

CITRUS COUNTY SCHOOL BOARD'S
BUDGET
Fiscal Year 2021-2022



September 7, 2021

Where Learning is the Expectation and Caring is a Commitment!

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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.

**2021-2022
Budget Book
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INTRODUCTION

MEMO

DATE: September 21, 2021

TO: School Board Members
Sam Himmel, Superintendent

FROM: Tammy Wilson, Director of Finance

RE: 2021-2022 Final Budget

The total final budget for the Citrus County School District for the fiscal year 2021-2022 totals \$288,992,292. This total includes appropriations of \$232,362,486 and \$56,629,806 in reserves for all funds. This final budget reflects an overall increase of \$5,399,917 from the tentative budget as approved by the Board on July 27, 2021. The main change from the tentative budget is the approval of additional CRRSA grants, for non-enrollment, academic and technology assistance.

Growth was anticipated to increase by 117.48 FTE from the fourth calculation of 2020-2021. Currently, due to Coronavirus (COVID-19), students are offered instruction traditionally in a brick and motor setting, but also innovatively via virtual instruction from home.

Property tax revenue is generated through the millage levied against the school taxable value. This year school taxable value is up by \$632 million or 5.4%. This increase in property value is comparable to last year's growth, which is a positive sign of growth in Citrus County.

The largest fund is the General Fund, which is used for the operations of the school district. The total General Fund budget is \$154.1 million of which \$6.0 million is the fund balance. The budget was able to return some funds back into the fund balance due to the awarding of CARES funds from the State. The largest component of the General Fund is funded through the Florida Education Finance Program (FEFP). The FEFP is comprised of many line items that represent restricted funding. The majority of the FEFP is the base funding which totals approximately \$68.7 million. This is used primarily to fund personnel services, teachers and support staff in the classroom. The remaining \$49.5 million, approximately \$37.7 million is earmarked for restricted funding ranging from textbooks, student transportation, ESE services, security, class size reduction, and in 2021-2022 Teacher Salary Enhancement Allocation, etc. Funding through this program totals approximately \$118.3 million, which is approximately \$2.2 million more than last year's funding.

The FEFP is comprised of two funding sources, state and local. The state funding totals \$67.3 million (57%) and local funding totals \$51.0 million (43%) of the FEFP, this is an increase of 1% local funding from last year. The local sources of funding are derived from property tax dollars which, millage rates are set by the State. The Required Local Effort millage rate totals 3.563, which is down 0.119 from last year. This millage will raise \$42.2 million, which is \$824,079 more than last year. The second millage rate is the Discretionary millage of 0.748, which will raise \$8.9 million. Local tax dollars will raise \$51.0 million for operations through the FEFP.

The challenge for the General Fund continues to be inadequate funding from the Legislature. The level of funding this year is almost 1.8% over last year, but a large portion of this increase is restricted for the Teacher Salary Enhancement Allocation. The rest of the increase barely allows the District to maintain the demands of the Teacher Salary Enhancement Allocation from the 2020-2021 FEFP. These increased demands and additional resources for schools continue to challenge the General Fund to meet the demands of the ever-increasing challenges of education.

The next largest fund is the Capital Fund. The fund totals \$45.9 million, which \$27.7 million is appropriated and \$18.2 million remains in the Capital Fund balance. The capital millage assessment generates most of the revenue. The revenues derived from local tax dollars through the 1.500 capital outlay millage will be approximately \$17.8 million. Expenditures in the Capital Fund have been managed to increase the fund balance due to long range capital needs. Although local capital outlay millage revenue has increased over last year's, the State's allocation of PECO maintenance has been discontinued, which increases use of the Local Capital Improvement funds to maintain our schools at safely functioning levels. The Capital funds are used for construction, remodeling, maintenance of schools, technology (One to One), school buses, bond payments, property and casualty insurance, etc.

The third major fund is the Special Revenue Fund. This fund represents funding derived from the Federal Government. Currently in that fund are the entitlement grants of Title I, IDEA, Carl D. Perkins, Title II, Title III, Title IV, Title IX and for the next two years the CRRSA Act and ARP funds to help offset the increased expenses due to the Coronavirus COVID-19. Secondly, the fund encompasses the funding of the Food Service Department. Special revenue funds, except for Food Service, are derived through cost reimbursement. After funds have been expensed, the Federal government reimburses the District. The Food Service department carries a fund balance to ensure adequate funds are available to feed the students as well as keeping furniture, fixtures, and equipment up to date. The total budget for Special Revenue is \$38.6 million of which Food Service has a fund balance of \$2.3 million.

The last major fund is the Internal Service Fund, which totals \$27.7 million. This fund is used to support the District's Health Insurance Fund as well as the Wellness Center. Revenues are derived from premiums; expenses are comprised of medical claims and the operations of the Wellness Center. The budget is encompassing of \$17.4 million in appropriations and reserves of \$10.3 million. The reserves are needed to adequately fund the plan and the cost of unplanned catastrophic claims.

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

STATISTICAL

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

Millage Rates Levied:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Local Required Effort	5.527	5.129	5.065	5.017	4.918	4.643	4.331	4.079	3.877	3.682
Prior Period Adjustment	0.029	0.012	0.000	0.039	0.023	0.034	0.002	0.011	0.000	0.000
Basic Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Capital Improvement	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Critical Capital Outlay	0.250	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Millage Levied	8.054	7.639	7.313	7.304	7.189	6.925	6.581	6.338	6.125	5.930

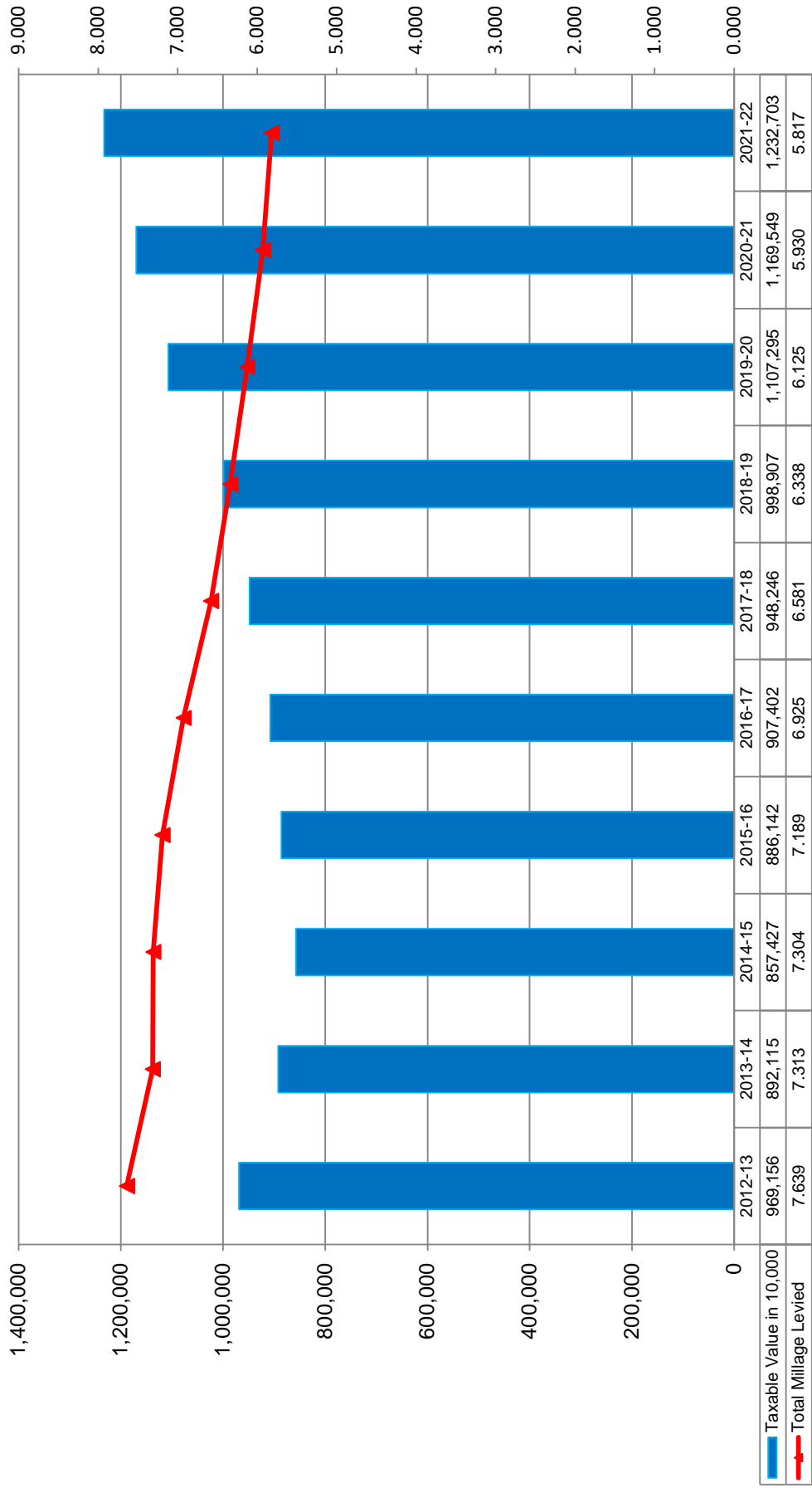
Taxable Value	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Taxable Value	10,099,797,626	9,691,557,319	8,921,147,409	8,574,272,129	8,861,423,299	9,074,017,367	9,482,456,430	9,889,065,037	11,072,954,874	11,695,487,235
Taxable Value in 10,000	1,009,980	969,156	892,115	857,427	886,142	907,402	948,246	988,907	1,107,295	1,169,549

Ad Valorem Tax Budget:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Local Required Effort	53,868,897	47,831,324	43,378,187	41,617,459	42,032,921	40,741,612	39,443,984	39,221,065	41,212,652	41,340,273
Basic Discretionary	7,252,463	6,959,313	6,406,098	6,157,013	6,363,211	6,515,870	6,809,162	7,172,948	7,951,267	8,398,295
Capital Improvement	14,543,709	13,955,843	12,846,452	12,346,952	12,760,450	13,066,585	13,654,737	14,384,254	15,945,055	16,841,502
Critical Capital Outlay	2,423,951	2,325,974	-	-	-	-	-	-	-	-
Total	78,090,019	71,072,454	62,630,737	60,121,424	61,156,581	60,324,067	59,907,884	60,778,266	65,108,975	66,580,070

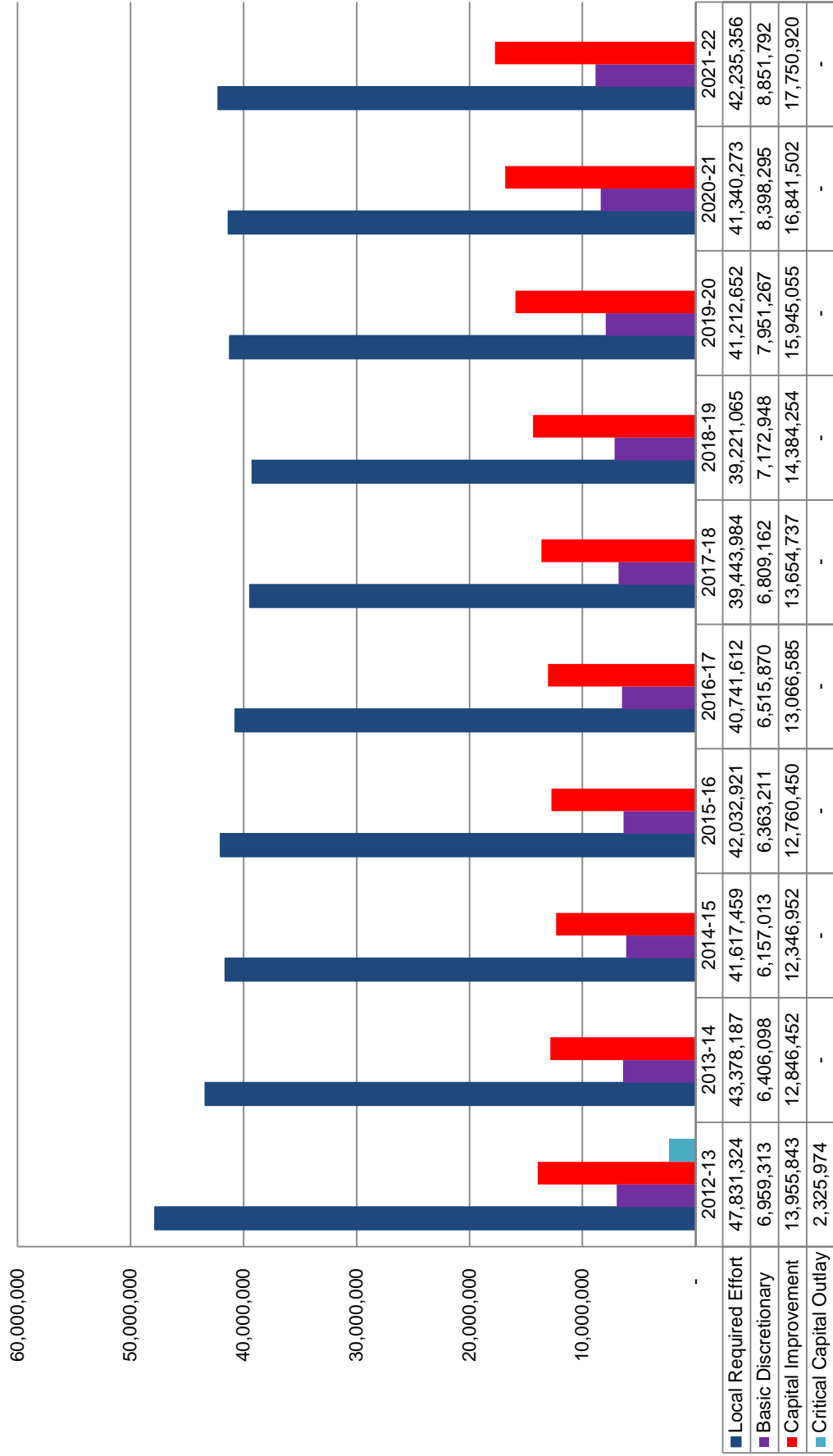
Taxes Collected:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
RLE & Discretionary	61,381,914	49,926,349	51,194,843	48,002,120	48,331,144	47,642,620	46,645,048	46,890,785	49,941,340	50,104,161
Capital Outlay	17,038,802	14,830,733	13,196,876	12,073,567	12,741,501	13,167,245	13,764,077	14,529,894	16,189,077	16,956,825
Total	78,420,716	64,757,081	64,391,718	60,075,687	61,072,645	60,809,865	60,409,125	61,420,679	66,130,417	67,060,986

Percent of Taxes Collected to Taxes Budgeted:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Percent of Taxes Collected to Taxes Budgeted:	100.42%	91.11%	102.81%	99.92%	99.86%	100.81%	100.84%	101.06%	101.57%	100.72%

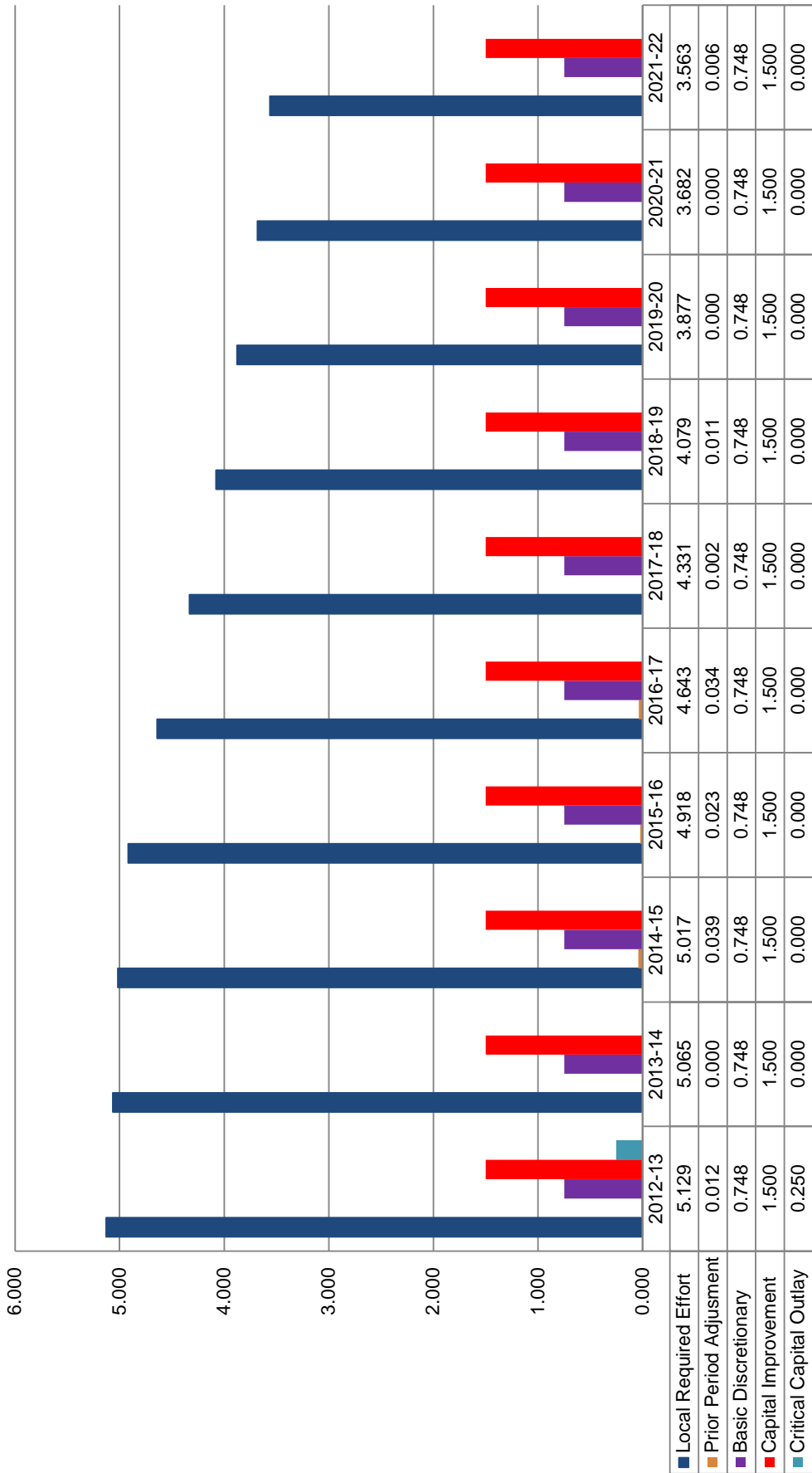
Citrus County School District Taxable Value to Millage Levied 2013-2022



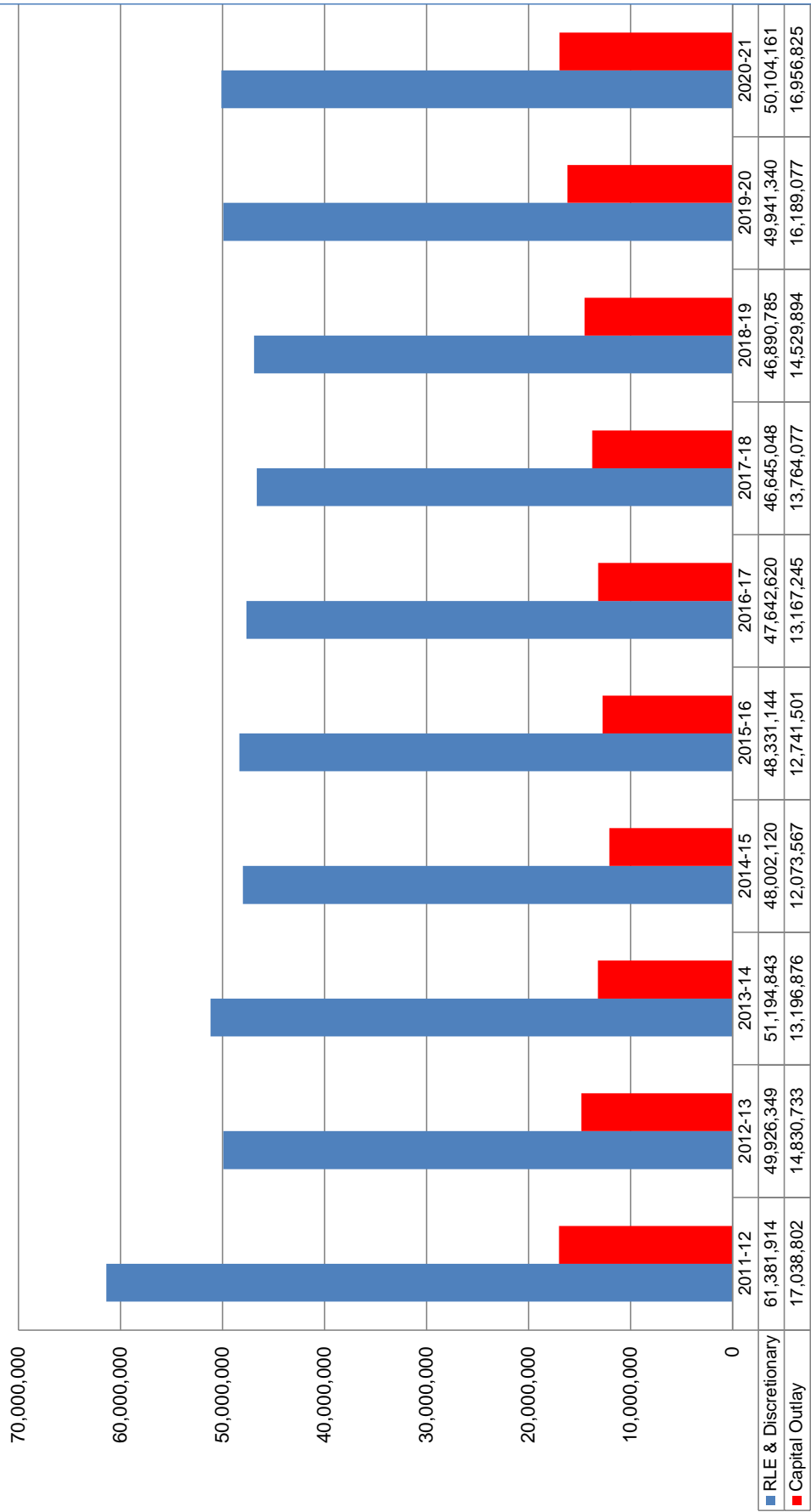
Citrus County School District Ad Valorem Tax Budget 2013-2022



Citrus County School District Millage Levied 2013-2022



Citrus County School District
 Taxes Collected
 RLE & Discretionary vs. Capital Outlay
 2012-2021



Citrus County School District Ad Valorem Taxes Budgeted to Taxes Collected 2012-2021



FEFP FUNDING

Florida Education Finance Program (FEFP) Funding Components

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

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

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

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

Unweighted Full-Time Equivalent Students (UFTE)

A full-time equivalent student for FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent. The FTE generated by a student for the purposes of FEFP funding is limited to 1.0 FTE during the 180-day school year. For the 2021-2022 fiscal year, the projected UFTE for Citrus County Schools is 15,360.58.

Program Cost Factors

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

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

Weighted Full-Time Equivalent Students (WFTE)

Multiplying the UFTE students for a program by its cost factor produces weighted FTE. The calculation weights the FTE to reflect the relative costs of the programs as represented by the program cost factors. For the 2021-2022 fiscal year, the projected WFTE for Citrus County Schools is 16,611.28.

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 2021-2022 fiscal year, the BSA is \$4,372.91.

District Cost Differential

Section 1011.62(2), F.S., requires the Commissioner to annually compute District Cost Differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800 and divided by 100 and 0.200 is added to the product to obtain the DCD. This serves to limit the factor's adjustment to 80 percent of the index (i.e., the approximate percentage of district salary costs to total operating costs). The three-year averaging reduces the immediate impact on districts of sudden changes in the index. For the 2021-2022 fiscal year, the DCD for Citrus County Schools is 0.9464.

Base Funding

Base funding is derived from the product of the weighted FTE students, multiplied by the Base Student Allocation and the District Cost Differential. For the 2021-2022 fiscal year, the base funding for Citrus County Schools is \$68,746,148.

Sparsity Supplement

The FEFP recognizes the relatively higher operating cost of smaller districts due to sparse student population through a statutory formula in which the variable factor is a sparsity index. This index is computed by dividing the FTE of the district by the number of permanent senior high school centers (not to exceed three). By General Appropriations Act proviso, participation is limited to districts of 24,000 or fewer FTE students. There are four adjustments to the initial sparsity computation, including a wealth adjustment. The supplement is limited to \$55,500,000 statewide for the 2021-2022 fiscal year, the sparsity supplement for Citrus County Schools is \$2,238,027.

0.748 Mills Discretionary Compression

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted FTE student that is less than the state average amount per unweighted FTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in section 1011.62(5), F.S. For the 2021-2022 fiscal year, the 0.748 mills discretionary compression allocation for Citrus County Schools is \$739,919.

Safe Schools

A total of \$180,000,000 is appropriated for Safe Schools in the 2021-2022 fiscal year. These funds guarantee each district a minimum of \$250,000. Of the remaining amount, one-third shall be allocated to school districts based on the latest official Florida Crime Index provided by the Florida Department of Law Enforcement, and two-thirds shall be allocated based on each school district's share of the state's total unweighted student enrollment. Safe School funds are to be used by school districts to help them comply with sections 1006.07 through 1006.12, F.S., with priority given to establishing a school resource officer program pursuant to section 1006.12, F.S. For the 2021-2022 fiscal year, the safe school allocation for Citrus County Schools is \$1,109,258.

Exceptional Student Education (ESE) Guaranteed Allocation

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students. District allocations from the appropriation of \$1,064,584,063 for the 2021-2022 fiscal year are recalculated during the year, based on actual student membership from FTE surveys. For the 2021-2022 fiscal year, the ESE allocation for Citrus County Schools is \$7,360,760.

Supplemental Academic Instruction (SAI)

The SAI component of the FEFP formula provides funding of \$714,704,630 for the 2021-2022 fiscal year. Each district with one or more of the 300 lowest performing elementary schools based on a three-year average of the state reading assessment data must use that school's portion of the allocation to provide an additional hour of intensive reading instruction for the students in the school. ESE Centers shall not be included in the 300 schools. The funds for the SAI Allocation shall consist of a base amount with a workload adjustment based on changes in FTE. An additional amount is provided for districts with schools on the list of the 300 lowest-performing elementary schools, based on each district's level of per-student funding in the reading instruction allocation and the SAI categorical fund, and on the total FTE for each of the schools. For the 2021-2022 fiscal year, the SAI allocation for Citrus County Schools is \$3,374,391.

Reading Program

Funds in the amount of \$130,000,000 are provided for a K-12 comprehensive, district-wide system of research-based reading instruction for the for the 2021-2022 fiscal year. The amount of \$115,000 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the total K-12 base funding. From these funds, at least \$15,000,000 shall be used to provide an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the students in the 300 lowest performing elementary schools based on the state reading assessment pursuant to sections 1008.22(3) and 1011.62(9), F.S. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. ESE centers shall not be included in the 300 schools. Pursuant to section 1008.32, F.S., the Florida State Board of Education shall withhold funds from a school district that fails to comply with this requirement. For the 2021-2022 fiscal year, the reading instruction allocation for Citrus County Schools is \$718,337.

Department of Juvenile Justice (DJJ) Supplemental Allocation

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs. Citrus County houses the Cypress Creek DJJ facility and the PACE School for Girls. For the 2021-2022 fiscal year, the DJJ allocation for Citrus County Schools is \$191,002.

Instructional Materials

Funds in the amount of \$241,135,805 are provided in the 2021-2022 fiscal year to purchase instructional materials. The remainder is for core subject instructional materials. Instructional Materials funding also provides \$12,733,273 for library/media materials, \$3,480,428 for science lab materials and supplies, \$10,794,729 for dual enrollment instructional materials and \$3,255,288 for digital instructional materials for students with disabilities. The funds are allocated to the districts based on the formula in Section 1011.67, F.S. For the 2021-2022 fiscal year, the total instructional materials allocation for Citrus County Schools is \$1,243,354.

Student Transportation

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$458,641,984 was appropriated for Student Transportation in 2021-2021. The formula for allocating the requested funds as outlined in section 1011.68, F.S., contains the following provisions in the state allocation for student transportation: (1) students with special transportation needs earn a higher rate of funding than base students; and (2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and (3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. For the 2021-2022 fiscal year, the student transportation allocation for Citrus County Schools is \$3,936,169.

Florida Teachers Classroom Supply Assistance Program (formally Lead)

This appropriation provides an allocation to each school district based on the prorated total of each school district's share of the total K-12 unweighted FTE student enrollment. Pursuant to Section 1012.71, F.S., the funds are to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. An appropriation of \$54,143,375 was allocated for the Florida Teachers Classroom Supply Program in 2021-2022. For the 2021-2022 fiscal year, the Florida teacher classroom supply assistance program allocation for Citrus County Schools is \$295,436.

Digital Classrooms Allocation

Funds in the amount of \$8,000,000, which is a decrease of \$12,000,000 from the 2019-2020 year, are provided to school districts to support school and district efforts and strategies to improve outcomes related to student performance by integrating technology in classroom teaching and learning. The amount of \$100,000 shall be allocated to each district and the remaining balance shall be allocated based on each school district's share of the total unweighted FTE student enrollment. Twenty percent of the funds provided may be used for professional development, including in-state conference attendance or online coursework, to enhance the use of technology for digital instructional strategies. Other eligible uses include acquiring and maintaining items on the eligible services list authorized by the federal E-rate program, and acquiring computer and device hardware and associated software that complies with the requirements of section 1001,20(4)(a)1.b., F.S. For the 2021-2022 fiscal year, the digital classrooms allocation for Citrus County Schools is \$103,820.

Mental Health Allocation

Funds in the amount of \$120,000,000, which is an increase of \$20,000,000 from the prior year, are provided to school districts to help establish or expand school-based mental health care. The amount of \$100,000 shall be allocated to each district and the remaining balance shall be distributed proportionally to districts based on their total unweighted student enrollment. At least ninety percent of a district's allocation must be spent to provide mental health assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses; and coordinate such services with a student's primary care provider and the student's other mental health providers involved in the student's care. For the 2021-2022 fiscal year, the mental health allocation for Citrus County Schools is \$702,987.

Funding Compression Allocation

The amount of \$47,340,626 was appropriated for the Funding Compression Allocation in 2021-2022 to provide additional funding for school districts whose funds per unweighted FTE student in the prior fiscal year were less than the statewide average. Funds shall be allocated based on the requirements of section 1011.62(17), F.S. For the 2021-2022 allocation, 25 percent of the difference between the district's prior-year funds per FTE student and the state average shall be used to determine the allocation. A district's allocation shall not be greater than \$100 per FTE student. For the 2021-2022 fiscal year, the funding compression allocation for Citrus County Schools is \$1,267,159.

Teacher Salary Increase Allocation

The sum of \$500,000,000 in recurring funds is provided for the Teacher Salary Increase Allocation, created by s.1011.62(18), F. S. Eighty percent of these funds are provided for school districts to increase the salaries of all full-time district and charter school classroom teachers (including certified pre-kindergarten teachers funded through the FEFP, but not including substitute teachers) to at least \$47,500 or the maximum amount achievable based on the district's allocation. Twenty percent of this allocation, along with any unused funds from the 80 percent, is to provide salary increases to full-time classroom teachers who did not receive an increase or received an increase of less than 2 percent, or other full-time instructional personnel excluding substitute teachers. For the 2021-2022 fiscal year, the teacher salary increase allocation for Citrus County Schools is \$2,731,379.

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 2021 tax roll from the Florida Department of Revenue. For the current fiscal year FEFP calculation, each district's contribution for required local effort is the product of the certified mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90% of a district's total FEFP entitlement. For the 2021-2022 fiscal year, the required local effort is \$42,164,352.

Adjustments

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

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

If appropriated funds for the FEFP were inadvertently omitted in the FEFP Conference Report, these funds will be added in a later calculation as an additional allocation. This allocation will be distributed based on each district's share of the base funding. In 2020-2021 the 4th Calculation the proration to funds was (\$318,177).

Scholarship payments for education are available and adjusted from the district's allocation of funds.

McKay Scholarships for Students with Disabilities Program – This program provides parents of students with disabilities the option to enroll their children in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. Participants must have been reported for funding in a school district during the prior October and February FTE surveys in order to be eligible. Scholarship amounts are based on the lesser of the amount the student would have generated for district funding or the amount of applicable private school fees.

Family Empowerment Scholarship Program – This program provides students in families that have limited financial resources the option to enroll in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. To be eligible to receive a scholarship, the student's household income level must not exceed 300 percent of the federal poverty level or an adjusted maximum percentage of the federal poverty level that is increased by 25 percent in the fiscal year following any fiscal year in which more than 5 percent of the available scholarships have not been awarded. In addition, the student must be eligible to enroll in kindergarten or have been reported for funding during the prior October and February FTE surveys. Students who are currently placed in foster care or out-of-home care, or who were so placed during the previous state fiscal year, are also eligible provided they meet the enrollment requirement.

Categorical Program Funds

Categorical program funds are added to the FEFP allocation that is distributed to districts. Categorical programs include the Class Size Reduction Program and the District Discretionary Lottery and Florida School Recognition Program.

Class Size Reduction

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

For 2021-2022, the class size reduction appropriation is \$2,837,752,505 for operations. These funds are used by districts primarily to hire teachers to meet class size requirements. For the 2021-2022 fiscal year, the class size reduction funds are \$14,660,535.

District Discretionary Lottery and School Recognition Program Funds

There are no funds appropriated for school recognition funds and district discretionary lottery funds for 2021-2022.

Discretionary Local Effort

School boards may set discretionary tax levies for current operation. The Florida Legislature set the maximum discretionary current operating millage for 2021-2022 at 0.748 mills, pursuant to s. 1011.71(1), F.S.

