS
Federal sources		619,817	13,456,309					14,076,126
State sources		56,584,452	85,910	522,500	104,500			57,297,362
Local sources		50,364,515	1,673,757		13,461,345	14,178,650	850	79,679,117
TOTAL SOURCES		107,568,784	15,215,976	522,500	13,565,845	14,178,650	850	151,052,605
Transfers In		8,485,797		3,853,624				12,339,421
Fund Balances/Reserves/Net Assets		7,188,497	3,036,911	65,475	33,971,689	3,086,593	100,389	47,449,554
TOTAL REVENUES, TRANSFERS & BALANCES		\$123,243,078	\$18,252,887	\$4,441,599	\$47,537,534	\$17,265,243	\$101,239	\$210,841,579
EXPENDITURES								
Instruction		68,713,731	3,978,974					72,692,704
Pupil Personnel Services		4,825,156	576,657					5,401,814
Instructional Media Services		1,474,248						1,474,248
Instructional and Curriculum Development Services		1,544,666	2,296,795					3,841,462
Instructional Staff Training Services		510,113	333,445					843,557
Instructional Related Technology		1,492,331						1,492,331
Board of Education		579,600						579,600
General Administration		569,533						569,533
School Administration		8,200,655						8,200,655
Facilities Acquisition and Construction		429,813			14,316,610			14,746,423
Fiscal Services		832,587						832,587
Food Services								0
Central Services		2,778,459				14,550,608		17,329,067
Pupil Transportation Services		8,151,462						8,151,462
Operation of Plant		8,780,069						8,780,069
Maintenance of Plant		5,245,579				1,098		5,246,677
Administrative Technology Services		1,861,079						1,861,079
Community Services		65,500	1,250,000				1,000	1,316,500
Debt Services				4,390,624				4,390,624
TOTAL EXPENDITURES		\$116,054,581	\$8,435,871	\$4,390,624	\$14,316,610	\$14,551,706	\$1,000	\$157,750,391
Transfers Out					12,339,421			12,339,421
Fund Balances/Reserves/Net Assets		7,188,497	9,817,016	50,975	20,881,503	2,713,537	100,239	40,751,767
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		\$123,243,078	\$18,252,887	\$4,441,599	\$47,537,534	\$17,265,243	\$101,239	\$210,841,579

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 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 5.804 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$12,346,952 to be used for the following projects:

CONSTRUCTION AND REMODELING

Inverness Primary School kitchen renovations and remodeling

Lecanto Middle School electrical upgrade

Crystal River High School gymnasium renovation

Forest Ridge Elementary School A/C system chiller replacement

Homosassa Elementary School fire alarm upgrade

CREST HVAC upgrade

Crystal River Middle School HVAC upgrade

Citrus Springs Middle School reroofing

Inverness Middle School kitchen renovations and remodeling

Inverness Middle School transportation improvements

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

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 Institute, 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 Institute, District Services buildings, Student Services buildings and Transportation buildings paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of nine (9) School Buses

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOM PLANS PURSUANT TO S. 1001.62(12), F.S.

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

Implementation and training of One to One Initiative

Implementation and training for administrative software for finance, student and human resource management

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

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

**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**

All concerned citizens are invited to a public hearing to be held on July 22, 2014 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

DR-420S
R. 5/11
Rule 12DER11-10
Florida Administrative Code
Eff. 05/11

Year 2014	County Citrus County
Name of School District Citrus County School Board	

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

1.	Current year taxable value of real property for operating purposes	\$	7,132,471,738	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,440,992,344	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	808,047	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	8,574,272,129	(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 in excess of 115% of the previous year's value. Subtract deletions.)	\$	66,944,211	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	8,507,327,918	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	8,855,278,909	(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? (If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

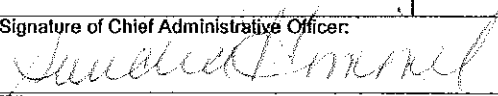
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser <i>Lestlie Cook</i>		Date June 27, 2014	

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) (Sum of previous year's RLE and prior period funding adjustment)	5.0650	per \$1,000	(9)	
10.	Prior year local board millage levy (All discretionary millages)	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$ 44,851,988		(11)	
12.	Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$ 19,906,667		(12)	
13.	Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$ 64,758,655		(13)	
14.	Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)	5.2722	per \$1,000	(14)	
15.	Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)	2.3399	per \$1,000	(15)	
16.	Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)	5.0560	per \$1,000	(16)	
17.	A. Capital Outlay 1.5000	B. Discretionary Operating 0.7480	C. Discretionary Capital Improvement N/A	D. Critical Capital Outlay or Capital Operating N/A	(17)
	E. Additional Voted Millage N/A				
Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E)		2.248	per \$1,000		

Continued on page 2

Name of School District:				DR-420S R. 5/11 Page 2	
Citrus County School Board					
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$	43,351,520	(18)	
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$	19,274,964	(19)	
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$	62,626,484	(20)	
21.	Current year proposed state law rate as a percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)		-4.10	%	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate ((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)		-4.05	%	(22)
Final public budget hearing		Date	9/9/2014	Time	5:30 pm
		Place Citrus County School Board, District Service Center 1007 W Main Street Inverness, FL 34450			

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. All millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer:				Date:
					7/22/14
	Title:		Contact Name And Contact Title:		
	Superintendent		Kenneth Blocker, Assistant Superintendent		
Mailing Address:		Physical Address:			
1007 W Main Street		1007 W Main Street, Inverness, FL 34450			
City, State, ZIP:		Phone Number:		Fax Number:	
Inverness, FL 34450		(352) 726-1931		(352) 249-2161	

Continued on page 3

SCHOOL CERTIFICATION OF TAXABLE VALUE					
2014	1902 CITRUS CO SCHOOL DIST				
Current Year Taxable Value of Real Property for Operating Purposes			(1)	\$	7,132,471,738
Current Yr Taxable Value of Personal Property for Operating Purposes			(2)	\$	1,440,992,344
Current Yr T V of Centrally Assessed Property for Operating Purposes			(3)	\$	808,047
Current Yr Gross T V for Operating Purposes (Ln. 1 + Ln. 2 + Ln. 3)			(4)	\$	8,574,272,129
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 in excess of 115% of the previous year's value. Subtract deletions.)			(5)	\$	66,944,211
Current Year Adjusted Taxable Value (4) - (5) = (6)			(6)	\$	8,507,327,918
Prior Year FINAL Gross Taxable Value			(7)	\$	8,855,278,909
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? (If yes, complete and attach form DR-420 DEBT for each voted debt.) Indicate number of voted debt.			(8)	No	
Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)			(9)	5.0650	
Prior Year Local Board Millage Levy (All Discretionary Millages)			(10)	2.2480	
Prior Year State Law Proceeds (9 x 7) / 1000			(11)	\$	44,851,988
Prior Year Local Board Proceeds (10 x 7) / 1000			(12)	\$	19,906,667
Prior Yr Total State Law & Local Board Proceeds (11) + (12)			(13)	\$	64,758,655
Current Year State Law Rolled-Back Rate (11 ÷ 6) x 1000			(14)	5.2722	
Current Yr Local Board Rolled-Back Rate (12 ÷ 6) x 1000			(15)	2.3399	
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)			(16)	5.0560	
Current Year Proposed Local Board Millage Rate			(17)	2.2480	
		Discretionary Operating:	Disc. Cap. Impv	Critical Capital Outlay or Operating	Additional Voted Millage
Capital Outlay:	1.5000	0.7480	0.0000	0.0000	0.0000
Current Yr State Law Proceeds (16 x 4) / 1000			(18)	\$	43,351,520
Current Year Local Board Proceeds (17 x 4) / 1000			(19)	\$	19,274,964
Current Yr Total State Law & Local Board Proceeds (18) + (19)			(20)	\$	62,626,484
Current Yr Prop State Law Rate as % Change of State Law RBR ((16 / 14) - 1) x 100			(21)	-4.10	
Current Year Total Proposed Rate as % Change of RBR			(22)	-4.05	
((16 + 17) ÷ (14 + 15) - 1) x 100					

[(Line (16)) ÷ [line (16) + line (17)]] - Stated in Words & rounded to the nearest tenth

0.69

RLE + Discretionary millage + voted additional				5.8040
	Millage	x Ln (4)	x .96 =	96% Proceeds
Minimum \$ amount to be used for budget and ESE 524				
State Law (RLE)	5.0560	\$	8,574,272,129	\$ 41,617,459
Capital Outlay	1.5000	\$	8,574,272,129	\$ 12,346,952
Discretionary Operating	0.7480	\$	8,574,272,129	\$ 6,157,013
Discretionary Capital Improvement	0.0000	\$	8,574,272,129	\$ -
Critical Capital Outlay or Operating	0.0000	\$	8,574,272,129	\$ -
Additional Voted Millage	0.0000	\$	8,574,272,129	\$ -
Total	7.3040			\$ 60,121,424

**RESOLUTION OF THE CITRUS COUNTY SCHOOL BOARD ADOPTING THE
TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2014-2015.**

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, 2014 to June 30, 2015; 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	5.0560	\$ 41,617,459
Basic Discretionary	0.7480	\$ 6,157,013
Capital Outlay	1.5000	\$ 12,346,952

The total millage rate to be levied is less than the rolled-back rate by 4.05 percent.

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Citrus County, adopted each tentative millage rate for the fiscal year July 1, 2014 to June 30, 2015 on July 22, 2014 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 2014-2015.**

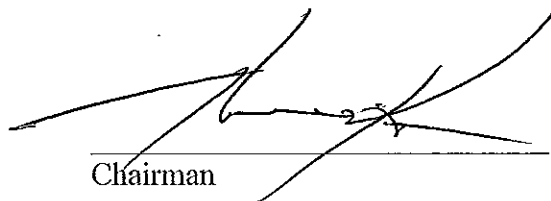
WHEREAS, the School Board of Citrus County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and a tentative budget for the fiscal year July 1, 2014 to June 30, 2015; and

WHEREAS, the School Board of Citrus County set forth the appropriations and revenue estimates for the budget for fiscal year 2014-2015; 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 \$210,841,579 for fiscal year 2014-2015

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, 2014 to June 30, 2015.


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.

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Five Year Total
Total Revenues	\$29,121,765	\$17,653,687	\$13,496,262	\$11,173,918	\$11,695,549	\$83,141,181
Total Project Costs	\$29,121,765	\$17,653,687	\$13,496,262	\$11,173,918	\$11,695,549	\$83,141,181
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		2014 - 2015 Actual Budget	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Total
HVAC		\$376,833	\$350,000	\$350,000	\$350,000	\$250,000	\$1,676,833
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 INSTITUTE						
Flooring		\$111,865	\$100,000	\$100,000	\$100,000	\$100,000	\$511,865
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 INSTITUTE						
Roofing		\$130,000	\$125,000	\$125,000	\$125,000	\$125,000	\$630,000
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 INSTITUTE						
Safety to Life		\$323,746	\$350,000	\$350,000	\$350,000	\$250,000	\$1,623,746
Locations:	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL INSTITUTE						
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 INSTITUTE						
Parking		\$309,568	\$300,000	\$300,000	\$300,000	\$200,000	\$1,409,568
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 INSTITUTE						

Electrical	\$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 INSTITUTE					
Fire Alarm	\$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 INSTITUTE					
Telephone/Intercom System	\$0	\$0	\$0	\$0	\$0	\$0
Locations:	No Locations for this expenditure.					
Closed Circuit Television	\$0	\$0	\$0	\$0	\$0	\$0
Locations:	No Locations for this expenditure.					
Paint	\$303,960	\$300,000	\$300,000	\$300,000	\$200,000	\$1,403,960
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 INSTITUTE					
Maintenance/Repair	\$2,167,307	\$1,000,000	\$500,000	\$0	\$0	\$3,667,307
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 INSTITUTE					
Sub Total:	\$3,923,279	\$2,725,000	\$2,225,000	\$1,725,000	\$1,325,000	\$11,923,279

PECO Maintenance Expenditures	\$299,147	\$772,281	\$760,848	\$854,296	\$884,050	\$3,570,622
1.50 Mill Sub Total:	\$5,398,031	\$3,727,719	\$3,239,152	\$2,645,704	\$2,115,950	\$17,126,556

Other Items	2014 - 2015 Actual Budget	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Total
Consultant Services (Architect / Engineer)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
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 INSTITUTE					
Playgrounds and PE fields	\$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 INSTITUTE					
HVAC Preventive maintenance program	\$110,000	\$100,000	\$100,000	\$100,000	\$100,000	\$510,000
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 INSTITUTE					
Sports field lighting	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Locations	CITRUS SENIOR HIGH, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER SENIOR HIGH, INVERNESS MIDDLE, LECANTO MIDDLE, LECANTO SENIOR HIGH					
Fire prevention	\$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 INSTITUTE					
Remodeling / Renovations	\$370,000	\$400,000	\$400,000	\$400,000	\$300,000	\$1,870,000
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 INSTITUTE					
Athletics Related	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$475,000
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 INSTITUTE					
Cabinets	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000
Locations	BUS GARAGE, CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, DISTRICT SERVICES CENTER, FLORAL CITY ELEMENTARY, FOREST RIDGE ELEMENTARY, HERNANDO ELEMENTARY, HOMOSASSA ELEMENTARY, INVERNESS MIDDLE, INVERNESS PRIMARY, JOHN H HEADLEE TECHNOLOGY RESOURCE CENTER, LECANTO MIDDLE, LECANTO PRIMARY, LECANTO SENIOR HIGH, MAINTENANCE CRYSTAL RIVER, MAINTENANCE LECANTO, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, STUDENT SERVICES CENTER, WITHLACHOOCHIEE TECHNICAL INSTITUTE					
Signage	\$34,864	\$35,000	\$35,000	\$35,000	\$35,000	\$174,864
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 INSTITUTE					
Lockers	\$19,124	\$20,000	\$20,000	\$20,000	\$20,000	\$99,124

Locations	CITRUS SENIOR HIGH, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER SENIOR HIGH, LECANTO SENIOR HIGH, RENAISSANCE CENTER, WITHLACHOOCHIEE TECHNICAL INSTITUTE					
Doors and Windows	\$203,551	\$200,000	\$200,000	\$200,000	\$200,000	\$1,003,551
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 INSTITUTE					
Site Security (locks & equipment)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
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 INSTITUTE					
Hood Suppression	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Locations	CENTRAL RIDGE ELEMENTARY SCHOOL, CITRUS SENIOR HIGH, CITRUS SPRINGS ELEMENTARY, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER PRIMARY, CRYSTAL RIVER SENIOR HIGH, 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, MARINE SCIENCE STATION, PLEASANT GROVE ELEMENTARY, RENAISSANCE CENTER, ROCK CRUSHER ELEMENTARY, WITHLACHOOCHIEE TECHNICAL INSTITUTE					
Concrete	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
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 INSTITUTE					
Energy Manangement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
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 INSTITUTE					
Plumbing	\$135,000	\$125,000	\$125,000	\$125,000	\$125,000	\$635,000
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 INSTITUTE					
Ceilings and Acoustical	\$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 INSTITUTE					
Gym Maintenance	\$33,000	\$35,000	\$35,000	\$35,000	\$35,000	\$173,000

Locations	CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION, CITRUS SENIOR HIGH, CITRUS SPRINGS MIDDLE, CRYSTAL RIVER MIDDLE, CRYSTAL RIVER SENIOR HIGH, INVERNESS MIDDLE, LECANTO MIDDLE, LECANTO SENIOR HIGH					
Maintenance Equipment	\$133,360	\$125,000	\$125,000	\$125,000	\$125,000	\$633,360
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 INSTITUTE					
Total:	\$5,697,178	\$4,500,000	\$4,000,000	\$3,500,000	\$3,000,000	\$20,697,178

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	2014 - 2015 Actual Budget	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Total
Remaining Maint and Repair from 1.5 Mills	\$5,398,031	\$3,727,719	\$3,239,152	\$2,645,704	\$2,115,950	\$17,126,556
Maintenance/Repair Salaries	\$2,685,000	\$2,500,000	\$2,450,000	\$2,400,000	\$2,350,000	\$12,385,000
School Bus Purchases	\$690,000	\$700,000	\$700,000	\$700,000	\$700,000	\$3,490,000
Other Vehicle Purchases	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Equipment	\$352,671	\$300,000	\$300,000	\$300,000	\$300,000	\$1,552,671
Rent/Lease Payments	\$1,029,730	\$336,156	\$167,113	\$152,317	\$152,317	\$1,837,633
COP Debt Service	\$2,660,050	\$0	\$0	\$0	\$0	\$2,660,050
Rent/Lease Relocatables	\$41,000	\$23,000	\$23,000	\$23,000	\$23,000	\$133,000
Environmental Problems	\$270,100	\$300,000	\$300,000	\$300,000	\$300,000	\$1,470,100
s.1011.14 Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Special Facilities Construction Account	\$0	\$0	\$0	\$0	\$0	\$0
Premiums for Property Casualty Insurance - 1011.71 (4a,b)	\$1,442,500	\$1,450,000	\$1,450,000	\$1,450,000	\$1,450,000	\$7,242,500
Qualified School Construction Bonds (QSCB)	\$335,300	\$2,624,829	\$2,624,829	\$2,624,829	\$2,624,829	\$10,834,616
Qualified Zone Academy Bonds (QZAB)	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Software	\$304,000	\$304,000	\$304,000	\$304,000	\$304,000	\$1,520,000
Vocational Equipment	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Technology Related Maintenance (and equipment)	\$1,956,162	\$3,820,025	\$3,402,500	\$3,402,500	\$3,402,500	\$15,983,687
Local Expenditure Totals:	\$17,264,544	\$16,185,729	\$15,060,594	\$14,402,350	\$13,822,596	\$76,735,813

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	2014 - 2015 Actual Value	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Total
(1) Non-exempt property assessed valuation		\$8,574,272,129	\$9,390,200,000	\$9,855,400,000	\$10,407,000,000	\$11,039,300,000	\$49,266,172,129
(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		\$14,404,777	\$15,775,536	\$16,557,072	\$17,483,760	\$18,546,024	\$82,767,169
(4) Value of the portion of the 1.50 -Mill ACTUALLY levied	370	\$12,346,952	\$13,521,888	\$14,191,776	\$14,986,080	\$15,896,592	\$70,943,288
(5) Difference of lines (3) and (4)		\$2,057,825	\$2,253,648	\$2,365,296	\$2,497,680	\$2,649,432	\$11,823,881

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	2014 - 2015 Actual Budget	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Total
PECO New Construction	340	\$0	\$0	\$0	\$0	\$0	\$0
PECO Maintenance Expenditures		\$299,147	\$772,281	\$760,848	\$854,296	\$884,050	\$3,570,622
		\$299,147	\$772,281	\$760,848	\$854,296	\$884,050	\$3,570,622

CO & DS Revenue Source

Revenue from Capital Outlay and Debt Service funds.

