

CITRUS COUNTY SCHOOL BOARD'S  
TENTATIVE BUDGET  
Fiscal Year 2017-2018



July 25, 2017

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

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

# CITRUS COUNTY SCHOOL BOARD

## Board Members

Virginia “Ginger” Bryant - Chairperson

Douglas A. Dodd – Vice-Chairperson

Linda B. Powers

Sandra Counts

Thomas Kennedy

Sandra “Sam” Himmel, Superintendent

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

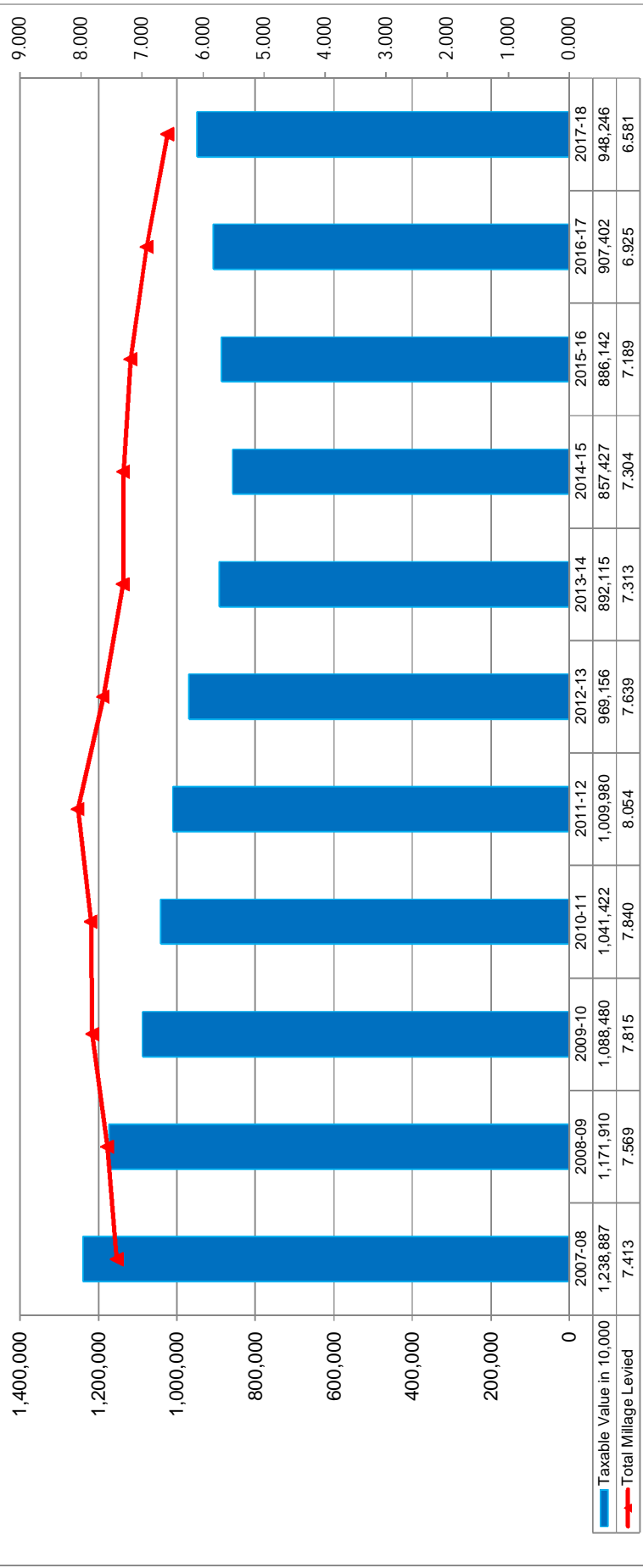
**STATISTICAL**

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

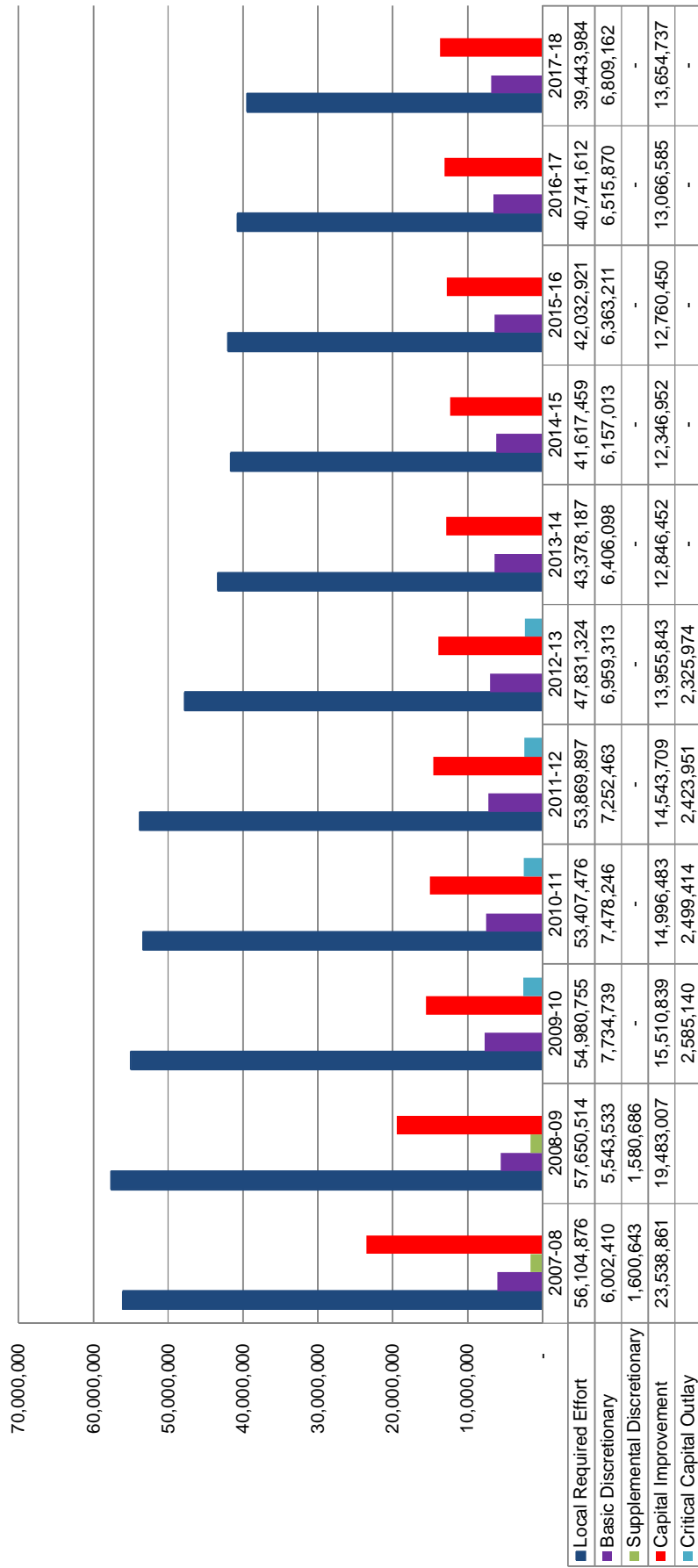
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Millage Rates Levied:</b>										
Local Required Effort	4.767	5.179	5.317	5.319	5.527	5.129	5.065	5.017	4.918	4.643
Prior Period Adjustment				0.023	0.029	0.012	0.039	0.039	0.023	0.034
Basic Discretionary	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.136	0.142								
Capital Improvement	2.000	1.750	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Critical Capital Outlay			0.250	0.250	0.250	0.250				
<b>Total Millage Levied</b>	<b>7.413</b>	<b>7.569</b>	<b>7.815</b>	<b>7.840</b>	<b>8.054</b>	<b>7.639</b>	<b>7.313</b>	<b>7.304</b>	<b>7.189</b>	<b>6.925</b>
<b>Taxable Value</b>	<b>12,388,874,371</b>	<b>11,719,102,253</b>	<b>10,884,799,583</b>	<b>10,414,224,453</b>	<b>10,099,797,626</b>	<b>9,691,557,319</b>	<b>8,921,147,409</b>	<b>8,574,272,129</b>	<b>8,861,423,289</b>	<b>9,074,017,367</b>
<b>Taxable Value in 10,000</b>	<b>1,238,887</b>	<b>1,171,910</b>	<b>1,088,480</b>	<b>1,041,422</b>	<b>1,009,980</b>	<b>969,156</b>	<b>892,115</b>	<b>857,427</b>	<b>886,142</b>	<b>907,402</b>
<b>Ad Valorem Tax Budget:</b>										
Local Required Effort	56,104,876	57,650,514	54,980,755	53,407,476	53,869,897	47,831,324	43,378,187	41,617,459	42,032,921	40,741,612
Basic Discretionary	6,002,410	5,543,533	7,734,739	7,478,246	7,252,463	6,959,313	6,406,098	6,157,013	6,363,211	6,515,870
Supplemental Discretionary	1,600,643	1,580,686								
Capital Improvement	23,538,861	19,483,007	15,510,839	14,986,483	14,543,709	13,955,843	12,846,452	12,346,952	12,760,450	13,167,245
Critical Capital Outlay			2,585,140	2,499,414	2,423,951	2,325,974				
<b>Total</b>	<b>87,246,790</b>	<b>84,257,740</b>	<b>80,811,473</b>	<b>78,381,619</b>	<b>78,090,019</b>	<b>71,072,454</b>	<b>62,630,737</b>	<b>60,121,424</b>	<b>61,156,581</b>	<b>60,424,728</b>

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Taxes Collected:</b>										
RLE & Discretionary	66,878,164	65,932,425	63,687,630	61,263,352	61,381,914	49,926,349	51,194,843	48,002,120	48,331,144	47,730,793
Capital Outlay	24,553,982	19,866,336	18,150,837	17,606,558	17,038,802	14,830,733	13,196,876	12,073,567	12,741,501	13,167,245
<b>Total</b>	<b>91,432,146</b>	<b>85,798,760</b>	<b>81,838,467</b>	<b>78,869,910</b>	<b>78,420,716</b>	<b>64,757,081</b>	<b>64,391,718</b>	<b>60,075,687</b>	<b>61,072,645</b>	<b>60,898,038</b>
<b>Percent of Taxes Collected to Taxes Budgeted:</b>	<b>104.80%</b>	<b>101.83%</b>	<b>101.27%</b>	<b>100.62%</b>	<b>100.42%</b>	<b>91.11%</b>	<b>102.81%</b>	<b>99.92%</b>	<b>99.86%</b>	<b>100.78%</b>