FLORIDA EDUCATION FINANCE PROGRAM

2021-2022 FEFP – Second 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	1.010
2. Special Programs for At-Risk Students		
ESOL/Intensive English Grades K-3	130	1.199
3. Special Programs for Exceptional Students		
ESE Support Level IV	254	3.648
ESE Support Level V	255	5.340
4. Special Programs for Career Education (9-12)		
Career Education 9-12	300	1.010

**Citrus County School District
Florida Education Finance Program Component Modules
2021-2022**

UFTE Students 15,360.58	X	Program Cost Factors	=	Weighted FTE Students 16,611.28	X	Base Student Allocation \$4,372.91	X
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District Cost Differential .9464	=	Base Funding \$68,746,148	+	Sparsity Supplement \$2,238,027	+	0.748 Millage Compression \$739,919	+
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Safe Schools \$1,109,258	+	ESE Guaranteed \$7,360,760	+	Supplemental Academic Instruction \$3,374,391	+	Reading Instruction \$718,337	+
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DJJ Supplemental \$191,002	+	Instructional Materials \$1,243,354	+	Student Transportation \$3,936,169	+	Classroom Supply Assistance \$295.436	+
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Virtual Education \$0	+	Digital Classroom \$103,820	+	Mental Health Assistance \$702,987	+	Funding Compression \$1,267,159	+
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Teacher Salary Allocation \$2,731,379	=	Total FEFP Funding \$94,758,146	-	Required Local Effort (RLE) \$42,164,352	=	Total FEFP Funding \$52,593,794	+
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Class Size Reduction \$14,660,535	+	Lottery & School Recognition \$0	=	Total State Funding \$67,254,329
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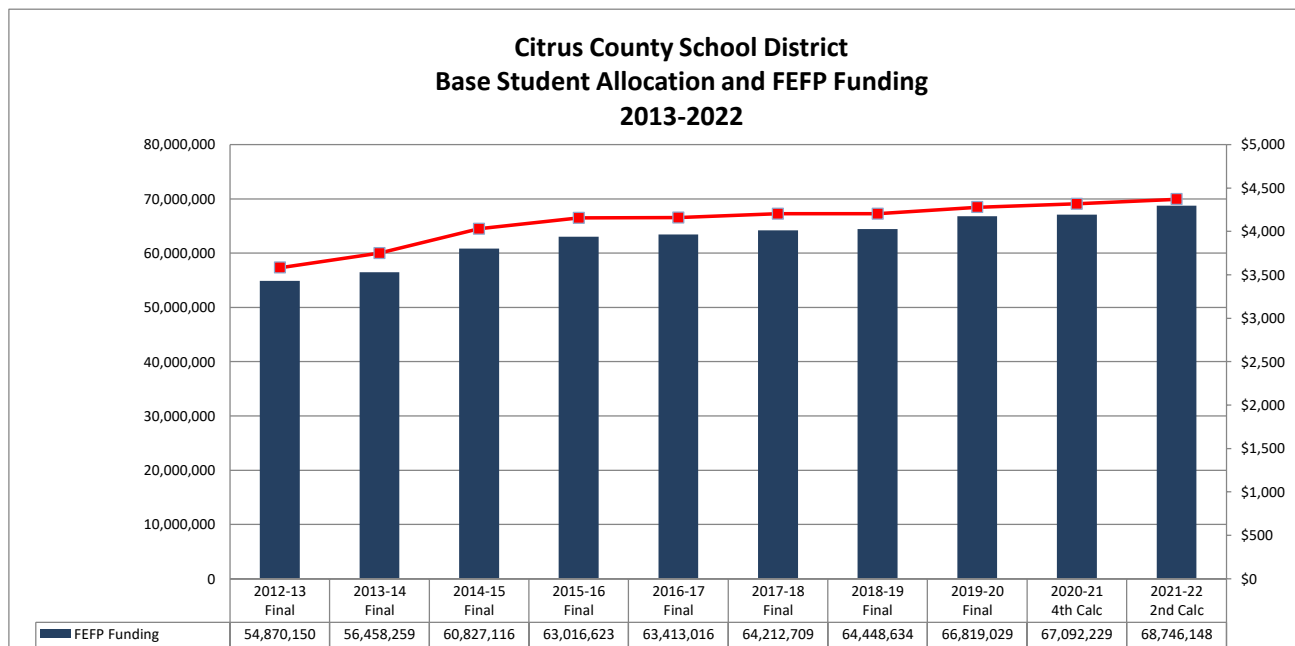
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Citrus County School Board

MAJOR FEFP FORMULA COMPONENTS	2020-2021 4th Calculation	2021-2022 1st Calculation	2021-2022 2nd Calculation	Difference between 2020-2021 4th Calculation and 2021-2022 2nd Calculation
Unweighted FTE	15,243.10	15,360.58	15,360.58	117.48
Weighted FTE	16,387.89	16,611.28	16,611.28	223.39
School Taxable Value	11,695,487,235	12,077,174,051	12,327,027,812	631,540,577
Required Local Effort	3.682	3.676	3.563	(0.119)
.748 Discretionary Millage	0.748	0.748	0.748	0.000
Total Millage	4.430	4.424	4.311	(0.119)
Base Student Allocation	4,319.49	4,372.91	4,372.91	53.42
District Cost Differential	0.9478	0.9464	0.9464	(0.0014)
FEFP DETAIL				
WFTE x BSA x DCD (Base Funding)	67,092,229	68,746,148	68,746,148	1,653,919
Sparsity Supplement	2,230,509	2,229,890	2,238,027	7,518
0.748 Millage Compression	757,277	629,937	739,919	(17,358)
Safe Schools	1,088,671	1,080,876	1,109,258	20,587
ESE Guaranteed Allocation	7,244,577	7,360,760	7,360,760	116,183
Supplemental Academic Instruction	3,344,565	3,374,391	3,374,391	29,826
Reading Progrmn	724,653	718,337	718,337	(6,316)
DJJ Supplemental Allocation	190,880	191,002	191,002	122
Instructional Materials	1,226,236	1,243,354	1,243,354	17,118
Student Transportation	3,859,112	3,936,169	3,936,169	77,057
Teachers Classroom Supplies Assistance	292,739	295,436	295,436	2,697
Digital Classroom Allocation	103,870	103,820	103,820	(50)
Mental Health Assistance Allocation	612,490	702,987	702,987	90,497
Funding Compression	531,131	1,267,159	1,267,159	736,028
Teacher Salary Allocation	2,480,738	2,731,379	2,731,379	250,641
TOTAL FEFP FUNDING	91,779,677	94,611,645	94,758,146	2,978,469
ADJUSTMENTS				
Less: Required Local Effort	(41,340,273)	(42,619,864)	(42,164,352)	(824,079)
Prior Year Adjustments	(18,750)	0	0	18,750
Proration to Appropriations	(318,177)	0	0	318,177
Emergency Order Funding Adjustment	1,075,866	0	0	(1,075,866)
NET STATE FEFP FUNDS	51,178,343	51,991,781	52,593,794	2,154,390
ADJUSTMENTS				
Adjustments for McKay Scholarship	(449,546)	(449,546)	(449,546)	0
Adjustments for Family Empowerment	(1,339,777)	(1,339,777)	(1,339,777)	0
Prior Year Adjustments for Scholarship	0	0	0	0
ADJUSTED NET STATE FEFP FUNDS	49,389,020	50,202,458	50,804,471	0
STATE CATEGORICAL PROGRAMS				
Class Size Reduction	15,915,615	14,660,535	14,660,535	(1,255,080)
TOTAL CATEGORICAL FUNDING	15,915,615	14,660,535	14,660,535	(1,255,080)
TOTAL STATE FUNDING	67,112,708	66,652,316	67,254,329	880,560
LOCAL FUNDING				
Required Local Effort	41,340,273	42,619,864	42,164,352	824,079
Discretionary Local Effort - .748	8,398,295	8,672,377	8,851,792	453,497
TOTAL LOCAL FUNDING	49,738,568	51,292,241	51,016,144	1,277,576
TOTAL FUNDING	116,851,276	117,944,557	118,270,473	2,158,136
Total Funds per Unweighted FTE	7,665.85	7,678.39	7,699.61	33.76

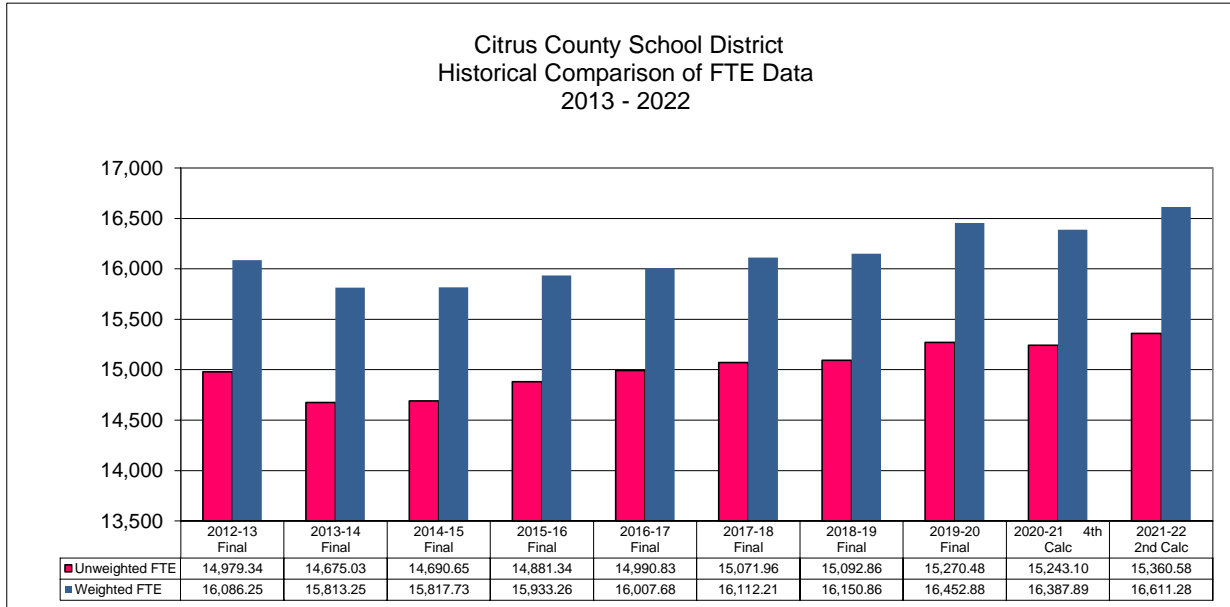
CITRUS COUNTY SCHOOL DISTRICT
Base FEFP Funding
2013-2022

Fiscal Year		Unweighted FTE	Weighted FTE	BSA	WFTE x BSA	DCD	FEFP Funding	Base Funding % increase (decrease)
2012-13	Final	14,979.34	16,086.25	\$3,583	57,636,712	0.9520	54,870,150	1.97%
2013-14	Final	14,675.03	15,813.25	\$3,752	59,336,058	0.9515	56,458,259	2.89%
2014-15	Final	14,690.65	15,817.73	\$4,032	63,773,449	0.9538	60,827,116	7.74%
2015-16	Final	14,881.34	15,933.26	\$4,154	66,193,932	0.9520	63,016,623	3.60%
2016-17	Final	14,990.83	16,007.68	\$4,161	66,603,314	0.9521	63,413,016	0.63%
2017-18	Final	15,071.96	16,112.21	\$4,204	67,734,925	0.9480	64,212,709	1.26%
2018-19	Final	15,092.86	16,150.86	\$4,204	67,904,999	0.9491	64,448,634	0.37%
2019-20	Final	15,270.48	16,452.88	\$4,279	70,409,935	0.9490	66,819,029	3.68%
2020-21	4th Calc	15,243.10	16,387.89	\$4,319	70,787,327	0.9478	67,092,229	4.10%
2021-22	2nd Calc	15,360.58	16,611.28	\$4,373	72,639,632	0.9464	68,746,148	2.88%



CITRUS COUNTY SCHOOL DISTRICT
Unweighted and Weighted Full Time Equivalent Students
2013-2022

Fiscal Year		Unweighted FTE	FTE Percent Change	Weighted FTE	WFTE Percent Change
2012-13	Final	14,979.34	-1.27%	16,086.25	-1.00%
2013-14	Final	14,675.03	-2.03%	15,813.25	-1.70%
2014-15	Final	14,690.65	0.11%	15,817.73	0.03%
2015-16	Final	14,881.34	1.30%	15,933.26	0.73%
2016-17	Final	14,990.83	0.74%	16,007.68	0.47%
2017-18	Final	15,071.96	0.54%	16,112.21	0.65%
2018-19	Final	15,092.86	0.14%	16,150.86	0.24%
2019-20	Final	15,270.48	1.18%	16,452.88	1.87%
2020-21	4th Calc	15,243.10	1.00%	16,387.89	1.47%
2021-22	2nd Calc	15,360.58	0.59%	16,611.28	0.96%



CONSOLIDATED FUNDS

FUND CLASSIFICATIONS

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

The following funds are included in this budget document:

<u>Code</u>	<u>Description</u>
1001	<u>General Fund.</u> The fund used to account for and report all financial resources not accounted for and reported in another fund.
2XXX	<u>Debt Service Funds.</u> Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. Used locally: 2900 – Leases 2990 – QSCB ARRA School Bonds
3XXX	<u>Capital Projects Funds.</u> Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Used locally: 3601 – Capital Outlay and Debt Service 3719 – Capital Improvement-2019 Taxes 3720 – Capital Improvement-2020 Taxes 3721 – Capital Improvement-2021 Taxes 3901 – Other Local Capital Projects 3903 – Impact Fees

4XXX

Special Revenue Funds.

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

Used locally:

- 4101 – Food Services
- 4201 – Federal Projects
- 4202 – Other Federal Grants
- 4203 – Pell Grant
- 4410 – CARES ESSER I
- 4420 – Other CARES Relief
- 4430 – CRRSA ESSER II
- 4440 – Other CRRSA Relief

7XXX

Internal Service Funds.

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

Used locally:

- 7101 – Self Insurance



**Citrus County School District
Consolidated Funds Statement**

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	CARES CRRSA	Internal Service	Totals
Appropriations by Function:								
5XXX Basic (FEFP K-12)	85,519,244				5,246,503	7,107,718		97,873,466
6100 Pupil Personnel Services	6,759,098				350,272	1,633,133		8,742,503
6200 Instruct. Media Services	1,696,033					22,873		1,718,905
6300 Instruct. & Curr. Dev.	1,717,642				2,972,594	1,349,613		6,039,849
6400 Instruct. Staff Training	1,275,807				248,832	445,705		1,970,344
6500 Instruct. Tech. Services	1,377,359				39,948	612,195		2,029,502
7100 Board	587,096					100,000		687,096
7200 General Admin.	654,655					188,247		842,902
7300 School Admin.	11,027,110					245,137		11,272,247
7400 Fac., Acquis. & Const.	534,634		13,903,947		515,747			14,954,329
7500 Fiscal Services	1,073,854							1,073,854
7600 Food Services				9,670,768				9,670,768
7700 Central Services	3,024,090					236,833	17,411,500	20,672,424
7800 Pupil Transportation	9,950,923					417,253		10,368,176
7900 Operation of Plant	14,550,089					603,966	28,070	15,182,125
8100 Maintenance of Plant	5,729,343				50,000	1,574,712	5,000	7,359,055
8200 Admin. Technology	2,204,046							2,204,046
9100 Community Services	261,909					740,783		2,627,834
9200 Debt Service		2,769,466	5,340,963					8,110,429
9700 Transfers	115,000		8,483,632	364,000				8,962,632
Total Appropriations	\$ 148,057,934	\$ 2,769,466	\$ 27,728,542	\$ 10,034,768	\$ 11,049,039	\$ 15,278,167	\$ 17,444,570	\$ 232,362,486
Total Fund Balance	6,034,795	19,832,640	18,209,671	2,264,488	0	0	10,288,212	56,629,806
2021-2022 Final Budget	\$ 154,092,729	\$ 22,602,106	\$ 45,938,213	\$ 12,299,256	\$ 11,049,039	\$ 15,278,167	\$ 27,732,782	\$ 288,992,292



**Citrus County School District
Consolidated Funds Statement**

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	CARES CRRSA	Internal Service	Totals
Appropriations by Object:								
100 Salaries	88,969,045			3,118,900	6,177,155	3,222,373	111,957	101,589,429
200 Benefits	28,701,864			1,263,263	2,095,854	1,266,935	34,824	33,362,740
300 Purchased Services	14,136,529			122,887		3,927,295	3,754,790	21,941,501
400 Energy Services	4,651,276			104,000		200,000	4,000	4,959,276
500 Materials and Supplies	8,075,733			4,208,719		4,207,488	24,000	16,515,941
600 Capital Outlay	1,800,870		13,903,947	235,000		945,823	5,000	16,890,640
700 Other Expenses	1,607,615	2,769,466	750	618,000	1,075,747	1,508,253	13,510,000	21,089,831
900 Transfers	115,000		13,823,845	364,000	1,700,283			16,003,128
Total Appropriations	\$ 148,057,934	\$ 2,769,466	\$ 27,728,542	\$ 10,034,768	\$ 11,049,039	\$ 15,278,167	\$ 17,444,570	\$ 232,362,486
Total Fund Balance	6,034,795	19,832,640	18,209,671	2,264,488	0	0	10,288,212	56,629,806
Total Appropriations & Fund Balance	\$ 154,092,729	\$ 22,602,106	\$ 45,938,213	\$ 12,299,256	\$ 11,049,039	\$ 15,278,167	\$ 27,732,782	\$ 288,992,292

GENERAL FUND

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

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2021	FY 2022
	Actuals	Original Budget	Revised Budget	Actuals	Original Budget	
Revenues						
General Fund	125,090,434.63	128,602,536.49	128,383,558.82	126,575,485.82	129,636,013.14	
Transfers from Capital Fund	6,504,742.97	8,060,320.00	6,671,729.80	6,671,729.80	8,483,632.00	
Total Revenues	\$ 131,595,177.60	\$ 136,662,856.49	\$ 135,055,288.62	\$ 133,247,215.62	\$ 138,119,645.14	
Expenses						
General Fund	129,354,957.42	143,746,888.38	135,827,613.49	131,417,977.09	148,057,933.59	
Total Expenses	129,354,957.42	143,746,888.38	135,827,613.49	131,417,977.09	148,057,933.59	
Net Change in Fund Balance	2,240,220.18	(7,084,031.89)	(772,324.87)	1,829,238.53	(9,938,288.45)	
Beginning Fund Balance, July 1st	11,903,624.99	14,143,845.17	14,143,845.17	14,143,845.17	15,973,083.70	
Ending Fund Balance, June 30th	\$ 14,143,845.17	\$ 7,059,813.28	\$ 13,371,520.30	\$ 15,973,083.70	\$ 6,034,795.25	
Reserves						
Non-Spendable	1,183,469.32	500,000.00	500,000.00	782,410.77	500,000.00	
Restricted	4,236,348.66	1,000,000.00	1,000,000.00	4,268,920.82	1,000,000.00	
Assigned - Scholarships	1,000,000.00	1,000,000.00	1,000,000.00	1,250,000.00	1,000,000.00	
Assigned	947,758.48			429,108.93		
Total Reserves	\$ 7,367,576.46	\$ 2,500,000.00	\$ 2,500,000.00	\$ 6,730,440.52	\$ 2,500,000.00	
Net Change in Unassigned Fund Balance	\$ 1,296,163.10	\$ (2,216,455.43)	\$ 4,095,251.59	\$ 2,466,374.47	\$ (5,707,847.93)	
Unassigned Fund Balance	\$ 6,776,268.71	\$ 4,559,813.28	\$ 10,871,520.30	\$ 9,242,643.18	\$ 3,534,795.25	

Undesignated Fund Balance % of Revenue

6.97%

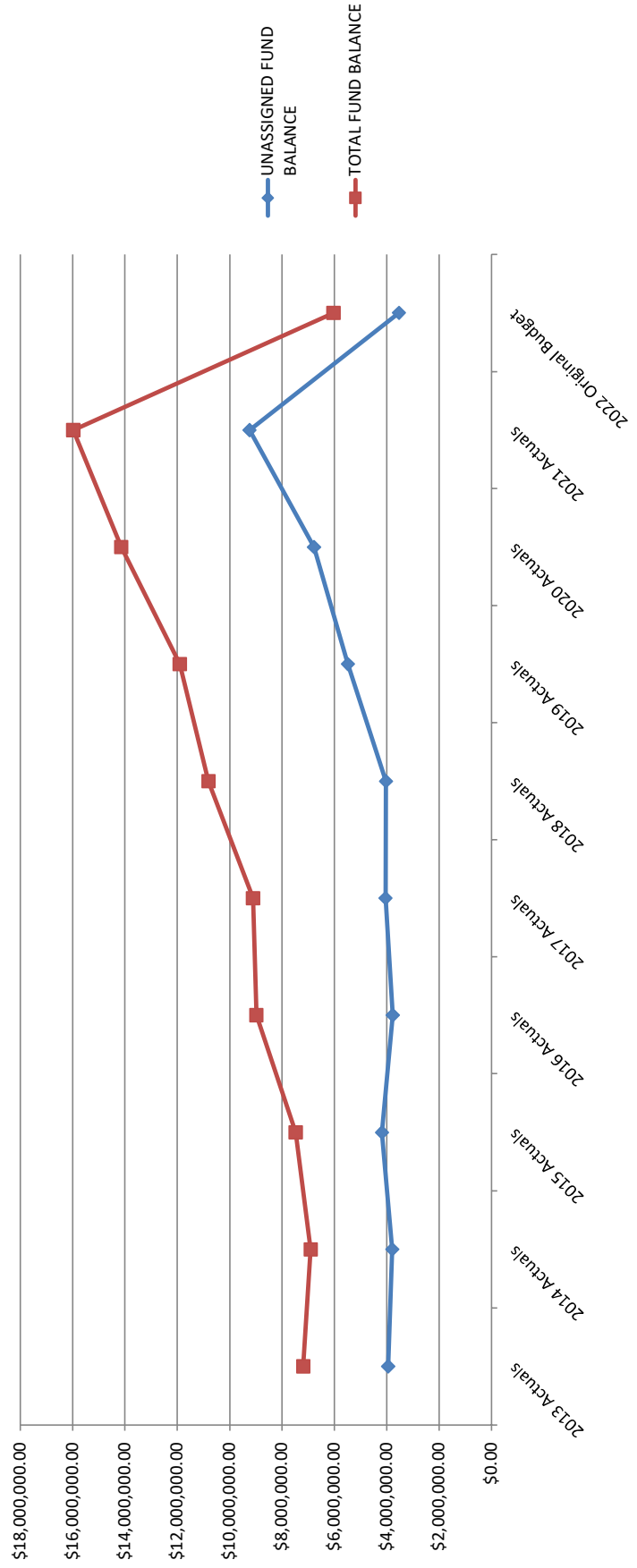
4.32%

9.25%

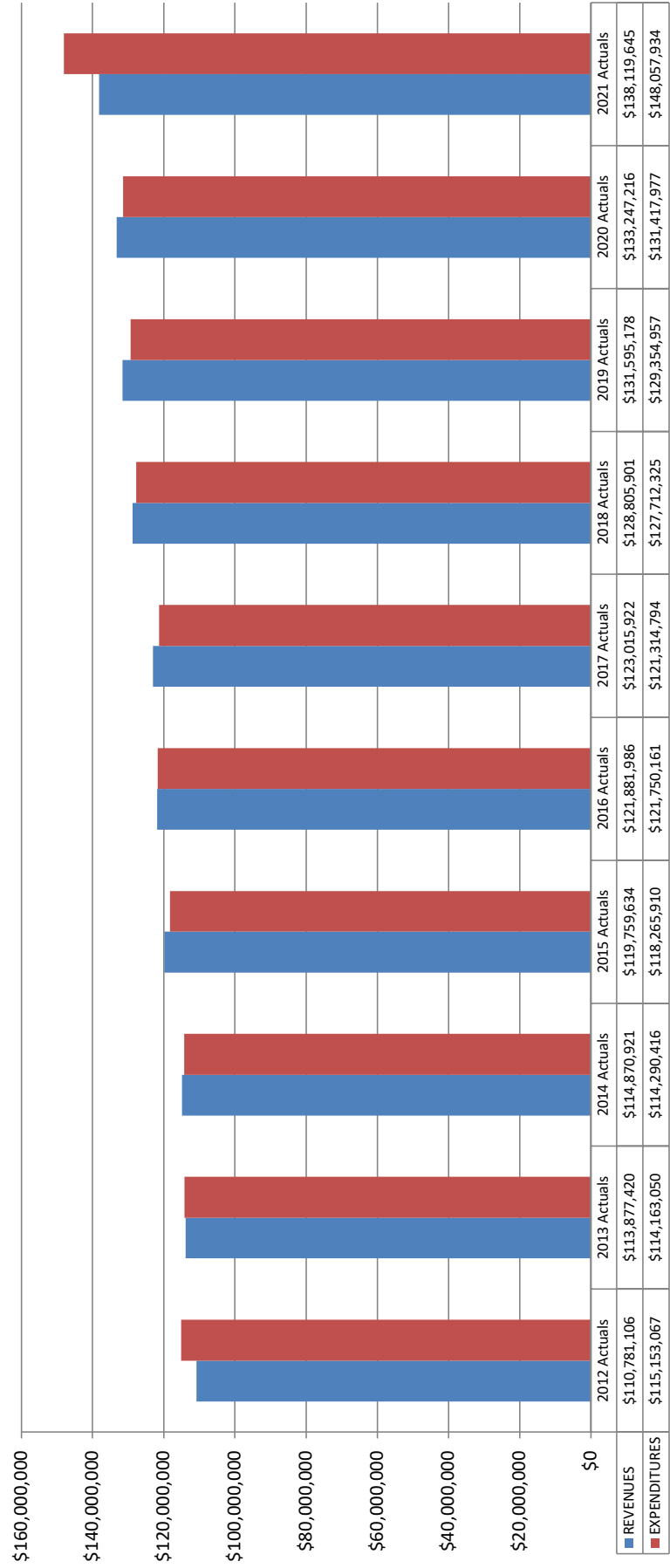
8.63%

3.50%

**Citrus County School Board
Total vs. Unrestricted Fund Balances
2013 - 2022**



Citrus County School Board General Fund Revenues vs. Expenditures 2013 - 2022



REVENUES

REVENUE ACCOUNTS

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

- 3371 Voluntary Prekindergarten Program Revenue received for Voluntary Prekindergarten Program as provided in Section 1002.53, F.S.
- 3378 Full-Service Schools Funding received for the continuation and expansion of the Full-Service Schools Program.
- 3390 Miscellaneous State Revenue
- 34XX Revenue from Local Sources
- 3410 Taxes Taxes levied by a school system on the assessed valuation of real and personal property located within the district and local sales surtaxes levied by referendum. The budgeted tax revenues from the assessed valuation of property must represent at least 96 % of the yield from the proposed millage. (millage x assessed valuation x 96%)
- 3425 Rent Amounts received from the rental of property owned by the school district and currently used for school purposes or rent from property other than school facilities.
- 3430 Investment Income Interest earnings from amounts held in daily balances, savings accounts, time deposits, or investments. Also, profit on the sale of investments.
- 3440 Gifts, Grants, and Bequests Amounts received from a philanthropic foundation, private individual or organization, or county commission for which no repayment or special service to contributor is expected.
- 3460 Student Fees Student fees which are authorized by statute and established by the school board.
- 3490 Miscellaneous Local Sources. Other amounts received from local sources.
- 3600-3700 Other Financing Sources Increases in the net position other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such.
- 36XX Transfers 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 Face Value of Long-Term Debt and Sale of Capital Assets Increases in current financial resources resulting from the issuance of long-term debt and sales of capital assets.
- 3730 Sale of Capital Assets. Proceeds from sale of capital assets of a school district.
- 3740 Loss Recoveries. Amounts received from insurance or other sources as a result of the loss of school district property from fire, theft or other causes.



**Citrus County School District
General Fund**

Account Number	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2020-2021 to 2021-2022 Change	Percent
ESTIMATED REVENUES					
Federal					
Federal Direct	3100	212,167	214,725	220,000	5,275 2.46%
Federal thru State	3200	795,131	1,203,265	1,250,000	46,735 3.88%
Total Federal		<u>1,007,298</u>	<u>1,417,991</u>	<u>1,470,000</u>	<u>52,009 3.67%</u>
Revenue from State					
Florida Education Finance Program	3310	47,574,905	49,389,020	52,593,794	3,204,774 6.49%
Workforce Development	3315	2,043,527	2,064,261	2,064,261	0 0.00%
Workforce Education Performance Incentive	3317	181,000	132,000	0	-132,000 -100.00% *
CO & DS Withheld for Administrative Expense	3323	8,824	8,796	8,825	29 0.33%
Racing Commission Funds	3341	223,250	223,250	223,250	0 0.00%
State License Tax	3343	116,142	118,702	120,000	1,298 1.09%
District Discretionary Lottery Funds	3344	14,685	0	0	0 0.00%
Class Size Reduction Operating Funds	3355	15,748,007	15,915,615	14,660,535	-1,255,080 -7.89%
School Recognition Funds	3361	268,651	2,827	0	-2,827 -100.00% *
Voluntary Prekindergarten Program	3371	764,482	847,101	1,168,661	321,559 37.96% *
Full Service Schools	3378	130,000	130,000	130,000	0 0.00%
Other Miscellaneous State Revenue	339X	1,219,048	718,515	150,642	-567,873 -79.03% *
Total Revenue from State		<u>68,292,522</u>	<u>69,550,087</u>	<u>71,119,968</u>	<u>1,569,880 2.26%</u>
Revenue from Local Sources					
District School Tax	3411	49,941,340	50,104,161	51,087,148	982,987 1.96%
Payment in Lieu of Taxes	3422	22,585	22,585	25,000	2,415 10.69%
Rent	3425	222,744	231,653	273,800	42,147 18.19%
Interest, Including Profit on Investment	343X	323,025	70,735	102,000	31,265 44.20% *
Net Increase(Decrease) in Fair Value of Investments	3433	0	-49,000	0	49,000 * -100.00%
Gifts, Grants and Bequests	3440	134,624	122,756	5,175	-117,581 -95.78% *
Adult General Education Course Fees	3461	6,125	5,430	5,000	-430 -7.92%
Postsecondary Vocational Course Fees	3462	761,653	752,175	750,000	-2,175 -0.29%
Capital Improvement Fees	3464	38,399	36,949	35,000	-1,949 -5.27%
Postsecondary Lab Fees	3465	216,855	242,505	240,000	-2,505 -1.03%
Lifelong Learning Fees	3466	26,028	43,262	40,000	-3,262 -7.54%
Financial Aid Fees	3468	75,242	73,672	73,000	-672 -0.91%
Other Student Fees	3469	47,451	60,469	45,000	-15,469 -25.58%
Charges for Service	3481	58,368	80,488	92,000	11,512 14.30%
Miscellaneous Local Sources	349X	3,611,208	3,689,296	4,072,209	382,913 10.38%
Total Local		<u>55,485,648</u>	<u>55,487,136</u>	<u>56,845,332</u>	<u>1,358,196 2.45%</u>
OTHER FINANCING SOURCES					
Transfers In: from Capital Outlay Projects Funds	3630	6,504,743	6,671,730	8,483,632	1,811,902 27.16% *
Transfers In: from Food Service Funds	3640	1,225	5,792	0	-5,792 -100.00% *
Sale of Equipment	3733	228,530	64,261	75,774	11,513 17.92%
Insurance Loss Recovery	3741	74,100	47,621	124,939	77,319 162.36% *
Other Loss Recovery	3742	1,112	175	0	-175 -100.00% *
Legal Restitution	3745	0	2,424	0	-2,424 -100.00% *
Total Other Financing Sources		<u>6,809,711</u>	<u>6,792,002</u>	<u>8,684,346</u>	<u>1,892,344 27.86%</u>
Beginning Fund Balance	2800	<u>11,903,625</u>	<u>14,143,845</u>	<u>15,973,084</u>	<u>1,829,239 12.93%</u>

Note: Variances > 25% explained

REVENUES

- *3317 Budget will be added when items occur.
- *3361 No funding from the State in 2020-2021
- *3371 Increased Pre-K funding from General
- *339X Budget will be added when items occur.
- *343X Market Value of Funds declined in 2020-2021
- *3440 Budget will be added when items occur.
- *36XX Transfers are booked based on maintenance and insurance activity, costs are expected to increase in 2021-2022
- *37XX Budget will be added when items occur.

APPROPRIATIONS

FUNCTION CLASSIFICATION

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

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

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

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, internal auditing, and investments and funds management. Internal audit staff who do not report to the district school board should be included in this function. Independent auditors or auditors who report directly to the Board should be coded to Function 7100.

76XX Food Services

Activities concerned with providing food to students and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. Food purchased and served outside the district's defined food service program must be charged as a purchased service of the applicable function.

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 Student Transportation Services

Activities associated with the transportation of students to and from school activities, either between home and school, from school to school, or on trips for curricular or cocurricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other student transportation service expenditures. Transportation expenditures not related to student transportation services should be reported in the function related to the purpose of the expenditure.

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, moving furniture, routine maintenance of grounds and heating, ventilation and air conditioning systems, providing school crossing guards, security, and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment. Tasks of Custodians should be charged to this function, unless they can be coded appropriately to another function.

81XX Maintenance of Plant

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

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

82XX Administrative Technology Services

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

91XX Community Services

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

92XX Debt Service

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

97XX Transfer of Funds

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



**Citrus County School District
General Fund**

	Account Number	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2020-2021 to 2021-2022 Change	Percent
APPROPRIATIONS						
Instruction	5000	77,544,459	76,601,274	85,519,244	8,917,970	11.64%
Pupil Personnel Services	6100	6,839,469	6,586,507	6,759,098	172,590	2.62%
Instructional Media Services	6200	1,497,163	1,500,525	1,696,033	195,508	13.03%
Instructional and Curriculum Development Services	6300	1,354,707	1,566,731	1,717,642	150,911	9.63%
Instructional Staff Training Services	6400	1,040,879	996,029	1,275,807	279,778	28.09% *
Instructional Related Technology	6500	1,147,440	1,209,302	1,377,359	168,057	13.90%
School Board	7100	496,286	532,539	587,096	54,557	10.24%
General Administration	7200	625,891	632,016	654,655	22,640	3.58%
School Administration	7300	10,073,554	10,455,760	11,027,110	571,349	5.46%
Facilities Acquisition and Construction	7400	325,032	325,524	534,634	209,110	64.24% *
Fiscal Services	7500	829,198	848,917	1,073,854	224,937	26.50% *
Food Services	7600	35,438	8,844	0	-8,844	-100.00% *
Central Services	7700	2,835,700	2,916,717	3,024,090	107,373	3.68%
Pupil Transportation Services	7800	8,217,878	8,113,487	9,950,923	1,837,437	22.65%
Operation of Plant	7900	10,412,896	13,170,009	14,550,089	1,380,079	10.48%
Maintenance of Plant	8100	3,493,327	3,431,140	5,729,343	2,298,203	66.98% *
Administrative Technology Services	8200	2,163,910	1,892,467	2,204,046	311,579	16.46%
Community Services	9100	415,408	573,092	261,909	-311,182	-54.30% *
Transfer to Other Funds	9700	6,324	57,096	115,000	57,904	101.42% *
Total Appropriations		<u>129,354,957</u>	<u>131,417,977</u>	<u>148,057,934</u>	<u>16,639,957</u>	<u>12.66%</u>
Ending Fund Balance	2700	<u>14,143,845</u>	<u>15,973,084</u>	<u>6,034,795</u>	<u>-9,938,288</u>	<u>-62.22%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u><u>143,498,803</u></u>	<u><u>147,391,061</u></u>	<u><u>154,092,729</u></u>	<u><u>6,701,668</u></u>	<u><u>4.55%</u></u>

Note: Variances > 25% explained

EXPENSES

- *6400 Most Instructional staff trainings were conducted via ZOOM in 2020-2021
- *7400 Charter School Capital Outlay flow through expensed changed costing per Audit
- *7500 Additional Supervisor position added and professional services have increased
- *7600 Budget will be added if expenses occur
- *8100 Increased funding for sanitation and cleaning and purchase of maintenance equipment
- *8200 Increase funding for software to remote learn and increase cyper security
- *9100 Budget will be added when expenses occur
- *9700 Funds transferred to Debt Service for vehicle lease

OBJECT CLASSIFICATIONS

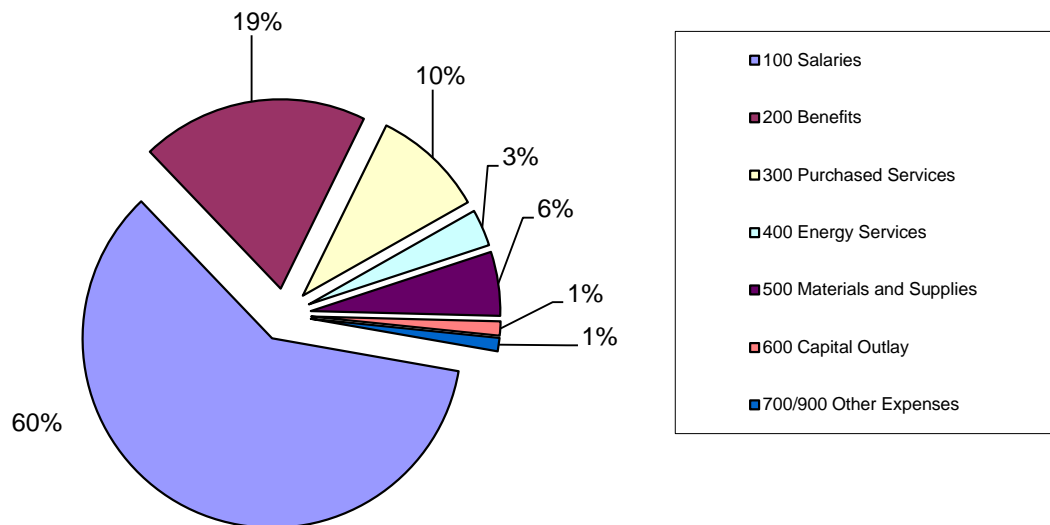
Object classification indicates the type of goods or services obtained as the result of a specific expenditure. Seven major object categories are identified: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay and Other. An additional object for other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

<u>Code</u>	<u>Description</u>
1XXX	<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 individuals in permanent positions. This includes 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 capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and replacement equipment, and software.</p>
7XXX	<p><u>Other Expenses</u></p> <p>Amounts paid for goods and services not previously classified. This includes expenditures for the retirement of debt, judgments against the school system, and the payment of dues and fees.</p>

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

Description	2020 2021 Original Budget	2020 2021 Actuals	2021 2022 Original Budget	% Change from Original '21 to Original '22
OBJECTS:				
100 Salaries	86,456,266.03	84,216,930.29	88,969,045.34	2.91%
200 Benefits	26,270,940.02	24,803,210.46	28,701,864.30	9.25%
300 Purchased Services	14,485,475.88	12,358,608.38	14,136,529.30	-2.41%
400 Energy Services	4,674,251.88	3,717,179.41	4,651,275.88	-0.49%
500 Materials and Supplies	8,059,956.39	4,024,710.09	8,075,733.33	0.20%
600 Capital Outlay	2,176,851.19	463,417.41	1,800,870.24	-17.27%
700/900 Other Expenses	1,623,146.99	1,833,921.05	1,722,615.20	6.13%
Total Appropriations	\$ 143,746,888.38	\$ 131,417,977.09	\$ 148,057,933.59	3.00%