Item	Fund	2014 - 2015 Actual Budget	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Total
CO & DS Cash Flow-through Distributed	360	\$97,143	\$97,143	\$97,143	\$97,143	\$97,143	\$485,715
CO & DS Interest on Undistributed CO	360	\$2,658	\$2,658	\$2,658	\$2,658	\$2,658	\$13,290
		\$99,801	\$99,801	\$99,801	\$99,801	\$99,801	\$499,005

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 2013 - 2014?

No

Additional Revenue Source

Any additional revenue sources

Item	2014 - 2015 Actual Value	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Total
Proceeds from a s.1011.14/15 F.S. Loans	\$0	\$0	\$0	\$0	\$0	\$0
District Bonds - Voted local bond referendum proceeds per s.9, Art VII State Constitution	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Special Act Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Revenue from CO & DS Bond Sale	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Voted Capital Improvements millage	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue for Other Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from 1/2 cent sales surtax authorized by school board	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from local governmental infrastructure sales surtax	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Certificates of Participation (COP's) Sale	\$0	\$0	\$0	\$0	\$0	\$0
Classrooms First Bond proceeds amount authorized in FY 1997-98	\$0	\$0	\$0	\$0	\$0	\$0
Classrooms for Kids	\$0	\$0	\$0	\$0	\$0	\$0
District Equity Recognition	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
Proportionate share mitigation (actual cash revenue only, not in kind donations)	\$0	\$0	\$0	\$0	\$0	\$0
Impact fees received	\$362,681	\$0	\$19,200	\$0	\$0	\$381,881
Private donations	\$0	\$0	\$0	\$0	\$0	\$0
Grants from local governments or not-for-profit organizations	\$185,125	\$0	\$0	\$0	\$0	\$185,125
Interest, Including Profit On Investment	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
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	\$33,291,750	\$20,117,727	\$14,146,079	\$10,390,387	\$9,421,752	\$87,367,695
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
Subtotal	\$33,939,556	\$20,217,727	\$14,265,279	\$10,490,387	\$9,521,752	\$88,434,701

Total Revenue Summary

Item Name	2014 - 2015 Budget	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Five Year Total
Local 1.5 Mill Discretionary Capital Outlay Revenue	\$12,346,952	\$13,521,888	\$14,191,776	\$14,986,080	\$15,896,592	\$70,943,288
PECO and 1.5 Mill Maint and Other 1.5 Mill Expenditures	(\$17,264,544)	(\$16,185,729)	(\$15,060,594)	(\$14,402,350)	(\$13,822,596)	(\$76,735,813)
PECO Maintenance Revenue	\$299,147	\$772,281	\$760,848	\$854,296	\$884,050	\$3,570,622
Available 1.50 Mill for New Construction	(\$4,917,592)	(\$2,663,841)	(\$868,818)	\$583,730	\$2,073,996	(\$5,792,525)

Item Name	2014 - 2015 Budget	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Five Year Total
CO & DS Revenue	\$99,801	\$99,801	\$99,801	\$99,801	\$99,801	\$499,005
PECO New Construction Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other/Additional Revenue	\$33,939,556	\$20,217,727	\$14,265,279	\$10,490,387	\$9,521,752	\$88,434,701
Total Additional Revenue	\$34,039,357	\$20,317,528	\$14,365,080	\$10,590,188	\$9,621,553	\$88,933,706
Total Available Revenue	\$29,121,765	\$17,653,687	\$13,496,262	\$11,173,918	\$11,695,549	\$83,141,181

Project Schedules

Capacity Project Schedules

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

Project Description	Location		2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Total	Funded
Project description not specified	Location not specified	Planned Cost:	\$0	\$0	\$0	\$0	\$0	\$0	No
	Student Stations:		0	0	0	0	0	0	
	Total Classrooms:		0	0	0	0	0	0	
	Gross Sq Ft:		0	0	0	0	0	0	

Planned Cost:	\$0	\$0	\$0	\$0	\$0	\$0
Student Stations:	0	0	0	0	0	0
Total Classrooms:	0	0	0	0	0	0
Gross Sq Ft:	0	0	0	0	0	0

Other Project Schedules

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

Project Description	Location	2014 - 2015 Actual Budget	2015 - 2016 Projected	2016 - 2017 Projected	2017 - 2018 Projected	2018 - 2019 Projected	Total	Funded
Education Facilities Master Plan Update	Location not specified	\$125,000	\$0	\$0	\$0	\$0	\$125,000	Yes
Brick Repair	CITRUS SENIOR HIGH	\$178,500	\$0	\$0	\$0	\$0	\$178,500	Yes
Reroofing	CITRUS SENIOR HIGH	\$0	\$645,000	\$0	\$0	\$0	\$645,000	Yes
Kitchen renovation/remodel	INVERNESS PRIMARY	\$0	\$275,000	\$0	\$0	\$0	\$275,000	Yes
Fire Alarm Upgrade	LECANTO MIDDLE	\$0	\$0	\$273,050	\$0	\$0	\$273,050	Yes
Reroofing	CITRUS SPRINGS MIDDLE	\$0	\$0	\$1,188,615	\$0	\$0	\$1,188,615	Yes
Kitchen renovation/remodel	HERNANDO ELEMENTARY	\$0	\$0	\$157,500	\$0	\$0	\$157,500	Yes
Fire alarm upgrade	LECANTO PRIMARY	\$0	\$0	\$0	\$217,651	\$0	\$217,651	Yes
Kitchen remodel/renovation	FLORAL CITY ELEMENTARY	\$0	\$0	\$0	\$157,500	\$0	\$157,500	Yes
Intercom upgrade	CITRUS SPRINGS ELEMENTARY	\$0	\$0	\$0	\$0	\$125,000	\$125,000	Yes
Fire alarm upgrade	FOREST RIDGE ELEMENTARY	\$0	\$0	\$0	\$0	\$250,475	\$250,475	Yes
HVAC upgrade phase II	LECANTO PRIMARY	\$0	\$0	\$0	\$0	\$450,000	\$450,000	Yes
Reroofing	LECANTO MIDDLE	\$0	\$0	\$0	\$0	\$1,065,630	\$1,065,630	Yes
Kitchen renovation/remodel	CRYSTAL RIVER MIDDLE	\$0	\$0	\$0	\$0	\$157,500	\$157,500	Yes
Savings toward future projects	Location not specified	\$20,117,727	\$14,146,079	\$10,390,387	\$9,421,752	\$9,122,363	\$63,198,308	Yes
Contingency for various projects	Location not specified	\$523,452	\$418,608	\$391,710	\$272,015	\$444,581	\$2,050,366	Yes
Miscellaneous Consultant Services	Location not specified	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	Yes
Site testing and surveying for new property purchases	Location not specified	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000	Yes
Sewer plant expansion 6,000 gpd to 15,000 gpd	FLORAL CITY ELEMENTARY	\$462,812	\$0	\$0	\$0	\$0	\$462,812	Yes
HVAC upgrade	CITRUS SPRINGS MIDDLE	\$2,222,906	\$0	\$0	\$0	\$0	\$2,222,906	Yes
Kitchen renovation/remodel	PLEASANT GROVE ELEMENTARY	\$134,135	\$0	\$0	\$0	\$0	\$134,135	Yes
Reroofing	PLEASANT GROVE ELEMENTARY	\$371,202	\$0	\$0	\$0	\$0	\$371,202	Yes
Intercom upgrade	WITHLACHOOCHIEE TECHNICAL INSTITUTE	\$193,800	\$0	\$0	\$0	\$0	\$193,800	Yes

Electrical upgrade	LECANTO MIDDLE	\$124,833	\$0	\$0	\$0	\$0	\$124,833	Yes
waste water service connection	CITRUS SPRINGS ELEMENTARY	\$67,198	\$0	\$0	\$0	\$0	\$67,198	Yes
Gymnasium renovation	CRYSTAL RIVER SENIOR HIGH	\$207,143	\$0	\$0	\$0	\$0	\$207,143	Yes
A/C system chiller replacement	FOREST RIDGE ELEMENTARY	\$39,523	\$0	\$0	\$0	\$0	\$39,523	Yes
Impact fee study per BOCC	Location not specified	\$4,944	\$0	\$0	\$0	\$5,000	\$9,944	Yes
HVAC upgrade	CRYSTAL RIVER MIDDLE	\$460,200	\$0	\$0	\$0	\$0	\$460,200	Yes
Electrical upgrade	LECANTO SENIOR HIGH	\$408,000	\$0	\$0	\$0	\$0	\$408,000	Yes
Kitchen renovation/remodel	INVERNESS MIDDLE	\$393,051	\$0	\$0	\$0	\$0	\$393,051	Yes
Intercom upgrade	LECANTO SENIOR HIGH	\$0	\$190,000	\$0	\$0	\$0	\$190,000	Yes
Fire alarm upgrade	HOMOSASSA ELEMENTARY	\$133,300	\$0	\$0	\$0	\$0	\$133,300	Yes
Reroofing	WITHLACHOOCHEE TECHNICAL INSTITUTE	\$0	\$1,012,000	\$0	\$0	\$0	\$1,012,000	Yes
New HVAC system	DISTRICT SERVICES CENTER	\$66,539	\$0	\$0	\$0	\$0	\$66,539	Yes
HVAC Upgrade	CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION	\$0	\$500,000	\$0	\$0	\$0	\$500,000	Yes
Intercom upgrade	HOMOSASSA ELEMENTARY	\$0	\$0	\$100,000	\$0	\$0	\$100,000	Yes
Fire alarm upgrade	INVERNESS PRIMARY	\$0	\$260,000	\$0	\$0	\$0	\$260,000	Yes
HVAC upgrade	LECANTO SENIOR HIGH	\$0	\$0	\$600,000	\$0	\$0	\$600,000	Yes
Reroofing	CITRUS SPRINGS MIDDLE	\$2,782,500	\$0	\$0	\$0	\$0	\$2,782,500	Yes
Intercom upgrade	FLORAL CITY ELEMENTARY	\$0	\$0	\$0	\$100,000	\$0	\$100,000	Yes
HVAC upgrade	LECANTO PRIMARY	\$0	\$0	\$0	\$550,000	\$0	\$550,000	Yes
Reroofing	INVERNESS PRIMARY	\$0	\$0	\$0	\$380,000	\$0	\$380,000	Yes
Relocate entrance to school and signalize - coordinate with FDOT on US-41 widening project	INVERNESS MIDDLE	\$0	\$0	\$320,000	\$0	\$0	\$320,000	Yes
Land for parking addition and traffic circulation	CRYSTAL RIVER MIDDLE	\$80,000	\$0	\$0	\$0	\$0	\$80,000	Yes
Parking and traffic circulation addition - design, permitting, construction	CRYSTAL RIVER MIDDLE	\$0	\$132,000	\$0	\$0	\$0	\$132,000	Yes
		\$29,121,765	\$17,653,687	\$13,496,262	\$11,173,918	\$11,695,549	\$83,141,181	

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	2014 - 2015 Satis. Stu. Sta.	Actual 2014 - 2015 FISH Capacity	Actual 2013 - 2014 COFTE	# Class Rooms	Actual Average 2014 - 2015 Class Size	Actual 2014 - 2015 Utilization	New Stu. Capacity	New Rooms to be Added/Removed	Projected 2018 - 2019 COFTE	Projected 2018 - 2019 Utilization	Projected 2018 - 2019 Class Size
PLEASANT GROVE ELEMENTARY	757	757	714	40	18	94.00 %	0	0	619	82.00 %	15
CITRUS SENIOR HIGH	1,833	1,741	1,457	75	19	84.00 %	0	0	1,423	82.00 %	19
INVERNESS PRIMARY	784	784	647	42	15	82.00 %	0	0	617	79.00 %	15
INVERNESS MIDDLE	1,481	1,332	968	63	15	73.00 %	0	0	984	74.00 %	16
FLORAL CITY ELEMENTARY	497	497	333	26	13	67.00 %	0	0	319	64.00 %	12
HOMOSASSA ELEMENTARY	412	412	318	22	14	77.00 %	0	0	311	75.00 %	14
CRYSTAL RIVER MIDDLE	1,329	1,196	782	57	14	65.00 %	0	0	763	64.00 %	13
CRYSTAL RIVER PRIMARY	651	651	576	35	16	88.00 %	0	0	572	88.00 %	16
CRYSTAL RIVER SENIOR HIGH	1,530	1,453	1,228	65	19	85.00 %	0	0	1,090	75.00 %	17
WITHLACHOOCHIEE TECHNICAL INSTITUTE	663	795	44	39	1	6.00 %	0	0	501	63.00 %	13
LECANTO PRIMARY	862	862	734	46	16	85.00 %	0	0	684	79.00 %	15
LECANTO MIDDLE	956	860	739	40	18	86.00 %	0	0	652	76.00 %	16
LECANTO SENIOR HIGH	1,825	1,733	1,495	75	20	86.00 %	0	0	1,590	92.00 %	21
HERNANDO ELEMENTARY	754	754	642	39	16	85.00 %	0	0	549	73.00 %	14
CITRUS SPRINGS ELEMENTARY	810	810	713	44	16	88.00 %	0	0	611	75.00 %	14
ROCK CRUSHER ELEMENTARY	699	699	574	37	16	82.00 %	0	0	566	81.00 %	15
CITRUS SPRINGS MIDDLE	964	867	787	42	19	91.00 %	0	0	720	83.00 %	17
CITRUS RESOURCE FOR EXCEPTIONAL STUDENT TRANSITION	304	304	120	25	5	39.00 %	0	0	158	52.00 %	6
FOREST RIDGE ELEMENTARY	759	759	698	41	17	92.00 %	0	0	650	86.00 %	16
RENAISSANCE CENTER	266	266	97	15	6	36.00 %	0	0	92	35.00 %	6
CENTRAL RIDGE ELEMENTARY SCHOOL	810	810	740	44	17	91.00 %	0	0	655	81.00 %	15
	18,946	18,342	14,405	912	16	78.53 %	0	0	14,126	77.01 %	15

The COFTE Projected Total (14,126) for 2018 - 2019 must match the Official Forecasted COFTE Total (14,127) for 2018 - 2019 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 2018 - 2019	
Elementary (PK-3)	4,423
Middle (4-8)	5,630
High (9-12)	4,073
	14,127

Grade Level Type	Balanced Projected COFTE for 2018 - 2019
Elementary (PK-3)	0
Middle (4-8)	0
High (9-12)	0
	14,126

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	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	Year 5 Total
Total Relocatable Replacements:	0	0	0	0	0	0

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 2018 - 2019
Crystal River HS - Academy of Environmental Science	6	MUNICIPAL	1999	108	98	15	108
	6			108	98		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
CRYSTAL RIVER PRIMARY	Educational	1	0	0	0	0	1
LECANTO MIDDLE	Educational	0	3	0	0	0	3
ROCK CRUSHER ELEMENTARY	Educational	3	1	0	0	0	4
FOREST RIDGE ELEMENTARY	Educational	3	2	0	0	0	5
CENTRAL RIDGE ELEMENTARY SCHOOL	Educational	4	1	0	0	0	5
PLEASANT GROVE ELEMENTARY	Educational	3	0	0	0	0	3

CITRUS SENIOR HIGH	Educational	0	0	11	0	0	11
INVERNESS PRIMARY	Educational	3	2	0	0	0	5
Total Educational Classrooms:		17	9	11	0	0	37

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
LECANTO SENIOR HIGH	Co-Teaching	0	0	3	0	0	3
CITRUS SPRINGS ELEMENTARY	Co-Teaching	1	0	0	0	0	1
ROCK CRUSHER ELEMENTARY	Co-Teaching	2	2	0	0	0	4
CENTRAL RIDGE ELEMENTARY SCHOOL	Co-Teaching	4	2	0	0	0	6
INVERNESS PRIMARY	Co-Teaching	2	3	0	0	0	5
INVERNESS MIDDLE	Co-Teaching	0	5	5	0	0	10
Total Co-Teaching Classrooms:		9	12	8	0	0	29

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).

Infrastructure necessary for Elementary "A" in Pine Ridge Community including roadway improvements and utilities.

Infrastructure necessary for expansion of Floral City Elementary including WWTP.

Infrastructure necessary for Elementary "B" or combination school. Location has not been determined.