## Citrus County School District Taxable Value to Millage Levied 2008-2018

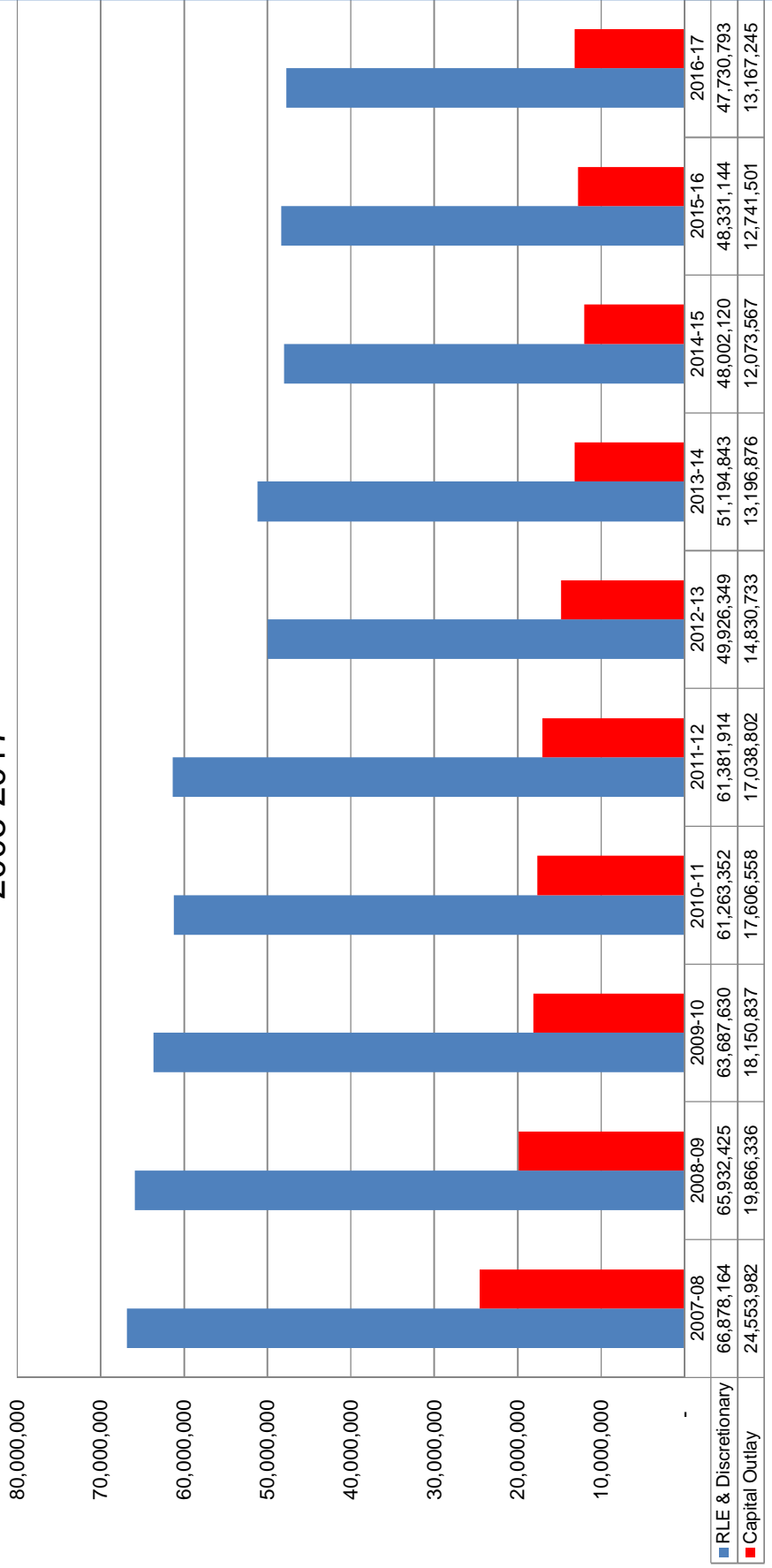


## Citrus County School District Ad Valorem Tax Budget 2008-2018



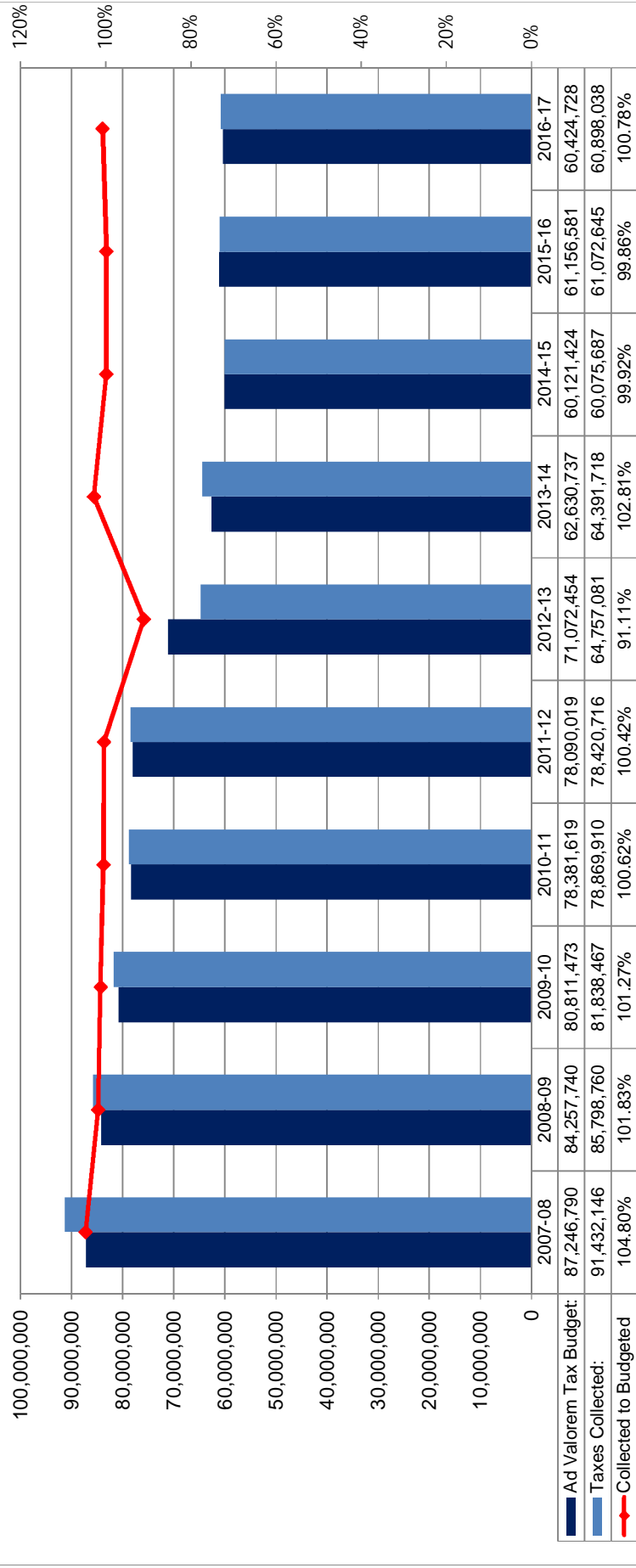


**Citrus County School District  
Taxes Collected  
RLE & Discretionary vs. Capital Outlay  
2008-2017**





## Citrus County School District Ad Valorem Taxes Budgeted to Taxes Collected 2008-2017

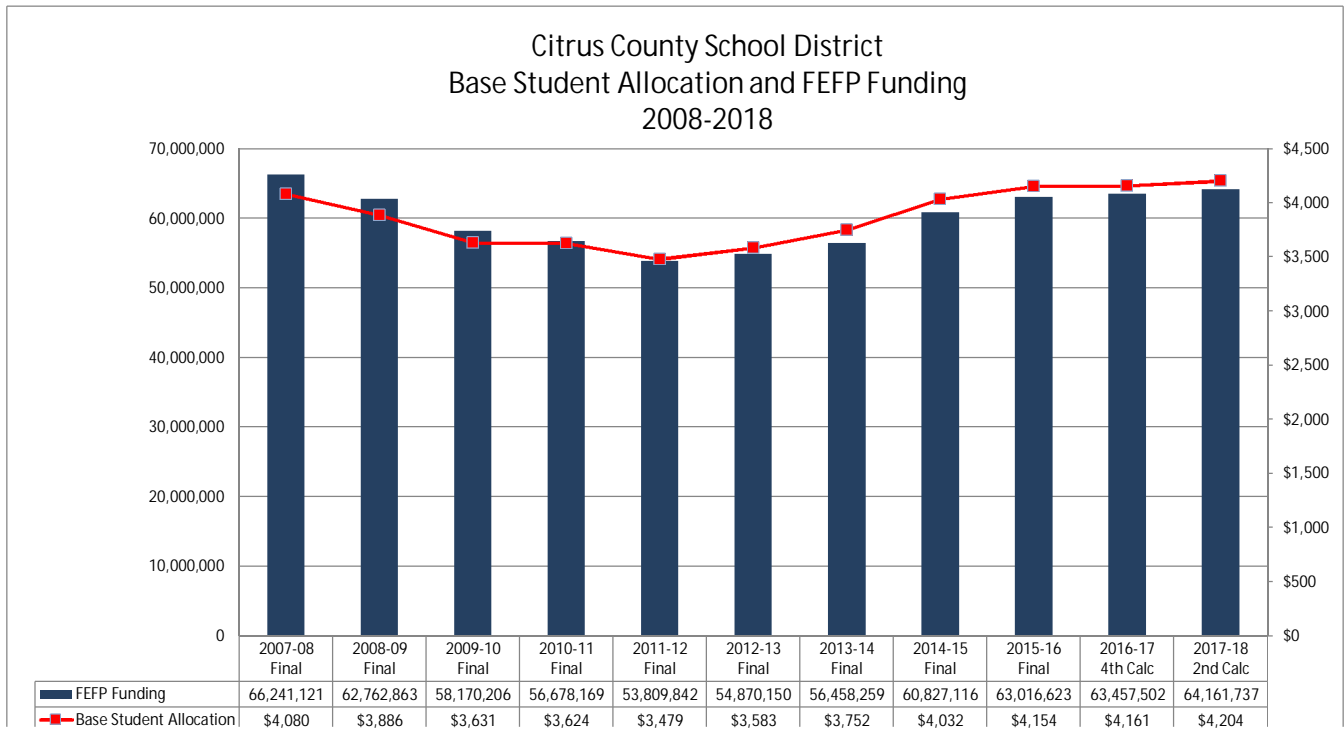


# **FEFP FUNDING**

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)				
Citrus County School Board				
MAJOR FEFP FORMULA COMPONENTS	2016-2017 4th Calculation	2017-2018 1st Calculation	2017-2018 2nd Calculation	Difference between 2017-18 1st Calculation and 2017-2018 2nd Calculation
Unweighted FTE	15,001.89	15,057.52	15,057.52	0.00
Weighted FTE	16,018.91	16,099.42	16,099.42	0.00
School Taxable Value	9,074,017,367	9,536,004,502	9,482,456,430	(53,548,072)
Required Local Effort	4.643	4.339	4.331	(0.008)
.748 Discretionary Millage	0.748	0.748	0.748	0.000
<b>Total Millage</b>	<b>5.391</b>	<b>5.087</b>	<b>5.079</b>	<b>(0.008)</b>
Base Student Allocation	4,160.71	4,203.95	4,203.95	0.00
District Cost Differential	0.9521	0.9480	0.9480	0.0000
<b>FEFP DETAIL</b>				
WFTE x BSA x DCD (Base Funding)	63,457,502	64,161,737	64,161,737	0
Declining Enrollment	0	0	0	0
Sparsity Supplement	2,095,000	2,075,278	2,076,413	1,135
0.748 Millage Compression	381,348	515,118	565,862	50,744
Safe Schools	340,507	310,246	310,246	0
ESE Guaranteed Allocation	6,839,730	6,807,576	6,807,576	0
Supplemental Academic Instruction	3,293,586	3,306,710	3,306,710	0
Reading Instruction	723,806	716,362	716,362	0
DJJ Supplemental Alloc.	154,837	150,554	150,554	0
Instructional Materials	1,212,181	1,205,164	1,205,164	0
Student Transportation	3,663,730	3,692,560	3,692,560	0
Teachers Lead/Classroom Supplies Asst.	242,920	243,824	243,824	0
Virtual Education Contribution	8,364	4,280	4,271	(9)
Digital Classroom Allocation	735,335	734,205	734,205	0
Additional Allocation	3,948	0	0	0
<b>TOTAL FEFP FUNDING</b>	<b>83,152,794</b>	<b>83,923,614</b>	<b>83,975,484</b>	<b>51,870</b>
<b>ADJUSTMENTS</b>				
Less: Required Local Effort	40,445,436	39,721,655	39,425,778	(295,877)
Prior Year Adjustments	6,907			
Adjustments for McKay Scholarship	(527,125)			
Proration to Appropriations	(39,426)			
<b>NET STATE FEFP FUNDS</b>	<b>42,147,714</b>	<b>44,201,959</b>	<b>44,549,706</b>	<b>347,747</b>
<b>STATE CATEGORICAL PROGRAMS</b>				
Class Size Reduction	15,402,065	15,395,513	15,395,513	0
Lottery/School Recognition	429,465	426,544	426,544	0
<b>TOTAL CATEGORICAL FUNDING</b>	<b>15,831,530</b>	<b>15,822,057</b>	<b>15,822,057</b>	<b>0</b>
				0
<b>TOTAL STATE FUNDING</b>	<b>58,499,462</b>	<b>60,024,016</b>	<b>60,371,763</b>	<b>347,747</b>
<b>LOCAL FUNDING</b>				
Required Local Effort	40,445,436	39,721,655	39,425,778	(295,877)
Discretionary Local Effort - .748	6,515,870	6,847,614	6,809,162	(38,452)
<b>TOTAL LOCAL FUNDING</b>	<b>46,961,306</b>	<b>46,569,269</b>	<b>46,234,940</b>	<b>(334,329)</b>
<b>TOTAL FUNDING</b>	<b>105,460,768</b>	<b>106,593,285</b>	<b>106,606,703</b>	<b>13,418</b>
Total Funds per Unweighted FTE	<b>7,029.83</b>	<b>7,079.07</b>	<b>7,079.96</b>	<b>0.89</b>