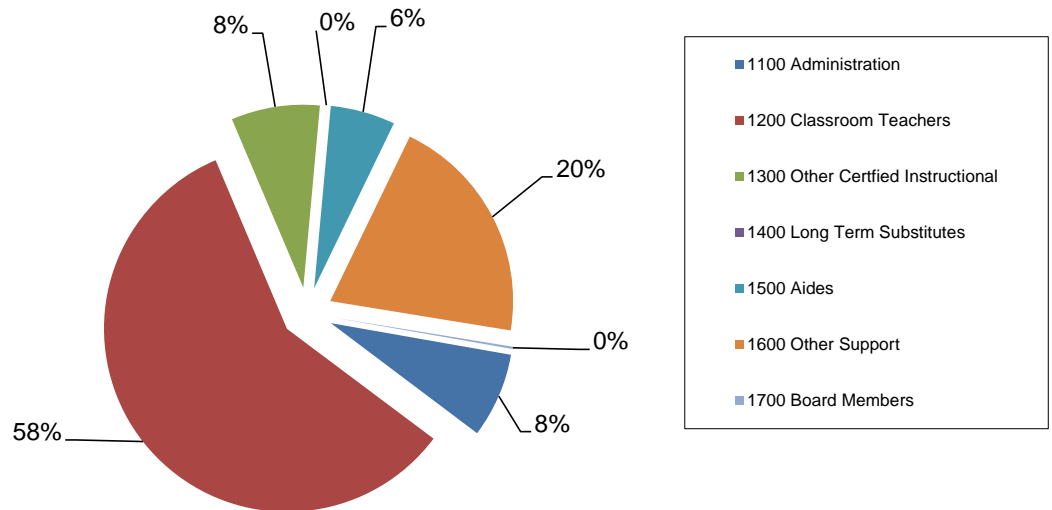
**Citrus County School District
2021 Budget by Object**



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

Description	2020 2021 Original Budget	2020 2021 Actuals	2021 2022 Original Budget	% Change Original '21 to Original '22
OBJECT: 1XXX SALARIES				
1100 Administration	6,832,335.00	7,097,659.87	6,657,138.70	-2.56%
1200 Classroom Teachers	49,998,076.35	48,334,572.17	51,919,224.00	3.84%
1300 Other Certified Instructional	6,852,192.47	6,720,635.73	6,967,483.19	1.68%
1400 Long Term Substitutes	1,210.00	554,597.51	-	-100.00% *
1500 Aides	4,826,396.59	4,520,611.25	5,103,796.33	5.75%
1600 Other Support	17,769,165.62	16,804,153.76	18,136,703.12	2.07%
1700 Board Members	176,890.00	184,700.00	184,700.00	4.42%
Total Appropriations	86,456,266.03	84,216,930.29	88,969,045.34	2.91%

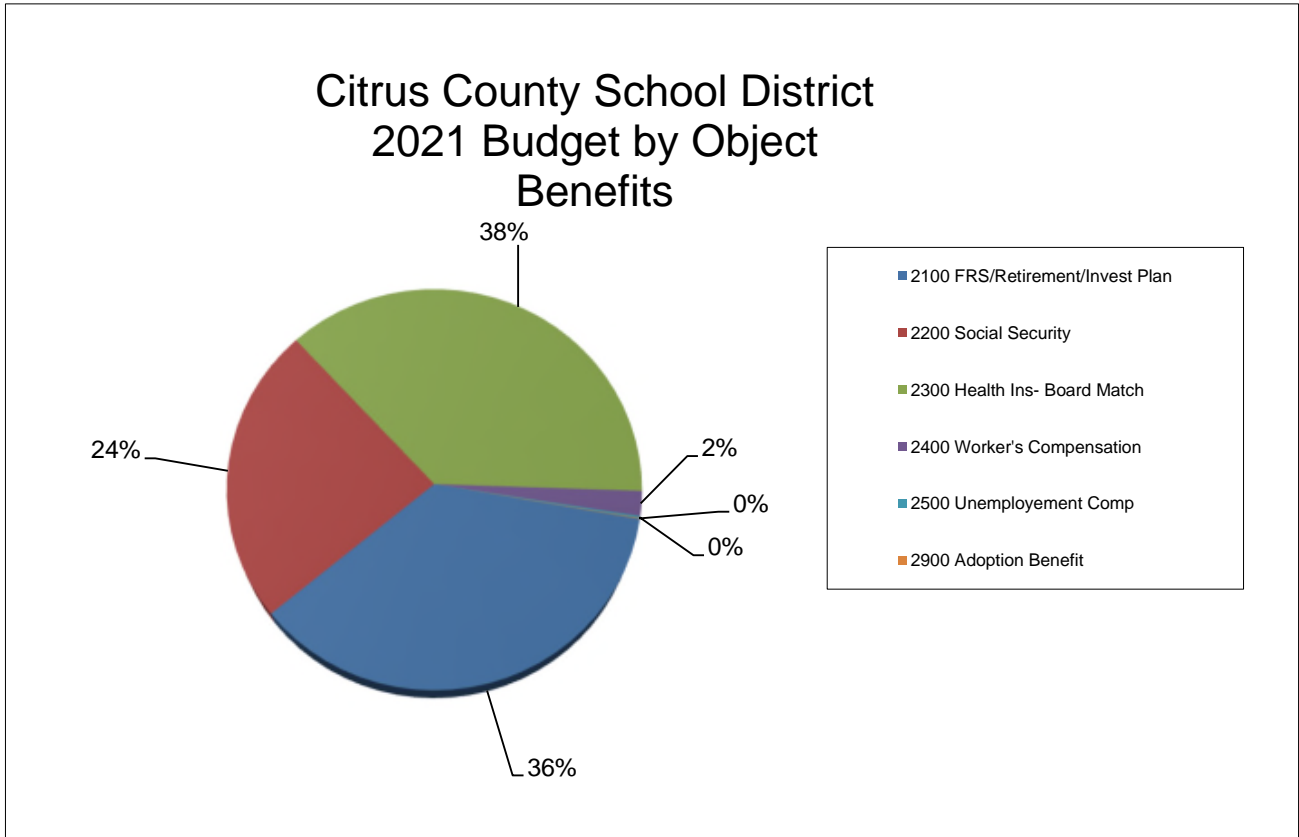
**Citrus County School District
2021 Budget by Object
Salaries**



Note: Variances > 25% explained

*1400 Expenses budgeted as they occur

CITRUS COUNTY SCHOOL DISTRICT GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT				
Description	2020 2021 Original Budget	2020 2021 Actuals	2021 2022 Original Budget	% Change Original '21 to Original '22
OBJECT: 2XXX BENEFITS				
2100 FRS/Retirement/Invest Plan	9,427,975.44	8,939,608.31	10,408,294.71	10.40%
2200 Social Security	6,365,506.81	5,919,246.21	6,900,453.10	8.40%
2300 Health Ins- Board Match	9,743,015.02	9,114,417.62	10,750,438.00	10.34%
2400 Worker's Compensation	712,442.75	721,681.62	574,208.49	-19.40%
2500 Unemployment Comp	22,000.00	71,316.70	50,000.00	127.27%
2900 Adoption Benefit	-	36,940.00	18,470.00	
Total Appropriations	26,270,940.02	24,803,210.46	28,701,864.30	9.25%



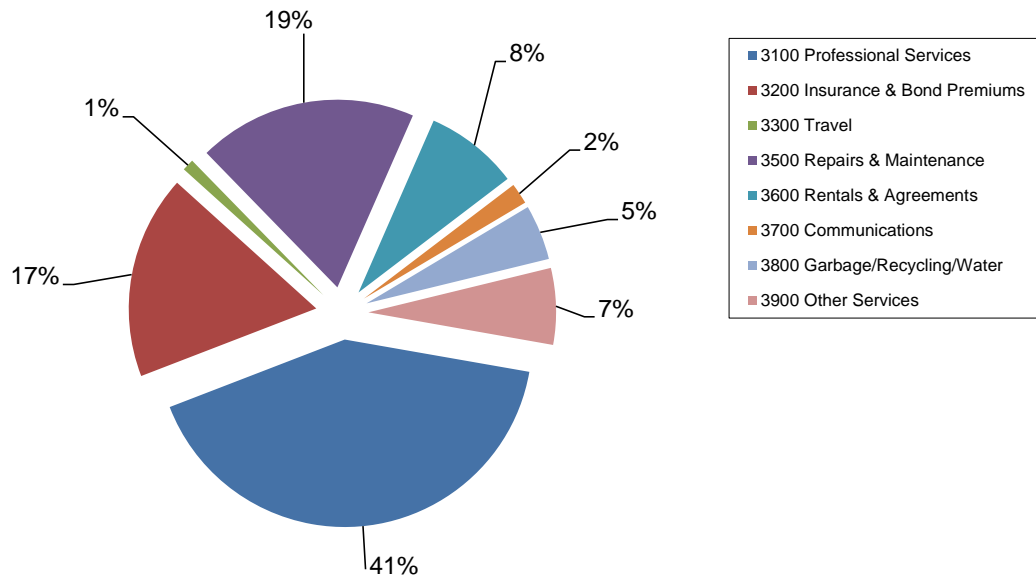
Note: Variances > 25% explained

***2500** Stimulus Funds being used for overages of average Worker's Comp

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

Description	2020 2021 Original Budget	2020 2021 Actuals	2021 2022 Original Budget	% Change Original '21 to Original '22
OBJECT: 3XXX PURCHASED SERVICES				
3100 Professional Services	5,790,368.23	5,602,072.03	5,845,433.68	0.95%
3200 Insurance & Bond Premiums	2,212,323.16	2,217,361.87	2,480,290.48	12.11%
3300 Travel	165,925.50	24,144.73	144,409.79	-12.97%
3500 Repairs & Maintenance	2,488,425.20	1,361,363.54	2,670,510.23	7.32%
3600 Rentals & Agreements	1,681,773.54	1,103,263.88	1,139,248.69	-32.26% *
3700 Communications	559,829.56	506,914.93	254,158.92	-54.60% *
3800 Garbage/Recycling/Water	663,475.00	653,952.92	671,650.00	1.23%
3900 Other Services	923,355.69	889,534.48	930,827.51	0.81%
Total Appropriations	\$ 14,485,475.88	\$ 12,358,608.38	\$ 14,136,529.30	-2.41%

**Citrus County School District
2021 Budget by Object
Purchased Services**



Note: Variances > 25% explained

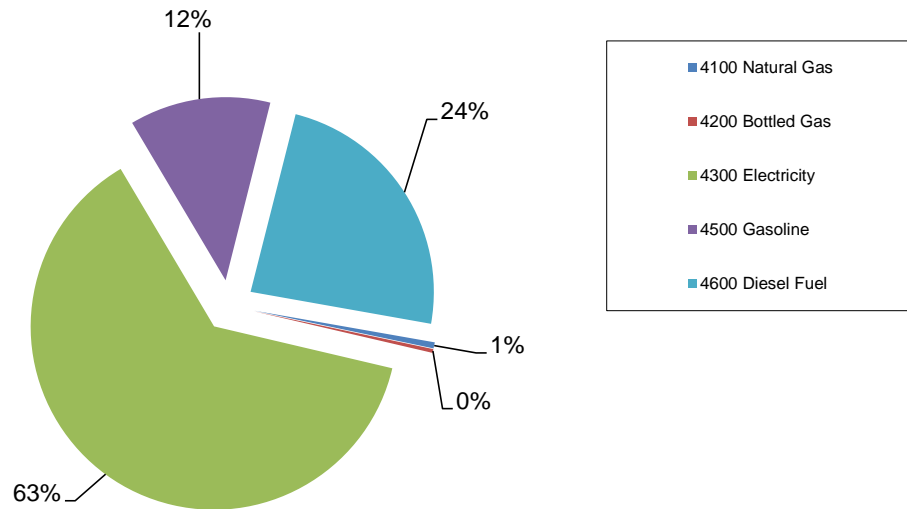
***3600** Costs of site licenses increasing

***3700** WAN costs decreased due to new ZAYO contract

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

Description	2020 2021 Original Budget	2020 2021 Actuals	2021 2022 Original Budget	% Change Original '21 to Original '22
OBJECT: 4XXX UTILITIES				
4100 Natural Gas	26,000.00	21,305.83	24,500.00	-5.77%
4200 Bottled Gas	12,605.00	33,693.63	16,105.00	27.77% *
4300 Electricity	3,057,000.00	2,812,841.63	2,923,000.00	-4.38%
4500 Gasoline	494,300.00	359,378.86	579,260.00	17.19%
4600 Diesel Fuel	1,084,346.88	489,959.46	1,108,410.88	2.22%
Total Appropriations	\$ 4,674,251.88	\$ 3,717,179.41	\$ 4,651,275.88	-0.49%

Citrus County School District
2021 Budget by Object
Energy Services



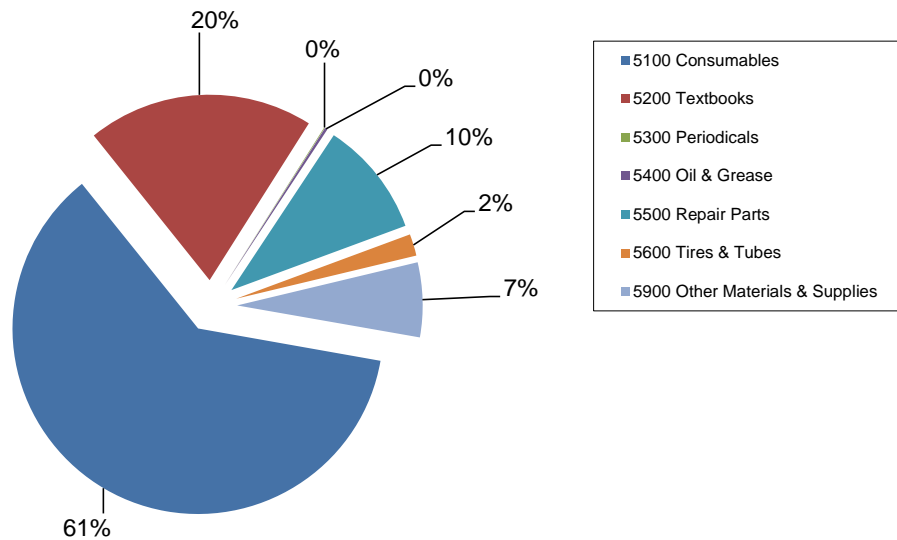
Note: Variances > 25% explained

***4200** Bottle Gas use decreased

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

Description	2020 2021 Original Budget	2020 2021 Actuals	2021 2022 Original Budget	% Change Original '21 to Original '22
OBJECT: 5XXX MATERIALS & SUPPLIES				
5100 Consumables	5,124,730.78	2,090,742.06	4,963,903.90	-3.14%
5200 Textbooks	1,579,415.70	1,111,507.68	1,592,907.64	0.85%
5300 Periodicals	6,118.00	2,062.50	5,000.00	-18.27%
5400 Oil & Grease	17,320.00	11,115.60	20,119.00	16.16%
5500 Repair Parts	647,300.00	437,119.72	816,155.00	26.09%
5600 Tires & Tubes	157,900.00	97,643.17	151,300.00	-4.18%
5900 Other Materials & Supplies	527,171.91	274,519.36	526,347.79	-0.16%
Total Appropriations	\$ 8,059,956.39	\$ 4,024,710.09	\$ 8,075,733.33	0.20%

**Citrus County School District
2021 Budget by Object
Materials & Supplies**



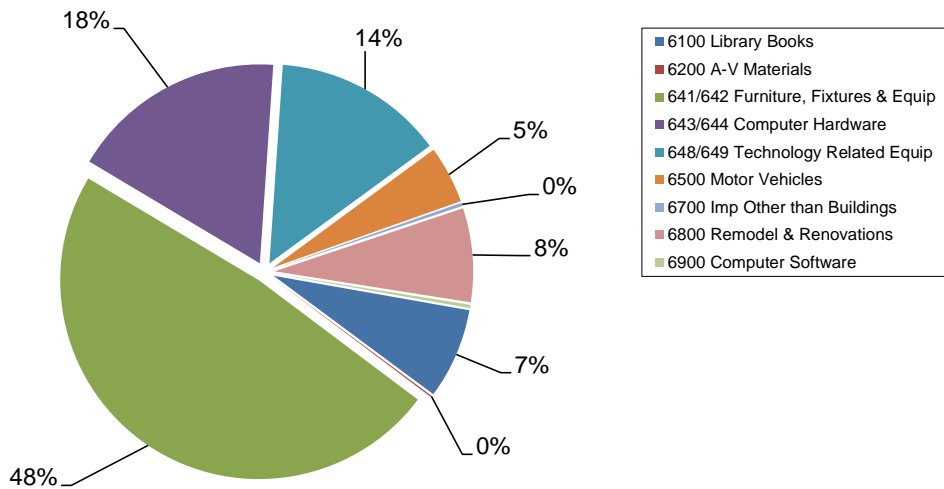
Note: Variances > 25% explained

*5500 Costs of parts increasing

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

Description	2020 2021 Original Budget	2020 2021 Actuals	2021 2022 Original Budget	% Change Original '21 to Original '22
OBJECT: 6XXX CAPITAL OUTLAY				
6100 Library Books	140,652.90	74,525.90	132,756.41	-5.61%
6200 A-V Materials	2,277.00	1,578.39	1,825.00	-19.85%
641/642 Furniture, Fixtures & Equip	852,278.78	193,776.51	869,886.91	2.07%
643/644 Computer Hardware	324,736.46	155,029.75	315,546.00	-2.83%
648/649 Technology Related Equip	485,227.10	8,838.89	249,486.13	-48.58% *
6500 Motor Vehicles	245,087.30		84,264.47	-65.62% *
6700 Imp Other than Buildings	5,000.00		5,000.00	0.00%
6800 Remodel & Renovations	116,399.37	28,590.20	137,198.04	17.87%
6900 Computer Software	5,192.28	1,077.77	4,907.28	-5.49%
Total Appropriations	\$ 2,176,851.19	\$ 463,417.41	\$ 1,800,870.24	-17.27%

**Citrus County School District
2021 Budget by Object
Capital Outlay**



Note: Variances > 25% explained

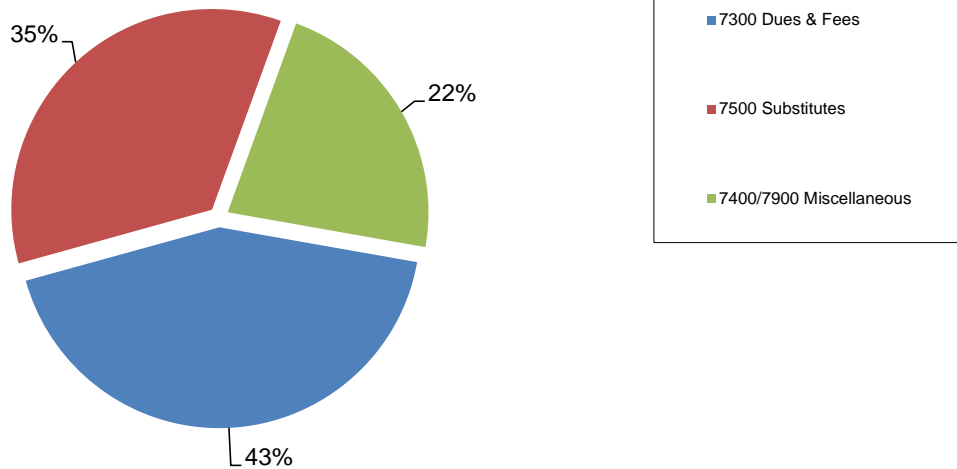
*64XX Cape and PBI carryover

*6500 Driver Education Vehicles budgeted in 2021-2022

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

Description	2020 2021 Original Budget	2020 2021 Actuals	2021 2022 Original Budget	% Change Original '21 to Original '22
OBJECT: 7XXX/9XXX OTHER EXPENSES				
7300 Dues & Fees	648,006.69	557,819.83	689,989.65	6.48%
7500 Substitutes	837,933.08	765,219.51	560,221.32	-33.14%
7400/7900 Miscellaneous	132,207.22	453,786.12	357,404.23	170.34%
9XXX Transfer to other Funds	5,000.00	57,095.59	115,000.00	2200.00%
Total Appropriations	\$ 1,623,146.99	\$ 1,833,921.05	\$ 1,722,615.20	6.13%

Citrus County School District
2021 Budget by Object
Other Expenses



Note: Variances > 25% explained

*7XXX Expenses budgeted as they occur



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget
00010	FEFP - (GEN FUND)	58,238,924.84	61,506,324.84	68,382,472.51
0001E	TEACHER SALARY ENHANCE ALLOCAT	0.00	21,949.00	22,307.00
0001S	SCHOOL BASED & SPORT SUPPLEMEN	512,637.10	548,378.57	545,000.00
0001T	TECHNOLOGY FEFP	357,018.22	268,858.80	179,749.77
00050	SCHOOL SECURITY	45,320.83	42,852.99	70,000.00
0005C	CROSSING GUARDS	52,046.11	55,039.08	61,245.40
0005D	BANK DEPOSITS PICK UP	12,131.00	15,794.14	16,557.78
00170	SAI-SUPP. ACADEMIC INSTRUCTION	3,028,649.53	3,186,315.08	3,191,391.00
00195	BEST & BRIGHTEST TEACHER SCHOL	1,466,994.27	0.00	0.00
00320	CLASSROOM SUPPLY ASSISTANCE	326,112.10	296,626.15	306,390.59
00340	SCHOOL RELATED CURRICULUM NEED	15,263.15	15,562.35	20,000.00
00380	FLA TEACHER QUEST SCHOLARSHIP	41.94	0.00	0.00
00420	DRUG AND ALCOHOL TESTING	5,413.76	7,428.95	7,500.00
00480	MATH FIELD DAY	604.98	1,052.00	8,000.50
00560	INVENTORY WRITE OFF	1,113.36	598.01	500.00
00630	SPECIAL OLYMPICS	920.83	0.00	2,142.55
00640	BAND UNIFORMS AND EQUIPMENT	22,964.54	41,119.31	113,496.37
0064D	DISTRICT BAND REPAIRS	29,980.00	0.00	0.00
00680	CURTIS PETERSON AUDITORIUM	46,894.73	50,726.73	50,000.00
00760	PERFORMANCE BASED INCENTIVE-AV	24,022.58	84,904.00	352,896.61
00810	WTC VA VOCATIONAL REHAB	0.00	2,511.00	0.00
00830	FL BRIGHT SCHOLARSHIP	0.00	776.10	0.00
00840	SALES OF SURPLUS	3,928.14	1,091.37	6,851.33
00850	DEALER'S TAX CREDIT	5,811.29	14,770.94	10,002.91
00860	VA POST 911 FUND	87,163.94	88,728.10	0.00
00870	WTC VOCATIONAL REHAB	6,288.00	18,390.00	0.00
00880	NATIONAL GUARD AIR FORCE	0.00	2,898.40	0.00
00890	FDOC TUITION REIMBURSE FOR WTC	0.00	116,602.82	0.00
01020	VENDING COMMISSION - FINANCE	0.00	0.00	49.85
01030	VENDING COMMISSION - TRANSPORT	0.00	142.93	261.22
01040	VENDING COMMISSION - S HIMMEL	0.00	0.00	1,696.55
01050	FEDERAL SAME DAY TRAVEL	47.14	0.00	500.00
01060	SCHOOL LUNCH OVERAGES	6,324.17	741.12	5,000.00
02100	EDUCATION SERVICES	1,034.63	1,213.41	2,000.00
02200	ED SERV - ELEMENTARY	3,443.62	2,079.55	4,500.00
02300	ED SERV - VOCATIONAL	745.51	872.64	1,000.00
02400	ED SERV - SCIENCE	2,533.42	2,461.27	5,000.00
02450	SCIENCE FAIR	6,242.86	4,203.94	17,016.00
02500	STUDENT SERVICES	6,986.73	11,456.50	12,680.00
02550	HEALTH SERVICES	10,029.63	9,955.58	17,870.00
02600	COUNTY FAIR	0.00	7,602.07	10,000.00
02700	ED SERV - ELA	42,108.87	413.56	1,500.00
02800	COMMUNITY RELATIONS	9,040.15	1,264.22	11,200.00
02900	EDUCATION FOUNDATION POSITION	0.00	38,491.92	61,360.31
02910	ADA INTERPRETERS	131.84	1,041.83	3,225.60
03000	PLANNING, RESEARCH, TESTING	116,005.28	10,152.45	10,719.00
03100	ED SERV - FINE ARTS	1,465.66	120.00	2,500.00



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget
03300	ACADEMIC TEAM	295.10	-19.00	7,500.00
03700	ED SERVICES - ESOL	3,912.08	3,910.48	4,000.00
03800	YMCA DAYCARE PROGRAM	2,912.87	3,074.51	3,500.00
03850	TREASURE CHEST DAYCARE	103,332.52	82,237.91	92,000.00
03900	SILVER RIVER MENTORING	108,424.66	100,326.91	100,136.16
04000	PACE	61,244.17	64,273.39	64,506.96
04010	PACE-SUPPLEMENTAL	49,571.44	72,184.80	56,929.70
04500	ECKERD - ENH	643.80	0.00	0.00
06300	ED SERV - PE	13,097.07	32,262.60	27,500.00
08100	MAINTENANCE SERVICES-DISTRICT	1,399,486.19	1,196,802.45	2,677,448.00
08200	FIELDS & GROUNDS MAINTENANCE	234,900.39	172,937.46	205,252.51
08300	MOWING CONTRACTS	223,600.50	239,300.00	285,000.00
08400	INTEGRATED PEST MANAGEMENT	68,229.99	69,286.51	128,850.46
08800	JUDGEMENT/SETTLEMENT	10,000.00	0.00	0.00
08900	EMPLOYEE INSURANCE CLAIMS	13,192.00	0.00	0.00
09000	BLENDED LEARNING	86,011.11	0.00	0.00
10000	SCHOOL DISCRETIONARY FUNDS	613,634.48	712,543.13	936,008.58
1000E	SCH EXTRA DUTY DISCRETIONARY	54,022.85	41,961.51	79,000.01
1000T	WTC TRANSITION ACADEMY	614.23	0.00	1,000.00
10020	UNEMPLOYMENT	8,158.95	71,316.70	50,000.00
10070	TEACHER ORIENTATION	22.95	0.00	3,082.51
10100	OUTSIDE AGENCIES FIELD TRIPS	36,248.46	8,125.53	0.00
10140	TRANSPORTATION-EXT SCHOOL YR	15,187.98	3,356.31	25,000.00
10210	HOME PLACEMENT SERVICES	12,690.86	8,910.92	14,196.50
10220	EXTRA DUTY FOR ESE SUPPORT	17,893.71	11,394.79	0.00
10230	SUMMER GIFTED PROG -FEE FUNDED	0.00	0.00	597.88
10250	VENDOR BADGES	1,903.89	1,307.21	2,500.00
10260	INTERNSHIP PROGRAM	0.00	16,844.66	50,000.00
10350	ADVANCED PLACEMENT REWARDS	103,111.23	60,021.11	475,119.49
10380	PROPERTY INSURANCE RECOVERY	87,486.50	7,870.60	134,939.43
10386	CRYSTAL COVE	14,014.02	5,000.00	0.00
10410	EXXON DONATION - LPS	97.20	0.00	0.00
10490	VOLUNTARY PRE-K	963,297.05	1,088,378.19	1,133,660.50
10540	POSITIVE BEHAVIOR SUPPORT	0.00	0.00	4,536.78
10700	IB PROGRAM-LHS	118,963.66	94,403.60	360,783.65
10790	PROJECT 10 MODEL TRANSITION	440.00	1,206.46	2,316.92
10810	SCHOOL SUPPLIES - DONATED	0.00	15.00	1,196.18
10870	INDUSTRY CERTIFIED CAREER	285,572.15	164,334.04	1,037,358.58
10960	COASTAL CAMP CITRUS	-1,680.79	7,526.94	714.06
11000	ROTC (AIR FORCE, NAVY & ARMY)	485,717.35	505,988.00	508,471.92
11350	A/P TESTS	128,082.00	120,171.00	190,000.00
11700	IB TESTS	46,337.00	39,032.00	70,000.00
11710	COPY ALLOWANCE	107,160.20	96,302.73	150,000.00
1185A	SWFWMD	17,500.00	17,500.00	0.00
12000	REG. VI TRAINING COUNCIL-LAW E	43,661.00	53,341.48	57,892.00
12100	EXEMPTION OF TRAINING	0.00	210.00	5,581.88
12700	CCF DUAL ENROLLMENT	274,319.40	330,726.55	269,000.00



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget
12800	PARENT GUIDE	10,910.21	0.00	0.00
14000	TEACHER TRAINING	4,037.25	6,372.30	5,720.00
14500	LEADERSHIP TRAINING	4,352.29	2,944.58	7,500.00
17000	SAI-THIRD GRADE SUMMER SCHOOL	15,789.75	0.00	0.00
17010	SAI-AVID	3,358.90	28,693.00	33,000.00
17020	SAI-TEEN PARENT/DROPOUT	136,026.67	129,563.76	150,000.00
17030	SAI-CREDIT RECOVERY	82,200.00	0.00	0.00
17050	SAI-SUMMER SCHOOL	3,452.07	0.00	0.00
17055	SABAL SCIENCE	7,164.22	0.00	0.00
1705E	SAI-ESE SUMMER SCHOOL	58,709.11	0.00	0.00
17060	AVID CCEF GRANT	3,780.64	0.00	0.00
17080	SAI-ACT TESTS	22,576.50	0.00	0.00
17160	TEEN DRIVER CHALLENGE	10,000.00	0.00	10,000.00
18002	UNITED WAY OF CITRUS COUNTY	1,053.46	123.96	341.33
18004	SOCIAL WORKER INIGHT DONATION	0.00	0.00	1,269.05
18007	17 18 FY HEALTH AND WELLNESS	1,259.02	0.00	1,406.88
18009	LHS PROFESSIONAL DEVELOPMENT	0.00	0.00	132.00
18011	CENTURY LINK RCE	0.00	0.00	184.20
180Y3	LOWES TOOLBOX GRANT	220.55	0.00	0.00
18100	COMMUNITY SCHOOLS (LIFELONG)	7,491.27	20,103.23	111,757.19
18101	BOOT CAMPS CRHS	827.26	0.00	4,654.59
18510	EMPLOYEE WELLNESS CENTER	0.00	179.04	0.00
18640	WORKER'S COMP PAY	60,000.83	73,809.36	2,617.01
18650	CCSB INSURANCES (FSBIT)	1,602,156.72	1,910,264.87	2,156,940.64
18660	OTHER INSURANCE	178,782.51	185,292.40	200,000.00
18670	SAFETY DAY TRAINING	374.99	900.78	299.22
18700	VOCATIONAL EQUIPMENT REPLACEMT	0.00	0.00	1,000.00
19004	GARDEN GRANT CRE 18 19 FY	104.44	0.00	0.00
19006	CAR PROMO CRYSTAL	3,309.92	1,147.89	760.86
19008	LIVING HISTORY DAYS	869.96	0.00	0.00
19010	JIMMIE JOHNSON FOUNDATION 0211	4,086.21	0.00	0.00
19150	REFLECTOR PROJECT	0.00	0.00	38.36
1919C	CHILDCARE BLOCK GRANT	0.00	997.69	0.00
1919D	CCEFCOVID19	1,776.64	9,986.89	1,738.32
19750	YMCHAT MINI GRANT	3,317.19	0.00	0.00
19810	CREC STEM FIELD TRIP PROGRAM	3,202.18	0.00	0.00
19900	FLORIDA ADOPTION BENEFIT	60,000.00	40,000.00	20,000.00
19950	DONATIONS MCKINNEY-VENTO	0.00	0.00	610.22
20000	WTC FEES COLLECTED	708,587.64	773,845.51	1,537,785.05
20005	PRO LITERACY WTC	1,435.00	1,565.00	0.00
20010	WORKFORCE DEVELOPMENT (FEFP)	2,161,619.82	2,282,217.41	2,686,880.81
20015	SCHOEN RESEARCH STUDY	2,292.09	976.57	0.00
20016	BE IN CLASS DETENTION	2,296.49	702.56	0.00
20017	LPS ACC READER PROGRAM	5,650.00	0.00	0.00
20022	CCEF LITERACY PROJECT	0.00	55,115.00	0.00
20025	DEO GRANT WTC	5,934.80	0.00	0.00
20026	WTC CHAMBER EQUIP GRANT	0.00	0.00	40,000.00



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget
20125	KEARNS FOUNDATION ESE	8,506.60	0.00	0.00
20150	ADULT BASIC CLASSES	0.00	375.00	25,151.43
20200	SCHOOL RECOGNITION AWARD	251,826.78	2,739.41	55,399.24
20270	PROJECT CONNECT	884.35	971.52	1,151.68
20290	CLASS SIZE REDUCTION	15,756,286.28	15,915,615.98	14,660,535.00
20300	CEO LEADERSHIP PROGRAM	6,000.00	5,999.47	6,000.00
2032A	DISTRICT LEADERSHIP	34,099.00	0.00	0.00
20350	DORI SLOSBERG DRIVER ED ACT	14,251.58	19,107.59	101,915.88
20425	19 20 CCEF MINI GRANT	41,493.18	0.00	0.00
20426	CCEF TOSA 19 20	2,000.00	0.00	0.00
20427	19 20 HEALTH & WELLNESS CCEF	8,583.06	0.00	0.00
20440	VIRTUAL INSTRUCTION SECONDARY	34,544.34	8,390.00	0.00
20450	READING ALLOCATION	698,118.71	675,106.71	815,532.47
20490	SUMMER VPK PROGRAM	926.66	5,710.24	20,500.00
2049C	RISING K SUMMER PROGRAM	0.00	130,740.11	0.00
20500	YMCHAT MINI GRAN JAN 2020	15,966.30	4,852.70	0.00
20650	POST EDUCATION READINESS TEST	994.34	815.22	0.00
20700	EMERGENCY IMPACT AID	10,628.00	0.00	0.00
20810	CAREER ED STUDENT ASST GRANT	95,536.00	96,257.00	0.00
20900	MENTAL HEALTH ASSIST ALLOC	434,153.22	666,304.31	859,934.73
2090D	DOH MENTAL HEALTH	0.00	718.50	0.00
20950	PROJECT SHINE	722,650.79	140,274.98	0.00
209F0	MENTAL HEALTH FOCUS GROUP	214.87	0.00	0.00
21250	YMCHAT MINI GR THROUGH 11 30 20	0.00	34,584.14	0.00
21255	YMCHAT MINI STARTING 12 01 2020	0.00	19,791.83	0.00
21425	20 21 CCEF MINI GRANT	0.00	832.12	67.88
2260P	SUPPORT STAFF PROFESSIONAL DEV	4,021.60	759.14	6,000.00
2260S	SUPPORT STAFF INSERV STD SERV	12,962.20	9,638.17	14,904.00
2260T	SUPPORT STAFF INSERVICE TRANSP	21,706.51	5,494.01	23,820.00
25800	FINGERPRINTS (PAY TO FDLE)	11,905.04	19,566.25	15,500.00
27500	CELLULAR SERVICES - DISTRICT	3,183.85	3,483.85	4,000.00
27800	FACILITY USE	11,832.67	8,016.39	0.00
27900	HOSPITALITY FUNDS	1,515.83	630.42	10,000.00
28000	SCHOOL IMPROVEMENT - ADVIS COU	47,858.73	14,060.23	130,352.48
28010	SCHOOL ADVISORY - UNUSED TEACH	6,968.68	6,114.14	140,785.23
29100	INSTRUCTIONAL MATERIALS	812,663.69	1,075,511.38	1,495,544.24
291D0	INSTRUCT MATERIAL-DUAL ENROLLM	52,953.00	53,506.28	67,137.75
291E0	INSTRUCT MATERIAL-ESE APPLICAT	0.00	3,203.25	59,081.52
291L0	INSTRUCT MATERIAL-LIBRARY MEDI	47,435.04	72,762.88	124,506.41
291S0	INSTRUCT MATERIAL-SCIENCE LAB	7,059.13	8,627.19	58,071.36
31100	SICK LEAVE BANK USE	19,438.86	0.00	0.00
31800	TEACHER RETRAINING (NEGOTIATED	15,566.28	22,461.87	15,000.00
32100	FDLRS	2,209.71	623.12	0.00
32600	STATE COMPETITION FIELD TRIP	214.04	585.37	5,000.00
33600	CCEA SUBSTITUTE REIMBURSEMENT	3,941.20	179.03	0.00
34500	CULINARY ARTS PROGRAM	50,336.99	29,940.81	51,205.40
34510	WTC TECHNOLOGY FEE	64,749.00	757.41	131,575.17