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).

Elementary "A"
4255 W. Norvell Bryant Hwy.
Lecanto, FL 34461

Floral City Elementary
8457 E Marvin St.
Floral City, FL 34436

Consistent with Comp Plan? Yes

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 2013 - 2014 fiscal year.					List the net new classrooms to be added in the 2014 - 2015 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 2014 - 2015 should match totals in Section 15A.			
Location	2013 - 2014 # Permanent	2013 - 2014 # Modular	2013 - 2014 # Relocatable	2013 - 2014 Total	2014 - 2015 # Permanent	2014 - 2015 # Modular	2014 - 2015 # Relocatable	2014 - 2015 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	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	5 Year Average
CRYSTAL RIVER PRIMARY	0	0	0	0	0	0
CRYSTAL RIVER SENIOR HIGH	0	0	0	0	0	0
WITHLACHOOCHIEE TECHNICAL INSTITUTE	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	0	0	32
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	101	101	133
Total number of COFTE students projected by year.	14,225	14,110	14,082	14,065	14,127	14,122
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 2014 - 2015	FISH Student Stations	Owner	# of Leased Classrooms 2018 - 2019	FISH Student Stations
CITRUS SPRINGS ELEMENTARY	3	54	M Space	3	54
FLORAL CITY ELEMENTARY	5	79	William Scottsman	5	79
PLEASANT GROVE ELEMENTARY	0	0		0	0
CITRUS SENIOR HIGH	0	0		0	0
INVERNESS PRIMARY	0	0		0	0
INVERNESS MIDDLE	0	0		0	0
HOMOSASSA ELEMENTARY	0	0		0	0
CRYSTAL RIVER MIDDLE	0	0		0	0
CRYSTAL RIVER PRIMARY	0	0		0	0
CRYSTAL RIVER SENIOR HIGH	0	0		0	0
WITHLACHOOCHEE TECHNICAL INSTITUTE	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
	8	133		8	133

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	2018 - 2019 / 2023 - 2024 Projected Cost
10 year maintenance renovation projects	\$38,950,000
	\$38,950,000

Ten-Year Capacity

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

Project	Location,Community,Quadrant or other general location	2018 - 2019 / 2023 - 2024 Projected Cost
Elementary "A"	Pine Ridge Community - 4255 W Norvell Bryant Hwy. Lecanto FL 34461	\$30,000,000
		\$30,000,000

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 2013 - 2014 FISH Capacity	Actual 2013 - 2014 COFTE	Actual 2013 - 2014 Utilization	Actual 2014 - 2015 / 2023 - 2024 new Student Capacity to be added/removed	Projected 2023 - 2024 COFTE	Projected 2023 - 2024 Utilization
Elementary - District Totals	8,717	8,717	6,724.23	77.14 %	810	7,689	80.71 %
Middle - District Totals	4,934	4,438	3,327.44	74.97 %	0	3,449	77.72 %
High - District Totals	7,459	7,084	4,348.05	61.38 %	0	4,380	61.83 %
Other - ESE, etc	1,263	1,365	260.95	19.12 %	0	0	0.00 %
	22,373	21,604	14,660.67	67.86 %	810	15,518	69.23 %

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.

Capacity to be added includes:

Elementary "A" - 810 Student Stations

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 810 student stations including expanded cafeteria/ media center/ administrative space.

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	2023 - 2024 / 2033 - 2034 Projected Cost
20 year maintenance renovation pprojects	\$61,500,000
	\$61,500,000

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	2023 - 2024 / 2033 - 2034 Projected Cost
Floral City Elementary Expansion (core capacity and classrooms in phased project	Floral City Community	\$22,550,000
Elementary "B" or combination school	TBD	\$30,000,000
		\$52,550,000

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 2013 - 2014 FISH Capacity	Actual 2013 - 2014 COFTE	Actual 2013 - 2014 Utilization	Actual 2014 - 2015 / 2033 - 2034 new Student Capacity to be added/removed	Projected 2033 - 2034 COFTE	Projected 2033 - 2034 Utilization
Elementary - District Totals	8,717	8,717	6,724.23	77.14 %	1,933	10,650	100.00 %
Middle - District Totals	4,934	4,438	3,327.44	74.97 %	0	4,378	98.65 %
High - District Totals	7,459	7,084	4,348.05	61.38 %	0	5,437	76.75 %

Other - ESE, etc	1,263	1,365	260.95	19.12 %	0	0	0.00 %
	22,373	21,604	14,660.67	67.86 %	1,933	20,465	86.95 %

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.

Capacity to be added for includes:

Elementary "A" - 810 Student Stations

Addition to Floral City Elementary School which is currently a 497 Student Station School as of 2014 - 313 Student Stations

Elementary "B" or combination school - 810 Student Stations

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 "B" or combination school in location TBD

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 2014-15

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certification of Taxable Value of Property in County by Property Appraiser			8,574,272,129.00
B. Millage Levies on Nonexempt Property:			
		DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	5.0170		5.0170
2. Prior-Period Funding Adjustment Millage	0.0390		0.0390
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	7.3040		7.3040

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	195,000.00
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	195,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	423,769.24
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	423,769.24
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	36,832,439.00
Workforce Development	3315	2,688,261.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	95,393.00
CO & DS Withheld for Administrative Expenditure	3323	9,500.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	100,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	15,222,094.00
Florida School Recognition Funds	3361	655,078.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	705,390.71
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	90,458.39
Other Miscellaneous State Revenue	3399	86,952.00
Total State	3300	56,708,816.10
<i>LOCAL:</i>		
District School Taxes	3411	47,774,472.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	233,500.00
Investment Income	3430	300,200.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	12,000.00
Postsecondary Vocational Course Fees	3462	700,000.00
Continuing Workforce Education Course Fees	3463	8,000.00
Capital Improvement Fees	3464	33,000.00
Postsecondary Lab Fees	3465	94,489.05
Lifelong Learning Fees	3466	47,850.00
General Education Development (GED) Testing Fees	3467	15,000.00
Financial Aid Fees	3468	63,800.00
Other Student Fees	3469	47,000.00
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	1,351,397.03
Total Local	3400	50,680,708.08
TOTAL ESTIMATED REVENUES		108,008,293.42
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,774,057.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,774,057.00
TOTAL OTHER FINANCING SOURCES		8,774,057.00
Fund Balance, July 1, 2014	2800	6,902,867.29
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		123,685,217.71

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION II. GENERAL FUND - FUND 100 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	71,296,638.43	49,598,211.05	12,622,414.47	3,021,975.46	3,092.00	3,633,617.83	407,246.63	2,010,080.99
Student Personnel Services	6100	4,867,958.66	3,817,426.70	940,504.24	30,399.84	100.00	62,918.16	6,070.00	10,739.72
Instructional Media Services	6200	1,477,960.75	1,075,761.56	275,514.34	16,468.00		89,126.35	12,541.50	8,549.00
Instruction and Curriculum Development Services	6300	1,508,579.33	1,104,223.01	268,119.90	20,333.09		34,764.33	72,300.00	8,839.00
Instructional Staff Training Services	6400	505,871.99	373,111.17	85,451.03	9,000.00		3,000.00	6,039.79	29,270.00
Instructional-Related Technology	6500	1,467,884.39	1,161,980.06	305,754.33			150.00		
Board	7100	579,599.91	166,410.00	166,989.91	226,050.00		150.00		20,000.00
General Administration	7200	570,081.25	274,736.44	116,216.81	59,480.00		4,648.00		115,000.00
School Administration	7300	8,180,147.71	6,448,448.24	1,577,760.93	77,437.45		47,651.66	6,126.20	22,723.23
Facilities Acquisition and Construction	7400	433,813.02	285,394.52	78,418.50	16,950.00		2,450.00	50,000.00	600.00
Fiscal Services	7500	835,711.03	598,889.82	154,131.21	62,480.00		3,850.00	350.00	16,010.00
Food Service	7600								
Central Services	7700	2,797,435.74	1,531,837.55	383,162.00	774,044.19		70,353.00		38,039.00
Student Transportation Services	7800	8,067,827.40	4,088,354.77	1,242,199.76	298,939.80	1,645,541.72	602,040.00	18,063.66	172,687.69
Operation of Plant	7900	8,770,480.89	2,546,264.81	756,444.01	1,695,544.10	3,399,870.14	268,945.78	45,350.00	58,062.05
Maintenance of Plant	8100	5,242,734.01	1,536,310.72	432,603.84	2,512,694.36	700.00	715,115.09	45,000.00	310.00
Administrative Technology Services	8200	2,023,827.19	652,701.25	159,598.94	959,408.00		244,919.00	7,200.00	
Community Services	9100	65,500.00			1,500.00				64,000.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		118,692,051.70	75,260,061.67	19,565,084.22	9,782,704.29	5,049,303.86	5,783,699.20	676,287.78	2,574,910.68
OTHER FINANCING USES; <i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710	350,000.00							
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750	4,643,166.01							
TOTAL ENDING FUND BALANCE	2700	4,993,166.01							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		123,685,217.71							

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	4,764,510.79
USDA-Donated Commodities	3265	402,210.10
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,166,720.89
<i>STATE:</i>		
School Breakfast Supplement	3337	37,373.00
School Lunch Supplement	3338	50,521.00
Other Miscellaneous State Revenue	3399	
Total State	3300	87,894.00
<i>LOCAL:</i>		
Investment Income	3430	10,757.92
Gifts, Grants and Bequests	3440	
Food Service	3450	1,608,631.35
Other Miscellaneous Local Sources	3495	3,866.19
Total Local	3400	1,623,255.46
TOTAL ESTIMATED REVENUES		6,877,870.35
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	2,920,972.94
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,798,843.29

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,247,060.88
Employee Benefits	200	716,029.59
Purchased Services	300	107,649.96
Energy Services	400	123,000.02
Materials and Supplies	500	3,273,598.87
Capital Outlay	600	149,326.03
Other	700	221,766.31
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	6,838,431.66
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2015	2710	250,000.00
Restricted Fund Balance, June 30, 2015	2720	2,710,411.63
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	2,960,411.63
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		9,798,843.29

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	1,250,000.00
Total Federal Direct	3100	1,250,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	138,994.58
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	799,448.00
Math & Science Partnerships - Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	3,900,745.38
Elementary and Secondary Education Act, Title I	3240	3,304,913.24
Adult General Education	3251	234,698.98
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	42,750.00
Total Federal Through State And Local	3200	8,421,550.18
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		9,671,550.18
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,671,550.18

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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 & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,755,231.70	3,190,315.45	838,267.71			726,648.54		
Student Personnel Services	6100	667,267.38	484,213.10	103,054.28			80,000.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,330,961.91	1,899,062.67	431,899.24					
Instructional Staff Training Services	6400	668,089.19	288,908.00	60,796.55			318,384.64		
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	1,250,000.00							1,250,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		9,671,550.18	5,862,499.22	1,434,017.78			1,125,033.18		1,250,000.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		9,671,550.18							

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

Page 8

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

Page 9

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instructional and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

Page 10

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

Page 11

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

Page 12

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

Page 13

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
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	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, 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	525,000.00	525,000.00						
SBE/COBI Bond Interest	3326	500.00	500.00						
Racing Commission Funds	3341								
Total State Sources	3300	525,500.00	525,500.00						
<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								
TOTAL ESTIMATED REVENUES		525,500.00	525,500.00						
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	3,688,924.14						3,353,624.14	335,300.00
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	3,688,924.14						3,353,624.14	335,300.00
TOTAL OTHER FINANCING SOURCES		3,688,924.14						3,353,624.14	335,300.00
Fund Balance, July 1, 2014	2800	50,182.49	50,182.49						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,264,606.63	575,682.49					3,353,624.14	335,300.00

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS (Continued)

Page 17									
APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 101.14-15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	3,679,607.83	435,000.00					3,244,607.83	
Interest	720	540,066.31	95,750.00					1,090,016.31	335,300.00
Dues and Fees	730	5,500.00	5,500.00						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	4,225,174.14	536,250.00					3,353,624.14	335,300.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720	39,432.49	39,432.49						
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCES	2700	39,432.49	39,432.49						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		4,264,606.63	575,682.49					3,353,624.14	335,300.00

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS

SECTION VIII. CAPITAL PROJECTS FUNDS												
ESTIMATED REVENUES												
	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.7(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
	3199											
Miscellaneous Federal Direct												
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO & DS Distributed	3321	97,143.00										
Interest on Underfunded CO & DS	3325	2,658.00										
Reading Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391	299,147.00				299,147.00						
Classroom First Programs	3392											
Direct Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	54,635.00									54,635.00	
Other Miscellaneous State Revenue	3399											
Total State Sources	3300	453,583.00				299,147.00		99,801.00			54,635.00	
LOCAL SOURCES:												
County Local Capital Improvement Tax	3413	12,346,952.00							12,346,952.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	100,000.00							100,000.00			
Gifts, Grants and Requests	3440											
Miscellaneous Local Sources	3490	185,124.80									185,124.80	
Impact Fees	3496	462,681.20									462,681.20	
State Year's Expenditures	3496											
Total Local Sources	3400	12,994,758.00				299,147.00		99,801.00	12,446,952.00		547,806.00	
Total Local Sources		13,448,341.00				299,147.00		99,801.00	12,446,952.00		602,441.00	
TOTAL ESTIMATED REVENUES												
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3750											
Loss Recoveries	3760											
Proceeds of Lease-Purchase Agreements	3760											
Proceeds of Lease-Purchase Agreements												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Project Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3680											
From Enterprise Funds	3680											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2014	2880	33,291,749.27							33,291,519.92		191.31	38.04
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES												
		46,740,090.27				299,147.00		99,801.00	45,738,471.92		602,632.31	38.04

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS		Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvested Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations (Functions 7400-9200)</i>													
Library Books (New Libraries)		610											
Audiovisual Materials		620											
Buildings and Fixed Equipment		630	39,523.00										
Furniture, Fixtures and Equipment		640	2,571,789.03										
Motor Vehicles (Including Buses)		650	600,000.00										
Land		660	80,000.00										
Improvements Other Than Buildings		670	5,795,968.53									80,000.00	
Remodeling and Renovations		680	4,931,752.17									467,806.00	
Computer Software		690							99,451.00	5,328,162.53		54,635.00	
Redemption of Principal		710	50,000.00							50,000.00			
Interest		720											
Dues and Fees		730	350.00						350.00				
TOTAL APPROPRIATIONS			14,150,352.73						99,801.00	13,457,140.73		602,441.00	
OTHER FINANCING USES:													
<i>(Functions 9300-9900)</i>													
To General Fund		910	8,774,057.00				299,147.00			8,474,910.00			
To Debt Service Funds		920	3,688,924.14							3,688,924.14			
To Special Revenue Funds		940											
Interfund Capital Projects Only		950											
To Permanent Funds		960											
To Internal Service Funds		970											
To Enterprise Funds		990											
Total Transfers Out		9700	12,462,981.14				299,147.00			12,163,834.14			
TOTAL OTHER FINANCING USES			12,462,981.14				299,147.00			12,163,834.14			
Nonspendable Fund Balance, June 30, 2015		2710											
Restricted Fund Balance, June 30, 2015		2720											
Committed Fund Balance, June 30, 2015		2730	20,117,726.40							20,117,497.05		191.31	38.04
Assigned Fund Balance, June 30, 2015		2740											
Unassigned Fund Balance, June 30, 2015		2750											
TOTAL ENDING FUND BALANCES		2700	20,117,726.40							20,117,497.05		191.31	38.04
TOTAL APPROPRIATIONS, OTHER FINANCING USES													
AND FUND BALANCES			46,740,059.27				299,147.00		99,801.00	45,738,471.92		602,632.31	38.04

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015**

SECTION IX. PERMANENT FUND - FUND 000			Page 20
ESTIMATED REVENUES			Account Number
Federal Direct		3100	
Federal Through State and Local		3200	
State Sources		3300	
Local Sources		3400	
TOTAL ESTIMATED REVENUES			
OTHER FINANCING SOURCES:			
Sale of Capital Assets		3730	
Loss Recoveries		3740	
Transfers In:			
From General Fund		3610	
From Debt Service Funds		3620	
From Capital Projects Funds		3630	
From Special Revenue Funds		3640	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	
TOTAL OTHER FINANCING SOURCES			
Fund Balance, July 1, 2014			2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE			

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

Page 21

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Bond	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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION X. ENTERPRISE FUNDS

Page 22

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
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2014	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2015	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION XL INTERNAL SERVICE FUNDS

Page 23

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
OPERATING REVENUES:									
Charges for Services	3481	3,122.50	3,122.50						
Charges for Sales	3482								
Premium Revenue	3484	14,802,644.48	14,802,644.48						
Other Operating Revenue	3489	140,000.00	140,000.00						
Total Operating Revenues		14,945,766.98	14,945,766.98						
NONOPERATING REVENUES:									
Investment Income	3430	10,000.00	10,000.00						
Gifts, Grants and Bequests	3440	7,000.00	7,000.00						
Other Miscellaneous Local Sources	3495	2,000.00	2,000.00						
Loss Recoveries	3740								
Gain on Disposition of Assets									
Total Nonoperating Revenues	3780	19,000.00	19,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2014	2880	1,953,603.02	1,953,603.02						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		16,918,370.00	16,918,370.00						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	70,965.22	70,965.22						
Employee Benefits	200	15,551.78	15,551.78						
Purchased Services	300	3,677,128.00	3,677,128.00						
Energy Services	400	3,900.00	3,900.00						
Materials and Supplies	500	29,856.00	29,856.00						
Capital Outlay	600	10,000.00	10,000.00						
Other (including Depreciation)	700	10,742,568.00	10,742,568.00						
Total Operating Expenses		14,549,769.00	14,549,769.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2015	2780	2,368,601.00	2,368,601.00						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		16,918,370.00	16,918,370.00						

Please return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 W. Gaines Street, Room 824
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.). Fill in required information and obtain signature of district superintendent. ----- ☒
2. One copy of the 2014-2015 Instructional and School-Based Administrators Salary Schedules outlining appropriate salaries for personnel such as:
 - A. Supervisors----- ☒
 - B. Teachers----- ☒
 - C. Principals----- ☒
 - D. Substitutes----- ☒
 - E. Supplements----- ☒
 - F. Hourly Part-time Teachers----- ☒
3. One copy of the 2014-2015 Salary Schedule 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, FAC)----- ☒
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 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----- \$121,505
10. Board Member's Salary----- \$33,282
11. Assembled and checked by:

Tammy Wilson
(Name)

Supervisor of Accounting and Internal Accounts
(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. Submit one copy of this checklist with the documents checked above 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 W. Gaines Street, Room 824
Tallahassee, Florida 32399-0400

Dear Commissioner:

I certify that the District Summary Budget for the fiscal year July 1, 2014, through June 30, 2015, as approved by the school board on September 9, 2014, 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 10, 2014.