CITRUS COUNTY SCHOOL DISTRICT  
Base FEFP Funding  
2008-2018

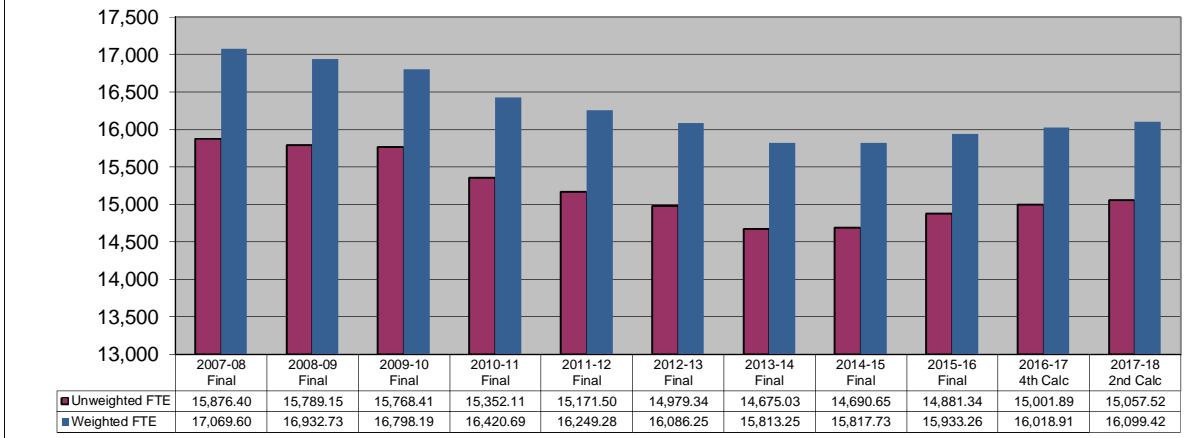
Fiscal Year		Unweighted FTE	Weighted FTE	BSA	WFTE x BSA	DCD	FEFP Funding	Funding % increase
2007-08	Final	15,876.40	17,069.60	\$4,080	69,639,530	0.9512	66,241,121	2.33%
2008-09	Final	15,789.15	16,932.73	\$3,886	65,802,959	0.9538	62,762,863	-5.25%
2009-10	Final	15,768.41	16,798.19	\$3,631	60,987,845	0.9538	58,170,206	-7.32%
2010-11	Final	15,352.11	16,420.69	\$3,624	59,504,640	0.9525	56,678,169	-2.56%
2011-12	Final	15,171.50	16,249.28	\$3,479	56,534,820	0.9518	53,809,842	-5.06%
2012-13	Final	14,979.34	16,086.25	\$3,583	57,636,712	0.9520	54,870,150	1.97%
2013-14	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	4th Calc	15,001.89	16,018.91	\$4,161	66,650,039	0.9521	63,457,502	0.70%
2017-18	2nd Calc	15,057.52	16,099.42	\$4,204	67,681,157	0.9480	64,161,737	1.11%



CITRUS COUNTY SCHOOL DISTRICT  
Unweighted and Weighted Full Time Equivalent Students  
2008-2018

Fiscal Year		Unweighted FTE	FTE Percent Change	Weighted FTE	WFTE Percent Change
2007-08	Final	15,876.40	-0.10%	17,069.60	-0.23%
2008-09	Final	15,789.15	-0.55%	16,932.73	-0.80%
2009-10	Final	15,768.41	-0.13%	16,798.19	-0.79%
2010-11	Final	15,352.11	-2.64%	16,420.69	-2.25%
2011-12	Final	15,171.50	-1.18%	16,249.28	-1.04%
2012-13	Final	14,979.34	-1.27%	16,086.25	-1.00%
2013-14	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	4th Calc	15,001.89	0.81%	16,018.91	0.54%
2017-18	2nd Calc	15,057.52	0.37%	16,099.42	0.50%

Citrus County School District  
Historical Comparison of FTE Data  
FY 2008 thru 2018



# **CONSOLIDATED FUNDS**



**Citrus County School District  
2017 - 2018 Consolidated Funds Statement**

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	Internal Service	Totals
<b>Appropriations by Function:</b>							
5XXX Basic (FEFP K-12)	73,399,141				5,132,950		78,532,091
6100 Pupil Personnel Services	5,252,016				695,418		5,947,434
6200 Instruct. Media Services	1,361,033				16,279		1,377,312
6300 Instruct. & Curr. Dev.	1,429,415				2,430,552		3,859,967
6400 Instruct. Staff Training	917,782				205,806		1,123,588
6500 Instruct.Tech.Services	1,961,886				153,873		2,115,759
7100 Board	445,501						445,501
7200 General Admin.	414,707						414,707
7300 School Admin.	8,578,696						8,578,696
7400 Fac., Acquis. & Const.	368,523		9,395,338				9,763,861
7500 Fiscal Services	983,068						983,068
7600 Food Services				7,849,223			7,849,223
7700 Central Services	3,043,617					17,309,722	20,353,339
7800 Pupil Transportation	8,770,456						8,770,456
7900 Operation of Plant	8,493,908					18,970	8,512,878
8100 Maintenance of Plant	4,796,856						4,796,856
8200 Admin. Technology	2,525,825						2,525,825
9100 Community Services	206,947				900,000		1,106,947
9200 Debt Service		3,515,196					3,515,196
9700 Transfers	5,000		10,398,443				10,403,443
9900 Sequestration							
<b>Total Appropriations</b>	<b>\$ 122,954,377</b>	<b>\$ 3,515,196</b>	<b>\$ 19,793,781</b>	<b>\$ 7,849,223</b>	<b>\$ 9,534,878</b>	<b>\$ 17,328,692</b>	<b>\$ 180,976,147</b>
<b>Total Fund Balance</b>	<b>9,310,451</b>	<b>2,313,719</b>	<b>18,237,326</b>	<b>2,815,591</b>	<b>0</b>	<b>2,717,903</b>	<b>35,394,990</b>
<b>Total Appropriations &amp; Fund Balance</b>	<b>\$ 132,264,828</b>	<b>\$ 5,828,915</b>	<b>\$ 38,031,107</b>	<b>\$ 10,664,814</b>	<b>\$ 9,534,878</b>	<b>\$ 20,046,595</b>	<b>\$ 216,371,137</b>



**Citrus County School District  
2017 - 2018 Consolidated Funds Statement**

Description	General	Debt Service	Capital Projects	Food Services	Other Federal Programs	Internal Service	Totals
<b>Appropriations by Object:</b>							
100 Salaries	77,643,296			2,698,033	6,691,196	6,000	87,038,525
200 Benefits	23,165,494			1,000,973	1,943,682	1,000	26,111,149
300 Purchased Services	10,512,563			105,000		3,358,364	13,975,927
400 Energy Services	4,664,100			109,500		4,220	4,777,820
500 Materials and Supplies	5,258,020			3,283,717		31,000	8,572,737
600 Capital Outlay	577,887		9,395,338	345,000		6,200	10,324,425
700 Other Expenses	1,128,017	3,515,196		307,000		13,921,908	18,872,121
900 Transfers	5,000		10,398,443		900,000		11,303,443
<b>Total Appropriations</b>	<b>\$ 122,954,377</b>	<b>\$ 3,515,196</b>	<b>\$ 19,793,781</b>	<b>\$ 7,849,223</b>	<b>\$ 9,534,878</b>	<b>\$ 17,328,692</b>	<b>\$ 180,976,147</b>
<b>Total Fund Balance</b>	<b>9,310,451</b>	<b>2,313,719</b>	<b>18,237,326</b>	<b>2,815,591</b>	<b>0</b>	<b>2,717,903</b>	<b>35,394,990</b>
<b>Total Appropriations &amp; Fund Balance</b>	<b>\$ 132,264,828</b>	<b>\$ 5,828,915</b>	<b>\$ 38,031,107</b>	<b>\$ 10,664,814</b>	<b>\$ 9,534,878</b>	<b>\$ 20,046,595</b>	<b>\$ 216,371,137</b>