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget
34520	WTC CAPITAL FEE	0.00	0.00	110,348.04
34600	ACCREDITATION	4,800.00	6,100.00	10,000.00
34700	DIST SPONSORED STUDENT TRAVEL	101,403.66	92,869.31	125,000.00
34750	INTERNAL ACCT SPONSORED FT	37,625.44	3,655.09	0.00
34800	PROJECT SPONSORED FIELD TRIPS	2,380.45	0.00	0.00
34850	AES FIELD TRIPS	1,230.53	0.00	0.00
36000	SUBSTITUTES	359,222.65	332,684.09	320,000.00
3600R	SUBSTITUTES REASSIGNED STAFF	14,508.18	1,351.96	5,000.00
36700	MEDICAID ADMINISTRATION CLAIM	679,799.94	704,391.37	758,580.57
36710	MEDICAID DIRECT SERVICES	302,118.39	318,796.84	319,031.87
37100	GATE ATTENDANTS	17,406.81	15,228.52	0.00
37600	DISTRICT UTIL/PHONE/ENERGY BDG	3,214,260.61	3,271,833.42	3,373,500.00
37700	TERMINAL LEAVE PAY (SICK & AN)	985,190.62	964,860.81	500,000.00
37900	OVERTIME	196,128.42	18,617.01	50,000.00
379E0	EXTRA DUTY	59,310.66	0.00	50,000.00
379T0	Overtime-True Time	3,410.59	5,921.52	6,550.50
38200	HOMEBOUND	71,938.79	46,652.64	50,000.00
38310	CYPRESS CREEK-SUPPLEMENTAL	95,651.10	103,129.20	77,051.70
38400	SAFE SCHOOLS	567,491.60	605,740.21	654,869.01
3840S	SAFE SCHOOL SRO CONTRACT	2,417,400.63	2,333,613.04	2,546,296.00
39000	FULL SERVICE SCHOOLS	133,171.05	125,952.21	134,047.79
42200	PORTABLES	13,650.00	17,745.00	16,380.00
42700	ENVIRONMENTAL COMPLIANCE	49,004.33	37,583.84	50,900.00
43500	SREF PROJECTS	0.00	0.00	33,500.00
435A0	SAFETY-HAZARDOUS MATERIALS REM	9,900.06	3,706.79	5,000.00
435B0	SAFETY-FIRE EXTINGUISHERS	7,304.00	20,136.80	11,230.00
435C0	SAFETY-FIRE SPRINKLERS	15,060.15	9,980.25	14,000.00
435D0	SAFETY-GENERATORS	22,781.24	15,529.87	44,550.00
435F0	SAFETY-ELEVATORS	8,081.34	16,176.20	59,000.00
435H0	SAFETY-KITCHEN FIRE SUPP SYST	5,033.59	2,518.62	5,430.00
435I0	SAFETY-FIRE ALARM SYSTEMS	33,232.03	33,137.03	50,000.00
435M0	SAFETY AED INSPECTION & REPAIR	4,420.00	4,554.00	4,800.00
435U0	SAFETY-RADIO MAINTENANCE	58,946.22	52,766.88	105,500.00
45560	RW ED COMPLEX EVAC RT & TR IMP	1,651.22	0.00	0.00
45700	LPS FIRE ALARM UPGRADE	1,411.08	0.00	0.00
45710	FCE HVAC BLDG 2 UPGRADE	52.40	0.00	0.00
45720	FCE INTERCOM UPGRADE	366.80	0.00	0.00
45730	LMS REROOF BUILDING 1	3,577.45	0.00	0.00
45760	LMS FIRE ALARM UPGRADE	131.69	0.00	0.00
45770	LHS PARTIAL HVAC - PHASE 1	904.56	0.00	0.00
45780	IMS INTERCOM UPGRADE	157.89	0.00	0.00
45790	LPS REROOF BUILDING 2	52.39	0.00	0.00
45800	IMS REROOF BUILDING 5 SEC A&B	105.47	0.00	0.00
45840	FRONT OFFICE REL-CSE-HES-PGE	288.87	0.00	0.00
45870	LHS INTERCOM UPGRADE	0.00	72.14	0.00
45890	WTC REROOFING BLSG 1	0.00	144.25	0.00
49650	CHARTER SCHOOL CAPITAL OUTLAY	60,466.00	59,715.00	62,592.00



Citrus County School District Project Comparison Appropriations

Project Number	Project Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget
49710	ENTERPRISE SOFTWARE	704,112.11	616,105.23	700,000.00
50100	TECHNOLOGY RESOURCE CENTER	613,794.47	484,495.34	300,000.00
5010I	IPAD INSURANCE CLAIMS	324.99	0.00	0.00
501R0	IPAD REPAIRS	117,905.01	181,906.34	65,033.91
50300	HUMAN RESOURCES	25,164.51	15,063.99	40,900.00
50400	BOARD & SUPERINTENDENT	203,990.07	180,520.57	252,000.00
50500	ACCOUNTING	47,659.66	20,972.59	66,500.00
50800	PUBLIC RELATIONS	16,427.20	279.99	2,650.00
52040	ESE - OCCUP/PHYSICAL THERAPY	462,084.56	455,501.71	520,600.00
52060	ESE - HEARING IMPAIRED	5,569.22	10,753.22	24,500.00
52070	ESE - VISION	14,036.34	1,792.09	14,000.00
52080	ESE - SPEECH/LANGUAGE	230,045.87	382,953.83	325,000.00
52090	ESE - PSYCHOLOGISTS	24,900.24	28,356.51	55,000.00
00520	EXCEPTIONAL STUDENT EDUCATION	55,650.11	46,955.71	179,365.00
52130	ESE - GIFTED DISTRICT WIDE	9,583.01	21,043.59	29,245.20
52400	RISK MANAGEMENT & NEGOTIATIONS	9,681.59	6,939.48	27,000.00
54000	MARINE SCIENCE STATION	866.87	9,327.33	0.00
57400	FACILITIES ACQUIS & CONSTRUCT	3,138.44	2,547.38	9,000.00
57700	PURCHASING	307.70	1,603.60	5,000.00
57750	PLANNING & GROWTH MANAGEMENT	20,022.27	25,369.24	30,000.00
57800	WAREHOUSE	19,020.47	2,627.02	10,000.00
57900	FACILITIES SPEC/CUSTODIAL	27,593.62	15,896.79	18,245.00
58500	CODE COMPLIANCE	6,168.75	6,580.57	9,300.00
59700	TRANSPORTATION OPERATIONS	1,588,915.13	1,502,751.14	2,836,873.00
597L0	WHITE FLEET LEASE	0.00	71,849.62	122,500.00
597W0	WHITE FLEET - TRANSPORTATION	103,091.55	79,949.77	132,664.00
61000	FIRE & SAFETY RISK MANAGEMENT	27,237.22	18,521.49	35,750.00
65200	MOTOR VEHICLES & RELATED EQUIP	3,358.00	7,056.00	10,000.00
69020	PHONE SYSTEMS	0.00	2,100.00	0.00
85000	SCHOLARSHIP	60,143.10	62,757.70	65,000.00
90000	TRANSPORATION FEFP	5,660,517.53	5,976,690.89	6,235,384.21
90520	ESE GUARANTEED ALLOCATION	14,898,907.09	15,368,960.37	17,770,969.68
99980	CO & DS	8,824.14	8,796.06	8,825.00
OVERALL TOTALS		129,354,957.42	131,417,977.09	148,057,933.59

COST CENTER BUDGETS



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

Description Cost Center	2020-2021	2021-2022	2020-2021 to 2021-2022	
	Original Budget	Original Budget	Change	Percent
9004 Board & Superintendent	1,252,236.51	1,333,124.46	80,887.95	6.46%
9005 Business Services	2,000,438.60	2,215,972.69	215,534.09	10.77%
9007 County Wide	3,821,722.08	-	(3,821,722.08)	-100.00% *
9008 Community Service	117,695.51	151,417.28	33,721.77	28.65% *
9009 District Student Services	2,354,346.05	2,098,685.49	(255,660.56)	-10.86%
9011 District Offices	121,000.00	144,500.00	23,500.00	19.42%
9012 Planning & Growth Management	206,840.68	222,040.36	15,199.68	7.35%
9013 Code Compliance	370,167.30	509,789.06	139,621.76	37.72% *
9016 Educational Technology Center	4,153,574.24	4,589,188.76	435,614.52	10.49%
9018 District Police Department	951,291.18	1,006,187.15	54,895.97	5.77%
9052 Exceptional Student Education	2,471,056.32	2,614,669.53	143,613.21	5.81%
9074 Facilities, Acquis. & Construction	322,969.90	314,244.03	(8,725.87)	-2.70%
9081 Maintenance Services	5,464,728.58	5,551,645.01	86,916.43	1.59%
9200 Educational Services/Curr. Instruct.	872,360.78	1,138,768.01	266,407.23	30.54% *
9201 Research & Accountability	593,851.05	499,634.54	(94,216.51)	-15.87%
9203 Human Resources	1,184,704.39	1,254,106.66	69,402.27	5.86%
9213 Risk Management	902,791.58	450,372.59	(452,418.99)	-50.11% *
9223 Professional Development	288,653.52	246,733.59	(41,919.93)	-14.52%
9999 Transportation	10,032,771.47	9,817,921.36	(214,850.11)	-2.14%
DISTRICT LEVEL COST CENTER TOTALS	\$ 37,483,199.74	\$ 34,159,000.57	\$ (3,324,199.17)	-8.87%

Note: Variances >25% explained.

- *9007 Countywide cost center reserves were distributed out to cost centers in 2021-2022
- *9008 Additional position added after start of fiscal year 2020-2021
- *9013 Additional elevator repair costs for 2021-2022
- *9200 Budget is in district cost center and distributed out to cost centers as expenses occur
- *9213 Budget for flood insurance was distributed out to cost centers in 2021-2022

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9005 Finance

Object	Description	2020-2021		2021-2022	Change in
		Original Budget	Expenditures	Budget	2022 Budget to 2021 Expenditures
100	Salaries	760,612.93	775,690.47	838,405.99	62,715.52
200	Benefits	255,368.67	295,732.19	294,771.32	(960.87)
300	Purchased Services	869,129.00	840,248.48	880,334.00	40,085.52
400	Energy Services	-	-	-	-
500	Materials & Supplies	18,565.24	7,822.05	67,568.05	59,746.00
600	Capital Outlay	16,507.76	836.45	12,200.00	11,363.55
700/900	Other Expenses	78,955.00	120,104.19	122,693.33	2,589.14
Total		1,999,138.60	2,040,433.83	2,215,972.69	175,538.86

Cost Center: 9005 Staff Data

Description	2020-2021	2021-2022
Director, Finance	1	1
Supervisor, Business Operations	0	1
Purchasing Manager	1	0
Internal Accounts Manager	1	1
Application Support Analyst	1	1
Accounting Specialist	2	2
Purchasing Specialist	0	1
Buyer	1	0
Sr. Accountant, Finance	4	0
Accounting Assistant	0	2
Purchasing Assistant	0	1
Accountant, Finance	2	0
Accountant, Accts Payable	2	0
Accounting Analyst	0	4
Purchasing Analyst	0	3
Warehouse Manager	1	0
District Secretary	1	0
Warehouse/Delivery Worker	2	2
Total	19	19

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9009 Student Services

Object	Description	Change in			
		2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	2022 Budget to 2021 Expenditures
100	Salaries	1,550,120.98	742,240.44	1,400,424.58	658,184.14
200	Benefits	451,906.42	204,336.14	415,425.19	211,089.05
300	Purchased Services	78,562.27	24,047.61	24,001.28	(46.33)
400	Energy Services	30,000.00	27,040.98	30,000.00	2,959.02
500	Materials & Supplies	163,566.88	35,307.55	111,654.44	76,346.89
600	Capital Outlay	10,526.80	2,038.05	3,500.00	1,461.95
700	Other Expenses	69,662.70	28,585.17	113,680.00	85,094.83
Total		2,354,346.05	1,063,595.94	2,098,685.49	1,035,089.55

Cost Center: 9009 Staff Data

Description	2020-2021	2021-2022
Director, Student Services	1	1
Coordinator, Student Services	1	1
Supervisor, Student Health	1	1
Social Worker	12	11
TOSA, Attendance Social Worker	2	1
Program Specialist	1	1
School Nurse/RN	5	5
School Nurse/LPN	7	7
Student Health Facilitator	2	2
District Secretary	2	3
Office Clerk	1	0
Totals	35.00	33.00

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9004 Board & Superintendent

Object	Description	2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Original Budget	Change in 2022 Budget to 2021 Expenditures
100	Salaries	728,844.02	741,037.84	759,569.60	18,531.76
200	Benefits	279,182.40	286,265.62	318,895.81	32,630.19
300	Purchased Services	194,700.00	155,600.25	194,700.00	39,099.75
400	Energy Services	-	-	-	-
500	Materials & Supplies	4,310.09	7,313.50	4,546.55	(2,766.95)
600	Capital Outlay	-	5,670.19	-	(5,670.19)
700	Other Expenses	45,200.00	34,688.25	55,412.50	20,724.25
Total		1,252,236.51	1,230,575.65	1,333,124.46	102,548.81

Cost Center: 9004 Staff Data

Description	2020-2021	2021-2022
School Board Members	5	5
Superintendent	1	1
Asst. Superintendent of School Operations	1	1
Asst. Superintendent of Business & Support Services	1	1
Chief Academic Officer	1	1
Exec. Secretary, School Board	1	1
Exec. Secretary, Superintendent	1	1
Total	11	11

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9008 Community Services

Object	Description	2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	Change in 2022 Budget to 2021 Expenditures
100	Salaries	64,124.68	94,102.98	118,427.61	24,324.63
200	Benefits	18,463.07	23,862.74	29,339.67	5,476.93
300	Purchased Services	27,350.00	737.95	1,150.00	412.05
400	Energy Services	-	-	-	-
500	Materials & Supplies	450.00	-	500.00	500.00
600	Capital Outlay	7,007.76	-	1,500.00	1,500.00
700	Other Expenses	300.00	385.10	500.00	114.90
Total		117,695.51	119,088.77	151,417.28	32,328.51

Cost Center: 9008 Staff Data

Description	2020-2021	2021-2022
Public Information Officer	1	1
School & Community Relations Specialist	0	1
Totals	1	2

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9018 District Police

Object	Description	2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	Change in 2022 Budget to 2021 Expenditures
100	Salaries	201,698.92	171,203.83	204,163.16	32,959.33
200	Benefits	65,493.20	57,188.94	73,908.26	16,719.32
300	Purchased Services	612,819.10	532,919.69	623,115.73	90,196.04
400	Energy Services	-	-	-	-
500	Materials & Supplies	53,772.20	16,954.12	-	(16,954.12)
600	Capital Outlay	9,007.76	-	-	-
700	Other Expenses	8,500.00	10,828.41	105,000.00	94,171.59
Total		951,291.18	789,094.99	1,006,187.15	217,092.16

Cost Center: 9018 Staff Data

Description	2020-2021	2021-2022
Chief of Police	1	1
Guardian	9	11
Totals	10	12

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9016 Educational Technology Center

Object	Description	Change in			
		2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	2022 Budget to 2021 Expenditures
100	Salaries	1,296,885.97	1,285,676.67	1,282,389.38	11,209.30
200	Benefits	390,181.80	377,882.68	398,307.51	12,299.12
300	Purchased Services	1,426,462.74	732,635.49	1,141,311.50	693,827.25
400	Energy Services	60,000.00	54,081.86	55,000.00	5,918.14
500	Materials & Supplies	650,245.36	150,860.44	1,577,078.80	499,384.92
600	Capital Outlay	307,198.37	47,140.93	112,501.57	260,057.44
700	Other Expenses	22,600.00	780.10	22,600.00	21,819.90
Total		4,153,574.24	2,649,058.17	4,589,188.76	1,504,516.07

Cost Center: 9016 Staff Data

Description	2020-2021	2021-2022
Director, Educational Tech	1	1
Supervisor, Educational Tech	1	1
District Technology Specialist	2	0
Project Leader Network	1	1
Project Leader Support	1	1
Senior Application Support Analyst	1	1
Application Support Analyst	1	1
Application Support Specialist	3	3
Computer Network Specialist	2	2
Data Base Support Specialist	1	1
Network Security Specialist	0	1
System Specialist	2	2
System Support Specialist	6	6
Web Based Information Specialist	0	1
Administrative Secretary	1	1
Totals	23	23

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9013 Code Compliance

Object	Description	2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	Change in 2022 Budget to 2021 Expenditures
100	Salaries	122,883.80	120,965.43	129,132.89	8,167.46
200	Benefits	30,983.50	30,212.85	33,064.37	2,851.52
300	Purchased Services	172,680.00	97,721.21	313,191.80	215,470.59
400	Energy Services	-	-	-	-
500	Materials & Supplies	11,200.00	13,900.65	32,400.00	18,499.35
600	Capital Outlay	30,000.00	0.00	0.00	-
700	Other Expenses	2,420.00	585.00	2,000.00	1,415.00
Total		370,167.30	263,385.14	509,789.06	246,403.92

Cost Center: 9013 Staff Data

Description	2020-2021	2021-2022
Director Risk Mgmt & Emp Relations	0.25	0.25
Health/Safety Specialist	1	1
Enviro/Safety Project Leader	1	1
Totals	2.25	2.25

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9012 Planning & Growth Management

Object	Description	2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	Change in 2022 Budget to 2021 Expenditures
100	Salaries	141,125.64	147,994.97	147,869.63	(125.34)
200	Benefits	32,708.24	33,222.58	43,170.73	9,948.15
300	Purchased Services	3,760.00	4,918.59	6,550.00	1,631.41
400	Energy Services	-	-	-	-
500	Materials & Supplies	500.00	350.31	450.00	99.69
600	Capital Outlay	5,206.80	-	-	-
700	Other Expenses	23,540.00	20,643.78	24,000.00	3,356.22
Total		206,840.68	207,130.23	222,040.36	14,910.13

Cost Center: 9012 Staff Data

Description	2020-2021	2021-2022
Director, Planning & Growth Management	1	1
Planning and Growth Management Tech.	1	1
Totals	2	2

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9052 Exceptional Student Education

Object	Description	2020-2021		2021-2022 Budget	Change in 2022 Budget to 2021 Expenditures
		Original Budget	Expenditures		
100	Salaries	974,517.71	575,159.27	1,064,594.44	489,435.17
200	Benefits	296,841.34	160,577.37	355,874.40	195,297.03
300	Purchased Services	942,014.77	33,258.60	945,516.52	912,257.92
400	Energy Services	630.00	-	630.00	630.00
500	Materials & Supplies	82,394.24	36,969.66	89,636.67	52,667.01
600	Capital Outlay	32,274.56	10,515.34	23,600.00	13,084.66
700	Other Expenses	142,383.70	5,862.45	134,817.50	128,955.05
Total		2,471,056.32	822,342.69	2,614,669.53	1,792,326.84

Cost Center: 9052 Staff Data

Description	2020-2021	2021-2022
Director, Exceptional Student Ed	1	1
Coordinator, Except. Student Ed	0.30	0.30
School Psychologist	8.78	8.40
Speech/Language Pathologist	14.80	15.00
Physical Therapist	1	1
Occupational Therapist	1	1
OT/PT Assistant	3	3
Ed Interpreters Level I	1	1
Ed Interpreters Entry Level	1.50	1.50
ESE Specialist	2.55	2.90
Teacher, ESE	0.38	1.00
Teacher, Gifted	5.80	5.80
Teacher, Hearing Impaired	1	1
Teacher, Visually Impaired	2	2
Teacher, On Special Assignment	2.05	1.60
Teacher Aide, ESE	5.96	9.68
Administrative Secretary	0.95	0.95
Bookkeeper	0	0.95
District Secretary	1.05	0.10
Totals	54.12	58.18

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9074 Facilities, Acquisition & Construction

Object	Description	2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	Change in 2022 Budget to 2021 Expenditures
100	Salaries	239,298.13	199,992.27	229,642.35	29,650.08
200	Benefits	73,971.77	60,815.34	74,101.68	13,286.34
300	Purchased Services	2,500.00	795.04	3,500.00	2,704.96
400	Energy Services	-	-	-	-
500	Materials & Supplies	5,200.00	2,790.55	5,500.00	2,709.45
600	Capital Outlay	1,300.00	194.98	1,500.00	1,305.02
700	Other Expenses	700.00	241.85	-	(241.85)
Total		322,969.90	264,830.03	314,244.03	49,414.00

Cost Center: 9074 Staff Data

Description	2020-2021	2021-2022
Director, Fac & Const & Maint	0.5	0.5
Project Manager	2	2
Construction Strategies Facilitator	1	1
District Secretary	1	1
Totals	4.5	4.5

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9081 Maintenance Services

Object	Description	Change in			
		2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	2022 Budget to 2021 Expenditures
100	Salaries	1,890,282.66	1,242,856.49	1,979,490.71	736,634.22
200	Benefits	641,901.80	462,990.58	675,431.90	212,441.32
300	Purchased Services	1,652,795.00	61,925.27	1,657,134.40	1,595,209.13
400	Energy Services	12,000.00	37,004.46	11,000.00	(26,004.46)
500	Materials & Supplies	1,200,500.00	177,053.44	1,197,000.00	1,019,946.56
600	Capital Outlay	64,811.12	19,096.43	29,150.00	10,053.57
700	Other Expenses	2,438.00	4,984.98	2,438.00	(2,546.98)
Total		5,464,728.58	2,005,911.65	5,551,645.01	3,545,733.36

Cost Center: 9081 Staff Data

Description	2020-2021	2021-2022
Director, Fac & Const & Maint	0.50	0.50
Coordinator, Maintenance	1	0
Supervisor, Fac & Const & Maint	0	1
Project Manager	1	1
Structural & Mechanical Foreman	1	0
Lead Facilities Specialist	0	1
Facilities Specialist	2	2
Lead Systems Support Specialist, Camera & Electronic Locks Tech	0	1
System Support Specialist, Cameras	1	1
Master Tradesworker-HVAC	1	1
Master Tradesworker -Gen. Construction	2	1
Master Tradesworker -Bldg. Construction	1	1
Master Tradesworker-Electrical	1	1
Master Tradesworker- Locksmith	1	1
Master Tradesworker-Plumber	1	1
Master Tradesworker - Roofing	0	1
Journeyman Tradesworker-Carpenter	2	3
Journeyman Tradesworker-Electrician	3	3
Journeyman Tradesworker-Electronics	1	1
Journeyman Tradesworker-HVAC	4	4
Journeyman Tradesworker-Plumber	2	2
Journeyman Tradesworker-Skld Craftsman	1	1
Journeyman Tradesworker - Craftsman	0	1
Journeyman Tradesworker-Pest Control	1	1
Journeyman Tradesworker	1	0
Maintenance Tradesworker	3	3
Maintenance Worker	5	5
Maintenance Helper	3	3
Maint Helper Sportsfield	2	2
Maintenance Office Specialist	1	1
Purchasing Agent-Maintenance	1	1
Energy System & Plans Room Mgr	1	0
Maintenance Analyst	1	1
Dispatcher, Maintenance	1	1
Head Custodian	1	1
Custodian	1	1
Totals	48.50	49.50

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9200 Educational Services/Curriculum Instruction

Object	Description	Change in			
		2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	2022 Budget to 2021 Expenditures
100	Salaries	529,861.05	438,473.50	604,813.62	166,340.12
200	Benefits	144,585.90	117,435.62	163,299.91	45,864.29
300	Purchased Services	17,864.45	3,495.18	27,875.00	24,379.82
400	Energy Services	400.00	-	400.00	400.00
500	Materials & Supplies	25,543.31	8,244.24	100,439.37	92,195.13
600	Capital Outlay	105,723.57	1,274.49	179,772.61	178,498.12
700	Other Expenses	48,382.50	9,974.00	62,167.50	52,193.50
Total		872,360.78	578,897.03	1,138,768.01	559,870.98

Cost Center: 9200 Staff Data

Description	2020-2021	2021-2022
Director, Area Sch/Elem Ed	1	1
Director, Career, Technical and Adult ed	1	1
Coordiantor of Spec Acad Pro	1	1
Supervisor, Virtual Programs	0	1
Program Specialist, Virtual	1	0
Reading Coach	2	1
Administrative Secretary	1	1
District Secretary	2	2
Totals	9	8

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9201 Research & Accountability

Object	Description	2020-2021			2021-2022 Budget	Change in 2022 Budget to 2021 Expenditures
		Original Budget	Expenditures	Budget		
100	Salaries	374,615.71	369,159.20	384,111.61	14,952.41	
200	Benefits	95,569.14	93,298.81	107,022.93	13,724.12	
300	Purchased Services	111,973.95	226.84	5,200.00	4,973.16	
400	Energy Services	-	-	-	-	
500	Materials & Supplies	6,452.25	198.14	100.00	(98.14)	
600	Capital Outlay	50.00	1,002.69	-	(1,002.69)	
700	Other Expenses	5,190.00	292.00	3,200.00	2,908.00	
Total		593,851.05	464,177.68	499,634.54	35,456.86	

Cost Center: 9201 Staff Data

Description	2020-2021	2021-2022
Director, Research/Accountability	1	1
Coordinator, Research/Accountability	1	1
Supervisor, Research/Accountability	0	1
Supervisor, Achievement Data Tech	1	0
Program Specialist, Grant Writing	0	1
Program Specialist, Research/Accountability	1	0
Administrative Secretary	1	1
Totals	5	5

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9203 Human Resources

Object	Description	2020-2021		2021-2022	Change in
		Original Budget	Expenditures	Budget	2022 Budget to 2021 Expenditures
100	Salaries	782,479.38	1,675,369.77	820,502.97	(854,866.80)
200	Benefits	270,959.50	356,428.15	312,223.06	(44,205.09)
300	Purchased Services	31,450.00	25,115.32	31,650.00	6,534.68
400	Energy Services	-	-	-	-
500	Materials & Supplies	23,445.51	4,610.49	22,332.51	17,722.02
600	Capital Outlay	-	5,265.18	5,000.00	(265.18)
700	Other Expenses	76,370.00	5,430.28	62,398.12	56,967.84
Total		1,184,704.39	2,072,219.19	1,254,106.66	(818,112.53)

Cost Center: 9203 Staff Data

Description	2020-2021	2021-2022
Director, HR & Empl Relations	1	1
Coordinator, of Cert & Prof Stand	1	1
Policy Compliance Officer	1	1
Program Specialist, Certification & Professional Standards	0	1
Senior Application Support Specialist	1	1
Payroll Specialist	1	1
Payroll Analyst	4	4
Personnel Analyst	5	4
District Secretary	1	1
Switch Board Operator	2	2
Totals	17	17

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9213 Risk Management

Object	Description	Change in			
		2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	2022 Budget to 2021 Expenditures
100	Salaries	537,282.09	138,547.36	138,753.88	206.52
200	Benefits	117,547.21	43,515.60	45,217.02	1,701.42
300	Purchased Services	232,654.52	210,286.13	256,102.47	45,816.34
400	Energy Services	-	-	-	-
500	Materials & Supplies	5,500.00	4,991.60	5,799.22	807.62
600	Capital Outlay	5,507.76	439.90	-	(439.90)
700	Other Expenses	4,300.00	8,884.10	4,500.00	(4,384.10)
Total		902,791.58	406,664.69	450,372.59	43,707.90

Cost Center: 9213 Staff Data

Description	2020-2021	2021-2022
Director, HR & Risk Management	0.5	0.5
Employee Benefit Specialist	0.25	0.25
Claims Management Specialist	1	1
District Secretary	1	1
Totals	2.75	2.75

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9223 Professional Development

Object	Description				Change in
		2020-2021 Original Budget	2020-2021 Expenditures	2021-2022 Budget	2022 Budget to 2021 Expenditures
100	Salaries	185,921.42	173,573.25	149,154.87	(24,418.38)
200	Benefits	57,843.83	53,467.12	50,136.22	(3,330.90)
300	Purchased Services	16,100.00	19,313.73	22,242.50	2,928.77
400	Energy Services	-	-	-	-
500	Materials & Supplies	15,423.27	1,069.86	15,200.00	14,130.14
600	Capital Outlay	-	-	-	-
700	Other Expenses	13,365.00	4,580.00	10,000.00	5,420.00
Total		288,653.52	252,003.96	246,733.59	(5,270.37)

Cost Center: 9223 Staff Data

Description	2020-2021	2021-2022
Director, Prof. Dev. & Comm. Serv.	1	1
Administrative Secretary	1	1
Totals	2	2

**Citrus County School Board
District Level Cost Center Budgets
2021-2022**

Cost Center: 9999 Transportation Services

Object	Description	2020-2021	2020-2021	2021-2022	Change in
		Original Budget	Expenditures	Budget	2022 Budget to 2021 Expenditures
100	Salaries	4,887,672.75	4,391,508.53	4,492,769.34	101,260.81
200	Benefits	1,812,336.48	1,549,210.76	1,845,009.44	295,798.68
300	Purchased Services	587,555.00	602,806.49	568,831.00	(33,975.49)
400	Energy Services	1,586,510.00	823,977.52	1,697,663.00	873,685.48
500	Materials & Supplies	915,458.36	639,821.95	1,078,573.58	438,751.63
600	Capital Outlay	94,938.88	13,545.60	15,000.00	1,454.40
700	Other Expenses	148,300.00	57,080.67	120,075.00	62,994.33
Total		10,032,771.47	8,077,951.52	9,817,921.36	1,739,969.84

Cost Center: 9999 Staff Data

Description	2020-2021	2021-2022
Director, Transportation	1	1
Supervisor, Transportation	0	1
Transportation Fleet Manager	1	0
Assistant, Transportation Fleet Manager	0	1
Transportation Analyst	17	17
Route Manager	3	3
Transportation Media Technician	1	0
Training Program Leader	1	1
Bus Operator Trainer/Instructor	4	4
Bus Operator	144	144
Shop Foreman	3	3
Vehicle Maint. Tech.	7	7
Line Mechanic	6	6
Bus Aide	12	15
Totals	200	203

**SCHOOLS
and
STAFFING**



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

Description		2020-2021	2021-2022	2020-2021 to 2021-2022	
		Original Budget	Original Budget	Change	Percent
Elementary Schools (K - 5)					
0021	Pleasant Grove Elementary	4,223,520.24	4,613,246.43	389,726.19	9.23%
0025	Forest Ridge Elementary	4,378,992.10	4,779,461.72	400,469.62	9.15%
0032	Inverness Primary	4,017,559.52	4,451,979.92	434,420.40	10.81%
0035	Central Ridge Elementary	4,182,220.61	4,389,464.66	207,244.05	4.96%
0061	Floral City Elementary	2,800,656.49	2,835,842.65	35,186.16	1.26%
0071	Homosassa Elementary	2,854,925.68	2,939,555.38	84,629.70	2.96%
0102	Crystal River Primary	4,059,908.88	4,385,132.96	325,224.08	8.01%
0161	Lecanto Primary	4,676,173.65	5,046,885.66	370,712.01	7.93%
0171	Hernando Elementary	4,273,606.65	4,956,527.05	682,920.40	15.98%
0181	Citrus Springs Elementary	4,285,792.52	4,720,615.46	434,822.94	10.15%
0191	Rock Crusher Elementary	4,164,061.67	4,244,464.94	80,403.27	1.93%
Total Elementary Schools		<u>\$ 43,917,418.01</u>	<u>\$ 47,363,176.83</u>	<u>\$ 3,445,758.82</u>	<u>7.85%</u>
Middle School (6-8)					
0042	Inverness Middle	6,712,090.57	7,034,927.30	322,836.73	4.81%
0083	Crystal River Middle	5,511,110.28	6,094,775.84	583,665.56	10.59%
0162	Lecanto Middle	5,367,766.86	5,495,525.25	127,758.39	2.38%
0211	Citrus Springs Middle	4,970,711.35	5,287,444.63	316,733.28	6.37%
Total Middle Schools		<u>\$ 22,561,679.06</u>	<u>\$ 23,912,673.02</u>	<u>\$ 1,350,993.96</u>	<u>5.99%</u>
High School (9-12)					
0031	Citrus High	9,175,531.65	9,648,639.00	473,107.35	5.16%
0121	Crystal River High	8,414,842.63	8,700,360.17	285,517.54	3.39%
0163	Lecanto High	9,840,849.44	10,226,575.60	385,726.16	3.92%
Total High Schools		<u>\$ 27,431,223.72</u>	<u>\$ 28,575,574.77</u>	<u>1,144,351.05</u>	<u>4.17%</u>
Total Schools		<u>\$ 93,910,320.79</u>	<u>\$ 99,851,424.62</u>	<u>\$ 5,941,103.83</u>	<u>6.33%</u>
Special Centers					
0131	Withlacoochee Technical	6,149,623.77	6,032,253.65	(117,370.12)	-1.91%
0141	Marine Science Station	386,669.24	402,541.09	15,871.85	4.10%
0201	CREST	3,790,920.77	4,101,617.96	310,697.19	8.20%
0321	Renaissance Center	1,020,017.14	1,074,762.01	54,744.87	5.37%
7XXX	Citrus Virtual Instruction	-	1,499,277.66	1,499,277.66	*
7073	Eckerd Youth E-Nini-Hassee	154,166.70	119,237.50	(34,929.20)	-22.66%
8001	Cypress Creek (DJJ Facility)	577,923.30	454,893.77	(123,029.53)	-21.29%
8003	PACE School for Girls	274,046.93	362,924.76	88,877.83	32.43% *
Total "Special" Centers		<u>\$ 12,353,367.85</u>	<u>\$ 14,047,508.40</u>	<u>\$ 1,694,140.55</u>	<u>13.71%</u>
Overall Total School Budgets		<u>\$ 106,263,688.64</u>	<u>\$ 113,898,933.02</u>	<u>\$ 7,635,244.38</u>	<u>7.19%</u>

Note: Variances >25% explained.

*7XXX Citrus eSchool established in 2021-2022

*8003 PACE FTE projected higher for 2021-2022

2021 - 2022 School Staffing Budgeted Plan and Salary Sheet

School	Admin. Salary		Instructional		Support Salary		Total Salary		School Enrollment		Base Student	
	Expense	Salary	Salary Expense	Expense	Expense	Expense	Expense	Expense	as of 9/20/21	Per Pupil	Expenditure	Allocation Percentage
Central Ridge Elementary	\$176,099		\$2,474,777	\$398,028	\$3,048,904	730	\$4,177		730	\$4,177	95.5%	
Citrus Springs Elementary	\$166,060		\$2,735,308	\$433,790	\$3,335,158	721	\$4,626		721	\$4,626	105.8%	
Crystal River Primary	\$177,818		\$2,412,110	\$441,973	\$3,031,901	643	\$4,715		643	\$4,715	107.8%	
Floral City Elementary	\$165,269		\$1,510,555	\$270,087	\$1,945,911	358	\$5,436		358	\$5,436	124.3%	
Forest Ridge Elementary	\$171,089		\$2,665,306	\$460,537	\$3,296,933	668	\$4,936		668	\$4,936	112.9%	
Hernando Elementary	\$161,199		\$2,814,034	\$536,893	\$3,512,125	756	\$4,646		756	\$4,646	106.2%	
Homosassa Elementary	\$172,648		\$1,497,360	\$320,983	\$1,990,991	401	\$4,965		401	\$4,965	113.5%	
Inverness Primary	\$163,424		\$2,449,714	\$435,595	\$3,048,733	601	\$5,073		601	\$5,073	116.0%	
Lecanto Primary	\$177,776		\$2,888,140	\$498,874	\$3,564,790	806	\$4,423		806	\$4,423	101.1%	
Pleasant Grove Elementary	\$172,491		\$2,612,148	\$461,475	\$3,246,113	627	\$5,177		627	\$5,177	118.4%	
Rock Crusher Elementary	\$163,554		\$2,437,541	\$385,156	\$2,986,251	644	\$4,637		644	\$4,637	106.0%	
Elementary School Total	\$1,867,428		\$26,496,992	\$4,643,389	\$33,007,810	6955	\$4,800.83		6955	\$4,800.83	109.8%	
Citrus Springs Middle	\$255,526		\$2,710,263	\$684,579	\$3,650,368	756	\$4,829		756	\$4,829	110.4%	
Crystal River Middle	\$256,901		\$3,273,439	\$603,239	\$4,133,579	872	\$4,740		872	\$4,740	108.4%	
Inverness Middle	\$250,946		\$3,888,459	\$753,243	\$4,892,648	1034	\$4,732		1034	\$4,732	108.2%	
Lecanto Middle	\$255,251		\$2,906,805	\$653,572	\$3,815,628	817	\$4,670		817	\$4,670	106.8%	
Middle School Total	\$1,018,624		\$12,778,965	\$2,694,633	\$16,492,222	3479	\$4,742.73		3479	\$4,742.73	108.5%	
Citrus High	\$339,737		\$5,048,718	\$945,480	\$6,333,936	1526	\$4,151		1526	\$4,151	94.9%	
Crystal River High	\$331,982		\$4,096,490	\$936,687	\$5,365,159	1197	\$4,482		1197	\$4,482	102.5%	
Lecanto High	\$372,159		\$5,525,175	\$1,001,492	\$6,898,826	1641	\$4,204		1641	\$4,204	96.1%	
High School Total	\$1,043,878		\$14,670,383	\$2,883,660	\$18,597,921	4364	\$4,278.96		4364	\$4,278.96	97.9%	
CREST	\$180,160		\$1,531,030	\$1,096,367	\$2,807,557	100	\$28,076		100	\$28,076	642.0%	
Citrus eSchool	\$83,931		\$1,107,400	\$34,223	\$1,225,553	544	\$2,253		544	\$2,253	51.5%	
Withlacoochee Technical	\$255,526		\$1,086,119	\$1,056,721	\$2,398,366	341	\$7,033		341	\$7,033	160.8%	
Alternative School Total	\$519,617		\$3,724,549	\$2,187,310	\$6,431,476	985	\$18,680.88		985	\$18,680.88	427.2%	
TOTALS	\$4,449,547.66		\$57,670,888.99	\$12,408,992.80	\$74,529,429.45	15783			15783			

2021 - 2022 Base Student Allocation for FEFP

-\$4,372.91

2020-2021 ELEMENTARY SCHOOL STAFFING PLAN

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

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

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

SAI AIDES
Contingent upon available funding.