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. 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 Superintendent of Schools

Signature Date

ADMINISTRATOR CHART

TITLE	PAY GRADE
Assistant Director, WTI	7
Assistant Principal, Elementary	8
Assistant Principal, High School	6
Assistant Principal, Middle School	7
Assistant Superintendent of Business and Support Services	1
Assistant Superintendent of School Operations	1
Coordinator of Certification and Professional Standards	5
Coordinator of Exceptional Student Education	5
Coordinator of Health, PE and Special Programs	5
Coordinator of Maintenance	5
Coordinator of Special Academic Programs	5
Coordinator of Student Services	5
Coordinator of Title I and No Child Left Behind	5
Coordinator of Transportation	5
Director of Area Schools and Elementary Education	4
Director of Area Schools and Secondary Education	4
Director of Exceptional Student Education	4
Director of Facilities and Construction	4
Director of Finance	4
Director of Food Services	4
Director of Human Resources	4
Director of Information Services	4
Director of Instructional Technology	4
Director of Planning and Growth Management	3
Director of Professional Development	4
Director of Research and Accountability	4
Director of Risk Management and Employee Relations	4
Director of Student Services	4
Director of Vocational and Adult Education	4
Director of Withlacoochee Technical Institute	2
Executive Director of Business Services	2
Executive Director of Educational Services	2
Executive Director of School Support Services	2
Principal, Alternative School	4
Principal, Elementary School	5
Principal, Exceptional Student Education (CREST School)	4
Principal, High School	2
Principal, Middle School	4
Supervisor of Accounting and Internal Accounts	8
Supervisor of Achievement Data Technology	8
Supervisor of Business Operations	8
Supervisor of Criminal Justice Academy	8
Supervisor of Marine Science Station	8

Citrus County School Board

Administrative Salary Schedule

	A0201-0	A0202-0	A0203-0	A0204-0	A0205-0	A0206-0	A0207-0	A0208-0	A0401-0	A0305-0	A0306-0	A0307-0	A0308-0
STEP	251 Days	251 Days	251 Days	251 Days	251 Days	251 Days	251 Days	251 Days	236 Days	216 Days	216 Days	216 Days	216 Days
0	\$84,999.00	\$79,628.00	\$78,018.00	\$76,406.00	\$74,796.00	\$72,863.00	\$70,822.00	\$69,210.00	\$65,074.00	\$67,331.00	\$65,398.00	\$63,358.00	\$61,747.00
1	\$85,720.00	\$80,349.00	\$78,739.00	\$77,127.00	\$75,517.00	\$73,584.00	\$71,543.00	\$69,931.00	\$65,752.00	\$68,052.00	\$66,119.00	\$64,079.00	\$62,468.00
2	\$86,472.00	\$81,101.00	\$79,491.00	\$77,880.00	\$76,268.00	\$74,336.00	\$72,295.00	\$70,684.00	\$66,460.00	\$68,804.00	\$66,871.00	\$64,831.00	\$63,220.00
3	\$87,223.00	\$81,853.00	\$80,241.00	\$78,632.00	\$77,020.00	\$75,086.00	\$73,046.00	\$71,436.00	\$67,167.00	\$69,557.00	\$67,623.00	\$65,582.00	\$63,972.00
4	\$87,974.00	\$82,605.00	\$80,994.00	\$79,383.00	\$77,772.00	\$75,839.00	\$73,798.00	\$72,187.00	\$67,874.00	\$70,308.00	\$68,375.00	\$66,334.00	\$64,723.00
5	\$88,727.00	\$83,357.00	\$81,746.00	\$80,134.00	\$78,524.00	\$76,591.00	\$74,550.00	\$72,939.00	\$68,581.00	\$71,059.00	\$69,127.00	\$67,086.00	\$65,475.00
6	\$89,478.00	\$84,108.00	\$82,498.00	\$80,887.00	\$79,275.00	\$77,343.00	\$75,302.00	\$73,691.00	\$69,288.00	\$71,812.00	\$69,878.00	\$67,838.00	\$66,227.00
7	\$90,230.00	\$84,860.00	\$83,249.00	\$81,639.00	\$80,027.00	\$78,094.00	\$76,054.00	\$74,443.00	\$69,993.00	\$72,564.00	\$70,630.00	\$68,589.00	\$66,979.00
8	\$90,982.00	\$85,613.00	\$84,001.00	\$82,389.00	\$80,780.00	\$78,846.00	\$76,805.00	\$75,194.00	\$70,700.00	\$73,315.00	\$71,382.00	\$69,342.00	\$67,730.00
9	\$91,734.00	\$86,364.00	\$84,753.00	\$83,142.00	\$81,531.00	\$79,598.00	\$77,557.00	\$75,946.00	\$71,407.00	\$74,067.00	\$72,134.00	\$70,093.00	\$68,482.00
10	\$92,485.00	\$87,115.00	\$85,505.00	\$83,894.00	\$82,282.00	\$80,349.00	\$78,309.00	\$76,698.00	\$72,114.00	\$74,819.00	\$72,885.00	\$70,845.00	\$69,235.00
11	\$93,237.00	\$87,867.00	\$86,256.00	\$84,646.00	\$83,035.00	\$81,101.00	\$79,061.00	\$77,450.00	\$72,821.00	\$75,571.00	\$73,637.00	\$71,597.00	\$69,986.00
12	\$93,989.00	\$88,620.00	\$87,008.00	\$85,396.00	\$83,787.00	\$81,853.00	\$79,812.00	\$78,202.00	\$73,529.00	\$76,322.00	\$74,390.00	\$72,349.00	\$70,737.00
13	\$94,741.00	\$89,371.00	\$87,760.00	\$86,149.00	\$84,538.00	\$82,605.00	\$80,565.00	\$78,953.00	\$74,235.00	\$77,074.00	\$75,141.00	\$73,100.00	\$71,490.00
14	\$95,492.00	\$90,122.00	\$88,513.00	\$86,901.00	\$85,289.00	\$83,357.00	\$81,316.00	\$79,705.00	\$74,941.00	\$77,826.00	\$75,892.00	\$73,852.00	\$72,242.00
15	\$96,245.00	\$90,875.00	\$89,263.00	\$87,653.00	\$86,042.00	\$84,108.00	\$82,068.00	\$80,458.00	\$75,649.00	\$78,578.00	\$76,645.00	\$74,604.00	\$72,993.00
16	\$97,318.00	\$91,949.00	\$90,337.00	\$88,727.00	\$87,115.00	\$85,182.00	\$83,142.00	\$81,531.00	\$76,658.00	\$79,652.00	\$77,688.00	\$75,678.00	\$74,067.00
17	\$97,936.00	\$92,567.00	\$90,955.00	\$89,345.00	\$87,733.00	\$85,800.00	\$83,760.00	\$82,149.00	\$77,240.00	\$80,167.00	\$78,203.00	\$76,193.00	\$74,582.00

ADMINISTRATIVE

Board Approved 9/24/13
Salary Schedule Reflects a 2% increase from the previously Board Approved salary schedule for 2012-2013

INSTRUCTIONAL CHART

ASSESSMENT SPECIALIST, HIGH SCHOOL
BEHAVIOR SPECIALIST
CURRICULUM SPECIALIST
CURRICULUM SPECIALIST FOR DISTRICT/FEDERAL PROGRAMS
DISTRICT TECHNOLOGY SPECIALIST
ESE SPECIALIST
GUIDANCE COUNSELOR
INSTRUCTIONAL TECHNOLOGY SPECIALIST
INTERNATIONAL BACCALAUREATE
MARINE SCIENCE STATION TEACHER
MEDIA SPECIALIST
PROGRAM SPECIALIST FOR CURRICULUM
PROGRAM SPECIALIST FOR GRANT WRITING
PROGRAM SPECIALIST FOR PROFESSIONAL DEVELOPMENT
REGIONAL TECHNOLOGY SPECIALIST
SCHOOL PSYCHOLOGIST
SCHOOL SOCIAL WORKER
SPEECH-LANGUAGE PATHOLOGIST
TEACHER
TEACHER ON SPECIAL ASSIGNMENT
TEACHER ON SPECIAL ASSIGNMENT FOR CAREER AND TECHNICAL EDUCATION
TEACHER ON SPECIAL ASSIGNMENT – STUDENT SERVICES
VOCATIONAL RESOURCE TEACHER – WTI

Teachers NEW to Citrus County

Placement Pay Schedule

Effective July 1, 2014

<u>Years</u> <u>Experience</u>	<u>Salary</u>	<u>Performance Pay</u> <u>Level</u>
0	35,000	1
1	35,300	2
2	35,600	3
3	35,600	3
4	35,900	4
5	36,500	6
6	37,100	8
7	37,400	9
8	38,000	11
9	38,600	13
10	39,200	15
11	39,500	16
12	39,800	17
13	40,400	19
14	41,000	21
15	41,300	22
16	41,900	24
17	42,500	26
18+	43,100	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.

6/12/14

PROFESSIONAL TECHNICAL CHART

TITLE	PAY GRADE
Accounting Manager	2
Assistant Transportation Fleet Manager	6
Associate Route Manager	8
Budget and Cost Specialist	5
Building Official	2
Business Office & Financial Aid Specialist-WTI	6
Computer Network Specialist	3
Construction Strategies Facilitator	6
Data Base Support Specialist	5
Employee Benefits Specialist/Privacy Officer	5
Environmental/Safety Project Leader	1
Finance Specialist	4
Financial Aid Specialist, Technical Center	8
Food Service Nutrition Specialist	4
Health and Safety Specialist	5
Internal Auditor	2
Network Support Specialist	5
Network Support Specialist - Food Services	5
Occupational Therapist	1
Occupational Therapy Assistant (Certified)	5
Payroll Specialist	4
Personnel Specialist	4
Physical Therapist	1
Physical Therapy Assistant	5
Planning and Growth Management Technician	8
Policy Compliance Officer	6
Program Coordinator, Technical Center	8
Programmer/Analyst	3
Project Leader	1
Project Leader, Network	1
Project Leader, Support	1
Project Manager	3
Route Manager	6
School & Community Relations Specialist	8
School Nurse/Licensed Practical Nurse Level	8
School Nurse/Registered Nurse Level	4
Service Manager	6
Structure and Mechanical Foreman	6
Student Health Specialist	3
Systems Specialist	3
Systems Support Specialist	5
Technology Support Specialist	7
Transportation Fleet Manager	4
User Support Specialist	6

Citrus County School Board

Professional and Technical Salary Schedule

CCEA

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	\$41,606.94	\$39,995.96	\$38,921.98	\$35,163.04	\$31,941.09	\$31,404.10	\$28,719.14	\$27,645.15	\$26,571.17	\$26,012.28	\$22,790.34	\$20,642.37
1	\$42,637.14	\$41,026.16	\$39,952.18	\$36,193.24	\$32,971.29	\$32,434.30	\$29,749.34	\$28,675.35	\$27,601.37	\$26,527.38	\$23,305.44	\$21,157.47
2	\$43,711.12	\$42,100.14	\$41,026.16	\$37,267.22	\$34,045.27	\$33,508.28	\$30,823.32	\$29,749.34	\$28,675.35	\$27,064.38	\$23,842.43	\$21,694.46
3	\$44,785.11	\$43,174.13	\$42,100.14	\$38,341.21	\$35,119.25	\$34,582.26	\$31,897.56	\$30,823.32	\$29,749.34	\$27,601.37	\$24,379.42	\$22,231.45
4	\$45,859.09	\$44,248.11	\$43,174.13	\$39,415.19	\$36,193.24	\$35,656.24	\$32,971.29	\$31,897.31	\$30,823.32	\$28,138.36	\$24,916.42	\$22,768.45
5	\$46,933.08	\$45,322.10	\$44,248.11	\$40,489.18	\$37,267.22	\$36,730.23	\$34,045.27	\$32,971.29	\$31,897.31	\$28,675.35	\$25,453.41	\$23,305.44
6	\$48,007.05	\$46,396.08	\$45,322.10	\$41,563.15	\$38,341.21	\$37,804.21	\$35,119.25	\$34,045.27	\$32,971.29	\$29,212.35	\$25,990.40	\$23,842.43
7	\$49,081.04	\$47,470.07	\$46,396.08	\$42,637.14	\$39,415.19	\$38,878.20	\$36,193.24	\$35,119.25	\$34,045.27	\$29,749.34	\$26,527.38	\$24,379.42
8	\$50,155.02	\$48,544.04	\$47,470.07	\$43,711.12	\$40,489.18	\$39,952.18	\$37,267.22	\$36,193.24	\$35,119.26	\$30,286.33	\$27,064.38	\$24,916.42
9	\$51,229.01	\$49,618.03	\$48,544.04	\$44,785.11	\$41,563.15	\$41,026.16	\$38,341.21	\$37,267.22	\$36,193.24	\$30,823.32	\$27,601.37	\$25,453.41
10	\$52,302.99	\$50,692.01	\$49,618.03	\$45,859.09	\$42,637.14	\$42,100.14	\$39,415.19	\$38,341.21	\$37,267.22	\$31,360.32	\$28,138.36	\$25,990.40
11	\$53,376.97	\$51,766.00	\$50,692.01	\$46,933.08	\$43,711.12	\$43,174.13	\$40,489.18	\$39,415.19	\$38,341.21	\$31,897.31	\$28,675.35	\$26,527.38
12	\$54,450.96	\$52,839.98	\$51,766.00	\$48,007.05	\$44,785.11	\$44,248.11	\$41,563.15	\$40,489.18	\$39,415.19	\$32,434.30	\$29,212.35	\$27,064.38
13	\$55,524.93	\$53,913.97	\$52,839.98	\$49,081.04	\$45,859.09	\$45,322.10	\$42,637.14	\$41,563.15	\$40,489.18	\$32,971.29	\$29,749.34	\$27,601.37
14	\$56,598.92	\$54,987.95	\$53,913.97	\$50,155.02	\$46,933.08	\$46,396.08	\$43,711.12	\$42,637.14	\$41,563.15	\$33,508.28	\$30,286.33	\$28,138.36
15	\$57,672.90	\$56,061.93	\$54,987.95	\$51,229.01	\$48,007.05	\$47,470.07	\$44,785.11	\$43,711.12	\$42,637.14	\$34,045.27	\$30,823.32	\$28,675.35
16	\$58,291.02	\$56,680.05	\$55,606.07	\$51,847.12	\$48,625.17	\$48,088.19	\$45,403.23	\$44,329.24	\$43,255.26	\$34,663.39	\$31,441.44	\$29,293.47

PROFESSIONAL TECHNICAL □ CCEA

- Notes:**
- Salaries of the employees working less than twelve (12) months shall be prorated.
 - If considered in the best interest of the District, certain jobs may be specifically designated to be eligible for overtime pay.