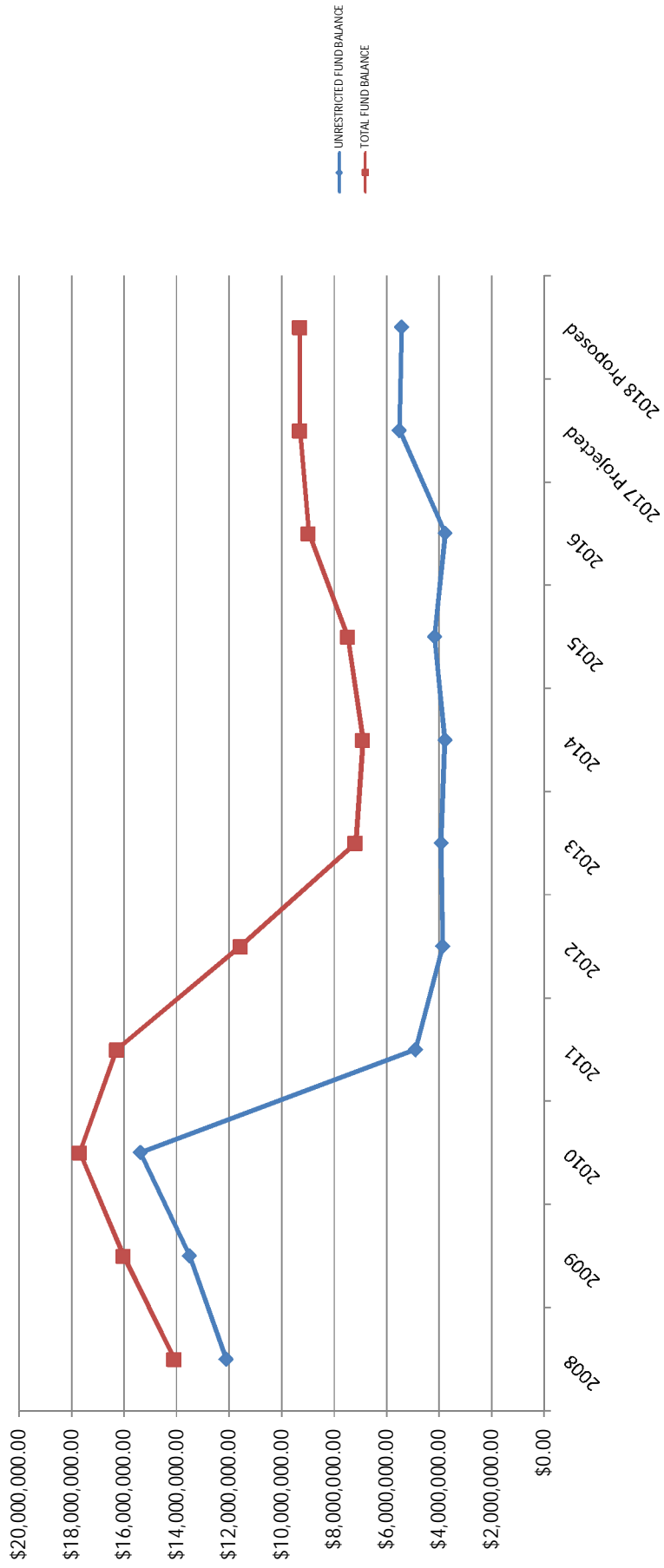
# **GENERAL FUND**

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

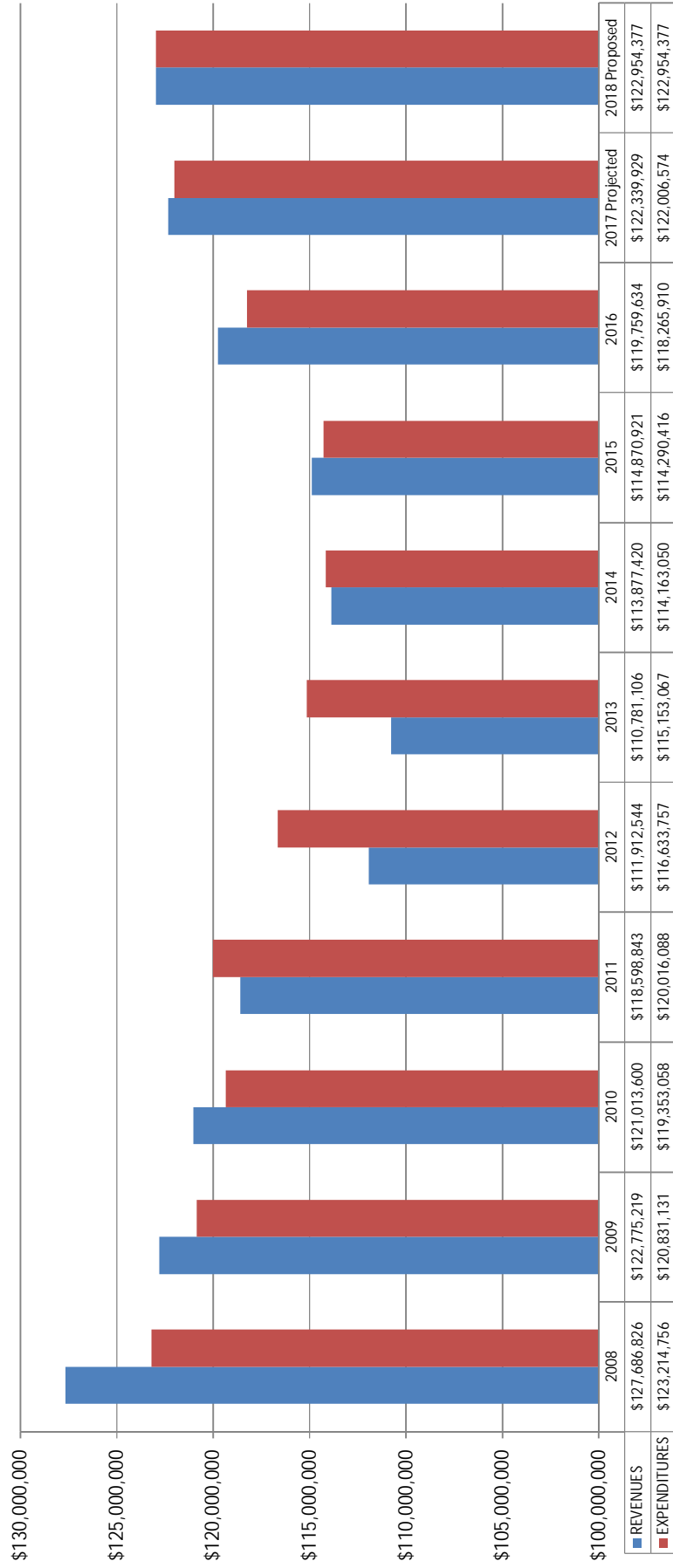
	FY 2015		FY 2016		FY 2017		FY 2017		FY 2018	
	Actuals	Actuals	Actuals	Original Budget	Revised Budget	Projection	Proposed			
<b>Revenues</b>										
General Fund	108,882,947.99	113,389,475.14	115,040,661.53		116,534,475.96	115,579,365.25	115,601,630.00			
Transfers from Capital Fund	5,987,972.74	6,370,158.54	8,171,791.18		8,174,610.02	6,760,563.62	7,352,747.00			
<b>Total Revenues</b>	<b>\$ 114,870,920.73</b>	<b>\$ 119,759,633.68</b>	<b>\$ 123,212,452.71</b>		<b>\$ 124,709,085.98</b>	<b>\$ 122,339,928.87</b>	<b>\$ 122,954,377.00</b>			
<b>Expenses</b>										
General Fund	114,290,415.96	118,265,909.83	125,390,155.51		126,921,873.12	122,006,573.70	122,954,377.00			
<b>Total Expenses</b>	<b>114,290,415.96</b>	<b>118,265,909.83</b>	<b>125,390,155.51</b>		<b>126,921,873.12</b>	<b>122,006,573.70</b>	<b>122,954,377.00</b>			
Net Change in Fund Balance	580,504.77	1,493,723.85	(2,177,702.80)		(2,212,787.14)	333,355.17	0.00			
<b>Beginning Fund Balance, July 1st</b>	<b>6,902,867.29</b>	<b>7,483,372.06</b>	<b>8,977,095.91</b>		<b>8,977,095.91</b>	<b>8,977,095.91</b>	<b>9,310,451.08</b>			
<b>Ending Fund Balance, June 30th</b>	<b>\$ 7,483,372.06</b>	<b>\$ 8,977,095.91</b>	<b>\$ 6,799,393.11</b>		<b>\$ 6,764,308.77</b>	<b>\$ 9,310,451.08</b>	<b>\$ 9,310,451.08</b>			
<b>Reserves</b>										
Non-Spendable	627,428.35	1,208,914.30								
Restricted	2,529,718.89	3,033,621.67	950,000.00		950,000.00	2,610,907.72	2,700,792.05			
Assigned - Self Insurance Claims Reserve		800,000.00	1,600,000.00		1,600,000.00	1,000,000.00	1,000,000.00			
Assigned	147,539.31	158,994.59				164,551.19	175,813.27			
<b>Total Reserves</b>	<b>\$ 3,304,686.55</b>	<b>\$ 5,201,530.56</b>	<b>\$ 2,550,000.00</b>		<b>\$ 2,550,000.00</b>	<b>\$ 3,775,458.91</b>	<b>\$ 3,876,605.32</b>			
<b>Undesignated Fund Balance</b>	<b>\$ 4,178,685.51</b>	<b>\$ 3,775,565.35</b>	<b>\$ 4,249,393.11</b>		<b>\$ 4,214,308.77</b>	<b>\$ 5,534,992.17</b>	<b>\$ 5,433,845.76</b>			

Undesignated Fund Balance % of Revenue      3.97%      3.47%      3.69%      3.62%      4.93%      4.85%

# Citrus County School Board Total vs. Unrestricted Fund Balances 2008 - 2018



## Citrus County School Board General Fund Revenues vs. Expenditures 2008 - 2018





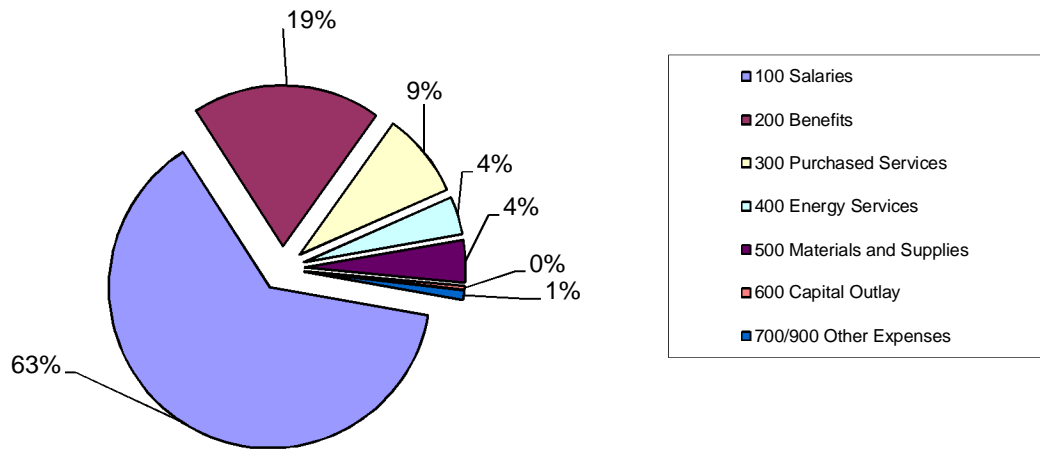
**Citrus County School District  
General Fund**

	Account Number	2015-2016 Actuals	2016-2017 Actuals UNRECONCILED	2017-2018 Budget	2016-2017 to 2017-2018 Change	Percent
<b>ESTIMATED REVENUES</b>						
Federal						
Federal Direct	3100	188,908	205,955	210,000	4,045	1.96%
Federal thru State	3200	1,079,802	900,000	1,000,000	100,000	11.11%
Total Federal		<u>1,268,710</u>	<u>1,105,956</u>	<u>1,210,000</u>	<u>104,044</u>	<u>9.41%</u>
Revenue from State						
Florida Education Finance Program	3310	39,190,947	42,147,714	44,549,706	2,401,992	5.70%
Workforce Development	3315	2,642,418	2,614,391	2,416,429	-197,962	-7.57%
Workforce Education Performance Incentive	3317	121,200	129,207		-129,207	-100.00%
Adults With Disabilities	3318					
CO & DS Withheld for Administrative Expense	3323	9,419	9,500	9,500	0	0.00%
Racing Commission Funds	3341	223,250	223,250	223,500	250	0.11%
State License Tax	3343	101,614	102,973	105,000	2,027	1.97%
District Discretionary Lottery Funds	3344		238,863	235,943	-2,920	-1.22%
Class Size Reduction Operating Funds	3355	15,356,603	15,407,285	15,395,513	-11,772	-0.08%
School Recognition Funds	3361	889,570	190,601	190,601	0	0.00%
Voluntary Prekindergarten Program	3371	590,322	660,000	913,000	253,000	38.33%
Full Service Schools	3378	99,485	130,000	130,000	0	0.00%
Other Miscellaneous State Revenue	339X	873,921	1,086,436	211,107	-875,329	-80.57%
Total Revenue from State	3300	<u>60,098,749</u>	<u>62,940,220</u>	<u>64,380,299</u>	<u>1,440,079</u>	<u>2.29%</u>
Revenue from Local Sources						
District School Tax	3411	48,331,144	47,730,793	46,253,146	-1,477,647	-3.10%
Rent	3425	256,766	265,249	335,000	69,751	26.30%
Interest, Including Profit on Investment	343X	105,894	111,400	201,000	89,600	80.43%
Gifts, Grants and Bequests	3440	305,198	226,075	27,980	-198,095	-87.62%
Adult General Education Course Fees	3461	9,270	9,290	8,500	-790	-8.50%
Postsecondary Vocational Course Fees	3462	602,166	739,756	750,000	10,244	1.38%
Continuing Workforce Education Course Fees	3463	2,370	2,383	2,500	117	4.90%
Capital Improvement Fees	3464	28,821	34,826	30,000	-4,826	-13.86%
Postsecondary Lab Fees	3465	99,447	95,795	100,000	4,205	4.39%
Lifelong Learning Fees	3466	52,960	30,302	26,500	-3,802	-12.55%
General Education Development (GED) Testing Fees	3467	3,000			0	
Financial Aid Fees	3468	59,886	72,820	79,000	6,180	8.49%
Other Student Fees	3469	44,480	54,659	57,000	2,341	4.28%
Charges for Service	3481		25,570	68,600	43,030	168.29%
Miscellaneous Local Sources	349X	1,938,367	2,089,071	2,072,105	-16,966	-0.81%
Total Local	3400	<u>51,839,769</u>	<u>51,487,988</u>	<u>50,011,331</u>	<u>-1,476,657</u>	<u>-2.87%</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In: from Capital Outlay Projects Funds	3630	6,370,159	6,760,564	7,352,747	390,405	6.13%
Sale of Equipment	3733	26			-26	-100.00%
Insurance Loss Recovery	3741	141,702	41,726		-99,976	-70.55%
Other Loss Recovery	3742	1,713	120		-1,593	-92.99%
Legal Restitution	3745	38,806	3,355		-35,451	-91.35%
Total Other Financing Sources		<u>6,552,406</u>	<u>6,805,765</u>	<u>7,352,747</u>	<u>253,359</u>	<u>3.87%</u>
Beginning Fund Balance	2800	<u>7,483,372</u>	<u>8,977,096</u>	<u>9,310,451</u>	<u>1,493,724</u>	<u>19.96%</u>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING</b>	<b>3000</b>	<b><u>127,243,006</u></b>	<b><u>131,317,025</u></b>	<b><u>132,264,828</u></b>	<b><u>4,074,018</u></b>	<b><u>3.20%</u></b>
<b>APPROPRIATIONS</b>						
Instruction	5000	70,704,101	73,331,210	73,399,141	2,627,109	3.72%
Pupil Personnel Services	6100	4,902,632	5,100,739	5,252,016	198,107	4.04%
Instructional Media Services	6200	1,447,291	1,519,311	1,361,033	72,020	4.98%
Instructional and Curriculum Development Services	6300	1,657,357	1,499,658	1,429,415	-157,699	-9.52%
Instructional Staff Training Services	6400	836,474	877,354	917,782	40,880	4.89%
Instructional Related Technology	6500	1,800,513	1,977,667	1,961,886	177,154	9.84%
School Board	7100	481,160	466,985	445,501	-14,175	-2.95%
General Administration	7200	466,173	462,808	414,707	-3,365	-0.72%
School Administration	7300	8,577,058	8,797,807	8,578,696	220,749	2.57%
Facilities Acquisition and Construction	7400	357,728	320,963	368,523	-36,765	-10.28%
Fiscal Services	7500	902,155	978,961	983,068	76,806	8.51%
Food Services	7600	28,944	10,756		-18,188	-62.84%
Central Services	7700	2,644,928	2,950,867	3,043,617	305,939	11.57%
Pupil Transportation Services	7800	7,413,693	7,985,991	8,770,456	572,298	7.72%
Operation of Plant	7900	9,153,307	8,908,891	8,493,908	-244,416	-2.67%
Maintenance of Plant	8100	3,912,270	3,936,219	4,796,856	23,949	0.61%
Administrative Technology Services	8200	2,108,598	2,185,192	2,525,825	76,594	3.63%
Community Services	9100	66,202	95,194	206,947	28,992	43.79%
Transfer to Other Funds	9700	805,326	600,000	5,000		
Total Appropriations		<u>118,265,910</u>	<u>122,006,574</u>	<u>122,954,377</u>	<u>3,740,664</u>	<u>3.16%</u>
Ending Fund Balance	2700	<u>8,977,096</u>	<u>9,310,451</u>	<u>9,310,451</u>	<u>333,355</u>	<u>3.71%</u>
<b>AND FUND BALANCES</b>		<b><u>127,243,006</u></b>	<b><u>131,317,025</u></b>	<b><u>132,264,828</u></b>	<b><u>4,074,018</u></b>	<b><u>3.20%</u></b>

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

Description	2016-2017 Original Budget	2016-2017 Actuals UNRECONCILED	2017-2018 Original Budget	% Change from Original '17 to Original '18
<b>OBJECTS:</b>				
100 Salaries	77,700,062.48	79,165,120.88	77,643,296.44	-0.07%
200 Benefits	21,736,493.57	20,597,057.68	23,285,494.54	7.13%
300 Purchased Services	11,411,155.35	9,805,065.31	10,512,562.61	-7.87%
400 Energy Services	5,081,021.05	3,982,837.51	4,664,099.71	-8.21%
500 Materials and Supplies	6,275,957.98	5,192,488.81	5,258,019.85	-16.22%
600 Capital Outlay	1,132,287.31	1,022,465.08	457,887.00	-59.56%
700/900 Other Expenses	2,053,177.77	2,241,538.43	1,133,016.85	-44.82%
<b>Total Appropriations</b>	<b>\$ 125,390,155.51</b>	<b>\$ 122,006,573.70</b>	<b>\$ 122,954,377.00</b>	<b>-1.94%</b>