Board approved: 6/9/2020

2020-2021 MIDDLE SCHOOL STAFFING PLAN

POPULATION POSITION	750 Students		1000 Students		1250 Students	
	#	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**

2020-2021 HIGH SCHOOL STAFFING PLAN

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

HIGH SCHOOL SAI AIDES
Contingent upon available funding.

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

** Dependant Upon ESE Population

2020-2021 CREST STAFFING PLAN

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

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

TEACHER AIDES
Contingent upon available funding.

2020-2021 WITHLACOOCHEE TECHNICAL COLLEGE STAFFING PLAN

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

** Dependent upon ESE population

TEACHER AIDES
Contingent upon available funding.

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

STUDENT ENROLLMENT

Citrus County School District
2021-2022 Enrollment Counts
as of 9/20/2021

School Name	Grade	Florida Inventory School House (FISH) Capacity as of 11/30/20	2021-22 Projections as of 01/26/21****	Students enrolled full time in Brick & Mortar as of 9/20/21	Estimated Available Space (Capacity - Enrolled in Brick & Mortar)	Utilization Rate (Enrolled Brick & Mortar/ Capacity)	RESERVED 50% of students enrolled in Citrus virtual program	Utilization Rate (Total) for 2021-22
Central Ridge Elementary			45	30				
Central Ridge Elementary	KG		103	113				
Central Ridge Elementary	P2		0	0				
Central Ridge Elementary	P3		0	2				
Central Ridge Elementary	01		103	120				
Central Ridge Elementary	02		104	106				
Central Ridge Elementary	03		124	124				
Central Ridge Elementary	04		105	99				
Central Ridge Elementary	05		129	136				
Central Ridge Elementary Total*		810	713	730	80	90%	12	92%
Citrus Springs Elementary	PK		45	39				
Citrus Springs Elementary	KG		108	99				
Citrus Springs Elementary	P2		0	0				
Citrus Springs Elementary	P3		0	5				
Citrus Springs Elementary	01		108	120				
Citrus Springs Elementary	02		140	128				
Citrus Springs Elementary	03		107	120				
Citrus Springs Elementary	04		104	106				
Citrus Springs Elementary	05		106	104				
Citrus Springs Elementary Total*		810	718	721	89	89%	7	90%
Crystal River Primary	PK		45	34				
Crystal River Primary	KG		85	110				
Crystal River Primary	P2		0	0				
Crystal River Primary	P3		0	6				
Crystal River Primary	01		85	91				
Crystal River Primary	02		112	96				
Crystal River Primary	03		104	103				
Crystal River Primary	04		102	95				
Crystal River Primary	05		100	108				
Crystal River Primary Total*		661	633	643	18	97%	7	98%
Floral City Elementary	PK		30	28				
Floral City Elementary	KG		54	62				
Floral City Elementary	P2		0	1				
Floral City Elementary	P3		0	2				
Floral City Elementary	01		54	59				
Floral City Elementary	02		56	52				
Floral City Elementary	03		50	57				
Floral City Elementary	04		42	46				
Floral City Elementary	05		46	51				
Floral City Elementary Total		497	332	358	139	72%	4	73%
Forest Ridge Elementary	PK		45	34				
Forest Ridge Elementary	KG		95	107				
Forest Ridge Elementary	P2		0	0				
Forest Ridge Elementary	P3		0	6				
Forest Ridge Elementary	01		95	98				
Forest Ridge Elementary	02		128	110				
Forest Ridge Elementary	03		120	114				
Forest Ridge Elementary	04		102	95				
Forest Ridge Elementary	05		110	104				
Forest Ridge Elementary Total*		759	695	668	91	88%	13	90%
Hernando Elementary	PK		45	38				
Hernando Elementary	KG		130	103				
Hernando Elementary	P2		0	0				
Hernando Elementary	P3		0	0				
Hernando Elementary	01		130	135				
Hernando Elementary	02		141	126				
Hernando Elementary	03		126	133				
Hernando Elementary	04		116	104				
Hernando Elementary	05		110	117				
Hernando Elementary Total*		754	798	756	-2	100%	7	101%
Homosassa Elementary	PK		30	28				
Homosassa Elementary	KG		57	69				
Homosassa Elementary	P2		0	0				
Homosassa Elementary	P3		0	1				
Homosassa Elementary	01		57	68				
Homosassa Elementary	02		59	53				
Homosassa Elementary	03		58	66				
Homosassa Elementary	04		65	60				
Homosassa Elementary	05		58	56				
Homosassa Elementary Total*		412	384	401	11	97%	8	99%
Inverness Primary School	PK		45	40				
Inverness Primary School	KG		91	98				
Inverness Primary School	P1		0	0				
Inverness Primary School	P3		0	3				
Inverness Primary School	01		91	91				
Inverness Primary School	02		89	98				
Inverness Primary School	03		97	96				
Inverness Primary School	04		102	91				
Inverness Primary School	05		87	84				
Inverness Primary Total		766	602	601	165	78%	14	80%

Citrus County School District
2021-2022 Enrollment Counts
as of 9/20/2021

School Name	Grade	Florida Inventory School House (FISH) Capacity as of 11/30/20	2021-22 Projections as of 01/26/21****	Students enrolled full time in Brick & Mortar as of 9/20/21	Estimated Available Space (Capacity - Enrolled in Brick & Mortar)	Utilization Rate (Enrolled Brick & Mortar/ Capacity)	RESERVED 50% of students enrolled in Citrus virtual program	Utilization Rate (Total) for 2021-22
Lecanto Primary School	PK		45	36				
Lecanto Primary School	KG		118	124				
Lecanto Primary School	P2		0	0				
Lecanto Primary School	P3		0	0				
Lecanto Primary School	01		118	121				
Lecanto Primary School	02		131	117				
Lecanto Primary School	03		137	129				
Lecanto Primary School	04		125	116				
Lecanto Primary School	05		153	163				
Lecanto Primary Total*		858	827	806	52	94%	13	95%
Pleasant Grove Elementary	PK		60	50				
Pleasant Grove Elementary	KG		113	96				
Pleasant Grove Elementary	P2		0	0				
Pleasant Grove Elementary	P3		0	3				
Pleasant Grove Elementary	01		113	101				
Pleasant Grove Elementary	02		95	91				
Pleasant Grove Elementary	03		103	100				
Pleasant Grove Elementary	04		94	94				
Pleasant Grove Elementary	05		91	92				
Pleasant Grove Elementary Total*		757	669	627	130	83%	5	83%
Rock Crusher Elementary	PK		45	45				
Rock Crusher Elementary	KG		111	97				
Rock Crusher Elementary	P2		0	0				
Rock Crusher Elementary	P3		0	0				
Rock Crusher Elementary	01		111	115				
Rock Crusher Elementary	02		104	93				
Rock Crusher Elementary	03		101	100				
Rock Crusher Elementary	04		99	99				
Rock Crusher Elementary	05		102	95				
Rock Crusher Elementary Total*		699	673	644	55	92%	9	93%
Elementary School Total		7,783	7,044	6,955	828	89%	99	91%
Citrus Springs Middle	06		243	274				
Citrus Springs Middle	07		262	244				
Citrus Springs Middle	08		236	238				
Citrus Springs Middle Total*		852	741	756	96	89%	18	91%
Crystal River Middle	06		318	279				
Crystal River Middle	07		282	278				
Crystal River Middle	08		325	315				
Crystal River Middle Total		1,215	925	872	343	72%	14	73%
Inverness Middle	06		353	345				
Inverness Middle	07		334	338				
Inverness Middle	08		351	351				
Inverness Middle Total		1,354	1,038	1,034	320	76%	17	78%
Lecanto Middle	06		241	267				
Lecanto Middle	07		292	271				
Lecanto Middle	08		281	279				
Lecanto Middle Total*		871	814	817	54	94%	15	96%
Middle School Total		4,292	3,518	3,479	813	81%	64	83%
Citrus High	09		439	422				
Citrus High	10		373	390				
Citrus High	11		383	363				
Citrus High	12		387	351				
Citrus High Total		1,756	1,582	1,526	230	87%	14	88%
Crystal River High	P0		10	0				
Crystal River High	P1		0	2				
Crystal River High	P2		0	0				
Crystal River High	P3		0	1				
Crystal River High	KG		0	0				
Crystal River High	09		356	322				
Crystal River High	10		327	328				
Crystal River High	11		256	276				
Crystal River High	12		293	271				
Crystal River High Total (without PK)****		1,477	1,242	1,197	280	81%	21	82%
Lecanto High	09		435	451				
Lecanto High	10		448	407				
Lecanto High	11		409	369				
Lecanto High	12		466	414				
Lecanto High Total*		1,727	1,758	1,641	86	95%	27	97%
High School Total (with PK)		4,960	4,582	4,364	596	88%	62	89%

Citrus County School District
2021-2022 Enrollment Counts
as of 9/20/2021

School Name	Grade	Florida Inventory School House (FISH) Capacity as of 11/30/20	2021-22 Projections as of 01/26/21***	Students enrolled full time in Brick & Mortar as of 9/20/21	Estimated Available Space (Capacity - Enrolled in Brick & Mortar)	Utilization Rate (Enrolled Brick & Mortar/ Capacity)	RESERVED 50% of students enrolled in Citrus virtual program	Utilization Rate (Total) for 2021-22
Citrus eSchool (K-12-students not assigned to a base school)								
Citrus eSchool	KG			17				
Citrus eSchool	01			26				
Citrus eSchool	02			26				
Citrus eSchool	03			40				
Citrus eSchool	04			37				
Citrus eSchool	05			40				
Citrus eSchool	06			45				
Citrus eSchool	07			60				
Citrus eSchool	08			45				
Citrus eSchool	09			29				
Citrus eSchool	10			43				
Citrus eSchool	11			57				
Citrus eSchool	12			79				
Citrus eSchool (K-12-students not assigned to a base school) Total				544				
Academy of Environmental Science	09			62				
Academy of Environmental Science	10			47				
Academy of Environmental Science	11			0				
Academy of Environmental Science	12			0				
Academy of Environmental Science Total**		125		109	16	87%		
CREST	PK			0				
CREST	KG			0				
CREST	01			0				
CREST	02			4				
CREST	03			4				
CREST	04			6				
CREST	05			3				
CREST	06			9				
CREST	07			10				
CREST	08			11				
CREST	09			11				
CREST	10			9				
CREST	11			7				
CREST	12			26				
CREST	GD			0				
CREST Total		304		100	204	33%		
PACE	05			0				
PACE	06			1				
PACE	07			8				
PACE	08			6				
PACE	09			4				
PACE	10			6				
PACE	11			9				
PACE	12			6				
PACE Total		125		40	85	32%		
Renaissance/SRMI	04			0				
Renaissance/SRMI	05			1				
Renaissance/SRMI	06			2				
Renaissance/SRMI	07			11				
Renaissance/SRMI	08			21				
Renaissance/SRMI	09			14				
Renaissance/SRMI	10			23				
Renaissance/SRMI	11			12				
Renaissance/SRMI	12			19				
Renaissance/SRMI Total		266		103	163	39%		
Withlacoochee Technical College	PK			0				
Withlacoochee Technical College	KG			0				
Withlacoochee Technical College	08			0				
Withlacoochee Technical College	09			0				
Withlacoochee Technical College	10			0				
Withlacoochee Technical College	11			20				
Withlacoochee Technical College	12			34				
Withlacoochee Technical College	30			0				
Withlacoochee Technical College	31		30 & 31 total	287				
Withlacoochee Technical College Total		828		341	487	41%		
Alternative School Total		1,648		1,237	411	75%		
District Total (PK-12) without Alternative School		17,035	15,144	14,798	2,237	87%		
District Total with Alternative Schools				16,035				

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

Schools identified in red are considered to be at capacity because they are at 90% or above.
Schools identified in yellow are considered to be at capacity for one or more grade levels.

* Indicates school is located in high growth area
**Please note that the AES is a CCSB Public sponsored Charter School. PACE and REN/SRMI are alternative schools.
***2021-22 projections included Citrus virtual program students
**** CRH total without PK/Daycare program

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

DEBT SERVICE FUNDS



DEBT SERVICE FUNDS

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

Debt Service - Leases

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

ARRA Economic Stimulus Debt Service

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

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



**Citrus County School District
Debt Service**

	Account Number	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2020-2021 to 2021-2022 Change Percent	
ESTIMATED REVENUES						
State Sources:						
	CO & DS Withheld for SBE/COBI Bonds	3322	50,353	0	0	0
	SBE/COBI Bond Interest	3326	70	0	0	0
	Total State Sources		<u>50,423</u>	<u>0</u>	<u>0</u>	<u>0</u>
Local Sources:						
	Net Increase (Decrease) in Fair Value on In	3433	1,352,430	-307,420	0	307,420 -100.00%
	Total Local Sources:		<u>1,352,430</u>	<u>-307,420</u>	<u>0</u>	<u>307,420 -100.00%</u>
OTHER FINANCING SOURCES						
Transfers In:						
	From General Fund	3610	0	56,354	110,000	53,646 95.19%
	From Capital Projects Fund	3630	4,690,716	5,301,901	5,340,213	38,313 0.72%
	Total Other Financing Sources		<u>4,690,716</u>	<u>5,358,255</u>	<u>5,450,213</u>	<u>38,313 0.72%</u>
	Beginning Fund Balance	2800	10,766,427	14,779,582	17,151,893	2,372,311 16.05%
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE						
	BALANCE	3000	<u>16,859,995</u>	<u>19,830,417</u>	<u>22,602,106</u>	<u>2,771,689 13.98%</u>
APPROPRIATIONS						
	Redemption of Principal	7100	1,564,124	2,151,323	2,181,107	29,785 1.38%
	Interest	7200	510,937	513,824	530,609	16,784 3.27%
	Dues & Fees	7300	5,353	13,377	57,750	44,373 331.71%
	Total Appropriations		<u>2,080,413</u>	<u>2,678,524</u>	<u>2,769,466</u>	<u>90,942 3.40%</u>
	Ending Fund Balance	2700	<u>14,779,582</u>	<u>17,151,893</u>	<u>19,832,640</u>	<u>2,680,747 15.63%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES						
	BALANCES		<u>16,859,995</u>	<u>19,830,417</u>	<u>22,602,106</u>	<u>2,771,689 13.98%</u>

CAPITAL FUNDS



CAPITAL PROJECTS FUNDS

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

State Sources

Capital Outlay and Debt Service (CO&DS)

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

Local Sources

Bonds

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



CAPITAL PROJECTS FUNDS

Local Sources continued

Property Taxes levied

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

All proposed expenditures must be identified and advertised during the budget process. Budgeted revenues from local taxes are determined by applying millage levies to 96% of the school taxable property. School board adoption of millage levies is governed by the advertising and public meetings of chapter 200, Florida Statute. Taxes levied in 2021-2022 will generate \$17,750,920.

Impact Fees

Educational impact fees are assessed for all residential dwelling units at the time a building permit is issued. Different rates are assessed based on the type of dwelling unit. Prior to the update the educational fee for a single-family dwelling was \$1,261 and the updated fee is \$2,059 representing a \$798 increase. The fees are assessed at 50 percent of the allowable rate across the board. Based on 2021 HB 337 overall impact fee increases be implemented equally over a two-year period.

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



**Citrus County School District
Capital Project Funds**

	Account Number	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2020-2021 to 2021-2022 Change	Percent	
ESTIMATED REVENUES							
State Sources:							
	CO & DS Distributed	3321	529,099	577,608	577,608	0	0.00%
	Interest on Undistributed CO & DS	3325	17,256	9,736	9,087	-649	-6.66%
	Public Education Capital Outlay (PECO)	3391	0	0	0	0	
	Other Miscellaneous State Revenue	339X	259,514	511,063	289,482	-221,581	-43.36% *
	Total State Sources		<u>805,870</u>	<u>1,098,406</u>	<u>876,177</u>	<u>-222,229</u>	<u>-20.23%</u>
Local Sources:							
	District Local Capital Improvement Tax	3413	16,189,077	16,956,825	17,750,920	794,095	4.68%
	Interest, Including Profit on Investment	3431	634,721	169,163	149,000	-20,163	-11.92%
	Net Increase (Decrease) in Fair Value on Investments	3433	0	-219,674	0	219,674	-100.00% *
	Miscellaneous Local Sources	3495	1,075	198,317	0	-198,317	-100.00% *
	Impact Fees	3496	945,237	554,424	950,400	395,976	71.42% *
	Total Local Sources:		<u>17,770,110</u>	<u>17,659,054</u>	<u>18,850,320</u>	<u>1,191,266</u>	<u>6.75%</u>
	TOTAL ESTIMATED REVENUES		<u>18,575,980</u>	<u>18,757,460</u>	<u>19,726,497</u>	<u>969,037</u>	<u>5.17%</u>
OTHER FINANCING SOURCES							
	Sale of Land	3731	0	0	66,300	66,300	
	Sale of Equipment	3733	72,180	0	100,000	100,000	
	Proceeds of Lease Purchase Agreement	3750	3,730,902	1,611,378	112,415	-1,498,963	-93.02% *
	Premium on Lease Purchase Agreement	3793	143,614	0	0	0	
Transfers In:							
	From General Fund	3610	0	0	0	0	
	From Special Revenue	3640	0	0	364,000	364,000	
	TOTAL OTHER FINANCING SOURCES		<u>3,946,696</u>	<u>1,611,378</u>	<u>642,715</u>	<u>-1,034,963</u>	<u>-64.23%</u>
	Beginning Fund Balance	2800	<u>24,638,490</u>	<u>25,618,248</u>	<u>25,569,001</u>	<u>-49,247</u>	<u>-0.19%</u>
	TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES	3000	<u>47,161,166</u>	<u>45,987,086</u>	<u>45,938,213</u>	<u>-48,873</u>	<u>-0.11%</u>
APPROPRIATIONS							
	Buildings and Fixed Equipment	6300	0	0	0	0	
	Furniture, Fixtures, and Equipment	6400	5,247,856	3,183,279	1,405,105	-1,778,174	-55.86% *
	Motor Vehicles (Including Buses)	6500	1,062,082	520,270	1,672,685	1,152,415	221.50% *
	Land	6600	0	0	137,500	137,500	
	Improvements Other Than Buildings	6700	1,084,745	648,137	1,025,900	377,763	58.28% *
	Remodeling and Renovations	6800	2,952,168	4,092,120	9,662,757	5,570,637	136.13% *
	Computer Software	6900	0	0	0	0	
	Dues and Fees	7300	608	649	750	101	15.63%
	Total Appropriations		<u>10,347,459</u>	<u>8,444,454</u>	<u>13,904,697</u>	<u>5,460,243</u>	<u>64.66%</u>
OTHER FINANCING USES							
	Transfers to General Fund	9100	6,504,743	6,671,730	8,483,632	1,811,902	27.16% *
	Transfers to Debt Service	9200	4,690,716	5,301,901	5,340,213	38,312	0.72%
	TOTAL OTHER FINANCING USES		<u>11,195,459</u>	<u>11,973,630</u>	<u>13,823,845</u>	<u>1,850,215</u>	<u>15.45%</u>
	Ending Fund Balance	2700	<u>25,618,248</u>	<u>25,569,001</u>	<u>18,209,671</u>	<u>-7,359,330</u>	<u>-28.78%</u>
	TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>47,161,166</u>	<u>45,987,086</u>	<u>45,938,213</u>	<u>-48,873</u>	<u>-0.11%</u>

Note: Variances > 25% explained

REVENUES

- *33XX Budget determined by the State.
- *34XX Market Value of Funds declined in 2020-2022
- *349X Budgeted as Impact Fee refundable projects are expended
- *37XX Budgeted as revenues are earned

EXPENSES

- *6400 iPads were lease-purchased in 2020-2021
- *6500 Carry over from buses ordered but not received in 2020-2021
- *6700/6800 Projects are completed based on available funds and the Five Year Workplan
- *9100 Actual transfer based on actual expenditures of Maintenance salaries and expenses in the General Fund



Capital Review for the CCSB Proposed Work Plan for 2022



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

		FY 2022	FY2023	FY2023	FY 2024	FY 2025
School Taxable Value		12,327,027,812	12,881,744,064	13,461,422,546	14,067,186,561	14,700,209,956
Revenue						
Capital Outlay Millage	1.500	17,750,920	18,549,711	19,384,448	20,256,749	21,168,302
Total Capital Outlay Millage		17,750,920	18,549,711	19,384,448	20,256,749	21,168,302
Interest Income		149,000	200,000	250,000	300,000	350,000
Sale of Land/Assets		166,300	0	0	0	0
Charter School PECO Funds		62,592	65,000	65,000	65,000	65,000
School Hardening Grant		226,890	0	0	0	0
Impact Fees		950,400	1,624,413	4,597,113	917,500	50,000
CO&DS		586,695	586,695	586,695	586,695	586,695
Proceeds from Lease		112,415	0	0	0	0
Transfers from Other Funds		364,000	0	0	0	0
		20,369,212	21,025,819	24,883,256	22,125,944	22,219,997
Fund Balance		25,569,001	18,209,671	16,051,164	16,105,142	15,888,100
Total Revenues & Fund Balance		45,938,213	39,235,490	40,934,421	38,231,086	38,108,097
Appropriations						
Bond Payment		3,131,608	3,021,297	3,021,297	3,021,297	3,021,297
Debt Service		5,750	5,750	5,750	5,750	5,750
Planning & Growth		480,400	50,000	50,000	800,000	50,000
Property Insurance		2,200,000	2,225,000	2,250,000	2,275,000	2,300,000
Transportation		1,994,240	1,530,000	1,250,000	1,377,000	1,270,000
Dell Lease / IPAD Lease		2,103,605	812,101	1,740,002	1,740,000	2,340,000
Timeclocks		5,000	5,000	5,000	5,000	5,000
Phone Systems		5,000	5,000	5,000	5,000	5,000
Technology		1,381,000	910,000	969,000	973,000	907,000
Enterprise Software		700,000	720,000	740,000	760,000	780,000
Copier Lease		162,550	162,550	162,550	177,550	177,550
School Hardening		226,890	250,000	250,000	250,000	250,000
Vocational Equipment		100,000	100,000	100,000	100,000	100,000
Classroom Furniture		100,000	100,000	100,000	100,000	100,000
Charter School Capital Outlay		62,592	65,000	65,000	65,000	65,000
Portables Lease		16,380	16,380	16,380	16,380	16,380
Code Compliance		448,510	378,790	377,850	385,600	445,560
Maintenance		4,475,981	4,000,000	3,750,000	3,500,000	3,250,000
Facilities & Construction		7,554,036	6,277,458	7,446,449	4,286,409	4,389,003
Salaries (FAC, PGM, Maintenance, etc)		2,575,000	2,550,000	2,525,000	2,500,000	2,475,000
Total Appropriations		27,728,542	23,184,326	24,829,278	22,342,986	21,952,540
Ending Fund Balance		18,209,671	16,051,164	16,105,142	15,888,100	16,155,557



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

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Invested</u>		<u>Net Debt Service</u>
				<u>QSCB Subsidy @</u>	<u>Sinking Fund @</u>	
				<u>5.78%</u>	<u>1.50%**</u>	
4/1/2011	2,090,000.00	2,538,416.67	4,628,416.67	-1,865,655.23		2,762,761.44
4/1/2012	2,330,000.00	2,689,800.00	5,019,800.00	-2,023,000.00		2,996,800.00
4/1/2013	2,420,000.00	2,596,600.00	5,016,600.00	-2,023,000.00		2,993,600.00
4/1/2014	2,520,000.00	2,499,800.00	5,019,800.00	-1,867,171.50		3,152,628.50
4/1/2015	2,585,000.00	2,433,350.00	5,018,350.00	-1,876,332.50		3,142,017.50
4/1/2016		2,358,300.00	2,358,300.00	-1,880,378.50	2,289,529.00	2,767,450.50
4/1/2017		2,358,300.00	2,358,300.00	-1,884,425.00	2,289,529.00	2,763,404.00
4/1/2018		2,358,300.00	2,358,300.00	-1,886,447.50	2,709,300.00	3,181,152.50
4/1/2019		2,358,300.00	2,358,300.00	-1,893,528.00	2,675,609.00	3,140,381.00
4/1/2020		2,358,300.00	2,358,300.00	-1,900,608.50	2,661,405.00	3,119,096.50
4/1/2021		2,358,300.00	2,358,300.00	-1,905,666.00	2,679,730.96	3,132,364.96
4/1/2022		2,358,300.00	2,358,300.00	-1,912,689.00	2,685,997.21	3,131,608.21
4/1/2023		2,358,300.00	2,358,300.00	-2,023,000.00	2,685,997.21	3,021,297.21
4/1/2024		2,358,300.00	2,358,300.00	-2,023,000.00	2,685,997.21	3,021,297.21
4/1/2025		2,358,300.00	2,358,300.00	-2,023,000.00	2,685,997.21	3,021,297.21
4/1/2026		2,358,300.00	2,358,300.00	-2,023,000.00	2,685,997.21	3,021,297.21
4/1/2027	35,000,000.00	2,358,300.00	37,358,300.00	-2,023,000.00	-28,735,089.01	6,600,210.99
	\$46,945,000.00	\$41,057,566.67	\$88,002,566.67	-\$33,033,901.73	\$0.00	\$54,968,664.94

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

***IRS is sequestering of 5.45% of QSCB Subsidy in 2022



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

<u>Period Ending</u>	<u>Securities Maturity</u>	<u>Interest @ 1.50%</u>	<u>Deposit</u>	<u>Sinking Fund Balance</u>
4/1/2021				138.93
4/1/2022		2.08	2,685,997.21	2,686,138.22
4/1/2023		40,292.07	2,685,997.21	5,412,427.50
4/1/2024		81,186.41	2,685,997.21	8,179,611.12
4/1/2025		122,694.17	2,685,997.21	10,988,302.50
4/1/2026		164,824.54	2,685,997.21	13,839,124.25
2/15/2027	18,232,000.00	181,061.88		32,252,186.13
4/1/2027		61,816.69	2,685,997.18	35,000,000.00

**Citrus County School District
Sinking Fund Investments**

<u>Purchase Date</u>	<u>Securities</u>	<u>Maturity</u>	<u>Par</u>
4/14/2016	T-STRIP	02/15/27	2,839,000.00
4/4/2017	T-STRIP	02/15/27	2,953,000.00
4/4/2018	T-STRIP	02/15/27	3,479,000.00
4/4/2019	T-STRIP	02/15/27	3,261,000.00
3/26/2020	T-STRIP	02/15/27	2,814,000.00
4/1/2021	T-STRIP	02/15/27	<u>2,886,000.00</u>
			18,232,000.00



**Citrus County School District
Transportation
Capital Budget**

Description	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Leased Vehicles	\$212,415	\$200,000	\$200,000	\$200,000	\$200,000
School Buses	\$1,050,000	\$1,155,000	\$1,050,000	\$1,177,000	\$1,070,000
School Buses (prior year carryover)	\$556,825	\$0	\$0	\$0	\$0
Bus Lifts (Crystal River & Inverness)	\$175,000	\$175,000			
Total Transportation	\$1,994,240	\$1,530,000	\$1,250,000	\$1,377,000	\$1,270,000

**Citrus County School District
Transportation Bus Replacement Plan
2021-2022**

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

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

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



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

Project Number	Description	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
49710	Enterprise Software	\$700,000	\$720,000	\$740,000	\$760,000	\$780,000
	Total Enterprise Software	\$700,000	\$720,000	\$740,000	\$760,000	\$780,000
60480	Network Cabeling	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
	Data Center Batteries	\$15,000	\$15,000	\$25,000	\$30,000	\$15,000
	Smart Panels and Projector Screens	\$106,000	\$105,000	\$104,000	\$103,000	\$102,000
	Data Center Network Storage	\$0	\$0	\$50,000	\$50,000	\$0
	Network Switch and Wireless Replacement	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
	Classroom Audio System Replacements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Computer Docking Stations, Monitor Stands, and Monitors Replacements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Computers - Student Testing	\$0	\$0	\$0	\$0	\$0
	Computers - Staff	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
	Total Technology Plan	\$911,000	\$910,000	\$969,000	\$973,000	\$907,000
60490	Dedicated Fiber Wan	\$470,000	\$0	\$0	\$0	\$0
	Total Dedicated Fiber Wan	\$470,000	\$0	\$0	\$0	\$0
98100	Dell VS Rail Server System Lease	\$274,974	\$274,974	\$150,000	\$150,000	\$300,000
	Total Dell Lease	\$274,974	\$274,974	\$150,000	\$150,000	\$300,000
985XX	iPad Lease #1	\$1,291,505	\$1	\$1,590,000	\$1,590,000	\$1,590,000
	iPad Lease #2	\$422,699	\$422,699	\$1	\$0	\$450,000
	iPad Lease #3	\$114,427	\$114,427	\$1	\$0	\$0
	Total IPAD Lease	\$1,828,631	\$537,127	\$1,590,002	\$1,590,000	\$2,040,000
69010	Timeclocks Replacements	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Total Skyward	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
69020	Phone Replacements	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Total Phone Systems	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Total Educational Technology	\$4,194,605	\$2,452,101	\$3,459,002	\$3,483,000	\$4,037,000



Citrus County School District Copier Lease

Cost Center	2021-2022 Budget
0021 Pleasant Grove Elementary	4,861.20
0025 Forest Ridge Elementary	4,861.20
0031 Citrus High	15,022.56
0032 Inverness Primary	5,286.96
0035 Central Ridge Elementary	7,689.84
0042 Inverness Middle	5,840.64
0061 Floral City Elementary	3,871.68
0071 Homosassa Elementary	3,871.68
0083 Crystal River Middle	6,000.72
0102 Crystal River Primary	5,871.60
0121 Crystal River High	11,048.40
0131 Withlacoochee Technical	5,971.92
0141 Marine Science Station	1,213.80
0161 Lecanto Primary	7,011.12
0162 Lecanto Middle	6,000.72
0163 Lecanto High	13,741.68
0171 Hernando Elementary	5,286.96
0181 Citrus Springs Elementary	4,661.88
0191 Rock Crusher Elementary	4,790.64
0201 CREST	3,342.84
0211 Citrus Springs Middle	6,000.72
0321 Renaissance Center	1,213.80
7004 Citrus eSchool K-5	1,058.05
7023 Citrus eSchool 6-12	1,058.05
9004 Board & Superintendent	2,453.64
9005 Business Services	2,482.58
9009 District Student Services	2,043.96
9013 Code Compliance	918.96
9016 Technology Resource Center	907.44
9052 Exceptional Student Education	2,495.40
9074 Facilities Acquisition & Construction	1,561.80
9081 Maintenance Services	1,642.80
9200 Educational Services / Curriculum & Instruction	4,680.36
9203 Human Resources	2,453.64
9213 Risk Management / Employee Relations	1,213.80
9999 Transportation	4,116.96
Total Copier Leases	\$162,550.00



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

Project Number	Description	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
		Budget	General	Budget	General	Budget	General	Budget	General	Budget	General
42700	Environmental Compliance	\$50,900	\$42,900	\$42,900	\$44,450	\$42,900	\$42,900	\$42,900	\$42,900	\$42,900	\$42,900
43500	SREF Projects	\$33,500	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
435A0	Hazardous Material Removal	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$9,000
435B0	Fire Extinguisher Inspections & Repairs	\$11,230	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$11,000
435C0	Fire Sprinkler Inspections & Repairs	\$14,000	\$20,360	\$20,360	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$15,660
435D0	Generator Inspections & Repairs	\$63,400	\$25,000	\$25,000	\$27,000	\$27,000	\$29,000	\$29,000	\$29,000	\$29,000	\$31,000
435E0	Playground Equipment	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$25,000
435F0	Elevator Inspections & Repairs	\$59,000	\$17,000	\$17,000	\$18,000	\$18,000	\$19,000	\$19,000	\$19,000	\$19,000	\$60,000
435H0	Kitchen Hood Inspections & Repairs	\$5,430	\$5,430	\$5,430	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,600
435I0	Fire Alarm Inspections	\$50,000	\$50,000	\$50,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$56,000
435M0	AED Inspections & Repairs	\$4,800	\$5,100	\$5,100	\$5,400	\$5,400	\$5,700	\$5,700	\$5,700	\$5,900	\$5,900
435U0	Radio Maintenance	\$105,500	\$107,000	\$107,000	\$108,000	\$108,000	\$109,000	\$109,000	\$109,000	\$110,000	\$110,000
61000	Other Safety Repairs	\$35,750	\$36,000	\$36,000	\$36,000	\$36,000	\$37,000	\$37,000	\$37,000	\$37,500	\$37,500
Total Code Compliance		\$448,510	\$378,790	\$378,790	\$377,850	\$385,600	\$385,600	\$385,600	\$385,600	\$445,560	\$445,560

**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
Local Capital Improvement Tax
Other Miscellaneous Budget**

Project Number	Description	2021-2022 Budget
49940	Facilities Salaries	\$250,000
49950	Maintenance Salaries	\$2,000,000
49970	Code Compliance Salaries	\$150,000
57750	Planning & Growth Management Salaries	\$175,000
Total Salaries Transfers		\$2,575,000
41870	Vocational Equipment	\$100,000
43400	Classroom Furniture	\$100,000
Total Furniture/Equipment		\$200,000
42200	Portable Lease	\$16,380
49700	Property/Casualty Insurance	\$2,200,000
49650	AES Charter School Capital Outlay	\$62,592
99970/99980	Debt Service Fees	\$5,750
Total Other Transfers		\$2,284,722



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

Project Number	Description	2020-2021 Budget
45830	CHS Master Plan	\$100,000
45840	CSE-HES-PGE Front Office Relocation	\$20,000
45850	FRE Fire Alarm Upgrade	\$528,460
45860	LHS HVAC Bldg 1 Upgrade (Phase 2)	\$668,040
45870	LHS Intercom Upgrade	\$328,630
45880	LHS Freezer/Cooler Remodel/Upgrade	\$225,315
45890	WTC Reroof Bldg 1	\$907,620
4589A	CHS Reroof Café Bldg	\$200,000
45930	LMS Front Office Relocation	\$226,890 **
45940	CSE Kitchen Remodel	\$431,407
45950	CRH Freezer/Cooler Remodel/Upgrade	\$166,470
45960	CREST Reroof Bldg 1	\$474,503
45970	LHS Fire Alarm Upgrade	\$1,407,340
45980	LPS HVAC (Phase I)	\$1,115,231
45990	2021-2022 Consultant Services	\$25,000
46020	2021-2022 Contingency	\$592,020
46030	WTC Welding Program Renovation	\$364,000 ***
Total Facilities & Construction		\$7,780,926

**Partially reimbursed through Safety and Security Grant

***Reimbursed from WTC

**Citrus County School District
Planning & Growth Development
Capital Budget**

Project Number	Description	2020-2021 Budget
44460	New Land Purchases	\$50,000
44970	MS Road Traffic Project	\$342,400
4604L	MS Road Land Purchase	\$87,500
49930	Impact Fees Administrative Fees	\$500
Total Planning & Growth		\$480,400

*Reimbursed through Impact Fees



**Citrus County School District
Maintenance
Capital Budget**

Project Number	Description	2020-2021	2020-2021
		Budget	Budget
		<u>Capital</u>	<u>General</u>
40040	Energy Management	\$93,390	\$25,000
40100	HVAC Repairs	\$425,253	\$371,000
40200	Athletics Related	\$25,000	\$150,000
40400	Floor Covering	\$318,352	\$50,000
40600	HVAC PM		\$160,000
40700	Equipment	\$160,000	
40800	Doors and Windows	\$96,580	
40900	Environmental Regulation		\$276,000
41000	Capentary & Hardware		\$60,000
41100	Fire Alarms & Intercoms		\$52,000
41200	Fencing	\$10,000	
41400	Security Cameras	\$171,496	\$75,000
41600	Concrete	\$65,000	\$20,000
41700	Asphalt	\$100,000	\$100,000
41800	Remodeling/Renovations	\$260,000	\$20,000
41900	Fire Alarm & Intercoms	\$30,000	
42100	Plumbing	\$40,000	\$105,000
42500	Electrical	\$62,000	\$110,000
42600	Signage	\$8,000	\$5,000
42800	Cabinets	\$20,000	\$20,000
42900	Security Locks	\$90,000	\$35,000
43000	Painting		\$140,000
43200	Ceilings/Acoustics		\$10,000
43300	Roof Repairs	\$275,909	\$35,000
43500	SREF Repairs		\$20,000
	Carry over projects		\$386,000
	Total Maintenance	\$2,250,981	\$2,225,000

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 / Planning & Growth Capital Budget

2022-2023

FCE Kitchen Renovation/Remodel/Expansion	\$2,004,942
LPS Intercom Upgrade	\$256,879
LPS & LMS (Bldg 1) Partial HVAC Upgrade	\$2,028,731
FCE (Bldg 2) Reroofing	\$95,130
IMS (Bldg 6 Sec A,B,C) Reroofing	\$214,548
LHS Electrical Upgrade	\$524,735
2022-2023 Consultant Services	\$25,000
2022-2023 Contingency	\$1,127,493
TOTAL FACILITES & CONSTRUCTION	<u><u>\$6,277,458</u></u>

New Land Purchases	\$50,000
TOTAL PLANNING & GROWTH	<u><u>\$50,000</u></u>

2024-2025

CHS Fire Alarm Upgrade	\$1,299,145
HOM Intercom Upgrade	\$157,939
CRH (Bldg 4) HVAC Upgrade	\$1,320,769
CRH (Bldg 4) Reroofing	\$658,767
2024-2025 Consultant Services	\$25,000
2024-2025 Contingency	\$824,789
TOTAL FACILITES & CONSTRUCTION	<u><u>\$4,286,409</u></u>
New Land Purchases	\$50,000
CHS/IPS Traffic Circulation Improvements	\$750,000
TOTAL PLANNING & GROWTH	<u><u>\$800,000</u></u>

2023-2024

HER Fire Alarm Upgrade	\$530,264
LMS Intercom Upgrade	\$321,859
IMS (Bldg 5 & 8) Partial HVAC Upgrade	\$723,188
FCE Portable Replacement (ESE Wing)	\$1,606,840
FCE New Classrooms	\$2,851,547
2023-2024 Consultant Services	\$25,000
2023-2024 Contingency	\$1,387,751
TOTAL FACILITES & CONSTRUCTION	<u><u>\$7,446,449</u></u>

New Land Purchases	\$50,000
CRM Traffic Circulation Improvements	\$250,000
TOTAL PLANNING & GROWTH	<u><u>\$50,000</u></u>

2025-2026

CSE Fire Alarm Upgrade	\$526,146
IMS Fire Alarm Upgrade	\$906,126
CRMS HVAC Upgrade	\$1,500,000
WTC Bldg 2 Reroofing	\$587,085
2025-2026 Consultant Services	\$25,000
2025-2026 Contingency	\$844,646
TOTAL FACILITES & CONSTRUCTION	<u><u>\$4,389,003</u></u>
New Land Purchases	\$50,000
TOTAL PLANNING & GROWTH	<u><u>\$50,000</u></u>

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

Fund 4430 – CRRSA ESSER projects are federally funded CRRSA funds through the State for Elementary and Secondary School Emergency Relief

Fund 4440 – Other CRRSA Relief projects are federally CRRSA programs through the State for the Governor’s Emergency Education Relief Funds.