Board Approved 9/24/13
Salary Schedule Reflects a 2% increase from the previously Board Approved salary schedule for 2012-2013

Citrus County School Board

Professional and Technical Salary Schedule

Teamsters

STEP	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5	Lane 6	Lane 7	Lane 8	Lane 9	Lane 10	Lane 11	Lane 12
0	\$41,606.94	\$39,995.96	\$38,921.98	\$35,163.04	\$31,941.09	\$31,404.10	\$28,719.14	\$27,645.15	\$26,571.17	\$26,012.28	\$22,790.34	\$20,642.37
1	\$42,637.14	\$41,026.16	\$39,952.18	\$36,193.24	\$32,971.29	\$32,434.30	\$29,749.34	\$28,675.35	\$27,601.37	\$26,527.38	\$23,305.44	\$21,157.47
2	\$43,711.12	\$42,100.14	\$41,026.16	\$37,267.22	\$34,045.27	\$33,508.28	\$30,823.32	\$29,749.34	\$28,675.35	\$27,064.38	\$23,842.43	\$21,694.46
3	\$44,785.11	\$43,174.13	\$42,100.14	\$38,341.21	\$35,119.25	\$34,582.26	\$31,897.31	\$30,823.32	\$29,749.34	\$27,601.37	\$24,379.42	\$22,231.45
4	\$45,859.09	\$44,248.11	\$43,174.13	\$39,415.19	\$36,193.24	\$35,656.24	\$32,971.29	\$31,897.31	\$30,823.32	\$28,138.36	\$24,916.42	\$22,768.45
5	\$46,933.08	\$45,322.10	\$44,248.11	\$40,489.18	\$37,267.22	\$36,730.23	\$34,045.27	\$32,971.29	\$31,897.31	\$28,675.35	\$25,453.41	\$23,305.44
6	\$48,007.05	\$46,396.08	\$45,322.10	\$41,563.15	\$38,341.21	\$37,804.21	\$35,119.25	\$34,045.27	\$32,971.29	\$29,212.35	\$25,990.40	\$23,842.43
7	\$49,081.04	\$47,470.07	\$46,396.08	\$42,637.14	\$39,415.19	\$38,878.20	\$36,193.24	\$35,119.25	\$34,045.27	\$29,749.34	\$26,527.38	\$24,379.42
8	\$50,155.02	\$48,544.04	\$47,470.07	\$43,711.12	\$40,489.18	\$39,952.18	\$37,267.22	\$36,193.24	\$35,119.26	\$30,286.33	\$27,064.38	\$24,916.42
9	\$51,229.01	\$49,618.03	\$48,544.04	\$44,785.11	\$41,563.15	\$41,026.16	\$38,341.21	\$37,267.22	\$36,193.24	\$30,823.32	\$27,601.37	\$25,453.41
10	\$52,302.99	\$50,692.01	\$49,618.03	\$45,859.09	\$42,637.14	\$42,100.14	\$39,415.19	\$38,341.21	\$37,267.22	\$31,360.32	\$28,138.36	\$25,990.40
11	\$53,376.97	\$51,766.00	\$50,692.01	\$46,933.08	\$43,711.12	\$43,174.13	\$40,489.18	\$39,415.19	\$38,341.21	\$31,897.31	\$28,675.35	\$26,527.38
12	\$54,450.96	\$52,839.98	\$51,766.00	\$48,007.05	\$44,785.11	\$44,248.11	\$41,563.15	\$40,489.18	\$39,415.19	\$32,434.30	\$29,212.35	\$27,064.38
13	\$55,524.93	\$53,913.97	\$52,839.98	\$49,081.04	\$45,859.09	\$45,322.10	\$42,637.14	\$41,563.15	\$40,489.18	\$32,971.29	\$29,749.34	\$27,601.37
14	\$56,598.92	\$54,987.95	\$53,913.97	\$50,155.02	\$46,933.08	\$46,396.08	\$43,711.12	\$42,637.14	\$41,563.15	\$33,508.28	\$30,286.33	\$28,138.36
15	\$57,672.90	\$56,061.93	\$54,987.95	\$51,229.01	\$48,007.05	\$47,470.07	\$44,785.11	\$43,711.12	\$42,637.14	\$34,045.27	\$30,823.32	\$28,675.35
16	\$58,084.98	\$56,474.01	\$55,400.03	\$51,641.08	\$48,419.13	\$47,882.15	\$45,197.19	\$44,123.20	\$43,049.22	\$34,457.35	\$31,235.40	\$29,087.43

PROFESSIONAL TECHNICAL - TEAMSTERS

Board Approved 9/24/13
Salary Schedule Reflects a 2% increase from the previously Board Approved salary schedule for 2012-2013

Citrus County School Board

Professional and Technical Salary Schedule

Non-Union

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	\$41,606.94	\$39,995.96	\$38,921.98	\$35,163.04	\$31,941.09	\$31,404.10	\$28,719.14	\$27,645.15	\$26,571.17	\$26,012.28	\$22,790.34	\$20,642.37
1	\$42,637.14	\$41,026.16	\$39,952.18	\$36,193.24	\$32,971.29	\$32,434.30	\$29,749.34	\$28,675.35	\$27,601.37	\$26,527.38	\$23,305.44	\$21,157.47
2	\$43,711.12	\$42,100.14	\$41,026.16	\$37,267.22	\$34,045.27	\$33,508.28	\$30,823.32	\$29,749.34	\$28,675.35	\$27,064.38	\$23,842.43	\$21,694.46
3	\$44,785.11	\$43,174.13	\$42,100.14	\$38,341.21	\$35,119.25	\$34,582.26	\$31,897.56	\$30,823.32	\$29,749.34	\$27,601.37	\$24,379.42	\$22,231.45
4	\$45,859.09	\$44,248.11	\$43,174.13	\$39,415.19	\$36,193.24	\$35,656.24	\$32,971.29	\$31,897.31	\$30,823.32	\$28,138.36	\$24,916.42	\$22,768.45
5	\$46,933.08	\$45,322.10	\$44,248.11	\$40,489.18	\$37,267.22	\$36,730.23	\$34,045.27	\$32,971.29	\$31,897.31	\$28,675.35	\$25,453.41	\$23,305.44
6	\$48,007.05	\$46,396.08	\$45,322.10	\$41,563.15	\$38,341.21	\$37,804.21	\$35,119.25	\$34,045.27	\$32,971.29	\$29,212.35	\$25,990.40	\$23,842.43
7	\$49,081.04	\$47,470.07	\$46,396.08	\$42,637.14	\$39,415.19	\$38,878.20	\$36,193.24	\$35,119.25	\$34,045.27	\$29,749.34	\$26,527.38	\$24,379.42
8	\$50,155.02	\$48,544.04	\$47,470.07	\$43,711.12	\$40,489.18	\$39,952.18	\$37,267.22	\$36,193.24	\$35,119.26	\$30,286.33	\$27,064.38	\$24,916.42
9	\$51,229.01	\$49,618.03	\$48,544.04	\$44,785.11	\$41,563.15	\$41,026.16	\$38,341.21	\$37,267.22	\$36,193.24	\$30,823.32	\$27,601.37	\$25,453.41
10	\$52,302.99	\$50,692.01	\$49,618.03	\$45,859.09	\$42,637.14	\$42,100.14	\$39,415.19	\$38,341.21	\$37,267.22	\$31,360.32	\$28,138.36	\$25,990.40
11	\$53,376.97	\$51,766.00	\$50,692.01	\$46,933.08	\$43,711.12	\$43,174.13	\$40,489.18	\$39,415.19	\$38,341.21	\$31,897.31	\$28,675.35	\$26,527.38
12	\$54,450.96	\$52,839.98	\$51,766.00	\$48,007.05	\$44,785.11	\$44,248.11	\$41,563.15	\$40,489.18	\$39,415.19	\$32,434.30	\$29,212.35	\$27,064.38
13	\$55,524.93	\$53,913.97	\$52,839.98	\$49,081.04	\$45,859.09	\$45,322.10	\$42,637.14	\$41,563.15	\$40,489.18	\$32,971.29	\$29,749.34	\$27,601.37
14	\$56,598.92	\$54,987.95	\$53,913.97	\$50,155.02	\$46,933.08	\$46,396.08	\$43,711.12	\$42,637.14	\$41,563.15	\$33,508.28	\$30,286.33	\$28,138.36
15	\$57,672.90	\$56,061.93	\$54,987.95	\$51,229.01	\$48,007.05	\$47,470.07	\$44,785.11	\$43,711.12	\$42,637.14	\$34,045.27	\$30,823.32	\$28,675.35
16	\$58,291.02	\$56,680.05	\$55,606.07	\$51,847.12	\$48,625.17	\$48,088.19	\$45,403.23	\$44,329.24	\$43,255.26	\$34,663.39	\$31,441.44	\$29,293.47

PROFESSIONAL AND TECHNICAL ☐NON-UNION

Board Approved 9/24/13
Salary Schedule Reflects a 2% increase from the previously Board Approved salary schedule for 2012-2013

TITLE	PAY GRADE
Food and Nutrition Services Manager Secondary	CS-02
Food Services Operations Specialist	CS-02
Food Services Specialist	CS-06
roundskeeper <input type="checkbox"/> Seasonal	CS-20
guidance Secretary	CS-09
Head Custodian	CS-08
Health Room Attendant	CS-13
Job Coach	CS-14
Journeyman Kitchen Equipment Mechanic	CS-05
Journeyman Trades Worker <input type="checkbox"/> Carpenter	CS-05
Journeyman Trades Worker <input type="checkbox"/> Electrician	CS-05
Journeyman Trades Worker <input type="checkbox"/> Electronics	CS-05
Journeyman Trades Worker <input type="checkbox"/> HVAC	CS-05
Journeyman Trades Worker <input type="checkbox"/> Locksmith	CS-05
Journeyman Trades Worker <input type="checkbox"/> Pest Control	CS-05
Journeyman Trades Worker <input type="checkbox"/> Plumber	CS-05
Journeyman Trades Worker <input type="checkbox"/> Roofer	CS-05
Journeyman Trades Worker <input type="checkbox"/> Skilled Craftsman	CS-05
Journeyman Trades Worker <input type="checkbox"/> Voice and Data Cabling Technician	CS-05
Line Mechanic	CS-08
Maintenance Helper	CS-10
Maintenance Helper <input type="checkbox"/> Sports Field Specialist	CS-10
Maintenance Office Specialist	CS-06
Maintenance Project Foreman	CS-03
Maintenance Trades Worker	CS-08
Maintenance Trades Worker <input type="checkbox"/> Food Services	CS-05
Maintenance Trades Worker <input type="checkbox"/> rounds keeper	CS-08
Maintenance Worker	CS-16
Maintenance Worker <input type="checkbox"/> rounds	CS-16
Marine Science Station Maintenance Helper	CS-10
Marine Science Station Office/ Kitchen Manager	CS-09
Master Electronics Tech <input type="checkbox"/> Audio Visual/Computer Equipment	CS-03
Master Trades Worker <input type="checkbox"/> Building Construction	CS-03
Master Trades Worker <input type="checkbox"/> Electrical	CS-03
Master Trades Worker <input type="checkbox"/> General Construction	CS-03
Master Trades Worker <input type="checkbox"/> HVAC	CS-03
Master Trades Worker <input type="checkbox"/> Locksmith	CS-03
Master Trades Worker <input type="checkbox"/> Plumbing	CS-03
Master Trades Worker <input type="checkbox"/> Waste Water	CS-03
Mechanic Helper	CS-15
Media Aide/Paraprofessional	CS-14
Office Clerk	CS-12
On-Site Helper (Child Care)	CS-16
Parent Facilitator	CS-12
Parts Room Manager	CS-07
Payroll Analyst	CS-07
Personnel Analyst	CS-07
Principal's Secretary	CS-07

TITLE	PAY GRADE
Program Facilitator	CS-07
Purchasing Agent for Maintenance	CS-07
Purchasing Agent for WTI	CS-07
Registrar, High School	CS-07
School Office Clerk	CS-12
Renaissance Aide	CS-14
School Secretary	CS-09
Secretary to Director, WTI	CS-07
Secretary/Bookkeeper □TRC	CS-09
Senior Accountant, Accounts Payable	CS-07
Senior Accountant, Finance	CS-07
Senior Accountant, Payroll	CS-07
Shop Foreman	CS-03
Stage Audio and Lighting Technician	CS-10
Student Assistance Facilitator	CS-06
Student Assistance Facilitator for ESE Students	CS-06
Sitchboard Operator	CS-12
Teacher Aide/Paraprofessional, Classroom	CS-14
Teacher Aide/Paraprofessional, ESOL	CS-14
Title I Aide/Paraprofessional, Computer Lab Manager	CS-14
Training Program Leader	CS-05
Transportation Business Office Manager	CS-06
Transportation Fleet Secretary	CS-11
Transportation Routing Technician	CS-07
Vehicle Maintenance Technician	CS-05
Warehouse Manager	CS-07
Warehouse/Delivery Worker	CS-09
Warehouse/Delivery Worker □TRC	CS-09
Web-Based Information Specialist	CS-07

Citrus County School Board

Classified Salary Schedule

CCEA

STEP	CCL01-0	CCL02-0	CCL03-0	CCL04-0	CCL05-0	CCL06-0	CCL07-0	CCL08-0	CCL09-0	CCL10-0	CCL11-0	CCL12-0	CCL13-0	CCL14-0	CCL15-0	CCL16-0	CCL17-0	CCL18-0	CCL19-0	CCL20-0
0	\$16.01	\$15.36	\$14.73	\$14.08	\$13.42	\$12.79	\$12.19	\$11.56	\$11.34	\$11.12	\$10.90	\$10.69	\$10.49	\$10.27	\$10.05	\$9.83	\$9.62	\$9.40	\$9.19	\$8.60
1	\$16.32	\$15.68	\$15.03	\$14.38	\$13.74	\$13.10	\$12.45	\$11.81	\$11.60	\$11.38	\$11.16	\$10.94	\$10.74	\$10.53	\$10.31	\$10.09	\$9.87	\$9.66	\$9.45	\$8.85
2	\$16.64	\$15.99	\$15.35	\$14.71	\$14.07	\$13.41	\$12.72	\$12.08	\$11.86	\$11.65	\$11.43	\$11.21	\$11.01	\$10.79	\$10.58	\$10.36	\$10.14	\$9.92	\$9.71	\$9.12
3	\$16.96	\$16.32	\$15.68	\$15.03	\$14.38	\$13.74	\$12.98	\$12.34	\$12.13	\$11.91	\$11.70	\$11.49	\$11.27	\$11.06	\$10.84	\$10.63	\$10.41	\$10.19	\$9.99	\$9.39
4	\$17.28	\$16.64	\$15.99	\$15.35	\$14.71	\$14.07	\$13.25	\$12.62	\$12.40	\$12.18	\$11.96	\$11.76	\$11.55	\$11.33	\$11.11	\$10.89	\$10.68	\$10.47	\$10.26	\$9.66
5	\$17.61	\$16.96	\$16.32	\$15.68	\$15.03	\$14.38	\$13.54	\$12.88	\$12.67	\$12.45	\$12.23	\$12.03	\$11.81	\$11.60	\$11.38	\$11.16	\$10.94	\$10.74	\$10.53	\$9.92
6	\$17.93	\$17.28	\$16.64	\$15.99	\$15.35	\$14.71	\$13.80	\$13.15	\$12.93	\$12.72	\$12.52	\$12.29	\$12.08	\$11.86	\$11.65	\$11.43	\$11.21	\$11.01	\$10.79	\$10.19
7	\$18.25	\$17.61	\$16.96	\$16.32	\$15.68	\$15.03	\$14.07	\$13.41	\$13.20	\$12.98	\$12.78	\$12.57	\$12.34	\$12.13	\$11.91	\$11.70	\$11.49	\$11.27	\$11.06	\$10.47
8	\$18.57	\$17.93	\$17.28	\$16.64	\$15.99	\$15.35	\$14.33	\$13.69	\$13.47	\$13.25	\$13.05	\$12.83	\$12.62	\$12.40	\$12.18	\$11.96	\$11.76	\$11.55	\$11.33	\$10.74
9	\$18.90	\$18.25	\$17.61	\$16.96	\$16.32	\$15.68	\$14.61	\$13.95	\$13.74	\$13.54	\$13.31	\$13.10	\$12.88	\$12.67	\$12.45	\$12.23	\$12.03	\$11.81	\$11.60	\$11.01
10	\$19.22	\$18.57	\$17.93	\$17.28	\$16.64	\$15.99	\$14.87	\$14.22	\$14.00	\$13.80	\$13.59	\$13.36	\$13.15	\$12.93	\$12.72	\$12.52	\$12.29	\$12.08	\$11.86	\$11.27
11	\$19.53	\$18.90	\$18.25	\$17.61	\$16.96	\$16.32	\$15.14	\$14.48	\$14.28	\$14.07	\$13.85	\$13.64	\$13.41	\$13.20	\$12.98	\$12.78	\$12.57	\$12.34	\$12.13	\$11.55
12	\$19.86	\$19.22	\$18.57	\$17.93	\$17.28	\$16.64	\$15.40	\$14.76	\$14.56	\$14.33	\$14.12	\$13.90	\$13.69	\$13.47	\$13.25	\$13.05	\$12.83	\$12.62	\$12.40	\$11.81
13	\$20.19	\$19.53	\$18.90	\$18.25	\$17.61	\$16.96	\$15.68	\$15.03	\$14.82	\$14.61	\$14.38	\$14.17	\$13.95	\$13.74	\$13.54	\$13.31	\$13.10	\$12.88	\$12.67	\$12.08
14	\$20.50	\$19.86	\$19.22	\$18.57	\$17.93	\$17.28	\$15.94	\$15.30	\$15.09	\$14.87	\$14.66	\$14.43	\$14.22	\$14.00	\$13.80	\$13.59	\$13.36	\$13.15	\$12.93	\$12.34
15	\$20.82	\$20.19	\$19.53	\$18.90	\$18.25	\$17.61	\$16.21	\$15.57	\$15.35	\$15.14	\$14.92	\$14.71	\$14.48	\$14.28	\$14.07	\$13.85	\$13.64	\$13.41	\$13.20	\$12.62
16	\$21.15	\$20.50	\$19.86	\$19.22	\$18.57	\$17.93	\$16.47	\$15.84	\$15.63	\$15.40	\$15.19	\$14.97	\$14.76	\$14.56	\$14.33	\$14.12	\$13.90	\$13.69	\$13.47	\$12.88
17	\$21.47	\$20.82	\$20.19	\$19.53	\$18.90	\$18.25	\$16.75	\$16.11	\$15.89	\$15.68	\$15.45	\$15.24	\$15.03	\$14.82	\$14.61	\$14.38	\$14.17	\$13.95	\$13.74	\$13.15
18	\$21.78	\$21.13	\$20.49	\$19.84	\$19.21	\$18.55	\$17.05	\$16.41	\$16.20	\$15.98	\$15.77	\$15.54	\$15.34	\$15.13	\$14.91	\$14.70	\$14.47	\$14.26	\$14.05	\$13.46