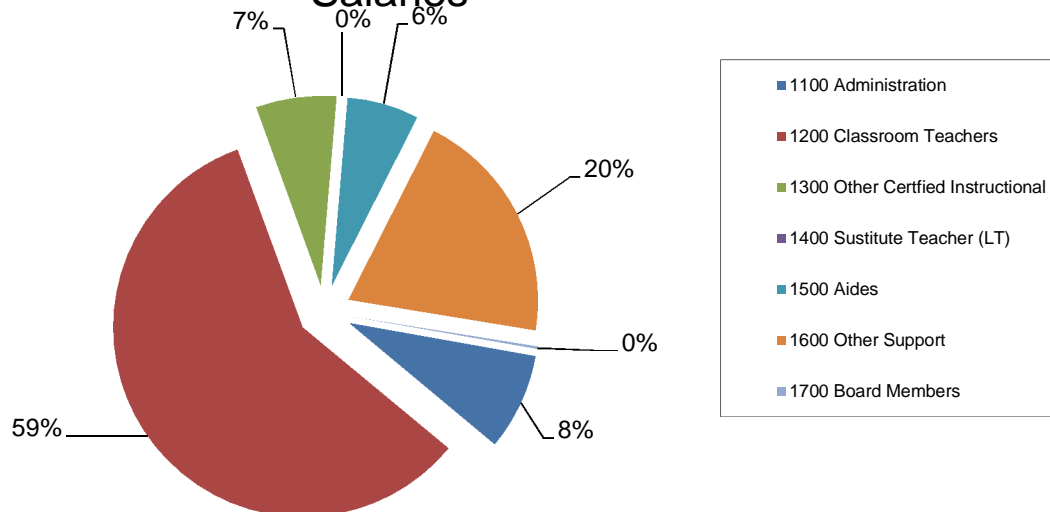
**Citrus County School District  
2018 Budget by Object**



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

Description	2016-2017 Original Budget	2016-2017 Actuals UNRECONCILED	2017-2018 Original Budget	% Change Original '17 to Original '18
<b>OBJECT: 1XXX SALARIES</b>				
1100 Administration	6,363,128.78	6,647,612.61	6,401,140.05	0.60%
1200 Classroom Teachers	45,860,659.46	46,527,806.82	45,343,246.56	-1.13%
1300 Other Certified Instructional	5,231,255.97	5,255,011.68	5,353,099.34	2.33%
1400 Sustitute Teacher (LT)	-	814,548.81	-	
1500 Aides	4,652,710.85	4,642,418.44	4,780,315.58	2.74%
1600 Other Support	15,424,481.38	15,123,595.22	15,598,064.91	1.13%
1700 Board Members	167,826.04	154,127.30	167,430.00	-0.24%
<b>Total Appropriations</b>	<b>\$ 77,700,062.48</b>	<b>\$ 79,165,120.88</b>	<b>\$ 77,643,296.44</b>	<b>-0.07%</b>

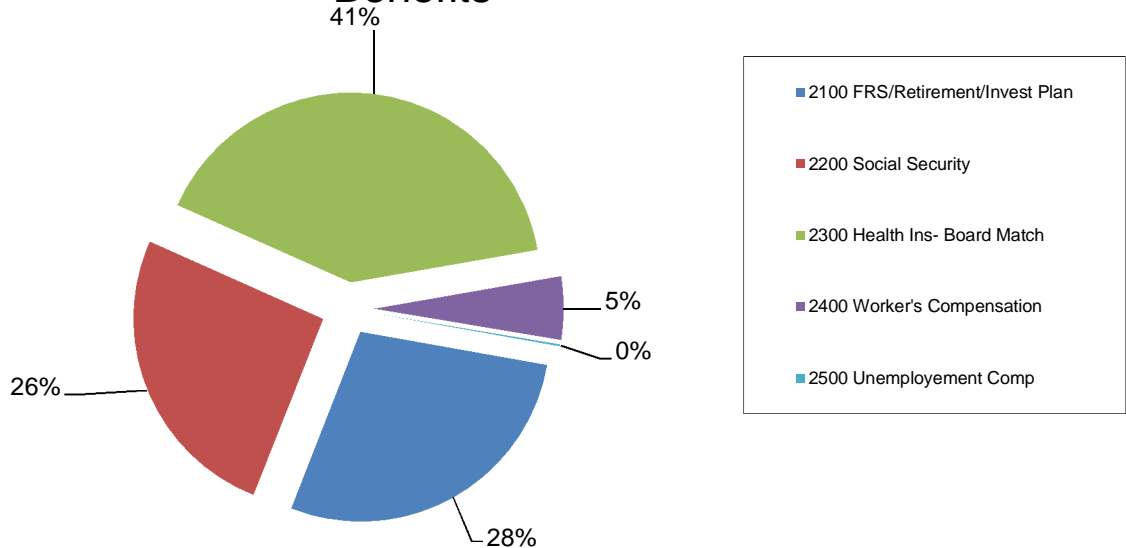
**Citrus County School District  
2018 Budget by Object  
Salaries**



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

Description	2016-2017 Original Budget	2016-2017 Actuals UNRECONCILED	2017-2018 Original Budget	% Change Original '17 to Original '18
<b>OBJECT: 2XXX BENEFITS</b>				
2100 FRS/Retirement/Invest Plan	6,119,031.57	6,207,207.91	6,567,035.93	7.32%
2200 Social Security	6,070,248.72	5,505,933.69	5,983,034.08	-1.44%
2300 Health Ins- Board Match	8,253,950.14	7,582,952.66	9,454,764.03	14.55%
2400 Worker's Compensation	1,243,263.14	1,283,750.56	1,250,660.50	0.59%
2500 Unemployment Comp	50,000.00	17,212.86	30,000.00	-40.00%
<b>Total Appropriations</b>	<b>\$ 21,736,493.57</b>	<b>\$ 20,597,057.68</b>	<b>\$ 23,285,494.54</b>	<b>7.13%</b>

**Citrus County School District  
2018 Budget by Object  
Benefits**

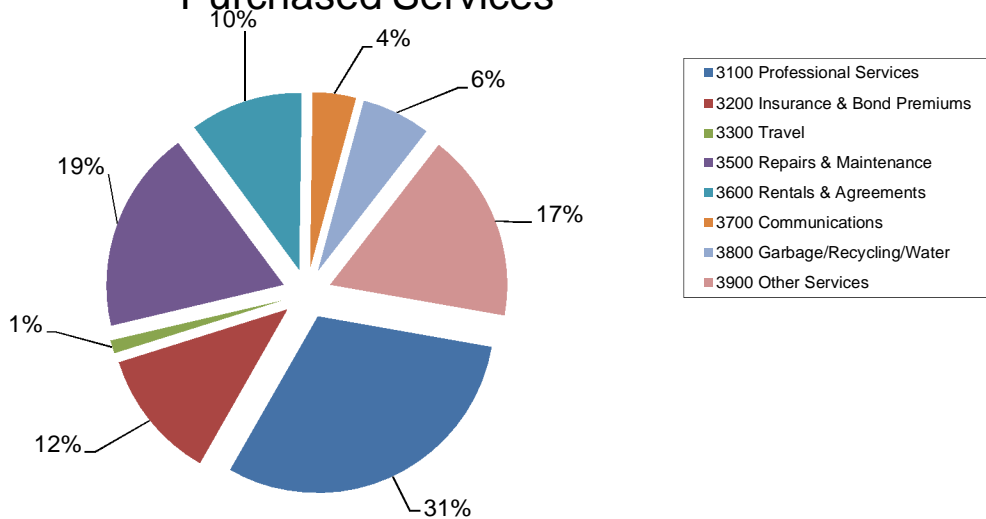




**CITRUS COUNTY SCHOOL DISTRICT  
GENERAL FUND APPROPRIATIONS SUMMARY  
BY OBJECT**

Description	2016-2017 Original Budget	2016-2017 Actuals UNRECONCILED	2017-2018 Original Budget	% Change Original '17 to Original '18
<b>OBJECT: 3XXX PURCHASED SERVICES</b>				
3100 Professional Services	3,178,758.22	3,302,729.72	3,201,875.69	0.73%
3200 Insurance & Bond Premiums	1,153,929.46	1,239,013.72	1,252,390.00	8.53%
3300 Travel	117,794.22	139,115.49	122,522.15	4.01%
3500 Repairs & Maintenance	2,747,743.05	1,537,093.84	1,951,324.00	-28.98%
3600 Rentals & Agreements	1,197,712.06	951,515.32	1,086,096.00	-9.32%
3700 Communications	606,812.89	565,402.47	414,709.53	-31.66%
3800 Garbage/Recycling/Water	657,000.00	634,045.52	665,700.00	1.32%
3900 Other Services	1,751,405.45	1,436,149.23	1,817,945.24	3.80%
<b>Total Appropriations</b>	<b>\$ 11,411,155.35</b>	<b>\$ 9,805,065.31</b>	<b>\$ 10,512,562.61</b>	<b>-7.87%</b>

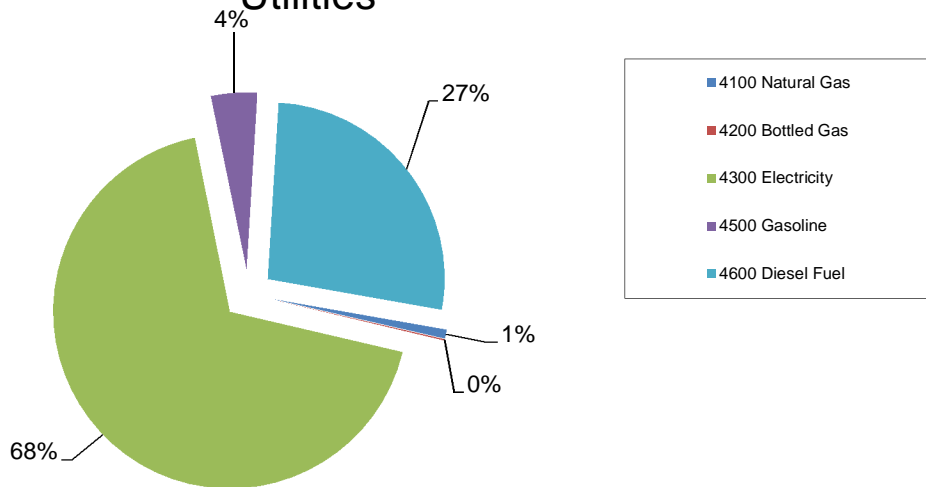
**Citrus County School District  
2018 Budget by Object  
Purchased Services**



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

Description	2016-2017 Original Budget	2016-2017 Actuals UNRECONCILED	2017-2018 Original Budget	% Change Original '17 to Original '18
<b>OBJECT: 4XXX UTILITIES</b>				
4100 Natural Gas	36,000.00	35,198.68	36,050.00	0.14%
4200 Bottled Gas	5,426.92	6,707.27	7,300.00	34.51%
4300 Electricity	3,683,000.00	3,026,873.51	3,176,247.61	-13.76%
4500 Gasoline	138,791.80	83,865.78	196,360.00	41.48%
4600 Diesel Fuel	1,217,802.33	830,192.27	1,248,142.10	2.49%
<b>Total Appropriations</b>	<b>\$ 5,081,021.05</b>	<b>\$ 3,982,837.51</b>	<b>\$ 4,664,099.71</b>	<b>-8.21%</b>

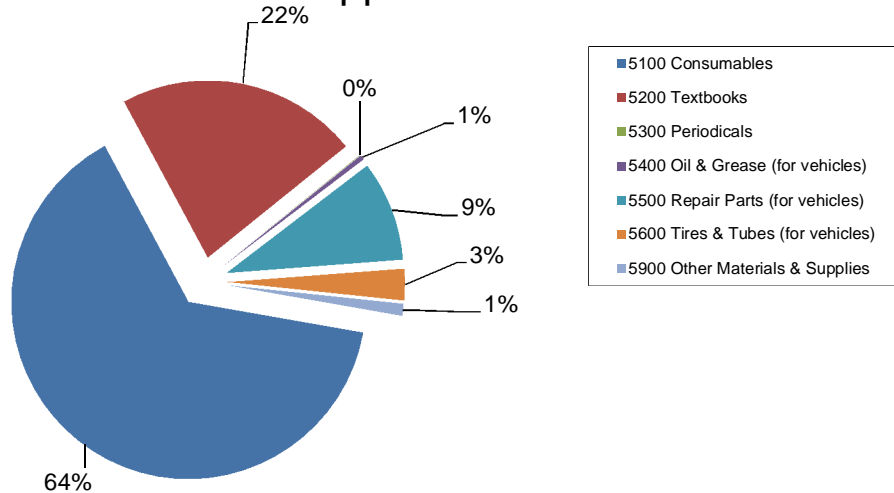
**Citrus County School District  
2018 Budget by Object  
Utilities**