FOOD SERVICE FUNDS



Fund 4101

Food Services

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

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

The 2021-2022 meal prices are:

Breakfast and Lunch Prices

	<u>Breakfast</u>	<u>Lunch</u>
Grades K-5		
Full Price	\$0.00	\$0.00
Reduced Price	\$0.00	\$0.00
Grades 6-12		
Full Price	\$0.00	\$0.00
Reduced Price	\$0.00	\$0.00
Adults	\$2.25	\$3.50
Milk or Juice	\$0.50	\$0.50



**Citrus County School District
Food Service Fund**

	Account Number	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2020-2021 to 2021-2022 Change	Percent
ESTIMATED REVENUES						
Federal Through State Sources:						
	3261	3,224,930	272,670	3,150,000	2,877,330	1055.24% *
	3262	1,025,004	85,135	1,120,000	1,034,865	1215.56% *
	3263	45,673	804	126,000	125,196	15562.49% *
	3264	266,682	780,444	800,000	19,556	2.51%
	3265	436,224	755,089	897,329	142,240	18.84%
	3266	18,573	44,877	46,000	1,123	2.50%
	3267	2,034,671	7,392,597	200,000	-7,192,597	-97.29% *
		<u>7,051,758</u>	<u>9,331,617</u>	<u>6,339,329</u>	<u>-2,992,288</u>	<u>-32.07%</u>
State Sources:						
	3337	36,489	38,823	40,000	1,177	3.03%
	3338	47,196	45,832	45,000	-832	-1.82%
		<u>83,685</u>	<u>84,655</u>	<u>85,000</u>	<u>345</u>	<u>0.41%</u>
Local Sources:						
	3431	66,741	20,038	50,000	29,962	149.52% *
	3433	0	-30,893	0	30,893	-100.00% *
	3451	427,225	31,521	110,000	78,479	248.97% *
	3452	52,421	3,217	11,000	7,783	241.90% *
	3453	8,310	1,056	0	-1,056	-100.00% *
	3454	495,916	518,129	530,000	11,871	2.29%
	3456	2,752	1,124	0	-1,124	-100.00% *
	349X	7,245	12,894	13,500	606	4.70%
		<u>1,060,611</u>	<u>557,086</u>	<u>714,500</u>	<u>157,414</u>	<u>28.26%</u>
OTHER FINANCING SOURCES						
	3610	6,324	741	5,000	4,259	574.65% *
	3743	974	0	0	0	
		<u>7,298</u>	<u>741</u>	<u>5,000</u>	<u>4,259</u>	<u>574.65%</u>
	2800	<u>3,504,719</u>	<u>3,514,050</u>	<u>5,155,427</u>	<u>1,641,377</u>	<u>46.71%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES						
	3000	<u>11,708,072</u>	<u>13,488,150</u>	<u>12,299,256</u>	<u>-1,188,894</u>	<u>-8.81%</u>
APPROPRIATIONS						
Expenditures						
	1000	2,974,686	2,670,508	3,118,900	448,391	16.79%
	2000	1,040,810	984,401	1,263,263	278,862	28.33% *
	3000	108,745	115,100	122,887	7,786	6.76%
	4000	87,883	91,691	104,000	12,309	13.42%
	5000	3,433,405	4,013,457	4,208,719	195,262	4.87%
	6000	199,818	157,165	235,000	77,835	49.52% *
	7000	347,449	294,608	618,000	323,392	109.77% *
	9000	1,225	5,792	364,000	358,208	6184.80% *
		<u>8,194,021</u>	<u>8,332,723</u>	<u>10,034,768</u>	<u>1,702,046</u>	<u>20.43%</u>
	2700	<u>3,514,050</u>	<u>5,155,427</u>	<u>2,264,488</u>	<u>-2,890,939</u>	<u>-56.08%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES						
		<u>11,708,072</u>	<u>13,488,150</u>	<u>12,299,256</u>	<u>-1,188,894</u>	<u>-8.81%</u>

Note: Variances >25% explained.

REVENUES

*32XX Emergency Feeding revenue due to COVID in 2021-2022

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

*3610 Transfer based on amount of unpaid Student accounts at the end of the school year

APPROPRIATIONS

*2000 FRS Rates increased

*6000 New kitchen equipment was purchased to bring down the fund balance from 21-22

*7000/9000 Additional expenses to bring down the fund balance from 21-22

**OTHER FEDERAL
PROGRAM
FUNDS**



Fund 42XX

Federal Cash Advance Projects

***Integrated English Literacy and Civics Education-** provides funding to prepare adults who are English language learners for, and place such adults in, unsubsidized employment in in-demand industries and occupations that lead to economic self-sufficiency; and integrate with the local workforce development system and its functions to carry out activities of the program.

Funding for 2018-2019 was \$12,788
Funding for 2019-2020 was \$15,994
Funding for 2020-2021 was \$17,298
Funding for 2021-2022 is \$26,525

***Adult General Education-** provides funding to enable eligible providers to develop, implement and improve adult education and literacy activities within the state and operate programs that provide such activities including programs that provide such activities concurrently.

Funding for 2018-2019 was \$132,780
Funding for 2019-2020 was \$108,520
Funding for 2020-2021 was \$125,091
Funding for 2021-2022 is \$222,075

***Carl D Perkins – Career & Technical Education, Post-Secondary-** provides funding 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 2018-2019 was \$100,088
Funding for 2019-2020 was \$90,067
Funding for 2020-2021 was \$83,412
Funding for 2021-2022 is \$80,736

***Carl D Perkins – Career & Technical Education, Secondary-** provides funding 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 2018-2019 was \$198,799
Funding for 2019-2020 was \$211,640
Funding for 2020-2021 was \$173,609
Funding for 2021-2022 is \$183,687



Fund 42XX

Federal Cash Advance Projects

***IDEA, Part B-** provides funding 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 2018-2019 was \$3,682,843
IDEA Part B funding for 2019-2020 was \$3,933,607
IDEA Part B funding for 2020-2021 was \$3,870,934
IDEA Part B funding for 2021-2022 is \$3,711,560

IDEA Preschool funding for 2018-2019 was \$139,440
IDEA Preschool funding for 2019-2020 was \$153,356
IDEA Preschool funding for 2020-2021 was \$161,641
IDEA Preschool funding for 2021-2022 is \$147,134

***Title I-** provides funding for 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 2018-2019 was \$4,061,521
Funding for 2019-2020 was \$4,654,911
Funding for 2020-2021 was \$5,274,709
Funding for 2021-2022 is \$4,297,916

***Title II Part A-Teacher and Principal Training and Recruiting-** provides funding to be 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 2018-2019 was \$456,574
Funding for 2019-2020 was \$536,470
Funding for 2020-2021 was \$600,574
Funding for 2021-2022 is \$642,098



Fund 42XX

Federal Cash Advance Projects

***Title III-English Language Acquisition-** funding is provided for supplementary instructional support for English language learners.

Funding for 2018-2019 was \$16,016
Funding for 2019-2020 was \$17,086
Funding for 2020-2021 was \$14,819
Funding for 2021-2022 is \$26,604

***Title IV-Student Support and Academic Enrichment-** funding is provided to improve student academic achievement by increasing the capacity of state and local educational agencies by providing all students with access to a well-rounded education, improving school conditions for student learnings to support safe and healthy students, and improving the use of technology in order to advance digital literacy of all students..

Funding for 2018-2019 was \$259,435
Funding for 2019-2020 was \$190,064
Funding for 2020-2021 was \$286,056
Funding for 2021-2022 is \$345,479

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

Funding for 2018-2019 was \$58,390
Funding for 2019-2020 was \$49,544
Funding for 2020-2021 was \$59,185
Funding for 2021-2022 is \$23,431

Federal Direct Programs

***Higher Education Emergency Relief Fund (HEERF) –** Coronavirus (COVID-19) Emergency Grants for Postsecondary Education. (WTC)

***Pell Grants-** direct grants awarded to the district as a pass through for students at WTC who display exceptional financial need and have not earned a bachelor's, graduate or professional degree.



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

	Account Number	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2020-2021 to 2021-2022 Change	Percent
ESTIMATED REVENUES						
Federal Direct						
Pell Grants	3192	949,898	798,480	950,000	151,520	18.98%
Miscellaneous Federal Direct	3199	158,079	610,938	1,826,030	1,215,092	198.89%
Total Federal Direct		<u>1,107,977</u>	<u>1,409,418</u>	<u>2,776,030</u>	<u>1,366,612</u>	<u>96.96%</u>
Federal Through State and Local						
Vocational Education Acts	3201	295,066	388,082	158,839	-229,242	-59.07%
Adult Ed Workforce	3221	101,621	156,282	35,127	-121,154	-77.52%
Teacher and Principal Training	3225	536,470	600,574	477,922	-122,652	-20.42%
Individuals with Disabilities Education Act, IDEA	3230	4,086,962	3,983,987	3,907,282	-76,706	-1.93%
Elementary and Secondary Education Act, Title I	3240	4,654,911	5,211,417	3,607,114	-1,604,302	-30.78%
Twenty First Century, Title IV	3242	185,126	358,299	63,293	-295,007	-82.34%
Miscellaneous Local Through State	3280	28,913	28,172	0	-28,172	-100.00%
Miscellaneous Federal Through State	3299	62,763	77,873	23,431	-54,442	-69.91%
Total Federal Through State and Local		<u>9,943,832</u>	<u>10,804,686</u>	<u>8,273,008</u>	<u>-2,531,677</u>	<u>-23.43%</u>
State and Local:						
Other Miscellaneous State	3399	1,498	7,049	0	-7,049	-100.00%
Total Local		<u>1,498</u>	<u>7,049</u>	<u>0</u>	<u>-7,049</u>	<u>-100.00%</u>
Beginning Fund Balance	2800	0	0	0	0	0.00%
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE	3000	<u>11,053,307</u>	<u>12,221,153</u>	<u>11,049,039</u>	<u>-1,172,114</u>	<u>-9.59%</u>
APPROPRIATIONS						
Instruction	5000	5,358,032	6,515,264	5,246,503	-1,268,761	-19.47%
Pupil Personnel Services	6100	390,414	454,823	350,272	-104,551	-22.99%
Instructional Media Services	6200	795	6,685	0	-6,685	-100.00%
Instructional and Curriculum Development Services	6300	2,761,876	2,643,965	2,972,594	328,628	12.43%
Instructional Staff Training Services	6400	602,265	616,496	248,832	-367,664	-59.64%
Instruction Related Technology	6500	93,349	42,661	39,948	-2,713	-6.36%
General Administration	7200	673,365	637,982	0	-637,982	-100.00%
School Administration	7300	0	3,461	0	-3,461	-100.00%
Facilities Acquisition & Construction	7400	0	28,772	515,747	486,975	1692.51%
Fiscal Services	7500	0	0	0	0	
Food Services	7600	0	0	0	0	
Central Services	7700	56,493	88,528	0	-88,528	-100.00%
Pupil Transportation Services	7800	6,842	29,985	0	-29,985	-100.00%
Operation/Maintenance of Plant	7900/8100	3,966	58,467	50,000	-8,467	-14.48%
Administrative Technology Services	8200	0	0	0	0	
Community Services	9100	1,105,910	1,094,063	1,625,142	531,079	48.54%
Total Appropriations		<u>11,053,307</u>	<u>12,221,153</u>	<u>11,049,039</u>	<u>-1,172,114</u>	<u>-9.59%</u>
Other Financing Sources (Uses)						
Transfers in From General Fund	3610	0	0	0	0	
Total Other Financing Sources (Uses)		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Ending Fund Balance	2700	0	0	0	0	-33.33%
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>11,053,307</u>	<u>12,221,153</u>	<u>11,049,039</u>	<u>-1,172,114</u>	<u>-9.59%</u>



Fund 44XX

Federal Stimulus Projects

***ESSER II (Elementary and Secondary School Emergency Relief) Lump Sum** was issued to ensure uninterrupted access to ESSER funds, Citrus County was awarded these funds due to having less than 45 percent of the original ESSER funds remaining as of April 22, 2021. The ESSER II advance funds must have been spent by September 1, 2021, subsequently, the FL DOE extended the deadline to September 30, 2023. The funds are for any allowable purpose under CRRSA.

Lump Sum Advanced Funding for 2021-2022 is \$7,011,831

Lump Sum balance of Funding for 2021-2022 is \$3,775,602

***Non-enrollment Assistance** provides assistance to locate unaccounted for students within the school district. The term "unaccounted student" means a student who:

- (a) was enrolled in a district or charter school in the 2019-2020 academic year but was not counted in either the October 2020 full-time equivalent student membership survey or the February 2021 full-time equivalent student membership survey and for whom the school district or charter school does not have record of the student's withdrawal from the district or charter school: or
- (b) completed enrollment at a district or charter school for the 2020-2021 academic year but was not counted in either the October 2020 full-time equivalent student membership survey or the February 2021 full-time equivalent student membership survey and for whom the school district or charter school does not have record of the student delaying enrollment until the 2021-2022 academic year.

Funding for 2021-2022 is \$607,743

***Academic Assistance** is used to remediate the learning loss among kindergarten through grade 12 students, including, but not limited to, students with disabilities, students experiencing homelessness, students who attended virtual classes or classes offered through an online learning environment during the 2020-2021 school year, and children and youth in foster care.

Funding for 2021-2022 is \$3,038,714

***Technology Assistance** is for the costs associated with purchasing educational technology, including hardware, software and connectivity, for students that aids in regular and substantive educational interaction between students and their classroom teacher, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.

Funding for 2021-2022 is \$759,678



**Citrus County School District
Federal Stimulus Fund**

	Account Number	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2020-2021 to 2021-2022 Change	2020-2021 to 2021-2022 Percent
ESTIMATED REVENUES						
Federal Through State and Local						
Education Stabilization Funds - K12	3271	236,174	4,738,831	15,278,167	10,539,336	222.40%
Education Stabilization Funds - Workforce	3272	0	198,913	0	-198,913	
Education Stabilization Funds - VPK	3273	0	0	0	0	
Miscellaneous Federal Through State	3299	0	0	0	0	
Total Federal Through State and Local		<u>236,174</u>	<u>4,937,744</u>	<u>15,278,167</u>	<u>10,340,423</u>	<u>209.42%</u>
Beginning Fund Balance	2800	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE	3000	<u>236,174</u>	<u>4,937,744</u>	<u>15,278,167</u>	<u>10,340,423</u>	<u>209.42%</u>
APPROPRIATIONS						
Instruction	5000	212,310	2,921,909	7,107,718	4,185,809	143.26%
Pupil Personnel Services	6100	2,199	198,025	1,633,133	1,435,108	724.71%
Instructional Media Services	6200	873	555	22,873	22,317	4018.07%
Instructional and Curriculum Development Services	6300	0	290,873	1,349,613	1,058,740	363.99%
Instructional Staff Training Services	6400	1,137	267,380	445,705	178,325	66.69%
Instruction Related Technology	6500	5,700	45,088	612,195	567,107	1257.78%
School Board	7100	0	62,515	100,000	37,485	59.96%
General Administration	7200	2,859	179,215	188,247	9,032	5.04%
School Administration	7300	383	29,376	245,137	215,761	734.47%
Facilities Acquisition & Construction	7400	0	466	0	-466	-100.00%
Fiscal Services	7500	0	0	0	0	
Food Services	7600	0	0	0	0	
Central Services	7700	14	88,799	236,833	148,034	166.71%
Pupil Transportation Services	7800	2,258	127,887	417,253	289,366	226.27%
Operation/Maintenance of Plant	7900/8100	2,732	309,836	603,966	294,130	94.93%
Administrative Technology Services	8200	5,709	376,457	1,574,712	1,198,255	318.30%
Community Services	9100	0	39,363	740,783	701,420	1781.94%
Total Appropriations		<u>236,174</u>	<u>4,937,744</u>	<u>15,278,167</u>	<u>10,340,423</u>	<u>209.42%</u>
Other Financing Sources (Uses)						
Transfers in From General Fund	3610	0	0	0	0	
Total Other Financing Sources (Uses)		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Ending Fund Balance	2700	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u>236,174</u>	<u>4,937,744</u>	<u>15,278,167</u>	<u>10,340,423</u>	<u>209.42%</u>

**INTERNAL
SERVICE
FUND**



INTERNAL SERVICE FUNDS

Self-Insurance Fund

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

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

Employee deductions for 2020-2021 were either \$100.00, \$141.04 or \$340.04 per month for single coverage, either \$1,007.48, \$935.54 or \$1,349.32 for single plus one and either \$1,044.74, \$1021.18 or \$1435.52 per month for family coverage (depending on plan selection). The district contributes \$560.00 a month for each employee selecting District sponsored health insurance.

The District is self-insured and pays the first \$190,000 of each claim after the processing of allowed Florida Blue contracted rates and employee paid calendar year deductibles and co-insurance. CCSB negotiated to reduce the rate of reinsurance costs by retaining the first \$670,000 of claims exposure over \$190,000.00. Reinsurance is purchased through Symetra Life Insurance Company.

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



**Citrus County School District
Internal Service Fund**

	Account Number	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2020-2021 to 2021-2022 Change	Percent
ESTIMATED REVENUES						
Operating Revenues						
	3481	4,785	2,488	5,500	3,013	121.11% *
	3484	16,498,342	16,603,223	16,915,000	311,777	1.88%
	3489	920,377	1,043,805	350,000	-693,805	-66.47% *
		<u>17,423,504</u>	<u>17,649,516</u>	<u>17,270,500</u>	<u>-379,016</u>	<u>-2.15%</u>
Non-Operating Revenues						
	3431	201,286	81,899	100,000	18,101	22.10% *
	3433	0	-91,342	0	91,342	-100.00% *
	3495	43,329	39,996	39,996	0	0.00%
		<u>244,615</u>	<u>30,553</u>	<u>139,996</u>	<u>109,443</u>	<u>358.20%</u>
	2800	<u>6,151,181</u>	<u>9,186,511</u>	<u>10,322,286</u>	<u>1,135,775</u>	<u>12.36%</u>
TOTAL ESTIMATED REVENUES AND NET ASSETS	3000	<u><u>23,819,300</u></u>	<u><u>26,866,580</u></u>	<u><u>27,732,782</u></u>	<u><u>866,202</u></u>	<u><u>3.22%</u></u>
ESTIMATED EXPENSES						
Operating Expenditures						
	1000	92,077	93,769	111,957	18,188	19.40%
	2000	26,934	29,414	34,824	5,410	18.39%
	3000	3,148,853	3,308,144	3,754,790	446,645	13.50%
	4000	3,663	3,610	4,000	390	10.80%
	5000	19,126	23,713	24,000	287	1.21%
	6000	5,430	26,342	5,000	-21,342	-81.02% *
	7000	11,336,706	13,059,301	13,510,000	450,699	3.45%
		<u>14,632,789</u>	<u>16,544,294</u>	<u>17,444,570</u>	<u>900,277</u>	<u>5.44%</u>
	2700	<u>9,186,511</u>	<u>10,322,286</u>	<u>10,288,212</u>	<u>-34,074</u>	<u>-0.33%</u>
TOTAL OPERATING EXPENSES AND NET ASSETS		<u><u>23,819,300</u></u>	<u><u>26,866,580</u></u>	<u><u>27,732,782</u></u>	<u><u>866,202</u></u>	<u><u>3.22%</u></u>

Note: Variances >25% explained.

REVENUES

- *34XX Market Value of Funds declined in 2020-2022
- *3481 Bus driver physicals down due to lack of finding qualified applicants in 2020-2021.
- *3489 Stop loss revenue booked as received.

EXPENSES

- *6000 New flooring installed in Employee Wellness Center in 2020-2021.

**TRUTH
IN
MILLAGE**



CERTIFICATION OF COMPLIANCE

Chapter 200, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

Reset Form

Print Form

DR-487
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Check if E-TRIM Participant

FISCAL YEAR: 2021-2022 County: Citrus

Check if new address

Taxing Authority : Citrus County School Board

Mailing Address : 1007 W Main Street

Physical Address : 1007 W Main Street

City, State, Zip : Inverness, FL 34450

Date of Final Hearing : September 7, 2021

Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing. Send completed "TRIM" Compliance packages by :

Mail	Certified or Overnight Delivery
Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000	Florida Department of Revenue Property Tax Oversight - TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, Florida 32399-0216
Trim package submission e-mail address: ptotrimpackages@floridarevenue.com	

School Districts

All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

- 1. Proof of Publication from the newspaper for all newspaper advertisements.
- 2. Ordinance or Resolution:
 - a. Adopting the final millage rate, with percent change of rolled-back rate shown and
 - b. Adopting the final budget, indicating order of adoption.**DO NOT SEND ENTIRE BUDGET.**
- 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements
 - a. Budget Summary Advertisement.
 - b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
 - c. COUNTIES ONLY: DR-529, Notice - Tax Impact of the Value Adjustment Board, within 30 days of completion.
- 4. Copy of DR-420, Certification of Taxable Value, include DR-420TIF, Tax Increment Adjustment Worksheet and DR-420DEBT, Certification of Voted Debt Millage, if applicable.
- 5. DR-420MM, Maximum Millage Levy Calculation Final Disclosure.
- 6. DR-487V, Vote Record for Final Adoption of Millage Levy.
- 7. DR-422, Certification of Final Taxable Value,** and DR-422DEBT Certification of Final Voted Debt Millage, if applicable.

*(See Rule 12D-17.004(2)(a), F.A.C.)

E-TRIM Participants only need to submit items 1-4

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

- 1. ESE 524, Millage Resolution.
- 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.
- 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements:
 - a. Budget Summary Advertisement.
 - b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
 - c. Notice of Tax for School Capital Outlay.
 - d. Amended Notice of Tax for School Capital Outlay.
- 4. Proof of Publication from the newspaper for all newspaper advertisements.
- 5. Copy of DR-420S, Certification of School Taxable Value and DR-420DEBT, Certification of Voted Debt Millage, if applicable.
- 6. DR-422, Certification of Final Taxable Value** and DR-422DEBT, Certification of Final Voted Debt Millage, if applicable.

*(See Rule 12D-17.004(2)(b), F.A.C.)

****If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.**

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer:			Date :	
				September 13, 2021	
	<input checked="" type="checkbox"/> Mr.	<input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :	
	Michael Mullen			Assistant Superintendent	
Contact Name and Contact Title :			E-mail Address :		
Tammy Wilson, Director of Finance			wilsont@citruschools.org		
Phone Number : 352-726-1931 ext 2472			Fax Number : 352-249-2113		

**A RESOLUTION OF THE CITRUS COUNTY SCHOOL BOARD ADOPTING
THE FINAL BUDGET FOR FISCAL YEAR 2021-2022**

WHEREAS, the School Board of Citrus County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and a final budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the School Board of Citrus County set forth the appropriations and revenue estimates for the budget for fiscal year 2021-2022; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Citrus County adopted the final millage rates and the final budget in the amount of \$288,992,292 for fiscal year 2021-2022.

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 the final budget for the categories indicated for the fiscal year July 1, 2021 to June 30, 2022.



Chairman

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY SCHOOL DISTRICT ARE 10.7%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2021-2022

PROPOSED MILLAGE LEVIES
NOT SUBJECT TO 10-MILL CAP

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

Required Local Effort	3.5690	Discretionary Critical Needs-Capital	0.0000	Operating or Capital Not	0.0000
(including prior period adjustment)		Additional Millage Not to Exceed 4 Years	0.0000	To Exceed 2 Years	
Local Capital Improvement (Capital Outlay)	1.5000	(Operating)		Debt Service	0.0000
Discretionary Operating	0.7480				
Discretionary Capital Improvement	0.0000				
				Total Millage	5.817

	GENERAL FUND	SPECIAL	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES:						
Federal sources	1,250,000	29,045,500		407,000		30,702,500
State sources	71,300,665	85,000		810,850		72,196,515
Local sources	56,707,570	500,000		17,950,920	17,500,000	92,658,490
TOTAL SOURCES	129,258,235	29,630,500	0	19,168,770	17,500,000	195,557,505
Transfers In	8,079,890	5,000	5,249,880			13,334,770
Fund Balances/Reserves/Net Assets	16,131,688	4,709,545	17,151,893	26,179,969	10,527,005	74,700,100
TOTAL REVENUES, TRANSFERS & BALANCES	\$153,469,813	\$34,345,045	\$22,401,773	\$45,348,739	\$28,027,005	\$283,592,375
EXPENDITURES						
Instruction	88,008,521	6,973,915				94,982,436
Pupil Personnel Services	6,952,845	850,272				7,803,117
Instructional Media Services	1,613,584					1,613,584
Instructional and Curriculum Development Services	1,646,996	2,091,776				3,738,772
Instructional Staff Training Services	1,134,519	791,131				1,925,650
Instructional Related Technology	1,288,117	1,539,948				2,808,065
Board of Education	592,596					592,596
General Administration	719,784					719,784
School Administration	10,853,414					10,853,414
Facilities Acquisition and Construction	353,744			9,231,075		9,584,819
Fiscal Services	981,616					981,616
Food Services		9,567,500				9,567,500
Central Services	2,331,179				16,800,000	19,131,179
Pupil Transportation Services	10,996,314	779,687				11,776,001
Operation of Plant	10,049,315	3,989,800			20,000	14,059,115
Maintenance of Plant	5,909,670	269,500			3,000	6,182,170
Administrative Technology Services	1,627,893	1,681,971				3,309,864
Community Services	176,253	1,100,000				1,276,253
Debt Services			2,563,885	500		2,564,385
TOTAL EXPENDITURES	\$145,216,360	\$29,635,500	\$2,563,885	\$9,231,575	\$16,823,000	\$203,470,320
Transfers Out	5,000					5,000
Fund Balances/Reserves/Net Assets	8,248,453	4,709,545	19,837,888	22,787,394	11,204,005	66,787,285
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$153,469,813	\$34,345,045	\$22,401,773	\$45,348,739	\$28,027,005	\$283,592,375

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

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

A. Initially proposed tax levy	\$ <u>69,354,239</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>127,326</u>
C. Actual property tax levy	\$ <u>69,226,913</u>
This year's proposed tax levy	\$ <u>71,706,321</u>

A portion of the tax levy is required under state law in order for the school board to receive \$67,254,329 in state education grants.

The required portion has **increased** by 0.85 percent and represents approximately six tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on July 27, 2021 at 5:30 P.M., at the Citrus County School Board, District Services Center, 1007 West Main Street, Inverness, FL 34450.

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Citrus County School District will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.317 mills for operating expenses and is proposed solely at the discretion of the school board.

****THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately \$17,750,920 to be used for the following projects:

CONSTRUCTION AND REMODELING

Lecanto High School Fire Alarm Upgrade

Lecanto Primary School HVAC Upgrade (Phase 1)

CREST Reroofing Building 1

Lecanto Middle School Front Office Relocation

Citrus Springs Elementary School Kitchen Remodel

Crystal River High School Freezer/Cooler Remodel and Upgrade

Withlacoochee Technical College Welding Program Renovations

Inverness Bus Garage Bus Wash Upgrade

Lecanto Bus Garage Bus Wash Upgrade

Crystal River Bus Garage Bus Wash Installation

Installation of Point to Point Dark Fiber throughout District

Purchase properties adjacent to existing school sites

Purchase properties for future educational or support services use

Consultant services related to engineering and architectural work, as well as feasibility studies related to facility planning and site acquisition

New construction, remodeling, renovation and site work at Central Ridge

Elementary, Citrus High, Citrus Springs Elementary, Citrus Springs Middle,

CREST, Crystal River High, Crystal River Middle, Crystal River Primary, Floral

City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa

Elementary, Inverness Middle, Inverness Primary, Lecanto High, Lecanto

Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary,

Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical

College, District Services buildings, Student Services buildings and

Transportation buildings

MAINTENANCE, RENOVATION, AND REPAIR

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

MOTOR VEHICLE PURCHASES AND LEASE-PURCHASES

Purchase of eleven (11) school buses

Lease-purchase of driver's education vehicles

Lease-purchase of security vehicles

Lease-purchase of maintenance, facilities and construction, code compliance, planning and growth vehicles

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

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

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

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

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

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

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

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

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

One (1) year insurance premium on district facilities

PAYMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

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

All concerned citizens are invited to a public hearing to be held on July 27, 2021 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 Holland and/or
Tonya Knight

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

Insertion Order: 0010F7N

Legal number: 7100-0724 SACRN Citrus Co.

**School Board: NOTICE OF TAX FOR
SCHOOL CAPITAL OUTLAY**

Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of

Date(s) of publication:

July 24, 2021

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.

Jeanne Ethridge

The forgoing instrument was acknowledged before me

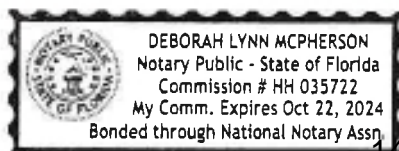
This 26th day of July 2021

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

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

Deborah L. McPherson

Notary Public



Proof of Publication

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

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

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

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

Insertion Order: 0010F7U

Legal number: 7101-0724 SACRN Citrus Co.
School Board: NOTICE OF PROPOSED TAX

INCREASE

Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of

Date(s) of publication:

July 24, 2021

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.

Jeanne Ethridge

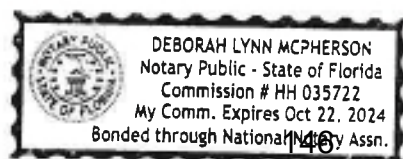
The foregoing instrument was acknowledged before me

This 26th day of July 2021

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

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

Deborah L. McPherson
Notary Public



Proof of Publication

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

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared

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

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

Insertion Order: 0010F7W

Legal number: 7102-0724 SACRN Citrus Co.

**School Board: BUDGET SUMMARY Fiscal
Year 2021-22**

Display Advertisement: to run 1 time(s)

Court, was published in said newspaper in the issue of

Date(s) of publication:

July 24, 2021

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
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in the said newspaper.

Jeanne Ethridge

The foregoing instrument was acknowledged before me

This 26th day of July 2021

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

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

Deborah Lynn McPherson

Notary Public





CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2021	County : CITRUS
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Name of School District :
CITRUS CO SCHOOL DIST

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

1.	Current year taxable value of real property for operating purposes	\$	10,176,828,290	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,148,854,013	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	1,345,509	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	12,327,027,812	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	180,790,435	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	12,146,237,377	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	11,674,015,700	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/28/2021 1:55 PM		

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

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.6820	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	42,983,726	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	26,243,187	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	69,226,913	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.5389	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1606	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.5690	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 43,995,162	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 27,711,159	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 71,706,321	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	0.85 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	2.06 %	(22)

Final public budget hearing	Date : 9/7/2021	Time : 5:30 PM	Place : Citrus County School Board District Services Center, 1007 West Main Street, Inverness, FL 34450
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority		Date : 8/2/2021 3:19 PM	
	Title : Sandra Himmel, Superintendent		Contact Name And Contact Title : Tammy Wilson, Director of Finance	
	Mailing Address : 1007 West Main St		Physical Address : 1007 West Main Street	
	City, State, Zip : Inverness, FL 34450		Phone Number : 3527261931 ext 2472	Fax Number : 3522492113

Continued on page 3

**RESOLUTION OF THE CITRUS COUNTY SCHOOL BOARD ADOPTING THE
TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2021-2022.**

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, 2021 to June 30, 2022; 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</u> <u>Levy</u>	<u>Proposed Amount</u> <u>To Be Raised</u>
Required Local Effort	3.5690	\$ 42,235,356
Basic Discretionary	0.7480	\$ 8,851,792
Capital Outlay	1.5000	\$17,750920

The total millage rate to be levied is more than the rolled-back rate by 2.06 percent.

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Citrus County, adopted each tentative millage rate for the fiscal year July 1, 2021 to June 30, 2022 on July 27, 2021 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 2021-2022.**


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, 2021 to June 30, 2022; and

WHEREAS, the School Board of Citrus County set forth the appropriations and revenue estimates for the budget for fiscal year 2021-2022; 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 \$283,592,375 for fiscal year 2021-2022.

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, 2021 to June 30, 2022.