CLASSIFIED - CCEA

Board Approved 9/24/13
Salary Schedule Reflects a 2% increase from the previously Board Approved salary schedule for 2012-2013

Citrus County School Board
Classified Salary Schedule
Teamsters

STEP	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5	Lane 6	Lane 7	Lane 8	Lane 9	Lane 10	Lane 11	Lane12	Lane 13	Lane 14	Lane 15	Lane 16	Lane 17	Lane 18	Lane 19	Lane 20
0	\$16.01	\$15.36	\$14.73	\$14.08	\$13.42	\$12.79	\$12.19	\$11.56	\$11.34	\$11.12	\$10.90	\$10.69	\$10.49	\$10.27	\$10.05	\$9.83	\$9.62	\$9.40	\$9.19	\$8.60
1	\$16.32	\$15.68	\$15.03	\$14.38	\$13.74	\$13.10	\$12.45	\$11.81	\$11.60	\$11.38	\$11.16	\$10.94	\$10.74	\$10.53	\$10.31	\$10.09	\$9.87	\$9.66	\$9.45	\$8.85
2	\$16.64	\$15.99	\$15.35	\$14.71	\$14.07	\$13.41	\$12.72	\$12.08	\$11.86	\$11.65	\$11.43	\$11.21	\$11.01	\$10.79	\$10.58	\$10.36	\$10.14	\$9.92	\$9.71	\$9.12
3	\$16.96	\$16.32	\$15.68	\$15.03	\$14.38	\$13.74	\$12.98	\$12.34	\$12.13	\$11.91	\$11.70	\$11.49	\$11.27	\$11.06	\$10.84	\$10.63	\$10.41	\$10.19	\$9.99	\$9.39
4	\$17.28	\$16.64	\$15.99	\$15.35	\$14.71	\$14.07	\$13.25	\$12.62	\$12.40	\$12.18	\$11.96	\$11.76	\$11.55	\$11.33	\$11.11	\$10.89	\$10.68	\$10.47	\$10.26	\$9.66
5	\$17.61	\$16.96	\$16.32	\$15.68	\$15.03	\$14.38	\$13.54	\$12.88	\$12.67	\$12.45	\$12.23	\$12.03	\$11.81	\$11.60	\$11.38	\$11.16	\$10.94	\$10.74	\$10.53	\$9.92
6	\$17.93	\$17.28	\$16.64	\$15.99	\$15.35	\$14.71	\$13.80	\$13.15	\$12.93	\$12.72	\$12.52	\$12.29	\$12.08	\$11.86	\$11.65	\$11.43	\$11.21	\$11.01	\$10.79	\$10.19
7	\$18.25	\$17.61	\$16.96	\$16.32	\$15.68	\$15.03	\$14.07	\$13.41	\$13.20	\$12.98	\$12.78	\$12.57	\$12.34	\$12.13	\$11.91	\$11.70	\$11.49	\$11.27	\$11.06	\$10.47
8	\$18.57	\$17.93	\$17.28	\$16.64	\$15.99	\$15.35	\$14.33	\$13.69	\$13.47	\$13.25	\$13.05	\$12.83	\$12.62	\$12.40	\$12.18	\$11.96	\$11.76	\$11.55	\$11.33	\$10.74
9	\$18.90	\$18.25	\$17.61	\$16.96	\$16.32	\$15.68	\$14.61	\$13.95	\$13.74	\$13.54	\$13.31	\$13.10	\$12.88	\$12.67	\$12.45	\$12.23	\$12.03	\$11.81	\$11.60	\$11.01
10	\$19.22	\$18.57	\$17.93	\$17.28	\$16.64	\$15.99	\$14.87	\$14.22	\$14.00	\$13.80	\$13.59	\$13.36	\$13.15	\$12.93	\$12.72	\$12.52	\$12.29	\$12.08	\$11.86	\$11.27
11	\$19.53	\$18.90	\$18.25	\$17.61	\$16.96	\$16.32	\$15.14	\$14.48	\$14.28	\$14.07	\$13.85	\$13.64	\$13.41	\$13.20	\$12.98	\$12.78	\$12.57	\$12.34	\$12.13	\$11.55
12	\$19.86	\$19.22	\$18.57	\$17.93	\$17.28	\$16.64	\$15.40	\$14.76	\$14.56	\$14.33	\$14.12	\$13.90	\$13.69	\$13.47	\$13.25	\$13.05	\$12.83	\$12.62	\$12.40	\$11.81
13	\$20.19	\$19.53	\$18.90	\$18.25	\$17.61	\$16.96	\$15.68	\$15.03	\$14.82	\$14.61	\$14.38	\$14.17	\$13.95	\$13.74	\$13.54	\$13.31	\$13.10	\$12.88	\$12.67	\$12.08
14	\$20.50	\$19.86	\$19.22	\$18.57	\$17.93	\$17.28	\$15.94	\$15.30	\$15.09	\$14.87	\$14.66	\$14.43	\$14.22	\$14.00	\$13.80	\$13.59	\$13.36	\$13.15	\$12.93	\$12.34
15	\$20.82	\$20.19	\$19.53	\$18.90	\$18.25	\$17.61	\$16.21	\$15.57	\$15.35	\$15.14	\$14.92	\$14.71	\$14.48	\$14.28	\$14.07	\$13.85	\$13.64	\$13.41	\$13.20	\$12.62
16	\$21.15	\$20.50	\$19.86	\$19.22	\$18.57	\$17.93	\$16.47	\$15.84	\$15.63	\$15.40	\$15.19	\$14.97	\$14.76	\$14.56	\$14.33	\$14.12	\$13.90	\$13.69	\$13.47	\$12.88
17	\$21.47	\$20.82	\$20.19	\$19.53	\$18.90	\$18.25	\$16.75	\$16.11	\$15.89	\$15.68	\$15.45	\$15.24	\$15.03	\$14.82	\$14.61	\$14.38	\$14.17	\$13.95	\$13.74	\$13.15
18	\$21.78	\$21.13	\$20.49	\$19.84	\$19.21	\$18.55	\$17.05	\$16.41	\$16.20	\$15.98	\$15.77	\$15.54	\$15.34	\$15.13	\$14.91	\$14.70	\$14.47	\$14.26	\$14.05	\$13.46

Board Approved 9/24/13
Salary Schedule Reflects a 2% increase from the previously Board Approved salary schedule for 2012-2013

CLASSIFIED-TEAMSTERS

Citrus County School Board

Classified Salary Schedule

Non-Union

STEP	NCL01-0	NCL02-0	NCL03-0	NCL04-0	NCL05-0	NCL06-0	NCL07-0	NCL08-0	NCL09-0	NCL10-0	NCL11-0	NCL12-0	NCL13-0	NCL14-0	NCL15-0	NCL16-0	NCL17-0	NCL18-0	NCL19-0	NCL20-0
0	\$16.01	\$15.36	\$14.73	\$14.08	\$13.42	\$12.79	\$12.19	\$11.56	\$11.34	\$11.12	\$10.90	\$10.69	\$10.49	\$10.27	\$10.05	\$9.83	\$9.62	\$9.40	\$9.19	\$8.60
1	\$16.32	\$15.68	\$15.03	\$14.38	\$13.74	\$13.10	\$12.45	\$11.81	\$11.60	\$11.38	\$11.16	\$10.94	\$10.74	\$10.53	\$10.31	\$10.09	\$9.87	\$9.66	\$9.45	\$8.85
2	\$16.64	\$15.99	\$15.35	\$14.71	\$14.07	\$13.41	\$12.72	\$12.08	\$11.86	\$11.65	\$11.43	\$11.21	\$11.01	\$10.79	\$10.58	\$10.36	\$10.14	\$9.92	\$9.71	\$9.12
3	\$16.96	\$16.32	\$15.68	\$15.03	\$14.38	\$13.74	\$12.98	\$12.34	\$12.13	\$11.91	\$11.70	\$11.49	\$11.27	\$11.06	\$10.84	\$10.63	\$10.41	\$10.19	\$9.99	\$9.39
4	\$17.28	\$16.64	\$15.99	\$15.35	\$14.71	\$14.07	\$13.25	\$12.62	\$12.40	\$12.18	\$11.96	\$11.76	\$11.55	\$11.33	\$11.11	\$10.89	\$10.68	\$10.47	\$10.26	\$9.66
5	\$17.61	\$16.96	\$16.32	\$15.68	\$15.03	\$14.38	\$13.54	\$12.88	\$12.67	\$12.45	\$12.23	\$12.03	\$11.81	\$11.60	\$11.38	\$11.16	\$10.94	\$10.74	\$10.53	\$9.92
6	\$17.93	\$17.28	\$16.64	\$15.99	\$15.35	\$14.71	\$13.80	\$13.15	\$12.93	\$12.72	\$12.52	\$12.29	\$12.08	\$11.86	\$11.65	\$11.43	\$11.21	\$11.01	\$10.79	\$10.19
7	\$18.25	\$17.61	\$16.96	\$16.32	\$15.68	\$15.03	\$14.07	\$13.41	\$13.20	\$12.98	\$12.78	\$12.57	\$12.34	\$12.13	\$11.91	\$11.70	\$11.49	\$11.27	\$11.06	\$10.47
8	\$18.57	\$17.93	\$17.28	\$16.64	\$15.99	\$15.35	\$14.33	\$13.69	\$13.47	\$13.25	\$13.05	\$12.83	\$12.62	\$12.40	\$12.18	\$11.96	\$11.76	\$11.55	\$11.33	\$10.74
9	\$18.90	\$18.25	\$17.61	\$16.96	\$16.32	\$15.68	\$14.61	\$13.95	\$13.74	\$13.54	\$13.31	\$13.10	\$12.88	\$12.67	\$12.45	\$12.23	\$12.03	\$11.81	\$11.60	\$11.01
10	\$19.22	\$18.57	\$17.93	\$17.28	\$16.64	\$15.99	\$14.87	\$14.22	\$14.00	\$13.80	\$13.59	\$13.36	\$13.15	\$12.93	\$12.72	\$12.52	\$12.29	\$12.08	\$11.86	\$11.27
11	\$19.53	\$18.90	\$18.25	\$17.61	\$16.96	\$16.32	\$15.14	\$14.48	\$14.28	\$14.07	\$13.85	\$13.64	\$13.41	\$13.20	\$12.98	\$12.78	\$12.57	\$12.34	\$12.13	\$11.55
12	\$19.86	\$19.22	\$18.57	\$17.93	\$17.28	\$16.64	\$15.40	\$14.76	\$14.56	\$14.33	\$14.12	\$13.90	\$13.69	\$13.47	\$13.25	\$13.05	\$12.83	\$12.62	\$12.40	\$11.81
13	\$20.19	\$19.53	\$18.90	\$18.25	\$17.61	\$16.96	\$15.68	\$15.03	\$14.82	\$14.61	\$14.38	\$14.17	\$13.95	\$13.74	\$13.54	\$13.31	\$13.10	\$12.88	\$12.67	\$12.08
14	\$20.50	\$19.86	\$19.22	\$18.57	\$17.93	\$17.28	\$15.94	\$15.30	\$15.09	\$14.87	\$14.66	\$14.43	\$14.22	\$14.00	\$13.80	\$13.59	\$13.36	\$13.15	\$12.93	\$12.34
15	\$20.82	\$20.19	\$19.53	\$18.90	\$18.25	\$17.61	\$16.21	\$15.57	\$15.35	\$15.14	\$14.92	\$14.71	\$14.48	\$14.28	\$14.07	\$13.85	\$13.64	\$13.41	\$13.20	\$12.62
16	\$21.15	\$20.50	\$19.86	\$19.22	\$18.57	\$17.93	\$16.47	\$15.84	\$15.63	\$15.40	\$15.19	\$14.97	\$14.76	\$14.56	\$14.33	\$14.12	\$13.90	\$13.69	\$13.47	\$12.88
17	\$21.47	\$20.82	\$20.19	\$19.53	\$18.90	\$18.25	\$16.75	\$16.11	\$15.89	\$15.68	\$15.45	\$15.24	\$15.03	\$14.82	\$14.61	\$14.38	\$14.17	\$13.95	\$13.74	\$13.15
18	\$21.78	\$21.13	\$20.49	\$19.84	\$19.21	\$18.55	\$17.05	\$16.41	\$16.20	\$15.98	\$15.77	\$15.54	\$15.34	\$15.13	\$14.91	\$14.70	\$14.47	\$14.26	\$14.05	\$13.46

CLASSIFIED ☐ NON-UNION

Board Approved 9/24/13
Salary Schedule Reflects a 2% increase from the previously Board Approved salary schedule for 2012-2013

**School District of Citrus County
Job Descriptions**

Job Description	Union	PayGrade	Category	Bd Approved	Bd Approved Revisions
Accountant Technician, Food Services	CCEA	8	C	3/10/1998	9/9/2008
Accountant, Accounts Payable	CCEA	8	C	3/10/1998	5/9/2006
Accountant, Finance	CCEA	8	C	3/10/1998	5/9/2006
Accountant, Fixed Assets	CCEA	8	C	12/18/1997	11/15/2006
Accounting Manager	Non Union	2	PT	7/13/1999	9/30/2008
Administrative Aide	CCEA	14	C	12/18/1997	9/9/2008
Administrative Secretary	CCEA w/ except.	7	C	3/10/1998	10/14/2003
Area Food Service Assistant (4 hours)	Teamsters	20	C	8/10/1999	10/14/2003
Assessment Specialist, High School	CCEA		Instruct	6/4/2002	9/9/2008
Assistant Bookkeeper-WTI Bookstore	CCEA	9	C	6/8/2004	9/9/2008
Assistant Director, WTI (Day Programs)	Non Union	7	A	3/13/2001	9/9/2008
Assistant Director, WTI (Evening/PT Programs/251 Days)	Non Union	7	A	6/26/2001	9/9/2008
Assistant Director, WTI (High School Programs)	Non Union	7	A	4/12/2005	9/9/2008
Food and Nutrition Services Assistant Manager	Teamsters	9	C	3/10/1998	10/14/2003
Assistant Principal, (Elementary)	Non Union	8	A	3/13/2001	9/9/2008
Assistant Principal, (High School)	Non Union	6	A	3/13/2001	9/9/2008
Assistant Principal, (Middle School)	Non Union	7	A	3/13/2001	9/9/2008
Assistant Superintendent of Business & Support Svc	Non Union	1	A	4/12/2011	
Assistant Superintendent of School Operations	Non Union	1	A	4/14/1997	3/28/2006
Assistant Transportation Fleet Manager	Non Union	6	PT	7/14/2009	
Associate Route Manager	Non Union	8	PT	2/12/2008	9/9/2008
Attendance Assistant	CCEA	6	C	12/18/1997	9/9/2008
Behavior Specialist	CCEA		Instruct	3/13/2001	9/9/2008
Bookkeeper, District	CCEA	9	C	5/10/2007	9/9/2008
Bookkeeper, Elementary	CCEA	9	C	3/10/1998	
Bookkeeper, Middle/High School	CCEA	7	C	3/10/1998	
Bookkeeper, WTI	CCEA	6	C	6/9/1998	10/14/2003
Budget and Cost Specialist	Non Union	5	PT	7/13/1999	10/14/2003
Building Official	Non Union	2	PT	3/10/1998	9/30/2008
Bus Aide	CCEA	14	C	12/18/1997	9/9/2008
Bus Operator	Teamsters	6	C	6/12/2001	6/1/2007
Bus Operator Trainer/Instructor	Teamsters	6	C	5/12/2009	
Business Office & Financial Aid Specialist - WTI	CCEA	6	PT	6/9/1998	9/9/2008
Buyer	CCEA	6	C	12/18/1997	9/9/2008
Buyer, Food Services	CCEA	6	C	6/9/1998	9/9/2008
Certified School Counselor	CCEA		Instruct	3/13/2001	1/29/2014
Computer Lab Aide/Paraprofessional	CCEA	14	C	10/14/2003	9/9/2008
Computer Network Specialist	CCEA	3	PT	3/10/1998	9/9/2008
Construction Strategies Facilitator	CCEA	6	PT	11/9/1999	9/9/2008
Coordinator of Certification and Professional Standards	Non-Union	5	A	5/12/2009	
Coordinator of Exceptional Student Education	Non Union	5	A	4/14/1997	4/11/2006
Coordinator of Health, PE, and Special Programs	Non Union	5	A	4/12/2005	4/11/2006
Coordinator of Maintenance	Non Union	5	A	4/14/1997	11/13/2007
Coordinator of Special Academic Programs	Non Union	5	A	2/9/2010	6/28/2011
Coordinator of Student Services	Non Union	5	A	4/24/2007	
Coordinator of Title I and NCLB	Non Union	5	A	4/12/2005	9/9/2008
Coordinator of Transportation	Non Union	5	A	4/14/1997	4/11/2006
Courier	Teamsters	15	C	8/12/1997	9/9/2008
Curriculum Specialist	CCEA		Instruct	3/13/2001	9/9/2008
Curriculum Specialist for District/Federal Programs	CCEA		Instruct	11/9/2004	9/9/2008
Custodian	Teamsters	16	C	6/12/2001	9/9/2008
Data Secretary, District	CCEA	9	C	12/18/1997	9/9/2008
Data Secretary, Elementary and Middle	CCEA	9	C	3/10/1998	9/9/2008
Data Secretary, High	CCEA	7	C	3/10/1998	9/9/2008
Data Technician - Food Services	CCEA	8	C	3/10/1998	10/14/2003
Database Support Specialist	CCEA	5	PT	3/10/1998	9/9/2008
Director of Area Schools and Elementary Education	Non Union	4	A	5/12/1998	3/28/2006