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

Description	2016-2017 Original Budget	2016-2017 Actuals UNRECONCILED	2017-2018 Original Budget	% Change Original '17 to Original '18
<b>OBJECT: 5XXX MATERIALS &amp; SUPPLIES</b>				
5100 Consumables	3,920,498.67	2,292,461.47	3,383,990.85	-13.68%
5200 Textbooks	1,580,081.25	1,781,296.61	1,158,814.00	-26.66%
5300 Periodicals	4,427.05	6,908.48	1,500.00	-66.12%
5400 Oil & Grease (for vehicles)	30,000.00	17,651.09	24,000.00	-20.00%
5500 Repair Parts (for vehicles)	435,800.00	506,401.68	480,000.00	10.14%
5600 Tires & Tubes (for vehicles)	212,308.00	119,204.58	151,400.00	-28.69%
5900 Other Materials & Supplies	92,843.01	468,564.90	58,315.00	-37.19%
<b>Total Appropriations</b>	<b>\$ 6,275,957.98</b>	<b>\$ 5,192,488.81</b>	<b>\$ 5,258,019.85</b>	<b>-16.22%</b>

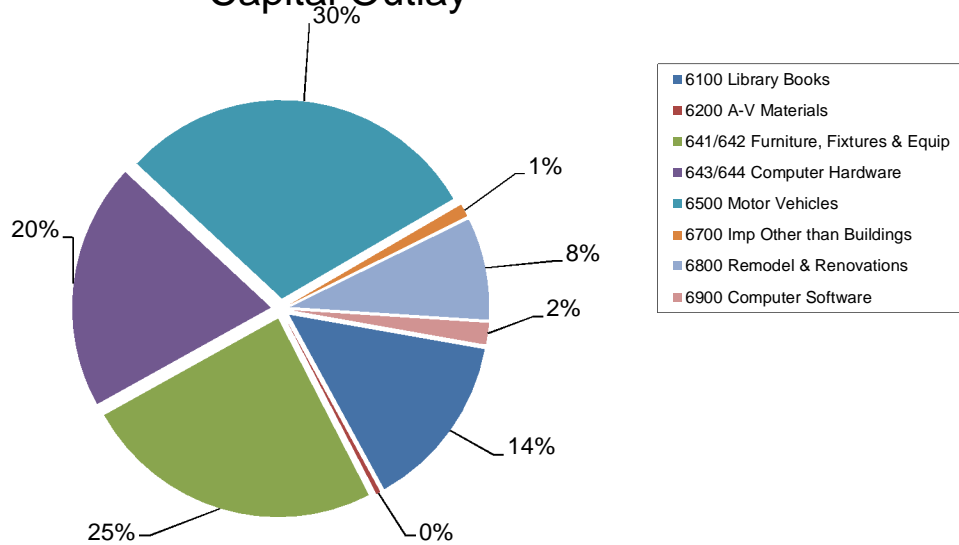
**Citrus County School District  
2018 Budget by Object  
Materials & Supplies**



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

Description	2016-2017 Original Budget	2016-2017 Actuals UNRECONCILED	2017-2018 Original Budget	% Change Original '17 to Original '18
<b>OBJECT: 6XXX CAPITAL OUTLAY</b>				
6100 Library Books	11,928.11	63,745.58	65,338.00	447.76%
6200 A-V Materials	2,405.00	5,807.92	1,700.00	-29.31%
641/642 Furniture, Fixtures & Equip	362,239.35	280,093.36	112,154.00	-69.04%
643/644 Computer Hardware	175,565.58	381,094.10	91,640.00	-47.80%
6500 Motor Vehicles	363,500.00	252,368.90	136,000.00	-62.59%
6700 Imp Other than Buildings	5,000.00	7,375.86	5,000.00	0.00%
6800 Remodel & Renovations	191,532.06	29,417.74	38,000.00	-80.16%
6900 Computer Software	20,117.21	2,561.62	8,055.00	-59.96%
<b>Total Appropriations</b>	<b>\$ 1,132,287.31</b>	<b>\$ 1,022,465.08</b>	<b>\$ 457,887.00</b>	<b>-59.56%</b>

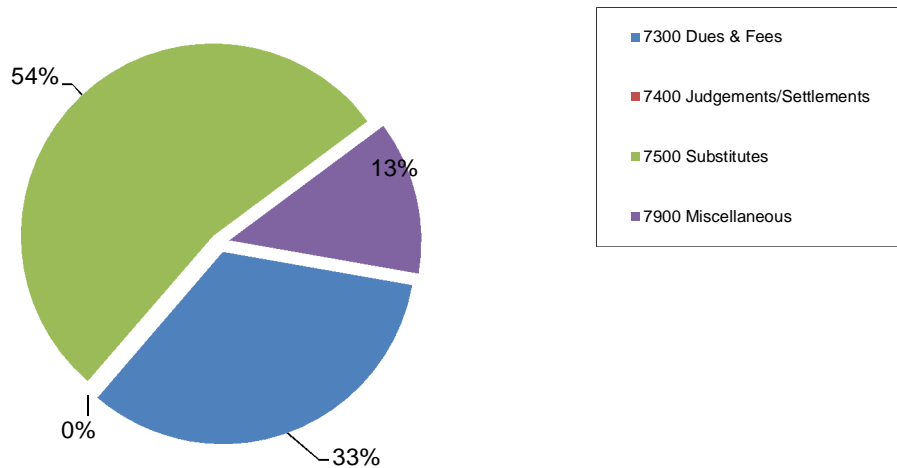
**Citrus County School District  
2018 Budget by Object  
Capital Outlay**



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

Description	2016-2017 Original Budget	2016-2017 Actuals UNRECONCILED	2017-2018 Original Budget	% Change Original '17 to Original '18
<b>OBJECT: 7XXX/9XXX OTHER EXPENSES</b>				
7300 Dues & Fees	392,908.87	375,214.38	378,200.75	-3.74%
7400 Judgements/Settlements	40,000.00	49,175.00	-	-100.00%
7500 Substitutes	590,617.70	1,123,533.20	603,816.10	2.23%
7900 Miscellaneous	1,024,651.20	93,615.85	146,000.00	-85.75%
9700 Transfer to other Funds	5,000.00	600,000.00	5,000.00	0.00%
<b>Total Appropriations</b>	\$ 2,053,177.77	\$ 2,241,538.43	\$ 1,133,016.85	-44.82%

Citrus County School District  
2018 Budget by Object  
Other Expenses



# COST CENTER BUDGETS



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

Description Cost Center	2016-2017	2017-2018	2016-2017 to 2017-2018	
	Actuals UNRECONCILED	Budget	Change	Percent
9004 Board & Superintendent	1,178,613.24	1,193,271.66	14,658.42	1.24%
9005 Business Services	2,659,508.22	2,581,862.70	(77,645.52)	-2.92%
9006 Information Services	1,048,654.09	964,091.45	(84,562.64)	-8.06%
9007 County Wide	-	1,472,778.84	1,472,778.84	
9009 District Student Services	1,403,120.97	1,492,541.26	89,420.29	6.37%
9011 District Office Utilities	312,952.04	156,960.00	(155,992.04)	-49.85%
9012 Planning & Growth Management	166,732.51	176,435.00	9,702.49	5.82%
9013 Code Compliance	266,933.60	372,537.20	105,603.60	39.56%
9016 Technology Resource Center	1,736,076.28	2,851,221.43	1,115,145.15	64.23%
9052 Exceptional Student Education	1,357,537.12	2,121,706.68	764,169.56	56.29%
9074 Facilities, Acquis. & Construction	304,320.03	311,222.69	6,902.66	2.27%
9081 Maintenance Services	2,133,909.04	5,278,101.18	3,144,192.14	147.34%
9200 Educational Services/Curr. Instruct.	846,722.45	1,226,436.53	379,714.08	44.85%
9201 Research & Accountability	381,815.81	428,312.97	46,497.16	12.18%
9203 Human Resources	925,008.32	900,721.01	(24,287.31)	-2.63%
9213 Risk Management	480,493.43	1,497,585.03	1,017,091.60	211.68%
9223 Professional Development	374,307.55	362,887.32	(11,420.23)	-3.05%
9999 Transportation	7,597,664.12	8,428,939.09	831,274.97	10.94%
<b>DISTRICT LEVEL COST CENTER TOTALS</b>	<b>\$ 23,174,368.82</b>	<b>\$ 31,817,612.04</b>	<b>\$ 8,643,243.22</b>	<b>37.30%</b>

# SCHOOLS BUDGETS





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

Description	2016-2017	2017-2018	2016-2017 to 2017-2018	
	Actuals UNRECONCILED	Budget	Change	Percent
<b>Elementary Schools (K - 5)</b>				
0021 Pleasant Grove Elementary	4,188,157.69	3,895,332.24	(292,825.45)	-6.99%
0025 Forest Ridge Elementary	4,338,611.60	4,086,825.88	(251,785.72)	-5.80%
0032 Inverness Primary	4,056,500.83	3,690,288.11	(366,212.72)	-9.03%
0035 Central Ridge Elementary	3,946,619.25	3,684,886.68	(261,732.57)	-6.63%
0061 Floral City Elementary	2,645,509.19	2,439,001.55	(206,507.64)	-7.81%
0071 Homosassa Elementary	2,407,315.10	2,255,448.58	(151,866.52)	-6.31%
0102 Crystal River Primary	3,712,234.87	3,434,202.11	(278,032.76)	-7.49%
0161 Lecanto Primary	4,325,989.33	4,061,834.38	(264,154.95)	-6.11%
0171 Hernando Elementary	4,003,162.41	4,160,094.96	156,932.55	3.92%
0181 Citrus Springs Elementary	4,128,893.42	3,781,729.98	(347,163.44)	-8.41%
0191 Rock Crusher Elementary	3,837,720.77	3,727,449.74	(110,271.03)	-2.87%
<b>Total Elementary Schools</b>	<u>\$ 41,590,714.46</u>	<u>\$ 39,217,094.21</u>	<u>\$ (2,373,620.25)</u>	<u>-5.71%</u>
<b>Middle School (6-8)</b>				
0042 Inverness Middle	6,270,201.46	5,741,532.41	(528,669.05)	-8.43%
0083 Crystal River Middle	4,739,538.83	4,432,812.03	(306,726.80)	-6.47%
0162 Lecanto Middle	4,553,115.59	4,285,478.67	(267,636.92)	-5.88%
0211 Citrus Springs Middle	4,906,995.29	4,405,903.64	(501,091.65)	-10.21%
<b>Total Middle Schools</b>	<u>\$ 20,469,851.17</u>	<u>\$ 18,865,726.75</u>	<u>\$ (1,604,124.42)</u>	<u>-7.84%</u>
<b>High School (9-12)</b>				
0031 Citrus High	8,852,898.08	7,886,113.24	(966,784.84)	-10.92%
0121 Crystal River High	8,320,891.67	7,585,750.95	(735,140.72)	-8.83%
0163 Lecanto High	9,702,472.49	8,266,575.28	(1,435,897.21)	-14.80%
<b>Total High Schools</b>	<u>\$ 26,876,262.24</u>	<u>\$ 23,738,439.47</u>	<u>(3,137,822.77)</u>	<u>-11.68%</u>
<b>Total Schools</b>	<u>\$ 88,936,827.87</u>	<u>\$ 81,821,260.43</u>	<u>\$ (7,115,567.44)</u>	<u>-8.00%</u>
<b>Special Centers</b>				
0131 Withlacoochee Technical	4,215,539.90	3,923,473.08	(292,066.82)	-6.93%
0141 Marine Science Station	384,709.73	274,915.17	(109,794.56)	-28.54%
0201 CREST	3,605,276.04	3,356,417.02	(248,859.02)	-6.90%
0321 Renaissance Center	913,690.35	885,823.26	(27,867.09)	-3.05%
7006 Citrus Virtual Instruction	88,838.65	122,840.00	34,001.35	38.27%
8001 Cypress Creek (DJJ Facility)	687,322.34	752,036.00	64,713.66	9.42%
<b>Total "Special" Centers</b>	<u>\$ 9,895,377.01</u>	<u>\$ 9,315,504.53</u>	<u>\$ (579,872.48)</u>	<u>-5.86%</u>
<b>Overall Total School Budget</b>	<u>\$ 98,832,204.88</u>	<u>\$ 91,136,764.96</u>	<u>\$ (7,695,439.92)</u>	<u>-7.79%</u>