Chairman

FIVE YEAR WORK PLAN

DOE BUDGET

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
 DISTRICT SUMMARY BUDGET
 Fiscal Year 2021-22

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		12,327,027,812.00
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES
	Nonvoted	Voted
		Total
1. Required Local Effort	3.5630	3.5630
2. Prior-Period Funding Adjustment Millage	0.0060	0.0060
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	5.8170	5.8170

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	220,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	220,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,250,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,250,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	52,593,794.00
Workforce Development	3315	2,064,261.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	8,825.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	120,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	14,660,535.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,168,660.50
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	130,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	150,642.00
Total State	3300	71,119,967.50
<i>LOCAL:</i>		
District School Taxes	3411	51,087,148.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	25,000.00
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	273,800.00
Investment Income	3430	102,000.00
Gifts, Grants and Bequests	3440	5,175.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	750,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	35,000.00
Postsecondary Lab Fees	3465	240,000.00
Lifelong Learning Fees	3466	40,000.00
GED [®] Testing Fees	3467	
Financial Aid Fees	3468	73,000.00
Other Student Fees	3469	45,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	4,164,208.99
Total Local	3400	56,845,331.99
TOTAL ESTIMATED REVENUES		129,435,299.49
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	75,774.22
Loss Recoveries	3740	124,939.43
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,483,632.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,483,632.00
TOTAL OTHER FINANCING SOURCES		8,684,345.65
Fund Balance, July 1, 2021	2800	15,973,083.70
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		154,092,728.84

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION II. GENERAL FUND - FUND 100 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	85,519,244.12	56,824,302.25	18,099,454.31	3,577,148.62	20,065.00	4,960,415.46	1,316,365.79	721,492.69
Student Support Services	6100	6,759,097.58	5,092,764.09	1,549,094.43	33,395.80		74,993.26	7,450.00	1,500.00
Instructional Media Services	6200	1,696,032.68	1,165,440.78	379,143.91	51,500.00		16,141.58	130,006.41	150.00
Instruction and Curriculum Development Services	6300	1,717,642.17	1,285,993.89	381,210.72	13,325.00		31,132.56	950.00	5,030.00
Instructional Staff Training Services	6400	1,375,807.03	724,431.65	177,246.72	89,279.51		55,305.00	1,500.00	228,044.15
Instruction-Related Technology	6500	1,377,359.10	929,365.24	269,852.09	62,041.77		61,200.00	55,000.00	35,000.00
Board	7100	587,096.18	184,700.00	157,896.18	209,000.00		500.00		15,000.00
General Administration	7200	654,655.49	463,160.60	162,633.34	9,825.00		4,046.55		15,000.00
School Administration	7300	11,027,109.84	8,255,183.20	2,598,230.45	38,089.60		90,306.59	10,600.00	34,500.00
Facilities Acquisition and Construction	7400	534,634.07	260,142.35	74,601.68	1,000.00		5,600.00	130,698.04	62,592.00
Fiscal Services	7500	1,073,854.30	775,468.11	240,126.21	41,000.00		5,259.98	10,500.00	1,500.00
Food Service	7600								
Central Services	7700	3,024,090.47	1,724,272.74	526,004.82	455,963.06		92,231.73	8,200.00	217,418.12
Student Transportation Services	7800	9,950,923.39	4,623,319.34	1,841,836.09	599,576.00		1,078,573.58	15,000.00	119,047.50
Operation of Plant	7900	14,550,088.76	3,792,328.60	1,291,985.52	5,924,375.60		475,427.04	8,850.00	100,100.00
Maintenance of Plant	8100	5,729,342.82	1,836,344.87	629,325.52	2,070,824.43		1,117,000.00	74,250.00	598.00
Administrative Technology Services	8200	2,204,046.26	889,382.36	269,310.99	1,006,252.91		7,400.00	31,500.00	
Community Services	9100	261,909.33	142,345.27	53,921.32					65,642.74
Debt Service	9200								
Other Capital Outlay	9300	147,942,933.59	88,969,045.34	28,701,864.30	14,136,329.30		8,075,733.33	1,800,870.24	1,607,615.20
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920	110,000.00							
To Capital Projects Funds	930								
To Special Revenue Funds	940	5,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990	115,000.00							
Total Transfers Out	9700	115,000.00							
TOTAL OTHER FINANCING USES		115,000.00							
Nonspendable Fund Balance, June 30, 2022	2710	500,000.00							
Restricted Fund Balance, June 30, 2022	2720	1,000,000.00							
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740	1,000,000.00							
Unassigned Fund Balance, June 30, 2022	2750	3,534,925.25							
TOTAL ENDING FUND BALANCE	2700	6,034,925.25							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		154,092,728.84							

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022**

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	5,442,000.00
USDA-Donated Commodities	3265	897,329.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	6,339,329.00
<i>STATE:</i>		
School Breakfast Supplement	3337	40,000.00
School Lunch Supplement	3338	45,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	85,000.00
<i>LOCAL:</i>		
Investment Income	3430	50,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	651,000.00
Other Miscellaneous Local Sources	3495	13,500.00
Total Local	3400	714,500.00
TOTAL ESTIMATED REVENUES		7,138,829.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	5,000.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,000.00
TOTAL OTHER FINANCING SOURCES		5,000.00
Fund Balance, July 1, 2021	2800	5,155,426.92
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		12,299,255.92

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	3,118,899.55
Employee Benefits	200	1,263,263.08
Purchased Services	300	122,886.62
Energy Services	400	104,000.00
Materials and Supplies	500	4,208,719.00
Capital Outlay	600	150,000.00
Other	700	618,000.00
Capital Outlay (Function 9300)	600	85,000.00
TOTAL APPROPRIATIONS		9,670,768.25
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	364,000.00
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	364,000.00
TOTAL OTHER FINANCING USES		364,000.00
Nonspendable Fund Balance, June 30, 2022	2710	500,000.00
Restricted Fund Balance, June 30, 2022	2720	1,764,487.67
Committed Fund Balance, June 30, 2022	2730	
Assigned Fund Balance, June 30, 2022	2740	
Unassigned Fund Balance, June 30, 2022	2750	
TOTAL ENDING FUND BALANCE	2700	2,264,487.67
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		12,299,255.92

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	950,000.00
Miscellaneous Federal Direct	3199	1,826,030.40
Total Federal Direct	3100	2,776,030.40
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	158,839.42
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	35,127.46
Teacher and Principal Training and Recruiting - Title II, Part A	3225	477,921.90
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	3,907,281.76
Elementary and Secondary Education Act, Title I	3240	3,607,114.24
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	63,292.50
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	23,431.11
Total Federal Through State And Local	3200	8,273,008.39
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		11,049,038.79
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		11,049,038.79

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	5,246,503.43	3,395,413.12	1,266,249.31				510,000.00	75,141.00
Student Support Services	6100	350,272.49	273,846.76	76,425.73					
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,972,593.69	2,282,653.44	689,940.25					
Instructional Staff Training Services	6400	248,832.00	192,000.00	56,832.00					
Instruction-Related Technology	6500	39,947.78	33,541.37	6,406.41					
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400	515,747.40					515,747.40		
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100	50,000.00					50,000.00		
Administrative Technology Services	8200								
Community Services	9100	1,625,142.00							1,625,142.00
Other Capital Outlay	9300							1,075,747.40	
TOTAL APPROPRIATIONS		11,049,038.79	6,177,154.69	2,095,853.70					1,700,283.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		11,049,038.79							

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	84,599.10
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	84,599.10
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		84,599.10
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		84,599.10

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	42,299.55	32,694.83	9,604.72					
Instructional Staff Training Services	6400	42,299.55	32,694.83	9,604.72					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		84,599.10	65,389.66	19,209.44					
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		84,599.10							

**DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022**

**SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2021	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, 2022

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

	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS									
Instruction	5000		100	200	300	400	500	600	700
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	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, 2022

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	15,193,568.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	15,193,568.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		15,193,568.00
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		15,193,568.00

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS								
Instruction 5000	7,107,718.00	1,382,923.19	583,118.58	1,389,074.57		3,143,910.54	260,907.88	347,783.24
Student Support Services 6100	1,633,133.31	444,598.81	139,292.37	333,366.83		468,227.00	11,648.30	236,000.00
Instructional Media Services 6200	22,872.57	3,622.50	685.64	18,564.43				
Instruction and Curriculum Development Services 6300	1,307,313.44	955,605.52	302,815.83	43,299.55			5,592.54	
Instructional Staff Training Services 6400	403,405.40	146,793.12	49,735.36	160,074.25				650.00
Instruction-Related Technology 6500	612,195.32	684.18	127.12	91,413.00			500,000.00	
Board 7100	100,000.00		100,000.00					
General Administration 7200	188,247.00							188,247.00
School Administration 7300	245,136.84	179,947.82	63,784.77					152.50
Facilities Acquisition and Construction 7400								
Fiscal Services 7500								
Food Services 7600								
Central Services 7700	236,832.70	2,986.16	570.33	199,276.21				34,000.00
Student Transportation Services 7800	417,252.57	39,207.68	7,482.89	53,076.00	200,000.00		115,486.00	
Operation of Plant 7900	603,966.43			55,911.99			39,176.00	
Maintenance of Plant 8100	1,574,711.75	614.01	113.11	1,541,875.63			9,159.00	
Administrative Technology Services 8200								
Community Services 9100	740,782.67			39,362.67				701,420.00
Other Capital Outlay 9300								
TOTAL APPROPRIATIONS	15,193,568.00	3,156,982.99	1,247,726.00	3,927,295.13	200,000.00	4,207,488.30	945,822.84	1,508,252.74
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, 2022 2710								
Restricted Fund Balance, June 30, 2022 2720								
Committed Fund Balance, June 30, 2022 2730								
Assigned Fund Balance, June 30, 2022 2740								
Unassigned Fund Balance, June 30, 2022 2750								
TOTAL ENDING FUND BALANCE								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE	15,193,568.00							

DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA
ACT RELIEF (INCLUDING GEER II) - FUND 444

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2021	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, 2022

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)										Page 15
APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Instruction	5000		100	200	300	400	500	600	700	
Student Support Services	6100									
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300									
Instructional Staff Training Services	6400									
Instruction-Related Technology	6500									
Board	7100									
General Administration	7200									
School Administration	7300									
Facilities Acquisition and Construction	7400									
Fiscal Services	7500									
Food Services	7600									
Central Services	7700									
Student Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Technology Services	8200									
Community Services	9100									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS										
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, 2022	2710									
Restricted Fund Balance, June 30, 2022	2720									
Committed Fund Balance, June 30, 2022	2730									
Assigned Fund Balance, June 30, 2022	2740									
Unassigned Fund Balance, June 30, 2022	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, 2022**

**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	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, 2022**

**SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT
RELIEF - FUND 446**

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF CITRUS COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS									
Instruction	5000		100	200	300	400	500	600	700
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	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, 2022

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2021	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, 2022

Page 22										
SECTION XII. DEBT SERVICE FUNDS										
ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service	
FEDERAL DIRECT SOURCES:										
Miscellaneous Federal Direct	3199									
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 Withheld for SBE/COBI Bonds	3322									
SBE/COBI Bond Interest	3326									
Sales Tax Distribution (s. 212.20(6)(d)6a., F.S.)	3341									
Total State Sources	3300									
LOCAL SOURCES:										
District Debt Service Taxes	3412									
County Local Sales Tax	3418									
School District Local Sales Tax	3419									
Tax Redemptions	3421									
Excess Fees	3423									
Investment Income	3430									
Gifts, Grants and Bequests	3440									
Other Miscellaneous Local Sources	3495									
Total Local Sources	3400									
TOTAL ESTIMATED REVENUES										
OTHER FINANCING SOURCES:										
Issuance of Bonds	3710									
Loans	3720									
Proceeds of Lease-Purchase Agreements	3750									
Premium on Long-term Debt	3790									
<i>Transfers In:</i>										
From General Fund	3610	110,000.00						110,000.00		
From Capital Projects Funds	3630	5,340,213.21						2,203,608.00		3,136,608.21
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	5,450,213.21						2,313,608.00		3,136,608.21
TOTAL OTHER FINANCING SOURCES		5,450,213.21						2,313,608.00		3,136,608.21
Fund Balance, July 1, 2021	2800	17,151,892.93								17,151,892.93
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		22,602,106.14						2,313,608.00		20,288,501.14

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	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, 2022

Page 23

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 101.14 & 101.15, 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	2,181,107.46						2,181,107.46	
Interest	720	530,608.54						79,997.54	450,611.00
Dues and Fees	730	57,750.00						52,500.00	5,250.00
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	2,769,466.00						2,313,605.00	455,861.00
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720	19,832,640.14							19,832,640.14
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCES	2700	19,832,640.14							19,832,640.14
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		22,602,106.14						2,313,605.00	20,288,501.14

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2022

SECTION XIII. CAPITAL PROJECTS FUNDS

Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 New/Used Capital Improvement (Section 1011.7(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
ESTIMATED REVENUES											
<i>FEDERAL/DIRECT SOURCES:</i>											
Miscellaneous Federal Direct											
Total Federal Direct Sources	3109										
<i>FEDERAL THROUGH STATE AND LOCAL:</i>											
Miscellaneous Federal Through State	3100										
Total Federal Through State and Local	3209										
<i>STATE SOURCES:</i>											
CO&DS Distributed	3321	577,608.00									
Interest on Undistributed CO&DS	3325	9,087.00									
Sales Tax Distribution (s. 212.2(6)(d)6(a), F.S.)	3341										
State Through Local	3380										
Public Education Capital Outlay (PECO)	3391										
Classrooms First Program	3392										
SMART Schools Small County Assistance Program	3395										
Class Size Reduction Capital Outlay	3396	62,592.00									
Charter School Capital Outlay Funding	3397	226,899.00									
Other Miscellaneous State Revenues	3399	876,177.00									
Total State Sources	3500	1,750,920.00									
<i>LOCAL SOURCES:</i>											
District Local Capital Improvement Tax	3413							17,509,920.00			
County Local Sales Tax	3418										
School District Local Sales Tax	3419										
Tax Reimbursements	3420										
GIS Grant Award Request	3440	149,000.00						147,000.00		1,000.00	
Miscellaneous Local Sources	3400										
Impact Fees	3406	950,400.00								950,400.00	
Reimburse of Prior Year's Expenditures	3407										
Total Local Sources	3400	1,850,320.00						17,857,920.00		951,400.00	
TOTAL ESTIMATED REVENUES		192,264,977.00								1,240,882.00	
OTHER FINANCING SOURCES											
Issuance of Bonds	3710										
Loans	3720										
Sale of Capital Assets	3730	166,300.00								166,300.00	
Loss Recoveries	3740										
Proceeds from Lease-Purchase Agreements	3750	112,415.20								112,415.20	
Proceeds from Special Facility Construction Account	3770										
<i>Transfers In:</i>											
From General Fund	3610										
From Debt Service Funds	3620										
From Special Revenue Funds	3640	364,000.00								364,000.00	
Interfund (Capital Projects Only)	3650										
From Permanent Funds	3660										
From Internal Service Funds	3670										
From Enterprise Funds	3690	364,000.00								364,000.00	
Total Transfers In	3600	642,715.20								642,715.20	
TOTAL OTHER FINANCING SOURCES		1,122,221.30						243,167,565.31		1,300,035.01	
Fund Balance, July 1, 2021	2800										
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,559,382,153.02						422,146,766.51		2,013,630.21	

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2022

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	350 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 Direct Bonds	340 Capital Outlay and Debt Service	370 Newwest Capital Improvement (Section 1011.7(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	390 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400-9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures and Equipment	640	1,405,105.00							1,405,105.00			
Motor Vehicles (Including Buses)	650	1,672,685.20							1,672,685.20		112,415.20	
Land	660	137,500.00									137,500.00	
Improvements Other Than Buildings	670	1,025,900.00							2,134,000.00		812,900.00	
Remodeling and Renovations	680	9,662,756.99							9,053,016.99		609,740.00	
Computer Software	690											
Charter School Local Capital Improvement	703											
Charter School Capital Outlay Sales Tax	705											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	750.00						750.00				
TOTAL APPROPRIATIONS		13,904,697.19						750.00	12,231,391.99		1,672,355.20	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	8,483,632.00										
To Debt Service Funds	920	5,340,213.21							8,321,040.00		102,592.00	
To Special Revenue Funds	930								5,340,213.21			
To Bond (Capital Projects Only)	940											
To Bond (Other)	950											
To Internal Service Funds	970											
To Enterprise Funds	980											
Total Transfers Out	9700	13,823,845.21							13,661,253.21		102,302.00	
TOTAL OTHER FINANCING USES		13,823,845.21							13,661,253.21		102,302.00	
Nonspendable Fund Balance, June 30, 2022	2710											
Restricted Fund Balance, June 30, 2022	2720											
Committed Fund Balance, June 30, 2022	2730	18,209,670.62						1,709,156.30	1,632,031.31		178,483.01	
Assigned Fund Balance, June 30, 2022	2740											
Unassigned Fund Balance, June 30, 2022	2750											
TOTAL ENDING FUND BALANCES	2700	18,209,670.62						1,709,156.30	1,632,031.31		178,483.01	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		45,938,213.02						1,709,906.30	42,214,676.51		2,013,630.21	

DISTRICT SCHOOL BOARD OF CITRUS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XIV. PERMANENT FUNDS - FUND 000

	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2021	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, 2022

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS									
Instruction	5000		100	200	300	400	500	600	700
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	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, 2022

SECTION XV - ENTERPRISE FUNDS

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 Revenues	3489								
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2021	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, 2022	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, 2022

SECTION XXV. INTERNAL SERVICE FUNDS

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	5,500.00	5,500.00						
Charges for Sales	3482								
Premium Revenue	3484	16,915,000.00	16,915,000.00						
Other Operating Revenues	3489	350,000.00	350,000.00						
Total Operating Revenues		17,270,500.00	17,270,500.00						
NONOPERATING REVENUES:									
Investment Income	3430	100,000.00	100,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	39,996.00	39,996.00						
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		139,996.00	139,996.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2021	2880	10,322,285.66	10,322,285.66						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		27,732,781.66	27,732,781.66						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	111,957.05	111,957.05						
Employee Benefits	200	34,825.79	34,825.79						
Purchased Services	300	3,754,789.50	3,754,789.50						
Energy Services	400	4,000.00	4,000.00						
Materials and Supplies	500	24,000.00	24,000.00						
Capital Outlay	600	5,000.00	5,000.00						
Other (including Depreciation)	700	13,510,000.00	13,510,000.00						
Total Operating Expenses		17,444,570.34	17,444,570.34						
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, 2022	2780	10,288,211.32	10,288,211.32						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		27,732,781.66	27,732,781.66						

Please return completed form to:
 Florida Department of Education
 Office of Funding and Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

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

TO: Florida Commissioner of Education

FROM: District School Board of Citrus County, Florida

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

- 1. Certification of District Summary Budget transmission and compliance with section 1010.20(3), Florida Statutes (F.S.). Complete required information and obtain signature of district superintendent. -----
- 2. One copy of the 2021-22 Instructional and School-Based Administrators Salary Schedules outlining appropriate salaries for personnel, including:
 - A. Supervisors-----
 - B. Teachers-----
 - C. Principals-----
 - D. Substitutes-----
 - E. Supplements-----
 - F. Part-time Teachers (Hourly)-----
- 3. One copy of the 2021-22 Salary Schedules for all other employees, including those paid from non-budgetary accounts. All other employees may include the following types of personnel:
 - A. County Office Personnel (e.g., administrators, finance officers, secretaries and clerks)-----
 - B. Office Personnel in Schools (e.g., clerical personnel and bookkeepers)-----
 - C. Transportation Personnel (e.g., bus drivers and mechanics)-----
 - D. Custodial staff for administrative offices and schools-----
 - E. Maintenance Personnel (e.g., carpenters, painters, electricians and laborers)-----
 - F. School Lunch Personnel (e.g., managers, supervisors, cooks and lunchroom workers)-----
- 4. The payroll period schedule adopted by the district school board and included as part of the salary schedule (see rule 6A-1.052, Florida Administrative Code) -----
- 5. One copy of each budget advertisement, as required by ss. 200.065 and 1011.03, F.S.-----
- 6. Certification that the public hearings to adopt the tentative and final budgets were held as advertised-----
- 7. One copy of the approved millage certification form ESE 524 as required by s. 1011.04, F.S.-----
- 8. Letter from bank or lender confirming loan extensions under ss. 1011.14 and 1011.15, F.S.-----
- 9. Superintendent's Salary----- \$134,721.00
- 10. Board Member's Salary ----- \$36,940.00
- 11. Prepared by:

Tammy Wilson
 (Name)

Director of Finance
 (Title)

(352)726-1931 ext. 2472
 (Telephone)

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

Certification and Compliance

District School Board of Citrus County, Florida

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

Dear Commissioner of Education:

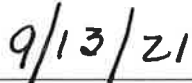
I certify that the District Summary Budget for the fiscal year July 1, 2021, through June 30, 2022, as approved by the school board on September 7, 2021, and recorded in the official minutes of the school board, is the official District Summary Budget and was transmitted to the Florida Department of Education on September 13, 2021.

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

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



Signature of District School Superintendent



Signature Date

DISTRICT ADMINISTRATOR CHART

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

SCHOOL BASED ADMINISTRATOR CHART

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

CITRUS COUNTY SCHOOL BOARD
Administrative Placement Schedule
2021-2022

Step	Year of Service	ADN21-0 ASN21-0 251 Day	ADN22-0 ASN22-0 251 Day	ADN23-0 ASN23-0 251 Day	ADN24-0 ASN24-0 251 Day	ADN25-0 ASN25-0 251 Day	ADN26-0 ASN26-0 251 Day	ADN27-0 ASN27-0 251 Day	ADN28-0 ASN28-0 251 Day	ASN35-0 216 Day	ASN36-0 216 Day	ASN37-0 216 Day	ASN38-0 216 Day
0	0-1	\$96,149.00	\$90,392.00	\$88,668.00	\$86,940.00	\$85,214.00	\$83,141.00	\$80,954.00	\$79,226.00	\$76,509.18	\$74,435.52	\$72,249.66	\$70,522.80
1	2	\$96,922.00	\$91,166.00	\$89,440.00	\$87,712.00	\$85,987.00	\$83,915.00	\$81,726.00	\$80,001.00	\$77,280.30	\$75,208.68	\$73,022.82	\$71,294.94
2	3	\$97,728.00	\$91,971.00	\$90,247.00	\$88,520.00	\$86,791.00	\$84,720.00	\$82,533.00	\$80,806.00	\$78,087.12	\$76,014.48	\$73,829.64	\$72,101.76
3	4	\$98,532.00	\$92,778.00	\$91,050.00	\$89,325.00	\$87,597.00	\$85,525.00	\$83,338.00	\$81,612.00	\$78,893.94	\$76,821.30	\$74,633.40	\$72,907.56
4	5	\$99,338.00	\$93,583.00	\$91,857.00	\$90,130.00	\$88,403.00	\$86,332.00	\$84,144.00	\$82,418.00	\$79,697.70	\$77,627.10	\$75,439.20	\$73,711.32
5	6	\$100,146.00	\$94,389.00	\$92,663.00	\$90,936.00	\$89,209.00	\$87,138.00	\$84,951.00	\$83,224.00	\$80,503.50	\$78,432.90	\$76,246.02	\$74,519.16
6	7	\$100,950.00	\$95,195.00	\$93,469.00	\$91,743.00	\$90,015.00	\$87,944.00	\$85,755.00	\$84,030.00	\$81,310.32	\$79,238.70	\$77,051.82	\$75,324.96
7	8	\$101,757.00	\$96,000.00	\$94,274.00	\$92,548.00	\$90,822.00	\$88,748.00	\$86,562.00	\$84,836.00	\$82,116.12	\$80,044.50	\$77,856.60	\$76,130.76
8	9	\$102,563.00	\$96,808.00	\$95,080.00	\$93,352.00	\$91,628.00	\$89,554.00	\$87,367.00	\$85,640.00	\$82,921.92	\$80,850.30	\$78,663.42	\$76,936.56
9	10	\$103,368.00	\$97,613.00	\$95,886.00	\$94,159.00	\$92,432.00	\$90,361.00	\$88,173.00	\$86,446.00	\$83,727.72	\$81,656.10	\$79,468.20	\$77,741.34
10	11	\$104,174.00	\$98,417.00	\$96,692.00	\$94,965.00	\$93,238.00	\$91,166.00	\$88,980.00	\$87,253.00	\$84,532.50	\$82,460.88	\$80,274.00	\$78,548.16
11	12	\$104,979.00	\$99,223.00	\$97,497.00	\$95,772.00	\$94,045.00	\$91,971.00	\$89,786.00	\$88,059.00	\$85,339.32	\$83,266.68	\$81,080.82	\$79,353.96
12	13	\$105,785.00	\$100,030.00	\$98,303.00	\$96,575.00	\$94,851.00	\$92,778.00	\$90,589.00	\$88,864.00	\$86,144.10	\$84,074.52	\$81,886.62	\$80,158.74
13	14	\$106,592.00	\$100,835.00	\$99,108.00	\$97,381.00	\$95,657.00	\$93,583.00	\$91,397.00	\$89,669.00	\$86,949.90	\$84,879.30	\$82,691.40	\$80,965.56
14	15	\$107,397.00	\$101,640.00	\$99,916.00	\$98,188.00	\$96,460.00	\$94,389.00	\$92,202.00	\$90,475.00	\$87,757.74	\$85,684.08	\$83,497.02	\$81,772.38
15	16	\$108,203.00	\$102,448.00	\$100,720.00	\$98,994.00	\$97,267.00	\$95,195.00	\$93,008.00	\$91,282.00	\$88,563.54	\$86,490.90	\$84,303.00	\$82,576.14
16	17	\$109,352.00	\$103,599.00	\$101,871.00	\$100,146.00	\$98,417.00	\$96,346.00	\$94,159.00	\$92,432.00	\$89,714.10	\$87,608.82	\$85,454.58	\$83,727.72
17	18+	\$110,016.00	\$104,260.00	\$102,532.00	\$100,809.00	\$99,081.00	\$97,008.00	\$94,821.00	\$93,095.00	\$90,264.90	\$88,160.64	\$86,006.40	\$84,279.54

2021 – 2022 ADMINISTRATIVE PLACEMENT

Key – 2

AND = District Admin New Placement

ASN = School Admin New Placement

**Teachers NEW to Citrus County
Placement Pay Schedule
Effective July 1, 2020**

<u>Years Experience</u>	<u>Salary</u>
0	\$46,000
1	\$46,000
2	\$46,000
3	\$46,000
4	\$46,000
5	\$46,000
6	\$46,000
7	\$46,000
8	\$46,000
9	\$46,000
10	\$46,000
11	\$46,000
12	\$46,000
13	\$46,000
14	\$46,000
15	\$46,000
16	\$46,000
17	\$46,000
18+	\$46,000

Supplements for Advanced Degrees

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

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

- Up to five (5) years of credit on the salary schedule will be granted for documented military experience.
 - Any new employee who is receiving an in-state/out-of-state Educator Retirement Benefit will be placed at the beginning of the salary schedule.
 - Five (5) years of experience will be granted on the salary schedule for those individuals who have taught in Citrus County for at least five (5) years and are receiving retirement benefits from the Florida Retirement System.
- 07/01/2020

CLASSIFIED CHART

CCL = CCEA TCL = Teamsters NCL = Non-Union

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

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

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

**CITRUS COUNTY SCHOOL BOARD
Classified Salary Schedule**

CCEA

STEP	CCL01-0	CCL02-0	CCL03-0	CCL04-0	CCL05-0	CCL06-0	CCL07-0	CCL08-0	CCL09-0	CCL10-0	CCL11-0	CCL12-0	CCL13-0	CCL14-0	CCL15-0	CCL16-0	CCL17-0	CCL18-0	CCL19-0	CCL20-0
0	\$18.27	\$17.55	\$16.84	\$16.12	\$15.38	\$14.69	\$14.02	\$13.32	\$13.07	\$12.83	\$12.59	\$12.34	\$12.12	\$11.89	\$11.64	\$11.40	\$11.16	\$10.92	\$10.68	\$10.04
1	\$18.61	\$17.90	\$17.18	\$16.46	\$15.74	\$15.04	\$14.31	\$13.60	\$13.37	\$13.12	\$12.87	\$12.63	\$12.41	\$12.16	\$11.93	\$11.70	\$11.44	\$11.20	\$10.97	\$10.31
2	\$18.97	\$18.25	\$17.54	\$16.82	\$16.11	\$15.37	\$14.60	\$13.90	\$13.65	\$13.42	\$13.18	\$12.92	\$12.70	\$12.47	\$12.23	\$11.98	\$11.75	\$11.49	\$11.25	\$10.60
3	\$19.33	\$18.61	\$17.90	\$17.18	\$16.46	\$15.74	\$14.90	\$14.20	\$13.95	\$13.70	\$13.48	\$13.24	\$12.99	\$12.77	\$12.53	\$12.28	\$12.03	\$11.80	\$11.57	\$10.91
4	\$19.68	\$18.97	\$18.25	\$17.54	\$16.82	\$16.11	\$15.20	\$14.49	\$14.26	\$14.01	\$13.75	\$13.55	\$13.31	\$13.06	\$12.82	\$12.58	\$12.33	\$12.10	\$11.88	\$11.20
5	\$20.05	\$19.33	\$18.61	\$17.90	\$17.18	\$16.46	\$15.52	\$14.78	\$14.55	\$14.31	\$14.06	\$13.85	\$13.60	\$13.37	\$13.12	\$12.87	\$12.63	\$12.41	\$12.16	\$11.49
6	\$20.41	\$19.68	\$18.97	\$18.25	\$17.54	\$16.82	\$15.81	\$15.09	\$14.84	\$14.60	\$14.39	\$14.13	\$13.90	\$13.65	\$13.42	\$13.18	\$12.92	\$12.70	\$12.47	\$11.80
7	\$20.76	\$20.05	\$19.33	\$18.61	\$17.90	\$17.18	\$16.11	\$15.37	\$15.14	\$14.90	\$14.68	\$14.44	\$14.20	\$13.95	\$13.70	\$13.48	\$13.24	\$12.99	\$12.77	\$12.10
8	\$21.12	\$20.41	\$19.68	\$18.97	\$18.25	\$17.54	\$16.40	\$15.69	\$15.43	\$15.20	\$14.98	\$14.73	\$14.49	\$14.26	\$14.01	\$13.75	\$13.55	\$13.31	\$13.06	\$12.41
9	\$21.49	\$20.76	\$20.05	\$19.33	\$18.61	\$17.90	\$16.72	\$15.98	\$15.74	\$15.52	\$15.27	\$15.04	\$14.78	\$14.55	\$14.31	\$14.06	\$13.85	\$13.60	\$13.37	\$12.70
10	\$21.83	\$21.12	\$20.41	\$19.68	\$18.97	\$18.25	\$16.99	\$16.27	\$16.04	\$15.81	\$15.57	\$15.32	\$15.09	\$14.84	\$14.60	\$14.39	\$14.13	\$13.90	\$13.65	\$12.99
11	\$22.18	\$21.49	\$20.76	\$20.05	\$19.33	\$18.61	\$17.30	\$16.57	\$16.35	\$16.11	\$15.87	\$15.64	\$15.37	\$15.14	\$14.90	\$14.68	\$14.44	\$14.20	\$13.95	\$13.31
12	\$22.56	\$21.83	\$21.12	\$20.41	\$19.68	\$18.97	\$17.59	\$16.88	\$16.66	\$16.40	\$16.16	\$15.92	\$15.69	\$15.43	\$15.20	\$14.98	\$14.73	\$14.49	\$14.26	\$13.60
13	\$22.91	\$22.18	\$21.49	\$20.76	\$20.05	\$19.33	\$17.90	\$17.18	\$16.94	\$16.72	\$16.46	\$16.21	\$15.98	\$15.74	\$15.52	\$15.27	\$15.04	\$14.78	\$14.55	\$13.90
14	\$23.26	\$22.56	\$21.83	\$21.12	\$20.41	\$19.68	\$18.20	\$17.49	\$17.24	\$16.99	\$16.77	\$16.51	\$16.27	\$16.04	\$15.81	\$15.57	\$15.32	\$15.09	\$14.84	\$14.20
15	\$23.62	\$22.91	\$22.18	\$21.49	\$20.76	\$20.05	\$18.49	\$17.78	\$17.54	\$17.30	\$17.05	\$16.82	\$16.57	\$16.35	\$16.11	\$15.87	\$15.64	\$15.37	\$15.14	\$14.49
16	\$23.98	\$23.26	\$22.56	\$21.83	\$21.12	\$20.41	\$18.78	\$18.07	\$17.84	\$17.59	\$17.35	\$17.12	\$16.88	\$16.66	\$16.40	\$16.16	\$15.92	\$15.69	\$15.43	\$14.78
17	\$24.34	\$23.62	\$22.91	\$22.18	\$21.49	\$20.76	\$19.09	\$18.38	\$18.14	\$17.90	\$17.65	\$17.41	\$17.18	\$16.94	\$16.72	\$16.46	\$16.21	\$15.98	\$15.74	\$15.09
18	\$24.69	\$23.96	\$23.25	\$22.53	\$21.82	\$21.09	\$19.42	\$18.71	\$18.48	\$18.24	\$18.00	\$17.75	\$17.53	\$17.29	\$17.04	\$16.81	\$16.56	\$16.33	\$16.09	\$15.42
19	\$25.20	\$24.44	\$23.71	\$22.99	\$22.27	\$21.51	\$19.82	\$19.09	\$18.85	\$18.61	\$18.36	\$18.10	\$17.88	\$17.63	\$17.39	\$17.15	\$16.88	\$16.65	\$16.42	\$15.74

Board Approved: 11/17/2020

CLASSIFIED CCEA

CITRUS COUNTY SCHOOL BOARD
Classified Salary Schedule
Teamsters

STEP	TC101-0	TC102-0	TC103-0	TC104-0	TC105-0	TC106-0	TC107-0	TC108-0	TC109-0	TC110-0	TC111-0	TC112-0	TC113-0	TC114-0	TC115-0	TC116-0	TC117-0	TC118-0	TC119-0	TC120-0
0	\$18.27	\$17.55	\$16.84	\$16.12	\$15.38	\$14.69	\$14.02	\$13.32	\$12.83	\$12.34	\$12.12	\$11.89	\$11.64	\$11.40	\$11.16	\$10.92	\$10.68	\$10.44	\$10.20	
1	\$18.61	\$17.90	\$17.18	\$16.46	\$15.74	\$15.04	\$14.31	\$13.60	\$13.37	\$13.12	\$12.87	\$12.63	\$12.41	\$12.16	\$11.93	\$11.70	\$11.44	\$11.20	\$10.97	
2	\$18.97	\$18.25	\$17.54	\$16.82	\$16.11	\$15.37	\$14.60	\$13.90	\$13.65	\$13.42	\$13.18	\$12.92	\$12.70	\$12.47	\$12.23	\$11.98	\$11.75	\$11.49	\$11.25	
3	\$19.33	\$18.61	\$17.90	\$17.18	\$16.46	\$15.74	\$14.90	\$14.20	\$13.95	\$13.70	\$13.48	\$13.24	\$12.99	\$12.77	\$12.53	\$12.28	\$12.03	\$11.80	\$11.57	
4	\$19.68	\$18.97	\$18.25	\$17.54	\$16.82	\$16.11	\$15.20	\$14.49	\$14.26	\$14.01	\$13.75	\$13.55	\$13.31	\$13.06	\$12.82	\$12.58	\$12.33	\$12.10	\$11.88	
5	\$20.05	\$19.33	\$18.61	\$17.90	\$17.18	\$16.46	\$15.52	\$14.78	\$14.55	\$14.31	\$14.06	\$13.85	\$13.60	\$13.37	\$13.12	\$12.87	\$12.63	\$12.41	\$12.16	
6	\$20.41	\$19.68	\$18.97	\$18.25	\$17.54	\$16.82	\$15.81	\$15.09	\$14.84	\$14.60	\$14.39	\$14.13	\$13.90	\$13.65	\$13.42	\$13.18	\$12.92	\$12.70	\$12.47	
7	\$20.76	\$20.05	\$19.33	\$18.61	\$17.90	\$17.18	\$16.11	\$15.37	\$15.14	\$14.90	\$14.68	\$14.44	\$14.20	\$13.95	\$13.70	\$13.48	\$13.24	\$12.99	\$12.77	
8	\$21.12	\$20.41	\$19.68	\$18.97	\$18.25	\$17.54	\$16.40	\$15.69	\$15.43	\$15.20	\$14.98	\$14.73	\$14.49	\$14.26	\$14.01	\$13.75	\$13.55	\$13.31	\$13.06	
9	\$21.49	\$20.76	\$20.05	\$19.33	\$18.61	\$17.90	\$16.72	\$15.98	\$15.74	\$15.52	\$15.27	\$15.04	\$14.78	\$14.55	\$14.31	\$14.06	\$13.85	\$13.60	\$13.37	
10	\$21.83	\$21.12	\$20.41	\$19.68	\$18.97	\$18.25	\$16.99	\$16.27	\$16.04	\$15.81	\$15.57	\$15.32	\$15.09	\$14.84	\$14.60	\$14.39	\$14.13	\$13.90	\$13.65	
11	\$22.18	\$21.49	\$20.76	\$20.05	\$19.33	\$18.61	\$17.30	\$16.57	\$16.35	\$16.11	\$15.87	\$15.64	\$15.37	\$15.14	\$14.90	\$14.68	\$14.44	\$14.20	\$13.95	
12	\$22.56	\$21.83	\$21.12	\$20.41	\$19.68	\$18.97	\$17.59	\$16.88	\$16.66	\$16.40	\$16.16	\$15.92	\$15.69	\$15.43	\$15.20	\$14.98	\$14.73	\$14.49	\$14.26	
13	\$22.91	\$22.18	\$21.49	\$20.76	\$20.05	\$19.33	\$17.90	\$17.18	\$16.94	\$16.72	\$16.46	\$16.21	\$15.98	\$15.74	\$15.52	\$15.27	\$15.04	\$14.78	\$14.55	
14	\$23.26	\$22.56	\$21.83	\$21.12	\$20.41	\$19.68	\$18.20	\$17.49	\$17.24	\$16.99	\$16.77	\$16.51	\$16.27	\$16.04	\$15.81	\$15.57	\$15.32	\$15.09	\$14.84	
15	\$23.62	\$22.91	\$22.18	\$21.49	\$20.76	\$20.05	\$18.49	\$17.78	\$17.54	\$17.30	\$17.05	\$16.82	\$16.57	\$16.35	\$16.11	\$15.87	\$15.64	\$15.37	\$15.14	
16	\$23.98	\$23.26	\$22.56	\$21.83	\$21.12	\$20.41	\$18.78	\$18.07	\$17.84	\$17.59	\$17.35	\$17.12	\$16.88	\$16.66	\$16.40	\$16.16	\$15.92	\$15.69	\$15.43	
17	\$24.34	\$23.62	\$22.91	\$22.18	\$21.49	\$20.76	\$19.09	\$18.38	\$18.14	\$17.90	\$17.65	\$17.41	\$17.18	\$16.94	\$16.72	\$16.46	\$16.21	\$15.98	\$15.74	
18	\$24.69	\$23.96	\$23.25	\$22.53	\$21.82	\$21.09	\$19.42	\$18.71	\$18.48	\$18.24	\$18.00	\$17.75	\$17.53	\$17.29	\$17.04	\$16.81	\$16.56	\$16.33	\$16.09	
19	\$25.05	\$24.34	\$23.62	\$22.91	\$22.18	\$21.49	\$19.82	\$19.09	\$18.85	\$18.61	\$18.36	\$18.10	\$17.88	\$17.63	\$17.39	\$17.15	\$16.88	\$16.65	\$16.42	