**School District of Citrus County
Job Descriptions**

Job Description	Union	PayGrade	Category	Bd Approved	Bd Approved Revisions
Director of Area Schools and Secondary Education	Non Union	4	A	3/9/1999	3/28/2006
Director of Exceptional Student Education	Non Union	4	A	4/14/1997	4/11/2006
Director of Facilities and Construction	Non Union	4	A	4/14/1997	5/9/2006
Director of Finance	Non Union	4	A	11/18/1997	9/9/2008
Director of Food Services	Non Union	4	A	11/18/1997	9/30/2008
Director of Human Resources	Non Union	4	A	4/14/1997	11/12/2008
Director of Information Services	Non Union	4	A	5/10/2011	
Director of Instructional Technology	Non Union	4	A	7/12/2011	
Director of Planning and Growth Management	Non Union	3	A	5/9/2006	9/9/2008
Director of Professional Development	Non Union	4	A	5/12/1998	4/10/2012
Director of Research and Accountability	Non Union	4	A	4/14/1997	4/11/2006
Director of Risk Management & Emp. Relations	Non Union	4	A	4/14/1997	7/28/2009
Director of Student Services	Non Union	4	A	5/12/1998	9/9/2008
Director of Vocational and Adult Education	Non Union	4	A	3/9/1999	4/11/2006
Director of Withlacoochee Technical Institute	Non Union	2	A	4/14/1997	9/30/2008
Dispatcher	CCEA	7	C	8/13/2002	5/9/2006
Dispatcher Maintenance	CCEA	7	C	4/13/2010	
District Secretary	CCEA	9	C	12/18/1997	10/14/2003
District Technology Specialist	CCEA		Instruct	6/12/2001	5/12/2009
Education Foundation Aide	CCEA	14	C	8/8/2006	9/9/2008
Educational Interpreter - Entry Level	CCEA	14	C	5/14/2002	9/9/2008
Educational Interpreter I - Apprentice Level	CCEA	6	C	5/14/2002	9/9/2008
Educational Interpreter II - Provisional Level	CCEA	5	C	3/10/1998	9/9/2008
Electronics Technician-Audio Visual/Computer Equip.	Teamsters	8	C	12/11/2001	9/9/2008
Employee Benefits Specialist/Privacy Officer	Non Union	5	PT	10/14/2003	9/9/2008
Environmental/Safety Project Leader	Non Union	1	PT	7/26/2005	9/30/2008
ESE Specialist	CCEA		Instruct	3/13/2001	10/14/2003
Exceptional Student Education Aide/Paraprofessional	CCEA	14	C	12/18/1997	9/9/2008
Executive Director of Business Services	Non Union	2	A	4/14/1997	9/30/2008
Executive Director of Educational Services	Non Union	2	A	3/28/2006	9/30/2008
Executive Director of School Support Services	Non Union	2	A	4/14/1997	9/30/2008
Executive Secretary to the School Board	Non Union	5	C	12/18/1997	
Executive Secretary to the Superintendent	Non Union	5	C	12/18/1997	
Extended Day Care Program Supervisor	CCEA	7	C	3/10/1998	9/9/2008
Extended Day Care Site Supervisor	CCEA	10	C	12/18/1997	9/9/2008
Facilities Specialist	Teamsters	3	C	6/12/2001	9/9/2008
Finance Specialist	Non Union	4	PT	5/11/1999	9/9/2008
Financial Aid Specialist, Technical Center	CCEA	8	PT	6/8/2004	5/9/2006
Food and Nutrition Services Assistant (4 hours)	Teamsters	17	C	8/10/1999	6/10/2014
Food and Nutrition Services Assistant (5 hours)	Teamsters	17	C	3/10/1998	6/10/2014
Food and Nutrition Services Assistant (7 hours)	Teamsters	15	C	3/10/1998	4/9/2013
Food and Nutrition Services Assistant (6 hours)	Teamsters	17	C	3/10/1998	4/9/2013
Food Services Finance Specialist	Non Union	2	C	6/9/2009	
Food Services Manager	Non Union	4	C	3/10/1998	
Food Services Manager Elementary	Non Union	4	C	6/9/2009	
Food Services Manager Secondary	Non Union	2	C	6/9/2009	6/10/2014
Food Services Operations Specialist	Non Union	2	C	6/9/2009	
Food Services Specialist	Non Union	6	C	12/18/1997	9/9/2008
Groundskeeper-Seasonal	Teamsters	20	C	10/8/2002	9/9/2008
Guidance Secretary	CCEA	9	C	12/18/1997	10/14/2003
Head Custodian	Teamsters	8	C	6/12/2001	9/9/2008
Health and Safety Specialist	Teamsters	5	PT	3/10/1998	9/30/2008
Health Room Attendant	CCEA	13	C	12/18/1997	9/9/2008
Instructional Technology Specialist	CCEA		Instruct	5/10/2005	
Internal Auditor	Non Union	2	PT	3/10/1998	9/30/2008
International Baccalaureate	CCEA		Instruct	9/9/2008	
Job Coach	CCEA	14	C	5/8/2001	9/9/2008

**School District of Citrus County
Job Descriptions**

Job Description	Union	PayGrade	Category	Bd Approved	Bd Approved Revisions
Journeyman Kitchen Equipment Mechanic	Teamsters	5	C	3/8/2005	
Journeyman Tradesworker-Carpenter	Teamsters	5	C	6/12/2001	10/14/2003
Journeyman Tradesworker-Electrician	Teamsters	5	C	6/12/2001	9/9/2008
Journeyman Tradesworker-Electronics	Teamsters	5	C	6/12/2001	9/9/2008
Journeyman Tradesworker-HVAC	Teamsters	5	C	6/12/2001	9/9/2008
Journeyman Tradesworker-Locksmith	Teamsters	5	C	6/12/2001	9/9/2008
Journeyman Tradesworker-Pest Control	Teamsters	5	C	12/10/2002	9/9/2008
Journeyman Tradesworker-Plumber	Teamsters	5	C	6/12/2001	9/9/2008
Journeyman Tradesworker-Roofer	Teamsters	5	C	6/12/2001	9/9/2008
Journeyman Tradesworker-Skilled Craftman	Teamsters	5	C	6/12/2001	9/9/2008
Journeyman Tradesworker-Voice & Data Cabling Tech	Teamsters	5	C	6/12/2001	9/9/2008
Line Mechanic	Teamsters	8	C	11/13/2001	2/13/2007
Maintenance Helper	Teamsters	10	C	6/12/2001	9/9/2008
Maintenance Helper-Sports Field Specialist	Teamsters	10	C	10/8/2002	9/9/2008
Maintenance Office Specialist	Non Union	6	C	10/14/2003	5/9/2006
Maintenance Project Foreman	Teamsters	3	C	3/10/1998	5/9/2006
Maintenance Tradesworker	Teamsters	8	C	6/12/2001	10/14/2003
Maintenance Tradesworker - Food Services	Teamsters	5	C	8/13/2002	6/10/2014
Maintenance Tradesworker - Grounds Keeper	Teamsters	8	C	6/12/2001	9/9/2008
Maintenance Worker	Teamsters	16	C	6/12/2001	9/9/2008
Maintenance Worker-Grounds	Teamsters	16	C	10/8/2002	9/9/2008
Marine Science Station Maintenance Helper	Teamsters	10	C	9/13/2011	
Marine Science Station Office/Kitchen Manager	CCEA	9	C	11/8/2011	
Marine Science Station Teacher	CCEA		Instruct	11/8/2011	
Master Electronics Tech-Audio Visual/Computer Equip	Teamsters	3	C	12/11/2001	9/9/2008
Master Tradesworker-Building Construction	Teamsters	3	C	10/14/2003	9/9/2008
Master Tradesworker-Electrical	Teamsters	3	C	10/14/2003	9/9/2008
Master Tradesworker-General Construction	Teamsters	3	C	10/14/2003	9/9/2008
Master Tradesworker-HVAC	Teamsters	3	C	10/14/2003	9/9/2008
Master Tradesworker-Locksmith	Teamsters	3	C	10/14/2003	9/9/2008
Master Tradesworker-Plumbing	Teamsters	3	C	10/14/2003	9/9/2008
Master Tradesworker-Wastewater	Teamsters	3	C	6/12/2001	9/9/2008
Mechanic Helper	Teamsters	15	C	5/9/2006	9/9/2008
Media Aide/Paraprofessional	CCEA	14	C	10/14/2003	9/9/2008
Media Specialist	CCEA		Instruct	3/13/2001	10/14/2003
Network Support Specialist	CCEA	5	PT	3/10/1998	9/9/2008
Network Support Specialist-Food Services	CCEA	5	PT	2/11/2003	9/9/2008
Occupational Therapist	Non Union	1	PT	12/18/1997	9/9/2008
Occupational Therapy Assistant (Certified)	CCEA	5	PT	12/8/1997	9/9/2008
Office Clerk	CCEA	12	C	3/10/1998	9/9/2008
On-Site Helper (Child Care)	CCEA	16	C	12/18/1997	9/9/2008
Parent Facilitator	CCEA	12	C	10/14/2003	9/9/2008
Parts Room Manager	Teamsters	7	C	6/10/1997	9/9/2008
Payroll Analyst	-CCEA/Bal Non Unio	7	C	3/10/1998	11/12/2010
Payroll Specialist	Non Union	4	PT	3/10/1998	11/9/2010
Personnel Analyst	-CCEA/Bal Non Unio	7	C	12/18/1997	9/9/2008
Personnel Specialist	Non Union	4	PT	12/18/1997	9/9/2008
Physical Therapist	Non Union	1	PT	3/10/1998	9/9/2008
Physical Therapy Assistant	CCEA	5	PT	12/18/1997	9/9/2008
Planning and Growth Management Technician	CCEA	8	PT	7/11/2006	
Policy Compliance Officer	Non Union	6	PT	12/18/1997	9/9/2008
Principal, Alternative School	Non Union	4	A	4/14/1997	5/9/2006
Principal, Elementary School	Non Union	5	A	4/14/1997	5/9/2006
Principal, Exceptional Student Education	Non Union	4	A	4/14/1997	11/3/2008
Principal, High School	Non Union	2	A	4/14/1997	5/9/2006
Principal, Middle School	Non Union	4	A	4/14/1997	5/9/2006
Principal's Secretary	Non Union	7	C	12/18/1997	10/14/2003

CLASSIFIED CHART

TITLE	PAY GRADE
Accountant Technician, Food Services	CS-08
Accountant, Accounts Payable	CS-08
Accountant, Finance	CS-08
Accountant, Fixed Assets	CS-08
Administrative Aide	CS-14
Administrative Secretary	CS-07
Area Food Services Assistant	CS-20
Assistant Bookkeeper WTI	CS-09
Attendance Assistant	CS-06
Bookkeeper, District	CS-09
Bookkeeper, Elementary	CS-09
Bookkeeper, High School/Middle School	CS-07
Bookkeeper, WTI	CS-06
Bus Aide	CS-14
Bus Operator	CS-06
Bus Operator Trainer/Instructor	CS-06
Buyer	CS-06
Buyer, Food Services	CS-06
Computer Lab Aide/Paraprofessional	CS-14
Courier	CS-15
Custodian	CS-16
Data Secretary, District	CS-09
Data Secretary, Elementary/Middle	CS-09
Data Secretary, High School	CS-07
Data Technician, Food Services	CS-08
Dispatcher	CS-07
Dispatcher, Maintenance	CS-07
District Secretary	CS-09
Education Foundation Aide	CS-14
Educational Interpreter □Entry Level	CS-14
Educational Interpreter I □Apprentice Level	CS-06
Educational Interpreter II □Provisional Level	CS-05
Electronics Technician-Audio Visual/Computer Equipment	CS-08
Energy Systems and Plans Room Manager	CS-07
Exceptional Student Education Aide/Paraprofessional	CS-14
Executive Secretary, School Board	CS-05
Executive Secretary, Superintendent	CS-05
Extended Day Care Program Supervisor	CS-07
Extended Day Care Site Supervisor	CS-10
Facilities Specialist	CS-03
Food and Nutrition Services Assistant (4 hours)	CS-17
Food and Nutrition Services Assistant (5 hours)	CS-17
Food and Nutrition Services Assistant (6 hours)	CS-17
Food and Nutrition Services Assistant (7 hours)	CS-15
Food and Nutrition Services Assistant Manager	CS-09
Food Services Finance Specialist	CS-02
Food and Nutrition Services Manager Elementary	CS-04

**School District of Citrus County
Job Descriptions**

Job Description	Union	PayGrade	Category	Bd Approved	Bd Approved Revisions
Program Coordinator, Technical Center	CCEA	8	PT	12/18/1997	
Program Facilitator	CCEA	7	C	9/13/2006	
Program Specialist for Curriculum	CCEA		Instruct	3/13/2001	9/9/2008
Program Specialist for Grant Writing	CCEA		Instruct	3/13/2001	9/9/2008
Program Specialist for Professional Development	CCEA		Instruct	6/12/2001	9/9/2008
Programmer/Analyst	1-CCEA/2-Non Union	3	PT	12/18/1997	9/9/2008
Project Leader	Non Union	1	PT	3/10/1998	9/9/2008
Project Leader, Network	Non-Union	1	PT	6/8/2004	9/9/2008
Project Leader, Support	Non-Union	1	PT	5/12/2009	
Project Manager	Teamsters	3	PT	10/14/2003	7/26/2005
Purchasing Agent for Maintenance	CCEA	7	C	6/20/2006	9/9/2008
Purchasing Agent for WTI	CCEA	7	C	6/11/2002	9/9/2008
Regional Technology Specialist	CCEA		Instruct	6/12/2001	9/9/2008
Registrar, High School	CCEA	7	C	12/18/1997	
Renaissance Aide	CCEA	14	C	4/22/2014	
Route Manager	Non Union	6	PT	12/18/1997	9/9/2008
School and Community Relations Specialist	Non Union	8	PT	12/18/1997	5/9/2006
School Nurse, Licensed Practical Nurse Level	CCEA	8	PT	12/18/1997	9/9/2008
School Nurse, Registered Nurse Level	Non Union	4	PT	3/10/1998	9/9/2008
School Office Clerk, Elementary/Middle/High	CCEA	12	C	12/18/1997	9/9/2008
School Psychologist	CCEA		Instruct	3/13/2001	9/9/2008
School Secretary	CCEA	9	C	12/18/1997	10/14/2003
School Social Worker	CCEA		Instruct	3/13/2001	9/9/2008
Secretary to Director, WTI	Non Union	7	C	6/9/1998	10/14/2003
Secretary/Bookkeeper - TRC	CCEA	9	C	3/10/1998	9/9/2008
Senior Accountant, Accounts Payable	CCEA	7	C	3/10/1998	5/9/2006
Senior Accountant, Finance	CCEA	7	C	12/8/1998	10/14/2003
Service Manager	Non Union	6	PT	12/18/1997	5/9/2006
Shop Foreman	Non Union	3	C	7/14/2009	
Speech-Language Pathologist	CCEA		Instruct	8/12/2008	
Stage Audio and Lighting Technician	Teamsters	10	C	10/14/2003	9/9/2008
Structure and Mechanical Foreman	Non Union	6	PT	12/18/1997	9/9/2008
Student Assistance Facilitator	CCEA	6	C	12/18/1997	5/9/2006
Student Assistance Facilitator for ESE Students	CCEA	6	C	5/8/2001	10/14/2003
Student Health Specialist	Non Union	3	PT	12/18/1997	9/9/2008
Supervisor of Accounting and Internal Accounts	Non Union	8	A	4/12/2011	
Supervisor of Achievement Data Technology	Non Union	8	A	4/11/2006	9/9/2008
Supervisor of Business Operations	Non Union	8	A	4/12/2011	
Supervisor of Criminal Justice Academy	Non Union	8	A	6/25/2002	9/9/2008
Supervisor of Marine Science Station	Non Union	8	A	2/12/2002	9/9/2008
Switchboard Operator	CCEA	12	C	3/10/1998	9/9/2008
Systems Specialist	CCEA	3	PT	11/13/2001	9/9/2008
Systems Support Specialist	CCEA	5	PT	3/10/1998	9/9/2008
Teacher	CCEA		Instruct	3/13/2001	9/9/2008
Teacher Aide/Paraprofessional, Classroom	CCEA	14	C	12/18/1997	10/14/2003
Teacher Aide/Paraprofessional, ESOL	CCEA	14	C	12/18/1997	10/14/2003
Teacher on Special Assignment	CCEA		Instruct	3/13/2001	9/9/2008
Teacher on Special Assignment for Career & Technical Ed	CCEA		Instruct	7/22/2008	
Teacher on Special Assignment-Student Services	CCEA		Instruct	6/4/2002	6/26/2012
Technology Support Specialist	CCEA	7	PT	6/8/2004	9/9/2008
Title I Aide/Paraprofessional, Computer Lab Manager	CCEA	14	C	12/18/1997	9/9/2008
Training Prgram Leader	Teamsters	5	C	5/9/2006	1/22/2008
Transportation Business Office Manager	CCEA	6	C	3/10/1998	7/14/2009
Transportation Fleet Manager	Non Union	4	PT	7/14/2009	
Transportation Fleet Secretary	CCEA	11	C	7/14/2009	
Transportation Routing Technician	CCEA	7	C	12/18/1997	5/12/2009
User Support Specialist	CCEA	6	PT	3/10/1998	9/9/2008

**School District of Citrus County
Job Descriptions**

Job Description	Union	PayGrade	Category	Bd Approved	Bd Approved Revisions
Vehicle Maintenance Technician	Teamsters	5	C	6/12/2001	2/13/2007
Vocational Resource Teacher-WTI	CCEA		Instruct	3/13/2001	9/9/2008
Warehouse Manager	Teamsters	7	C	5/9/2006	9/30/2008
Warehouse/Delivery Worker	Teamsters	9	C	6/12/2001	9/30/2008
Warehouse/Delivery Worker-TRC	Teamsters	9	C	12/11/2001	9/9/2008
Web-Based Information Specialist	CCEA	7	C	6/12/2001	9/9/2008

CITRUS COUNTY SCHOOL DISTRICT **SUBSTITUTE TEACHER PAY RATES**

2014-2015

(Effective January 1, 2014)

Daily Short Term

Non-Degreed or Associates Degree \$65.00

Daily/ Long Term*

\$72.63

Non Degreed

Daily/ Short Term

\$70.00

Bachelor's Degree or Higher

Daily/Short Term

\$75.00

State Certified (Active or Inactive)**

Long Term*

Non-Certified

Certified**

(Effective February 12, 2014)

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 full based on ☐Confirmed☐degree level.
Claimed prior experience will not be considered in setting the daily rates.**

SUBSTITUTE SUPPORT PAY RATES

2014-2015

Substitute Support personnel are paid \$8.00/hour.