# **DEBT SERVICE FUNDS**



**Citrus County School District  
Debt Service**

	Account Number	2015-2016 Actuals	2016-2017 Actuals UNRECONCILED	2017-2018 Budget	2016-2017 to 2017-2018 Change	Percent
<b>ESTIMATED REVENUES</b>						
State Sources:						
CO & DS Withheld for SBE/COBI Bonds	3322	448,522	468,000	469,000	1,000	0.21%
SBE/COBI Bond Interest	3326	85	500	500	0	0.00%
Total State Sources		<u>448,607</u>	<u>468,500</u>	<u>469,500</u>	<u>1,000</u>	<u>0.21%</u>
<b>OTHER FINANCING SOURCES</b>						
Proceeds of Refunding Bonds	3715					
Premium on Refunding Bonds	3792					
Payment to Refunded Bond Escrow Agent	761					
Transfers In:						
From Capital Projects Fund	3630	2,767,451	2,763,404	3,045,696	282,292	10.22%
Total Other Financing Sources		<u>2,767,451</u>	<u>2,763,404</u>	<u>3,045,696</u>	<u>282,292</u>	<u>10.22%</u>
Beginning Fund Balance	2800	39,232	2,313,719	2,313,719	0	0.00%
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>						
	3000	<u>3,255,290</u>	<u>5,545,623</u>	<u>5,828,915</u>	<u>283,292</u>	<u>5.11%</u>
<b>APPROPRIATIONS</b>						
Redemption of Principal	7100	391,000	420,000	442,000	22,000	5.24%
Interest	7200	550,432	2,811,404	3,072,696	261,292	9.29%
Dues & Fees	7300	139	500	500	0	0.00%
Total Appropriations		<u>941,571</u>	<u>3,231,904</u>	<u>3,515,196</u>	<u>283,292</u>	<u>8.77%</u>
Ending Fund Balance	2700	<u>2,313,719</u>	<u>2,313,719</u>	<u>2,313,719</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>						
		<u>3,255,290</u>	<u>5,545,623</u>	<u>5,828,915</u>	<u>2,290,333</u>	<u>41.30%</u>

# **CAPITAL FUNDS**



**Citrus County School District  
Capital Project Funds**

	Account Number	2015-2016 Actuals	2016-2017 Actuals UNRECONCILED	2017-2018 Budget	2016-2017 to 2017-2018 Change	Percent
<b>ESTIMATED REVENUES</b>						
State Sources:						
CO & DS Distributed	3321	159,747		142,265	142,265	
Interest on Undistributed CO & DS	3325	1,877		4,367	4,367	
Public Education Capital Outlay (PECO)	3391	355,808	512,995	512,995	0	0.00%
Charter School Funding Capital Outlay	3397	36,479	22,103		-22,103	-100.00%
Total State Sources		<u>553,911</u>	<u>535,098</u>	<u>659,627</u>	<u>124,529</u>	<u>23.27%</u>
Local Sources:						
District Local Capital Improvement Tax	3413	12,741,500	13,167,245	13,654,737	487,492	3.70%
Interest, Including Profit on Investment	3431	126,495	122,153	100,000	-22,153	-18.14%
Gain on Sale of Investments	3432					
Net Increase (Decrease) in Fair Value on Investments	3433					
Miscellaneous Local Sources	3495	15,902	11,150	484,000	472,850	4240.81%
Impact Fees	3496	62,640		717,500	717,500	
Total Local Sources:		<u>12,946,537</u>	<u>13,300,548</u>	<u>14,956,237</u>	<u>1,655,689</u>	<u>12.45%</u>
<b>TOTAL ESTIMATED REVENUES</b>		<u>13,500,448</u>	<u>13,835,646</u>	<u>15,615,864</u>	<u>1,780,218</u>	<u>12.87%</u>
<b>OTHER FINANCING SOURCES</b>						
Sale of Bonds	3710					
Loss Recoveries	3740	157,608			0	
Sale of Surplus	3493					
Sale of Equipment	3733	189	1,917		-1,917	-100.00%
Proceeds of Certificates of Participation	3750					
Premium on Certificates of Participation	3793					
Transfers In:						
From General Fund	3610					
From Special Revenue	3640					
<b>TOTAL OTHER FINANCING SOURCES</b>		<u>157,798</u>	<u>1,917</u>	<u>0</u>	<u>-1,917</u>	<u>-100.00%</u>
Beginning Fund Balance	2800	<u>28,293,239</u>	<u>22,418,448</u>	<u>22,415,243</u>	<u>-3,205</u>	<u>-0.01%</u>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>	3000	<u>41,951,485</u>	<u>36,256,011</u>	<u>38,031,107</u>	<u>1,775,095</u>	<u>4.90%</u>
<b>APPROPRIATIONS</b>						
Library Books	6100					
Audio-Visual Materials	6200					
Buildings and Fixed Equipment	6300					
Furniture, Fixtures, and Equipment	6400	5,409,824	2,060,569	2,757,370	696,801	33.82%
Motor Vehicles (Including Buses)	6500	1,085,036		1,287,000	1,287,000	
Land	6600			50,000	50,000	
Improvements Other Than Buildings	6700	2,389,386	576,625	1,918,323	1,341,698	232.68%
Remodeling and Renovations	6800	1,430,767	1,645,568	3,347,645	1,702,077	103.43%
Computer Software	6900	79,961	34,038	35,000	962	2.83%
Dues and Fees	7300	453			0	
Total Appropriations		<u>10,395,427</u>	<u>4,316,800</u>	<u>9,395,338</u>	<u>5,078,538</u>	<u>117.65%</u>
<b>OTHER FINANCING USES</b>						
Loss Recoveries	3740					
Transfers to General Fund	9100	6,370,159	6,760,564	7,352,747	592,183	8.76%
Transfers to Debt Service	9200	2,767,451	2,763,405	3,045,696	282,292	10.22%
<b>TOTAL OTHER FINANCING USES</b>		<u>9,137,610</u>	<u>9,523,969</u>	<u>10,398,443</u>	<u>874,475</u>	<u>9.18%</u>
Ending Fund Balance	2700	<u>22,418,448</u>	<u>22,415,243</u>	<u>18,237,326</u>	<u>-4,177,917</u>	<u>-18.64%</u>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<u>41,951,485</u>	<u>36,256,011</u>	<u>38,031,107</u>	<u>1,775,095</u>	<u>4.90%</u>



Capital Review for the CCSB  
Proposed Work Plan for 2018



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

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
School Taxable Value	9,482,456,430	9,766,930,123	10,059,938,027	10,361,736,167	10,672,588,252
<b>Revenue</b>					
Capital Outlay Millage      1.500	13,654,737	14,064,379	14,486,311	14,920,900	15,368,527
<b>Total Capital Outlay Millage</b>	<b>13,654,737</b>	<b>14,064,379</b>	<b>14,486,311</b>	<b>14,920,900</b>	<b>15,368,527</b>
Interest Income	100,000	100,000	100,000	100,000	100,000
PECO	512,995	512,995	526,759	536,842	536,842
Impact Fees	717,500	98,000	50,000	50,000	50,000
CO&DS	146,632	146,632	146,632	146,632	146,632
E-Rate	484,000	0	0	0	0
	<b>15,615,864</b>	<b>14,922,006</b>	<b>15,309,702</b>	<b>15,754,374</b>	<b>16,202,001</b>
<b>Fund Balance</b>	<b>22,415,243</b>	<b>18,237,326</b>	<b>15,119,369</b>	<b>11,382,020</b>	<b>8,904,923</b>
<b>Total Revenues &amp; Fund Balance</b>	<b>38,031,107</b>	<b>33,159,333</b>	<b>30,429,070</b>	<b>27,136,394</b>	<b>25,106,925</b>
<b>Appropriations</b>					
Bond Payment	3,045,696	3,045,696	3,045,696	3,045,696	3,045,696
Planning & Growth	50,000	98,000	50,000	50,000	50,000
Property Insurance	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Transportation	1,287,000	1,315,000	1,331,000	1,355,000	1,375,000
One to One	604,250	1,215,824	1,121,004	1,616,162	618,876
Technology	1,931,620	1,329,540	1,356,540	414,540	371,540
Information Services	10,000	10,000	10,000	10,000	10,000
Enterprise Software	460,000	460,000	460,000	460,000	460,000
Vocational Equipment	100,000	100,000	100,000	100,000	100,000
Classroom Furniture	75,000	75,000	75,000	75,000	75,000
Food Service Equipment	0	0	0	0	0
Copier Lease	155,000	155,000	155,000	155,000	155,000
Phone System	13,500	5,000	5,000	5,000	5,000
Portables Lease	16,500	16,500	16,500	16,500	16,500
Code Compliance	222,500	249,120	240,120	249,120	217,520
Maintenance	3,400,000	3,300,000	3,200,000	3,100,000	3,000,000
Facilities & Construction	4,337,715	2,580,284	3,796,190	3,494,453	4,086,133
Salaries (FAC, PGM, Maintenance, etc)	2,585,000	2,585,000	2,585,000	2,585,000	2,585,000
<b>Total Appropriations</b>	<b>19,793,781</b>	<b>18,039,964</b>	<b>19,047,050</b>	<b>18,231,471</b>	<b>17,671,265</b>
<b>Ending Fund Balance</b>	<b>18,237,326</b>	<b>15,119,369</b>	<b>11,382,020</b>	<b>8,904,923</b>	<b>7,435,660</b>



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

Period Ending	Principal	Interest	Debt Service	QSCB Subsidy @ 5.78%	Invested Sinking Fund @ 1.50%**	Net Debt Service
4/1/2011	2,090,000.00	2,538,416.67	4,628,416.67	-1,865,655.23		2,762,761.44
4/1/2012	2,330,000.00	2,689,800.00	5,019,800.00	-2,023,000.00		2,996,800.00
4/1/2013	2,420,000.00	2,596,600.00	5,016,600.00	-2,023,000.00		2,993,600.00
4/1/2014	2,520,000.00	2,499,800.00	5,019,800.00	-1,867,171.50		3,152,628.50
4/1/2015	2,585,000.00	2,433,350.00	5,018,350.00	-1,876,332.50		3,142,017.50
4/1/2016		2,358,300.00	2,358,300.00	-1,880,378.50	2,289,529.00	2,767,450.50
4/1/2017		2,358,300.00	2,358,300.00	-1,884,425.00	2,289,529.00	2,763,404.00
4/1/2018		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2019		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2020		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2021		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2022		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2023		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2024		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2025		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2026		2,358,300.00	2,358,300.00	-2,023,000.00	2,710,396.00	3,045,696.00
4/1/2027	35,000,000.00	2,358,300.00	37,358,300.00	-2,023,000.00	-28,972,622.00	6,362,678.00
	<b>\$46,945,000.00</b>	<b>\$41,057,566.67</b>	<b>\$88,002,566.67</b>	<b>-\$33,649,962.73</b>	<b>\$0.00</b>	<b>\$54,352,603.94</b>

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

\*\*\*IRS is sequestering of 6.9% of QSCB Subsidy in 2017





## Citrus County School District Planning and Growth Development Capital Budget

Description	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
New Land Purchases	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Impact Fee Study**		\$48,000			
<b>Total Planning and Growth Development</b>	<b>\$50,000</b>	<b>\$98,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>

\*\*100% Impact Fee Refundable\*\*



## Citrus County School District Transportation Capital Budget

Description	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
School Buses	\$1,287,000	\$1,190,000	\$1,331,000	\$1,230,000	\$1,375,000
Bus Lifts (Crystal River & Inverness)		\$125,000		\$125,000	
<b>Total Transportation</b>	<b>\$1,287,000</b>	<b>\$1,315,000</b>	<b>\$1,331,000</b>	<b>\$1,355,000</b>	<b>\$1,375,000</b>



## Citrus County School District Transportation Bus Replacement Plan 2017-2018

Current Fleet			Estimated Replacement Year (per schedule)	Number to be Budgeted for Replacement	Use
Year Purchased	Age	Quantity			
2002	16 years	3	2017-2018	11	Spares, Trips, and Routes
2003	15 years	18	2018-2019	10	Spares, Trips, and Routes
2004	14 years	15	2019-2020	11	Spares, Trips, and Routes
2005	13 years	15	2020-2021	10	Routes (all)
2006	12 years	18	2021-2022	11	Routes (all)
2007	11 years	12	2022-2023	10	Routes (all)
2008	10 years	29	2023-2024	11	Routes (all)
2009	9 years	22	2024-2025	10	Routes (all)
2010	8 years	13	2025-2026	11	Routes (all)
2011	7 years	0	2026-2027	10	N/A

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

Total	145
Avg. Age	14.5 years
15yrs or older	21
10-14 years old	89
less than 10 years old	35



**Citrus County School District  
Information Services  
Capital Budget**

Project Number	Description	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
69010	Timeclocks Replacements	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Total Skyward	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
69020	Phone System	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Intercom System	\$8,500	\$0	\$0	\$0	\$0
	Total Phone Systems	\$13,500	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total Information Services</b>		<b>\$23,500</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>