Board Approved: 11/17/2020

CLASSIFIED TEAMSTERS

CITRUS COUNTY SCHOOL BOARD
Classified Salary Schedule
Non-Union

STEP	NCL101-0	NCL102-0	NCL103-0	NCL104-0	NCL105-0	NCL106-0	NCL107-0	NCL108-0	NCL109-0	NCL110-0	NCL111-0	NCL112-0	NCL113-0	NCL114-0	NCL115-0	NCL116-0	NCL117-0	NCL118-0	NCL119-0	NCL120-0
0	\$18.23	\$17.50	\$16.80	\$16.08	\$15.34	\$14.66	\$13.98	\$13.29	\$13.04	\$12.80	\$12.56	\$12.31	\$12.09	\$11.86	\$11.62	\$11.37	\$11.13	\$10.89	\$10.66	\$10.01
1	\$18.56	\$17.85	\$17.14	\$16.41	\$15.71	\$15.00	\$14.27	\$13.57	\$13.33	\$13.09	\$12.84	\$12.60	\$12.39	\$12.13	\$11.90	\$11.67	\$11.42	\$11.17	\$10.94	\$10.28
2	\$18.93	\$18.21	\$17.49	\$16.78	\$16.07	\$15.33	\$14.57	\$13.87	\$13.62	\$13.38	\$13.14	\$12.89	\$12.67	\$12.45	\$12.19	\$11.95	\$11.72	\$11.47	\$11.22	\$10.57
3	\$19.28	\$18.56	\$17.85	\$17.14	\$16.41	\$15.71	\$14.87	\$14.16	\$13.92	\$13.67	\$13.45	\$13.21	\$12.96	\$12.74	\$12.50	\$12.25	\$12.00	\$11.77	\$11.55	\$10.88
4	\$19.64	\$18.93	\$18.21	\$17.49	\$16.78	\$16.07	\$15.16	\$14.46	\$14.22	\$13.97	\$13.72	\$13.52	\$13.28	\$13.03	\$12.79	\$12.55	\$12.30	\$12.07	\$11.85	\$11.17
5	\$20.00	\$19.28	\$18.56	\$17.85	\$17.14	\$16.41	\$15.49	\$14.75	\$14.52	\$14.27	\$14.03	\$13.81	\$13.57	\$13.33	\$13.09	\$12.84	\$12.60	\$12.39	\$12.13	\$11.47
6	\$20.36	\$19.64	\$18.93	\$18.21	\$17.49	\$16.78	\$15.78	\$15.05	\$14.80	\$14.57	\$14.35	\$14.10	\$13.87	\$13.62	\$13.38	\$13.14	\$12.89	\$12.67	\$12.45	\$11.77
7	\$20.72	\$20.00	\$19.28	\$18.56	\$17.85	\$17.14	\$16.07	\$15.33	\$15.10	\$14.87	\$14.65	\$14.40	\$14.16	\$13.92	\$13.67	\$13.45	\$13.21	\$12.96	\$12.74	\$12.07
8	\$21.06	\$20.36	\$19.64	\$18.93	\$18.21	\$17.49	\$16.36	\$15.66	\$15.39	\$15.16	\$14.95	\$14.70	\$14.46	\$14.22	\$13.97	\$13.72	\$13.52	\$13.28	\$13.03	\$12.39
9	\$21.44	\$20.72	\$20.00	\$19.28	\$18.56	\$17.85	\$16.68	\$15.94	\$15.71	\$15.49	\$15.23	\$15.00	\$14.75	\$14.52	\$14.27	\$14.03	\$13.81	\$13.57	\$13.33	\$12.67
10	\$21.78	\$21.06	\$20.36	\$19.64	\$18.93	\$18.21	\$16.95	\$16.22	\$16.00	\$15.78	\$15.54	\$15.28	\$15.05	\$14.80	\$14.57	\$14.35	\$14.10	\$13.87	\$13.62	\$12.96
11	\$22.13	\$21.44	\$20.72	\$20.00	\$19.28	\$18.56	\$17.25	\$16.54	\$16.31	\$16.07	\$15.83	\$15.60	\$15.33	\$15.10	\$14.87	\$14.65	\$14.40	\$14.16	\$13.92	\$13.28
12	\$22.50	\$21.78	\$21.06	\$20.36	\$19.64	\$18.93	\$17.55	\$16.84	\$16.62	\$16.36	\$16.12	\$15.88	\$15.66	\$15.39	\$15.16	\$14.95	\$14.70	\$14.46	\$14.22	\$13.57
13	\$22.86	\$22.13	\$21.44	\$20.72	\$20.00	\$19.28	\$17.85	\$17.14	\$16.90	\$16.68	\$16.41	\$16.17	\$15.94	\$15.71	\$15.49	\$15.23	\$15.00	\$14.75	\$14.52	\$13.87
14	\$23.21	\$22.50	\$21.78	\$21.06	\$20.36	\$19.64	\$18.16	\$17.44	\$17.20	\$16.95	\$16.73	\$16.47	\$16.22	\$16.00	\$15.78	\$15.54	\$15.28	\$15.05	\$14.80	\$14.16
15	\$23.56	\$22.86	\$22.13	\$21.44	\$20.72	\$20.00	\$18.44	\$17.74	\$17.49	\$17.25	\$17.01	\$16.78	\$16.54	\$16.31	\$16.07	\$15.83	\$15.60	\$15.33	\$15.10	\$14.46
16	\$23.93	\$23.21	\$22.50	\$21.78	\$21.06	\$20.36	\$18.74	\$18.03	\$17.80	\$17.55	\$17.31	\$17.08	\$16.84	\$16.62	\$16.36	\$16.12	\$15.88	\$15.66	\$15.39	\$14.75
17	\$24.28	\$23.56	\$22.86	\$22.13	\$21.44	\$20.72	\$19.05	\$18.33	\$18.10	\$17.85	\$17.61	\$17.37	\$17.14	\$16.90	\$16.68	\$16.41	\$16.17	\$15.94	\$15.71	\$15.05
18	\$24.62	\$23.91	\$23.20	\$22.47	\$21.77	\$21.04	\$19.37	\$18.66	\$18.43	\$18.20	\$17.96	\$17.71	\$17.48	\$17.24	\$17.00	\$16.77	\$16.53	\$16.29	\$16.05	\$15.38
19	\$25.44	\$24.69	\$23.95	\$23.22	\$22.49	\$21.72	\$20.01	\$19.27	\$19.04	\$18.78	\$18.54	\$18.28	\$18.05	\$17.80	\$17.56	\$17.31	\$17.05	\$16.82	\$16.57	\$15.89

Board Approved: 11/17/2020

CLASSIFIED NON-UNION

PROFESSIONAL TECHNICAL CHART

CPT = CCEA

TPT = Teamsters

NPT = Non-Union

TITLE	PAY GRADE
Accounting Manager	NPT02
Accounting Assistant	NPT08
Accounting Specialist	NPT05
Application Support Analyst	CPT03/NPT03
Application Support Specialist	CPT06
Assistant Transportation Fleet Manager	NPT06
Associate Route Manager	NPT08
Business Office & Financial Aid Specialist-WTC	CPT06
Career Advisor, Technical College	CPT08
Computer Network Specialist	CPT03
Construction Strategies Facilitator	CPT06
Data Base Support Specialist	CPT05
Employee Benefits Specialist	NPT05
Environmental/Safety Project Leader	NPT03
Finance Specialist	NPT04
Financial Aid Specialist Technical College	CPT08
Food Service Budget and Cost Specialist	CPT05
Food Service Nutrition Specialist	NPT01
Health and Safety Specialist	TPT05
Internal Accounts Manager	NPT02
Lead System Support Specialist Cameras and Access Control	CPT03
Network Security Specialist	NPT03
Network Support Specialist	CPT05
Network Support Specialist - Food Services	CPT05
Occupational Therapist	NPT01
Occupational Therapy Assistant (Certified)	CPT05
Payroll Specialist	NPT04
Physical Therapist	NPT01
Physical Therapy Assistant	CPT05
Planning and Growth Management Technician	CPT08
Policy Compliance Officer	NPT06
Program Coordinator, Technical College	CPT08
Programmer Analyst – Food Services	CPT03
Project Leader, Network	NPT01
Project Leader, Support	NPT01
Project Manager	TPT03
Public Information and Communications Officer	NPT01
Public Safety Training Center- Training Sergeant	NPT01
Purchasing Assistant	NPT08
Purchasing Manager	NPT02
Purchasing Specialist	NPT05
Route Manager	NPT06
School & Community Relations Specialist	NPT03
School Nurse/Licensed Practical Nurse Level	CPT08
School Nurse/Registered Nurse Level	NPT04
Senior Application Support Analyst	NPT01
Structure and Mechanical Foreman	NPT06
Systems Specialist	CPT03
Systems Support Specialist	CPT05
Technology Support Specialist	CPT07
Transportation Fleet Manager	NPT04
Updated: 06/15/2021 *	

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
CCEA

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

STEP	CPT01-0	CPT02-0	CPT03-0	CPT04-0	CPT05-0	CPT06-0	CPT07-0	CPT08-0	CPT09-0	CPT10-0	CPT11-0	CPT12-0
0	\$47,203.16	\$45,411.27	\$44,216.67	\$40,035.60	\$36,451.81	\$35,854.52	\$32,868.03	\$31,673.43	\$30,478.85	\$29,857.19	\$26,273.42	\$23,884.23
1	\$48,349.05	\$46,557.16	\$45,362.56	\$41,181.49	\$37,597.70	\$37,000.41	\$34,013.93	\$32,819.33	\$31,624.74	\$30,430.14	\$26,846.36	\$24,457.18
2	\$49,543.64	\$47,751.75	\$46,557.16	\$42,376.08	\$38,792.30	\$38,195.00	\$35,208.51	\$34,013.93	\$32,819.33	\$31,027.44	\$27,443.66	\$25,054.47
3	\$50,738.24	\$48,946.35	\$47,751.75	\$43,570.68	\$39,986.89	\$39,389.60	\$36,403.40	\$35,208.51	\$34,013.93	\$31,624.74	\$28,040.95	\$25,651.76
4	\$51,932.83	\$50,140.94	\$48,946.35	\$44,765.27	\$41,181.49	\$40,584.18	\$37,597.70	\$36,403.11	\$35,208.51	\$32,222.03	\$28,638.26	\$26,249.07
5	\$53,127.43	\$51,335.53	\$50,140.94	\$45,959.87	\$42,376.08	\$41,778.78	\$38,792.30	\$37,597.70	\$36,403.11	\$32,819.33	\$29,235.55	\$26,846.36
6	\$54,322.02	\$52,530.12	\$51,335.53	\$47,154.45	\$43,570.68	\$42,973.37	\$39,986.89	\$38,792.30	\$37,597.70	\$33,416.63	\$29,832.85	\$27,443.66
7	\$55,516.62	\$53,724.72	\$52,530.12	\$48,349.05	\$44,765.27	\$44,167.97	\$41,181.49	\$39,986.89	\$38,792.30	\$34,013.93	\$30,430.14	\$28,040.95
8	\$56,711.20	\$54,919.31	\$53,724.72	\$49,543.64	\$45,959.87	\$45,362.56	\$42,376.08	\$41,181.49	\$39,986.90	\$34,611.22	\$31,027.44	\$28,638.26
9	\$57,905.80	\$56,113.91	\$54,919.31	\$50,738.24	\$47,154.45	\$46,557.16	\$43,570.68	\$42,376.08	\$41,181.49	\$35,208.51	\$31,624.74	\$29,235.55
10	\$59,100.39	\$57,308.50	\$56,113.91	\$51,932.83	\$48,349.05	\$47,751.75	\$44,765.27	\$43,570.68	\$42,376.08	\$35,805.82	\$32,222.03	\$29,832.85
11	\$60,294.98	\$58,503.10	\$57,308.50	\$53,127.43	\$49,543.64	\$48,946.35	\$45,959.87	\$44,765.27	\$43,570.68	\$36,403.11	\$32,819.33	\$30,430.14
12	\$61,489.58	\$59,697.69	\$58,503.10	\$54,322.02	\$50,738.24	\$50,140.94	\$47,154.45	\$45,959.87	\$44,765.27	\$37,000.41	\$33,416.63	\$31,027.44
13	\$62,684.17	\$60,892.29	\$59,697.69	\$55,516.62	\$51,932.83	\$51,335.53	\$48,349.05	\$47,154.45	\$45,959.87	\$37,597.70	\$34,013.93	\$31,624.74
14	\$63,878.77	\$62,086.87	\$60,892.29	\$56,711.20	\$53,127.43	\$52,530.12	\$49,543.64	\$48,349.05	\$47,154.45	\$38,195.00	\$34,611.22	\$32,222.03
15	\$65,073.36	\$63,281.47	\$62,086.87	\$57,905.80	\$54,322.02	\$53,724.72	\$50,738.24	\$49,543.64	\$48,349.05	\$38,792.30	\$35,208.51	\$32,819.33
16	\$65,760.89	\$63,969.01	\$62,774.41	\$58,593.33	\$55,009.55	\$54,412.26	\$51,425.78	\$50,231.18	\$49,036.59	\$39,479.84	\$35,896.05	\$33,506.86
17	\$67,091.94	\$65,263.27	\$64,044.16	\$59,777.24	\$56,119.89	\$55,510.33	\$52,462.54	\$51,243.42	\$50,024.31	\$40,271.36	\$36,614.01	\$34,175.77

Board Approved: 11/17/2020

PROFESSIONAL TECHNICAL – CCEA – 251 DAY

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
CCEA
2020-2021

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

Days	CPT05-0 192 Day	CPT07-0 197 Day	CPT08-0 197 Day	CPT07-0 217 Day	CPT08-0 217 Day
0	\$27,883.46	\$25,796.83	\$24,859.23	\$28,415.79	\$27,383.01
1	\$28,760.00	\$26,696.19	\$25,758.59	\$29,406.47	\$28,373.68
2	\$29,673.79	\$27,633.78	\$26,696.19	\$30,439.23	\$29,406.47
3	\$30,587.58	\$28,571.59	\$27,633.78	\$31,472.26	\$30,439.23
4	\$31,501.38	\$29,508.96	\$28,571.37	\$32,504.78	\$31,472.01
5	\$32,415.16	\$30,446.55	\$29,508.96	\$33,537.57	\$32,504.78
6	\$33,328.96	\$31,384.13	\$30,446.55	\$34,570.34	\$33,537.57
7	\$34,242.76	\$32,321.72	\$31,384.13	\$35,603.12	\$34,570.34
8	\$35,156.55	\$33,259.31	\$32,321.72	\$36,635.89	\$35,603.12
9	\$36,070.34	\$34,196.91	\$33,259.31	\$37,668.68	\$36,635.89
10	\$36,984.13	\$35,134.50	\$34,196.91	\$38,701.45	\$37,668.68
11	\$37,897.92	\$36,072.09	\$35,134.50	\$39,734.23	\$38,701.45
12	\$38,811.72	\$37,009.67	\$36,072.09	\$40,766.99	\$39,734.23
13	\$39,725.51	\$37,947.26	\$37,009.67	\$41,799.78	\$40,766.99
14	\$40,639.31	\$38,884.85	\$37,947.26	\$42,832.55	\$41,799.78
15	\$41,553.09	\$39,822.44	\$38,884.85	\$43,865.33	\$42,832.55
16	\$42,079.02	\$40,362.07	\$39,424.47	\$44,459.74	\$43,426.96
17	\$42,928.36	\$41,175.77	\$40,218.95	\$45,356.06	\$44,302.08

Board Approved: 11/17/2020

PROFESSIONAL TECHNICAL – CCEA - Not 251 Day

CITRUS COUNTY SCHOOLS BOARD
Professional Technical Salary Schedule
Teamsters
2020-2021

Salary Based on 251 Day Contact
Days on Lane – 8 Hour Days

STEP	TPT01-0	TPT02-0	TPT03-0	TPT04-0	TPT05-0	TPT06-0	TPT07-0	TPT08-0	TPT09-0	TPT10-0	TPT11-0	TPT12-0
0	\$47,203.16	\$45,411.27	\$44,216.67	\$40,035.60	\$36,451.81	\$35,854.52	\$32,868.03	\$31,673.43	\$30,478.85	\$29,857.19	\$26,273.42	\$23,884.23
1	\$48,349.05	\$46,557.16	\$45,362.56	\$41,181.49	\$37,597.70	\$37,000.41	\$34,013.93	\$32,819.33	\$31,624.74	\$30,430.14	\$26,846.36	\$24,457.18
2	\$49,543.64	\$47,751.75	\$46,557.16	\$42,376.08	\$38,792.30	\$38,195.00	\$35,208.51	\$34,013.93	\$32,819.33	\$31,027.44	\$27,443.66	\$25,054.47
3	\$50,738.24	\$48,946.35	\$47,751.75	\$43,570.68	\$39,986.89	\$39,389.60	\$36,403.11	\$35,208.51	\$34,013.93	\$31,624.74	\$28,040.95	\$25,651.76
4	\$51,932.83	\$50,140.94	\$48,946.35	\$44,765.27	\$41,181.49	\$40,584.18	\$37,597.70	\$36,403.11	\$35,208.51	\$32,222.03	\$28,638.26	\$26,249.07
5	\$53,127.43	\$51,335.53	\$50,140.94	\$45,959.87	\$42,376.08	\$41,778.78	\$38,792.30	\$37,597.70	\$36,403.11	\$32,819.33	\$29,235.55	\$26,846.36
6	\$54,322.02	\$52,530.12	\$51,335.53	\$47,154.45	\$43,570.68	\$42,973.37	\$39,986.89	\$38,792.30	\$37,597.70	\$33,416.63	\$29,832.85	\$27,443.66
7	\$55,516.62	\$53,724.72	\$52,530.12	\$48,349.05	\$44,765.27	\$44,167.97	\$41,181.49	\$39,986.89	\$38,792.30	\$34,013.93	\$30,430.14	\$28,040.95
8	\$56,711.20	\$54,919.31	\$53,724.72	\$49,543.64	\$45,959.87	\$45,362.56	\$42,376.08	\$41,181.49	\$39,986.90	\$34,611.22	\$31,027.44	\$28,638.26
9	\$57,905.80	\$56,113.91	\$54,919.31	\$50,738.24	\$47,154.45	\$46,557.16	\$43,570.68	\$42,376.08	\$41,181.49	\$35,208.51	\$31,624.74	\$29,235.55
10	\$59,100.39	\$57,308.50	\$56,113.91	\$51,932.83	\$48,349.05	\$47,751.75	\$44,765.27	\$43,570.68	\$42,376.08	\$35,805.82	\$32,222.03	\$29,832.85
11	\$60,294.98	\$58,503.10	\$57,308.50	\$53,127.43	\$49,543.64	\$48,946.35	\$45,959.87	\$44,765.27	\$43,570.68	\$36,403.11	\$32,819.33	\$30,430.14
12	\$61,489.58	\$59,697.69	\$58,503.10	\$54,322.02	\$50,738.24	\$50,140.94	\$47,154.45	\$45,959.87	\$44,765.27	\$37,000.41	\$33,416.63	\$31,027.44
13	\$62,684.17	\$60,892.29	\$59,697.69	\$55,516.62	\$51,932.83	\$51,335.53	\$48,349.05	\$47,154.45	\$45,959.87	\$37,597.70	\$34,013.93	\$31,624.74
14	\$63,878.77	\$62,086.87	\$60,892.29	\$56,711.20	\$53,127.43	\$52,530.12	\$49,543.64	\$48,349.05	\$47,154.45	\$38,195.00	\$34,611.22	\$32,222.03
15	\$65,073.36	\$63,281.47	\$62,086.87	\$57,905.80	\$54,322.02	\$53,724.72	\$50,738.24	\$49,543.64	\$48,349.05	\$38,792.30	\$35,208.51	\$32,819.33
16	\$65,531.71	\$63,739.83	\$62,545.23	\$58,364.15	\$54,780.37	\$54,183.08	\$51,196.60	\$50,002.00	\$48,807.41	\$39,250.66	\$35,666.87	\$33,277.68
17	\$66,858.06	\$65,029.38	\$63,810.28	\$59,543.35	\$55,886.01	\$55,276.45	\$52,228.65	\$51,009.52	\$49,790.43	\$40,037.48	\$36,380.13	\$33,941.88

Board Approved: 11/17/2020

PROFESSIONAL TECHNICAL TEAMSTERS 251 DAY

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
Non-Union

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

STEP	NPT01-0	NPT02-0	NPT03-0	NPT04-0	NPT05-0	NPT06-0	NPT07-0	NPT08-0	NPT09-0	NPT10-0	NPT11-0	NPT12-0
0	\$47,088.89	\$45,301.42	\$44,109.77	\$39,939.02	\$36,364.09	\$35,768.27	\$32,789.16	\$31,597.51	\$30,405.87	\$29,785.75	\$26,210.82	\$23,827.54
1	\$48,231.95	\$46,444.48	\$45,252.83	\$41,082.09	\$37,507.15	\$36,911.33	\$33,932.22	\$32,740.57	\$31,548.93	\$30,357.28	\$26,782.36	\$24,399.07
2	\$49,423.59	\$47,636.12	\$46,444.48	\$42,273.73	\$38,698.80	\$38,102.97	\$35,123.86	\$33,932.22	\$32,740.57	\$30,953.11	\$27,378.18	\$24,994.89
3	\$50,615.24	\$48,827.77	\$47,636.12	\$43,465.38	\$39,890.44	\$39,294.62	\$36,315.79	\$35,123.86	\$33,932.22	\$31,548.93	\$27,974.00	\$25,590.71
4	\$51,806.88	\$50,019.41	\$48,827.77	\$44,657.01	\$41,082.09	\$40,486.26	\$37,507.15	\$36,315.51	\$35,123.86	\$32,144.75	\$28,569.83	\$26,186.54
5	\$52,998.53	\$51,211.06	\$50,019.41	\$45,848.66	\$42,273.73	\$41,677.91	\$38,698.80	\$37,507.15	\$36,315.51	\$32,740.57	\$29,165.65	\$26,782.36
6	\$54,190.17	\$52,402.70	\$51,211.06	\$47,040.30	\$43,465.38	\$42,869.55	\$39,890.44	\$38,698.80	\$37,507.15	\$33,336.40	\$29,761.46	\$27,378.18
7	\$55,381.82	\$53,594.35	\$52,402.70	\$48,231.95	\$44,657.01	\$44,061.20	\$41,082.09	\$39,890.44	\$38,698.80	\$33,932.22	\$30,357.28	\$27,974.00
8	\$56,573.46	\$54,785.99	\$53,594.35	\$49,423.59	\$45,848.66	\$45,252.83	\$42,273.73	\$41,082.09	\$39,890.45	\$34,528.04	\$30,953.11	\$28,569.83
9	\$57,765.11	\$55,977.64	\$54,785.99	\$50,615.24	\$47,040.30	\$46,444.48	\$43,465.38	\$42,273.73	\$41,082.09	\$35,123.86	\$31,548.93	\$29,165.65
10	\$58,956.75	\$57,169.28	\$55,977.64	\$51,806.88	\$48,231.95	\$47,636.12	\$44,657.01	\$43,465.38	\$42,273.73	\$35,719.69	\$32,144.75	\$29,761.46
11	\$60,148.38	\$58,360.93	\$57,169.28	\$52,998.53	\$49,423.59	\$48,827.77	\$45,848.66	\$44,657.01	\$43,465.38	\$36,315.51	\$32,740.57	\$30,357.28
12	\$61,340.03	\$59,552.56	\$58,360.93	\$54,190.17	\$50,615.24	\$50,019.41	\$47,040.30	\$45,848.66	\$44,657.01	\$36,911.33	\$33,336.40	\$30,953.11
13	\$62,531.67	\$60,744.21	\$59,552.56	\$55,381.82	\$51,806.88	\$51,211.06	\$48,231.95	\$47,040.30	\$45,848.66	\$37,507.15	\$33,932.22	\$31,548.93
14	\$63,723.32	\$61,935.85	\$60,744.21	\$56,573.46	\$52,998.53	\$52,402.70	\$49,423.59	\$48,231.95	\$47,040.30	\$38,102.97	\$34,528.04	\$32,144.75
15	\$64,914.96	\$63,127.50	\$61,935.85	\$57,765.11	\$54,190.17	\$53,594.35	\$50,615.24	\$49,423.59	\$48,231.95	\$38,698.80	\$35,123.86	\$32,740.57
16	\$65,600.80	\$63,813.34	\$62,621.69	\$58,450.93	\$54,876.01	\$54,280.19	\$51,301.08	\$50,109.43	\$48,917.79	\$39,384.64	\$35,809.70	\$33,426.41
17	\$67,753.62	\$65,906.67	\$64,675.36	\$60,365.77	\$56,671.85	\$56,056.21	\$52,977.92	\$51,746.62	\$50,515.31	\$40,664.84	\$36,970.91	\$34,508.28

Board Approved: 11/17/2020

PROFESSIONAL TECHNICAL NON-UNION 251 DAY

CITRUS COUNTY SCHOOL BOARD
Professional Technical Salary Schedule
Non-Union

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

Days	NPT04-0 196 Day	NPT01-0 202 Day	NPT01-0 216 Day	NPT04-0 216 Day
0	\$31,187.45	\$37,896.24	\$40,522.71	\$34,369.85
1	\$32,080.03	\$38,816.15	\$41,506.38	\$35,353.51
2	\$33,010.56	\$39,775.16	\$42,531.86	\$36,378.99
3	\$33,941.09	\$40,734.17	\$43,557.33	\$37,404.47
4	\$34,871.62	\$41,693.19	\$44,582.81	\$38,429.94
5	\$35,802.15	\$42,652.21	\$45,608.30	\$39,455.42
6	\$36,732.66	\$43,611.21	\$46,633.77	\$40,480.89
7	\$37,663.19	\$44,570.24	\$47,659.26	\$41,506.38
8	\$38,593.72	\$45,529.23	\$48,684.73	\$42,531.86
9	\$39,524.25	\$46,488.25	\$49,710.20	\$43,557.33
10	\$40,454.78	\$47,447.26	\$50,735.68	\$44,582.81
11	\$41,385.31	\$48,406.27	\$51,761.16	\$45,608.30
12	\$42,315.83	\$49,365.29	\$52,786.64	\$46,633.77
13	\$43,246.37	\$50,324.30	\$53,812.12	\$47,659.26
14	\$44,176.88	\$51,283.30	\$54,837.59	\$48,684.73
15	\$45,107.41	\$52,242.32	\$55,863.07	\$49,710.20
16	\$45,642.97	\$52,794.27	\$56,453.28	\$50,300.41
17	\$47,138.20	\$54,526.82	\$58,305.91	\$51,948.23

Board Approved: 11/17/2020

PROFESSIONAL TECHNICAL – NON-UNION - Not 251 Day

CITRUS COUNTY SCHOOL DISTRICT
SUBSTITUTE TEACHER AND SUPPORT PAY RATES
2021-2022 *(Effective July 1, 2021)*

<u>Daily Short Term</u>	
Non-Degreed or Associates Degree	\$75.00
<u>Daily Long Term*</u>	\$83.00
Non-Degreed	
<u>Daily Short Term</u>	\$80.00
Bachelor's Degree or Higher	
<u>Daily Short Term</u>	\$85.00
State Certified (Active)**	

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

Substitute Support Personnel are paid \$10.00 per hour.

*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.



WITHLACOOCHEE TECHNICAL COLLEGE

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

Gloria Dumas Bishop
DIRECTOR

Lori Casavieri
ASSISTANT
DIRECTOR

Karen Davis
ASSISTANT
DIRECTOR

Chief David Vincent
Director
Public Safety Training Academy



TEACHER RECOMMENDATION PART TIME PUBLIC SAFETY TRAINING CENTER

I recommend [Click or tap here to enter text.](#) for appointment as a (*select all that apply*)

- General Instructor
- High Liability Instructor
- Advanced and Specialized Instructor
- Community Education Instructor

at the Withlacoochee Technical College Public Safety Training Center.

WTC-PSTC Director Signature

WTC- Director Signature

SALARY VERIFICATION

Date Prepared: [Click here to enter a date.](#)

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

The information that I have provided to the Citrus County School Board is accurate to the best of my knowledge. I understand that I may be required to provide additional documentation if needed.

Applicant Signature

Date

Appendix B

Supplemental Pay

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

GENERAL

Special Olympic	\$2,400
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HIGH SCHOOL

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

Appendix B

Supplemental Pay (Continued)

MIDDLE SCHOOL

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

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

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

Appendix C

Differentiated Pay

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

GENERAL

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

HIGH SCHOOL

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

MIDDLE SCHOOL

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

ELEMENTARY/CREST/WITHLACOOCHIEE TECHNICAL INSTITUTE

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

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

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



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

*"Where Learning is the Expectation
And Caring is a Commitment"*

THOMAS KENNEDY
DISTRICT 1

VIRGINIA BRYANT
DISTRICT 2

DOUGLAS A. DODD
DISTRICT 3

SANDRA COUNTS
DISTRICT 4

LINDA B. POWERS
DISTRICT 5

PAYROLL DATES FOR 2021-2022

RUN #	PAY PERIOD	CHECK DATE
301	7/1-7/3/2021	7/15/2021
302	7/4-7/10/2021	7/29/2021
303	7/11-7/24/2021	8/13/2021
304	07/25-08/07/2021	8/31/2021
305	8/8-8/21/2021	9/15/2021
306	8/22-9/4/2021	9/30/2021
307	9/5-9/18/2021	10/15/2021
308	9/19-10/2/2021	10/29/2021
309	10/3-10/16/2021	11/12/2021
310	10/17-10/30/2021	11/24/2021
311	10/31-11/13/2021	12/15/2021
312	11/14-11/27/2021	12/22/2021
313	11/28-12/11/2021	1/14/2022
314	12/12/2021-01/08/2022	1/31/2022
315	1/9-1/22/2022	2/15/2022
316	1/23-2/5/2022	2/28/2022
317	2/6-2/19/2022	3/15/2022
318	2/20-3/5/2022	3/31/2022
319	3/6-3/19/2022	4/14/2022
320	3/20-4/09/2022	4/29/2022
321	4/10-4/23/2022	5/13/2022
322	JULY CHECK	5/26/2022
323	4/24-5/07/2022	5/31/2022
324	JULY CHECK	6/13/2022
325	5/08-5/21/2022	6/15/2022
325	AUGUST CHECK	6/28/2022
327	5/22-6/11/2022	6/30/2022
328 ADJ CHECK	6/12-6/30/2022	7/13/2022

7101-0724 SACRN

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

- A. Initially proposed tax levy \$69,354,239
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.. \$127,326
- C. Actual property tax levy \$69,226,913
- This year's proposed tax levy \$71,706,321**

A portion of the tax levy is required under state law in order for the school board to receive \$67,254,329 in state education grants.

The required portion has **increased** by 0.85 percent and represents approximately six tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on July 27, 2021 at 5:30 P.M., at the Citrus County School Board, District Services Center, 1007 West Main Street, Inverness, FL 34450.

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

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BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY
 SCHOOL DISTRICT ARE 10.7%
 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
 FISCAL YEAR 2021-2022

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

Required Local Effort (including prior period adjustment)	3.5690	Discretionary Critical Needs-Capital	0.0000	Operating or Capital Not To Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480				
Discretionary Capital Improvement	0.0000			Total Millage	5.817

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal sources	1,250,000	29,045,500		407,000		30,702,500
State sources	71,300,865	65,000		810,950		72,196,516
Local sources	56,707,570	500,000		17,950,920	17,500,000	82,658,490
TOTAL SOURCES	129,258,235	29,630,500	0	19,168,770	17,500,000	195,557,505
Transfers In	8,079,890	5,000	5,249,880			13,334,770
Fund Balances/Reserves/Net Assets	15,131,688	4,709,545	17,151,893	28,179,969	10,527,005	74,700,100
TOTAL REVENUES, TRANSFERS & BALANCES	\$153,469,813	\$34,345,045	\$22,401,773	\$45,348,739	\$28,027,005	\$283,592,375

EXPENDITURES	GENERAL FUND	SPECIAL	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Instruction	88,008,521	6,973,915				94,982,436
Pupil Personnel Services	6,952,845	850,272				7,803,117
Instructional Media Services	1,613,584					1,613,584
Instructional and Curriculum Development Services	1,646,996	2,091,776				3,738,772
Instructional Staff Training Services	1,134,519	791,131				1,925,650
Instructional Related Technology	1,268,117	1,539,848				2,808,065
Board of Education	592,596					592,596
General Administration	719,784					719,784
School Administration	10,853,414					10,853,414
Facilities Acquisition and Construction	353,744			9,231,075		9,584,819
Fiscal Services	981,616					981,616
Food Services		9,567,500				9,567,500
Central Services	2,331,179				16,800,000	19,131,179
Pupil Transportation Services	10,996,314	779,687				11,776,001
Operation of Plant	10,049,315	3,989,800			20,000	14,059,115
Maintenance of Plant	5,909,670	269,500			3,000	6,182,170
Administrative Technology Services	1,627,893	1,681,971				3,309,864
Community Services	178,253	1,100,000				1,278,253
Debt Services			2,563,885	500		2,564,385
TOTAL EXPENDITURES	\$145,216,360	\$29,635,500	\$2,563,885	\$9,231,575	\$16,823,000	\$203,470,320
Transfers Out	5,000			13,329,770		13,334,770
Fund Balances/Reserves/Net Assets	8,248,453	4,709,545	19,837,888	22,787,384	11,204,005	66,787,285
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$153,469,813	\$34,345,045	\$22,401,773	\$45,348,739	\$28,027,005	\$283,592,375

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

7100-0724 SACRN

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Citrus County School District will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.317 mills for operating expenses and is imposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE

The capital outlay tax will generate approximately \$17,750,920 to be used for the following projects:

CONSTRUCTION AND REMODELING

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

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of roof repairs, plumbing repairs, electrical repairs, network repairs, painting, ceiling repairs, spring 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, REST, Crystal River High, Crystal River Middle, Crystal River Primary, Floral City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa Elementary, Inverness Middle, Inverness Primary, Lecanto High, Lecanto Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical College, District Services buildings, Student Services buildings and Transportation buildings paid through the General Fund as permitted by Florida Statute

OTOR VEHICLE PURCHASES AND LEASE-PURCHASES

Purchase of eleven (11) school buses
Lease-purchase of driver's education vehicles
Lease-purchase of security vehicles
Lease-purchase of maintenance, facilities and construction, code compliance, planning and growth vehicles

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

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

YMENTS 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

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

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

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

One (1) year insurance premium on district facilities

YMENTS OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

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

All concerned citizens are invited to a public hearing to be held on July 27, 2021 at 5:30 p.m. at The Citrus County School Board, District Services Center, 1007 West Main Street, Inverness, Florida.

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

CC-0010FH

Public Hearings Certification

District School Board of Citrus County, Florida

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

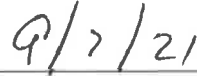
Dear Commissioner of Education:

I certify that the District School Board of Citrus County convened at 5:30 p.m. on July 27, 2021, to conduct a public hearing on the 2021-22 tentative school district budget, as advertised. I further certify that the board convened at 5:30 p.m. on September 7, 2021, to conduct a public hearing on the 2021-22 final school district budget.

The public hearings were conducted in accordance with section 1011.03(3), Florida Statutes.



Signature of District School Superintendent



Signature Date

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**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, 2021, AND ENDING JUNE 30, 2022.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>12,327,027,812</u>	Required Local Effort	\$ <u>42,164,352</u>	<u>3.5630</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>71,004</u>	<u>0.0060</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>42,235,356</u>	<u>3.5690</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>12,327,027,812</u>	Discretionary Operating	\$ <u>8,851,792</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>12,327,027,812</u>	Additional Operating	\$ <u>0</u>	<u>0</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ 12,327,027,812	Local Capital Improvement	\$ 17,750,920	1.5000 mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ 0	_____ mills <small>s. 1011.71(3), 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
\$ 12,327,027,812	_____	\$ 0	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ 0	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ 0	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 2.06 PERCENT.

STATE OF FLORIDA

COUNTY OF CITRUS

I, Sandra Himmel, superintendent of schools and ex-officio secretary of the District School Board of Citrus County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Citrus County, Florida, on September 7, 2021.


Signature of District School Superintendent

9/7/21
Date of Signature

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