Substitutes are able to view their paystub in Skyward. You will need a Login and Password in order to do this. To obtain a login and password, please contact the TRC at ishelp@citrus.k12.fl.us and they will be able to assist you.

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	\$10	9.25%	IINSV
	SUPPORT *	\$8.00/\$12.00	9.25%	NINSV
CURRICULUM WRITING, PLANNING FOR WORKSHOPS** OR PRODUCING OTHER MATERIALS, ACCELERATION CAMP, SUMMER PLANNING, INSTRUCTIONAL TIME LINES, SCHOOL IMPROVEMENT PLAN	INSTRUCTIONAL	\$12.00	9.25%	IINSV
	SUPPORT *	\$8.00/ \$12.00	9.25%	NINSV
HOMEBOUND PROJECT 38200	INSTRUCTIONAL	HOURLY RATE	16.20%	IED
	SUPPORT *	HOURLY RATE	16.20%	NED
LEARNING LABS PROJECT 379L0	INSTRUCTIONAL	HOURLY RATE	16.20%	IED
	SUPPORT *	HOURLY RATE	16.20%	NED
PLANNING - CLASS SIZE PROJECT 379C0	INSTRUCTIONAL	HOURLY RATE	16.20%	IED
	SUPPORT *	HOURLY RATE	16.20%	NED
ADVANCED PLACEMENT/IB COORDINATOR PROJECT 10350	INSTRUCTIONAL	HOURLY RATE	16.20%	IED
	SUPPORT *	HOURLY RATE	16.20%	NED
AVID TUTOR PROJECT 17010	INSTRUCTIONAL	\$10	3.05	0C3
	SUPPORT *	\$8.00/\$12.00	3.05	0B7
FACILITATING IN-SERVICE ON NON-WORKDAY (PRESENTATION TIME ONLY; NOT PREP TIME)	INSTRUCTIONAL	\$25	16.20%	IED
	SUPPORT *	\$17.00/ \$25.50	16.20%	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	16.20%	IED
	SUPPORT *	\$8.00/ \$12.00	16.20%	NED
AFTER SCHOOL TUTORING/DETENTION (10 OR MORE STUDENTS) PROJECT	INSTRUCTIONAL	\$18	16.20%	IED
	SUPPORT *	\$12.00/ \$18.00	16.20%	NED
GATEKEEPERS/GAME ANNOUNCERS PROJECT 37100	INSTRUCTIONAL	\$8.00	16.20%	IED
	SUPPORT *	\$8.00/\$12.00	16.20%	NED
CROWD MANAGERS PROJECT 00680 (SUPPORT PAY IS HIGHEST WAGE OF 18.00 OR TIME AND ONE HALF)	INSTRUCTIONAL	\$18.00	16.20%	IED
	SUPPORT *	18.00 OR OT	16.20%	NED
PLATO - AFTER SCHOOL GRADE FORGIVENESS PROJECT 10990	INSTRUCTIONAL	Hourly Rate	16.20%	IED
	SUPPORT *	Hourly Rate	16.20%	NED
SAT/ACT 28000 PROJECT	INSTRUCTIONAL	HOURLY RATE	16.20%	IED
	SUPPORT*	HOURLY RATE	16.20%	NED
BUS OPERATORS - ALL ADDITIONAL DUTIES OTHER THAN DRIVING A ROUTE	SUPPORT*	\$10.00	16.20%	
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	16.20%	

*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

WTI
PART-TIME INSTRUCTOR
REMUNERATION PROPOSAL
February 9, 2007

**Community Education
Classes**

**\$20.00 per hour
8-14 students**

**\$22.50 per hour
15-19 students**

**\$25.00 per hour
20 or more students**

**Continuing Workforce
Classes**

**\$25.00 per hour
8-14 students**

**\$27.50 per hour
15-19 students**

**\$30.00 per hour
20 or more students**

**Continuing Workforce
Certification Classes**

**\$25.00 per hour
8-14 students**

**\$27.50 per hour
15-19 students**

**\$30.00 per hour
20 or more students**

or

**The CCSB employees
contracted hourly rate if
the contracted hourly rate
is more than the above
specified hourly rate**

The projected cost of the class will be based on the starting salary range.

WTI pays part-time instructors at the completion of the course. The pay rate will be based on the number of "PAID" students upon completion of the course.

If the course becomes cost prohibitive due to the instructors hourly rate the administration reserves the right to offer the class at a reduced rate with the consent of the instructor. In the event the program consists of only student paid certification the CCSB employee hourly rate will be used.

**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.

<u>GENERAL</u>	<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
ESE Specialist (High School)	\$3,800	\$3,000
ESE Specialist (Elem/Middle/Other)	\$3,800	\$2,400
Marine Science Resource Specialist	\$3,800	
Speech Language Pathologist (B.A.)	\$2,400	
Special Olympics	\$2,400	
Guidance Counselor (High School)	\$1,906	\$3,000
Guidance Counselor (Elem/Middle/Other)	\$1,906	\$2,400
Peer Teacher	\$514	
Peer Teacher (for any additional beginning teacher)	\$300	
Peer Teacher (for any additional beginning teacher)	\$300	
<u>HIGH SCHOOL</u>		
*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	
*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	
*Choras	\$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/WITHLACOOCHEE TECHNICAL INSTITUTE

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

PAYROLL PAY DATES				
RUN #	PAY PERIOD	DUE TO PAYROLL	PAYROLL RUN DATE	CHECK DATE
501	7/1-7/5/2014	7/7/2014	7/10/2014	7/15/2014
502	7/6-7/19/2014	7/21/2014	7/28/2014	7/31/2014
503	7/20-8/2/2014	8/4/2014	8/12/2014	8/15/2014
504	8/3-8/16/2014	8/18/2014	8/26/2014	8/29/2014
505	8/17-8/30/2014	9/2/2014	9/10/2014	9/15/2014
506	8/31-9/13/2014	9/15/2014	9/25/2014	9/30/2014
507	9/14-9/27/2014	9/29/2014	10/10/2014	10/15/2014
508	9/28-10/11/2014	10/13/2014	10/28/2014	10/31/2014
509	10/12-10/25/2014	10/27/2014	11/10/2014	11/14/2014
510	10/26-11/8/2014	11/10/2014	11/18/2014	11/21/2014
511	11/9-11/22/2014	11/24/2014	12/10/2014	12/15/2014
512	11/23-12/6/2014	12/8/2014	12/16/2014	12/19/2014
513	12/7-12/27/2014	12/23/2014	1/12/2015	1/15/2015
514	12/28-1/10/2015	1/12/2015	1/27/2015	1/30/2015
515	1/11-1/24/2015	1/26/2015	2/10/2015	2/13/2015
516	1/25-2/7/2015	2/9/2015	2/24/2015	2/27/2015
517	2/8-2/21/2015	2/23/2015	3/10/2015	3/13/2015
518	2/22-3/7/2015	3/9/2015	3/26/2015	3/31/2015
519	3/8-3/28/2015	3/23/2015	4/10/2015	4/15/2015
520	3/29-4/11/2015	4/6/2015	4/27/2015	4/30/2015
521	4/12-4/25/2015	4/20/2015	5/12/2015	5/15/2015
522	4/26-5/9/2015	5/4/2015	5/26/2015	5/29/2015
523	EXTRA CHECK-JULY		5/19/2015	5/28/2015
524	EXTRA CHECK-JULY		6/2/2015	6/12/2015
525	5/10-5/23/2015	5/18/2015	6/10/2015	6/15/2015
526	EXTRA CHECK - AUG		6/19/2015	6/29/2015
527	5/24-6/30/2015	06/15/15	6/25/2015	6/30/2015

0719 SACRN

NOTICE OF BUDGET HEARING

The Citrus County School Board will soon consider a
budget for the 2014-2015 fiscal year.

A public hearing to make a DECISION
on the budget AND TAXES will be held on:

July 22, 2014

5:30 p.m.

at

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

000IT13

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

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

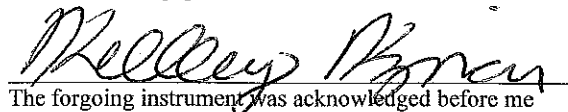
Mary Ann Naczi and/or Theresa J. Savery and/or
LaKeshia Brisco and/or Kelley Kriznar

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: 000IT13
Legal number: 129-0719 SACRN
Description: NOTICE OF BUDGET HEARING
2014-2015 FISCAL YEAR
Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of
Date of publication: July 19, 2014.


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.

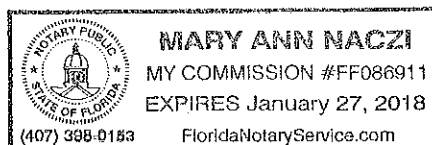

The forgoing instrument was acknowledged before me

This 21st day of July, 2014

By: Mary Ann Naczi and/or Theresa J. Savery and/or
LaKeshia Brisco and/or Kelley Kriznar

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


Notary Public



0719 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 5.804 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$12,346,952 to be used for the following projects:

CONSTRUCTION AND REMODELING

Inverness Primary School kitchen renovations and remodeling
Lecanto Middle School electrical upgrade
Crystal River High School gymnasium renovation
Forest Ridge Elementary School A/C system chiller replacement
Homosassa Elementary School fire alarm upgrade
CREST HVAC upgrade
Crystal River Middle School HVAC upgrade
Citrus Springs Middle School reroofing
Inverness Middle School kitchen renovations and remodeling
Inverness Middle School transportation improvements
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
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 Institute, 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 Institute, District Services buildings, Student Services buildings and Transportation buildings paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of nine (9) School Buses

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOM PLANS PURSUANT TO S. 1001.62(12), F.S.

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
Implementation and training of One to One Initiative
Implementation and training for administrative software for finance, student and human resource management

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

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

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

All concerned citizens are invited to a public hearing to be held on July 22, 2014 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.

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

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

Mary Ann Naczi and/or Theresa J. Savery and/or
LaKeshia Brisco and/or Kelley Kriznar

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: 000IT16

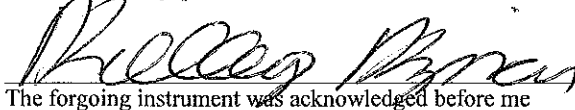
Legal number: 130-0719 SACRN

**Description: NOTICE OF TAX FOR SCHOOL
CAPITAL OUTLAY**

Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of
Date of publication: July 19, 2014.


Affiant further says that the Citrus County Chronicle is a
Newspaper published at Crystal River in said Citrus
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County and Levy County, Florida, each week and has been
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year next preceding the first publication of the attached
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corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication
in the said newspaper.

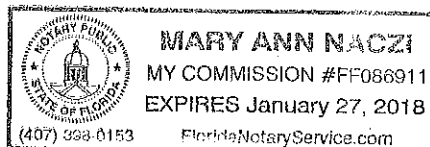

The forgoing instrument was acknowledged before me

This 21st day of July, 2014

By: Mary Ann Naczi and/or Theresa J. Savery and/or
LaKeshia Brisco and/or Kelley Kriznar

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


Notary Public



0719 SACRN

BUDGET SUMMARY

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY SCHOOL DISTRICT
ARE LESS THAN 1% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

FISCAL YEAR 2014-2015

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP

Required Local Effort (including prior period adjustment)	5.0560	Discretionary Critical Needs-Capital Additional Millage Not to Exceed 4 Years (Operating)	0.0000 0.0000	Operating or Capital Not To Exceed 21 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000			Debt Service	0.0000
Discretionary Operating	0.7480				
Discretionary Capital Improvement	0.0000			Total Millage	7.304

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST AND AGENCY FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	619,817	13,456,309					14,076,126
State sources	56,584,452	85,910	522,500	104,600			57,297,362
Local sources	50,384,515	1,673,757		13,461,345	14,178,650	850	79,679,117
TOTAL SOURCES	107,568,784	15,215,976	522,500	13,565,845	14,178,650	850	151,052,605
Transfers In	8,485,797		3,853,624				12,339,421
Fund Balances/Reserves/Net Assets	7,188,497	3,036,911	65,475	33,971,689	3,086,593	100,389	47,449,554
TOTAL REVENUES, TRANSFERS & BALANCES	\$123,243,078	\$18,252,887	\$4,441,599	\$47,537,534	\$17,265,243	\$101,239	\$210,841,579

EXPENDITURES							
Instruction	68,713,731	3,978,974					72,692,704
Pupil Personnel Services	4,825,156	578,657					5,403,814
Instructional Media Services	1,474,248						1,474,248
Instructional and Curriculum Development Services	1,544,866	2,298,795					3,843,662
Instructional Staff Training Services	510,113	333,445					843,557
Instructional Related Technology	1,492,331						1,492,331
Board of Education	579,600						579,600
General Administration	569,533						569,533
School Administration	8,200,655						8,200,655
Facilities Acquisition and Construction	429,813			14,316,610			14,746,423
Fiscal Services	832,587						832,587
Food Services		6,991,235					6,991,235
Central Services	2,778,459				14,550,608		17,329,067
Pupil Transportation Services	8,151,462						8,151,462
Operation of Plant	8,780,069						8,780,069
Maintenance of Plant	5,245,579				1,088		5,246,667
Administrative Technology Services	1,861,079						1,861,079
Community Services	65,500	1,250,000				1,000	1,316,500
Debt Services			4,390,624				4,390,624
TOTAL EXPENDITURES	\$116,054,581	\$15,427,106	\$4,390,624	\$14,316,610	\$14,551,706	\$1,000	\$164,741,627
Transfers Out				12,339,421			12,339,421
Fund Balances/Reserves/Net Assets	7,188,497	2,825,781	50,975	20,881,503	2,713,537	100,239	33,760,532
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$123,243,078	\$18,252,887	\$4,441,599	\$47,537,534	\$17,265,243	\$101,239	\$210,841,579

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

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

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

Mary Ann Naczi and/or Theresa J. Savery and/or
LaKeshia Brisco and/or Kelley Kriznar

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: 000ITHZ

Legal number: 128-0719 SACRN

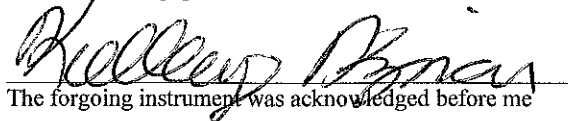
Description: SCHOOL BUDGET SUMMARY

Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of

Date of publication: July 19, 2014.

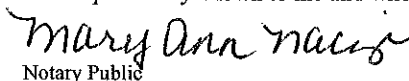
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year next preceding the first publication of the attached
copy of advertisement; and affiant further says that he/she
has neither paid nor promised any person, firm or
corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication
in the said newspaper.


The forgoing instrument was acknowledged before me

This 21st day of July, 2014

By: Mary Ann Naczi and/or Theresa J. Savery and/or
LaKeshia Brisco and/or Kelley Kriznar

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


Notary Public



Public Hearings Certification

District School Board
of Citrus County, Florida

Commissioner of Education
State of Florida
325 W. Gaines Street, Room 824
Tallahassee, Florida 32399-0400

Dear Commissioner:

I certify that the District School Board of Citrus County convened at 5:30 p.m. on July 22, 2014, for the purpose of conducting a public hearing on the 2014-2015 tentative school district budget, as advertised. I further certify that the board convened at 5:30 p.m. on September 9, 2014, for the purpose of conducting a public hearing on the 2014-2015 final school district budget.

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

Signature of Superintendent of Schools

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, 2014, AND ENDING JUNE 30, 2015.

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>8,574,272,129</u>	Required Local Effort	\$ <u>41,296,439</u>	<u>5.0170</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>321,021</u>	<u>0.0390</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>41,617,460</u>	<u>5.0560</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>8,574,272,129</u>	Discretionary Operating	\$ <u>6,157,014</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>8,574,272,129</u>	Local Capital Improvement	\$ <u>12,346,952</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3)(a), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	<u> </u> mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	<u> </u> mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	<u> </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☐ EXCEEDS ☒ IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 4.05 PERCENT.

STATE OF FLORIDA

COUNTY OF _____

I, _____, Superintendent of Schools and ex-officio Secretary of the District School Board of _____ 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 _____ County, Florida, _____.

Signature of Superintendent of Schools

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 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.