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

Project Number	Description	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
60480	Network cabling	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Data center UPS/battery replacement	\$12,000	\$0	\$0	\$45,000	\$0
	Video projector, document camera	\$86,540	\$86,540	\$86,540	\$86,540	\$86,540
	Network servers, data center network storage	\$178,000	\$123,000	\$150,000	\$123,000	\$125,000
	Network switch replacement, Ruckus R710 wireless acc	\$675,080	\$140,000	\$140,000	\$140,000	\$140,000
	<u>Computers - student testing (2017-2019)</u>	<u>\$960,000</u>	<u>\$960,000</u>	<u>\$960,000</u>	<u>\$0</u>	<u>\$0</u>
	Total Technology Plan	\$1,931,620	\$1,329,540	\$1,356,540	\$414,540	\$371,540
6048T	Hardware (IPADS, Chromebooks)	\$514,250	\$1,053,184	\$967,164	\$1,414,842	\$513,876
	Software and covers	\$40,000	\$112,640	\$103,840	\$151,320	\$55,000
	<u>IPAD Repair</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
	Total One to One Plan	\$604,250	\$1,215,824	\$1,121,004	\$1,616,162	\$618,876

One to One Expansion Roll Out	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022
10th grade - 1430 devices					
11th grade - 1375 devices	\$ 514,250				
12th grade - 1265 devices		\$ 473,110			
Replacement 2013-2014 - 1551 devices		\$ 580,074			
Replacement 2014-2015 - 2596 devices			\$ 967,164		
Replacement 2015-2016 - 3783 devices				\$ 1,414,842	\$ 513,876
Replacement 2016-2017 - 1375 devices					
	\$514,250.00	\$1,053,184.00	\$967,164.00	\$1,414,842.00	\$513,876.00



**Citrus County School District  
Enterprise Software  
Capital Budget**

Project Number	Description	2017-2018 Budget
49710		
AESOP	Substitute Management	\$15,500
eSchool	Electronic Registrar Online	\$14,500
FileBound	Optiview Electronic Document Management System	\$14,000
Microsft	Office 365 - Districtwide	\$44,000
PD360	Professional Development	\$63,000
Ricoh	NSI AutoStore & Ecopy	\$29,500
School Dude	Maintenance Work Order System	\$17,500
School Messenger	Parent/Student Message System	\$21,000
Skyward	School Management Annual License Fee	\$189,000
Stoneware	Single Server Sign-On	\$25,000
VendorBid	Vendor Management	\$11,500
VersaTran	Bus Fleet and Route Management	\$15,500
<hr/>		
<b>Total Enterprise Software</b>		<b>\$460,000</b>

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



## Citrus County School District Copier Lease

Cost Center	2017-2018 Budget
0021 Pleasant Grove Elementary	4,600.00
0025 Forest Ridge Elementary	4,400.00
0031 Citrus High	14,400.00
0032 Inverness Primary	4,600.00
0035 Central Ridge Elementary	7,100.00
0042 Inverness Middle	5,400.00
0061 Floral City Elementary	3,400.00
0071 Homosassa Elementary	3,400.00
0083 Crystal River Middle	5,400.00
0102 Crystal River Primary	4,600.00
0121 Crystal River High	10,500.00
0131 Withlacoochee Technical	4,800.00
0141 Marine Science Station	1,000.00
0161 Lecanto Primary	4,600.00
0162 Lecanto Middle	5,200.00
0163 Lecanto High	16,000.00
0171 Hernando Elementary	4,600.00
0181 Citrus Springs Elementary	4,400.00
0191 Rock Crusher Elementary	4,200.00
0201 CREST	2,900.00
0211 Citrus Springs Middle	5,400.00
0321 Renaissance Center	2,000.00
9004 Board & Superintendent	1,700.00
9005 Business Services	1,200.00
9009 District Student Services	1,900.00
9013 Code Compliance	1,200.00
9016 Technical Resource Center	1,200.00
9052 Exceptional Student Education	1,900.00
9074 Facilities, Acquis. & Construction	2,500.00
9081 Maintenance Services	1,200.00
9200 Educational Services/Curr. Instruct.	4,400.00
9201 Research & Accountability	1,200.00
9203 Human Resources - Instructional/Admin.	7,200.00
9213 Human Resources - Support/Risk Mgt.	2,400.00
9999 Transportation	4,100.00
<b>Total Copier Leases</b>	<b>\$155,000.00</b>



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

Project Number	Description	2017-2018 Budget
		<u>General</u>
42700	Environmental Compliance	\$42,000
435A0	Hazardous Materials	\$3,500
435B0	Fire Extinguishers	\$7,500
435C0	Fire Sprinklers	\$15,750
435D0	Generators	\$15,000
435E0	Playground Equipment	\$10,000
435F0	Elevators	\$15,000
435H0	Hood Suppression	\$5,250
435I0	FACP Inspections	\$50,000
435U0	County radio upgrade and maintenance	\$30,500
61000	Fire Safety	\$28,000
<hr/> <b>Total Code Compliance</b>		<b>\$222,500</b>

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





**Citrus County School District  
Maintenance  
Capital Budget  
Continued**

Project Number	Description	2017-2018	2017-2018
		Budget	Budget
		<u>Capital</u>	<u>General</u>
40040	Energy Management	\$25,000	
40100	HVAC	\$250,000	\$200,000
40200	Athletics Related		\$50,000
40400	Floor Covering	\$210,000	\$15,000
40600	HVAC PM		\$50,000
40700	Equipment	\$205,000	
40800	Doors	\$75,000	
40900	Environmental Regulation		\$80,000
41200	Fencing	\$10,000	
41300	Gym Maintenance		\$30,000
41400	Site Security	\$150,000	\$50,000
41600	Concrete	\$55,000	\$20,000
41700	Asphalt	\$100,000	\$100,000
41800	Remodeling/Renovations	\$280,000	\$20,000
41900	Fire Alarm Systems	\$30,000	\$10,000
42100	Plumbing/Water Drainage	\$35,000	\$100,000
42300	Playgrounds/Mulch		\$125,000
42500	Electrical	\$62,000	\$100,000
42600	Signage	\$8,000	\$2,000
42800	Cabinets	\$10,000	\$20,000
42900	Security (Locks)	\$40,000	\$35,000
43000	Painting	\$60,000	\$140,000
43100	Carpet Cleaning		\$35,000
43200	Ceilings/Acoustics		\$10,000
43300	Roof Repairs	\$130,000	
43500	SREF Repairs		\$20,000
43600	Sportsfield Lighting		\$20,000
43700	HVAC Coil Cleaning		\$60,000
	<b>Carry over projects</b>	<b>\$265,000</b>	<b>\$108,000</b>
	<b>Total Maintenance</b>	<b>\$2,000,000</b>	<b>\$1,400,000</b>

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



## Citrus County School District Facilities & Construction Capital Budget

Project Number	Description	2017-2018 Budget
45310	WTC Intercom Upgrade	\$14,536
45490	IPS School Fire Alarm Upgrade	\$529,367
45560	Roger Weaver Educational Complex Route	\$667,500
45580	CREST Partial HVAC Upgrade	\$290,565
45590	CHS Reroofing Bldg 2,3,6,8,12	\$759,342 ***
45640	HES Kitchen Renovate/Remodel & Schematic Design for FCE Kitchen Renovate/Remodel	\$210,063
45650	IPS Reroofing Bldg 1, 3, 5	\$1,027,397
45660	LMS Partial HVAC Upgrade	\$506,375
45670	WTC Cafeteria & Serving Area Renovate/Remodel Schematic Design	\$10,000
45680	2017-2018 Consultant Services	\$25,000
45690	2017-2018 Contingency	\$297,570
<b>Total Facilities &amp; Construction</b>		<b>\$4,337,715</b>

\*\*\*Partially reimbursed through CO & DS Funding



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

**2018-2019**

FCE Intercom Upgrade	\$138,021
LPS Fire Alarm Upgrade	\$580,942
FCE (Bldg 2) HVAC Upgrade	\$205,603
LMS (Bldg 1) Partial Reroofing	\$1,350,153
2018-2019 Consultant Services	\$25,000
2018-2019 Contingency	\$280,566
<b>TOTAL</b>	<b>\$2,580,285</b>

**2020-2021**

CSM Intercom Upgrade	\$208,195
FRE Fire Alarm Upgrade	\$676,002
LHS (Bldg 1) Partial HVAC Upgrade	\$400,036
WTC (Bldg 1) Reroofing	\$1,161,387
LHS Electrical Upgrade	\$523,513
2020-2021 Consultant Services	\$25,000
2020-2021 Contingency	\$500,319
<b>TOTAL</b>	<b>\$3,494,452</b>

**2019-2020**

IMS Intercom Upgrade	\$384,676
LMS Fire Alarm Upgrade	\$763,076
LHS (Bldg 1) Partial HVAC Upgrade	\$951,494
LPS (Bldg 2) Reroofing	\$427,905
FCE Kitchen Renovation/Remodel	\$531,611
CHS Brick Repair	\$234,585
2019-2020 Consultant Services	\$25,000
2019-2020 Contingency	\$477,842
<b>TOTAL</b>	<b>\$3,796,189</b>

**2021-2022**

LHS Intercom Upgrade	\$509,221
LHS Fire Alarm Upgrade	\$1,400,567
LPS (Bldg 1) Partial HVAC Upgrade	\$977,806
FCE (Bldg 2), IMS (Bldg 6) Parial Reroofing	\$313,491
CRM Kitchen Renovation/Remodel	\$207,063
2021-2022 Consultant Services	\$25,000
2021-2022 Contingency	\$652,985
<b>TOTAL</b>	<b>\$4,086,133</b>



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

Project Number	Description	2017-2018 Budget
49940	Facilities Salaries	\$295,000
49950	Maintenance Salaries	\$2,000,000
49970	Code Compliance Salaries	\$140,000
57750	Planning & Growth Management Salaries	\$150,000
<hr/> <b>Total Salaries Transfers</b>		<b>\$2,585,000</b>
41870	Vocational Equipment	\$100,000
43400	Classroom Furniture	\$75,000
<hr/> <b>Total Furniture/Equipment</b>		<b>\$175,000</b>
42200	Portable Lease	\$16,500
49700	Property/Casualty Insurance	\$1,500,000
49990	PECO Maintenance Transfer	\$512,995
<hr/> <b>Total Other Transfers</b>		<b>\$2,029,495</b>

**SPECIAL  
REVENUE  
FUNDS**

# FOOD SERVICE FUNDS



**Citrus County School District  
Food Service Fund**

Account Number	2015-2016 Actuals	2016-2017 Actuals UNRECONCILED	2017-2018 Budget	2016-2017 to 2017-2018 Change	Percent	
<b>ESTIMATED REVENUES</b>						
Federal Through State Sources:						
School Lunch Reimbursement	3261	3,930,627	3,894,640	4,038,533	143,893	3.69%
School Breakfast Reimbursement	3262	1,133,159	1,153,957	1,198,983	45,026	3.90%
After School Snack	3263	59,714	66,858	62,716	-4,142	-6.20%
Child Care Food Program	3264		206,433	200,000	-6,433	-3.12%
USDA Donated Commodities	3265	404,366	555,366	496,521	-58,845	-10.60%
Cash in Lieu of Donations	3266		15,025		-15,025	-100.00%
Summer Food Service Program	3267	65,180	24,976	64,980	40,004	160.17%
Other Food Service Revenues	3269					
<b>Total Federal Through State Sources</b>		<u>5,593,046</u>	<u>5,917,255</u>	<u>6,061,733</u>	<u>144,478</u>	<u>2.44%</u>
State Sources:						
School Breakfast Supplement	3337	38,084	35,948	35,942	-6	-0.02%
School Lunch Supplement	3338	48,604	47,904	47,904	0	0.00%
<b>Total State Sources</b>		<u>86,688</u>	<u>83,852</u>	<u>83,846</u>	<u>-6</u>	<u>-0.01%</u>
Local Sources:						
Interest on Investments	3431	18,977	22,251	15,400	-6,851	-30.79%
Net Increase(Decrease) in Fair Value of Investments	3433				0	
Gifts, Grants and Bequests	3440				0	
Student Lunches	3451	469,707	452,015	478,372	26,357	5.83%
Student Breakfasts	3452	70,072	60,554	83,133	22,579	37.29%
Adult Lunch/Breakfast	3453	20,796	16,485	16,797	312	1.89%
Student and Adult Ala Carte	3454	716,316	675,735	699,947	24,212	3.58%
Student Snack	3455				0	#DIV/0!
Other Food Sales	3456	15,809	3,737	2,556	-1,180	-31.58%
Other Miscellaneous Local Sources	349X	18,624	10,855	10,351	-504	-4.64%
<b>Total Local Sources:</b>		<u>1,330,301</u>	<u>1,241,632</u>	<u>1,306,556</u>	<u>64,924</u>	<u>5.23%</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In: from General Fund	3610	5,326		5,000	5,000	
<b>Total Other Financing Sources</b>		<u>5,326</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	
Beginning Fund Balance	2800	<u>2,729,372</u>	<u>3,207,678</u>	<u>3,207,678</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>	<b>3000</b>	<u>9,744,733</u>	<u>10,450,417</u>	<u>10,664,813</u>	<u>214,396</u>	<u>2.05%</u>
<b>APPROPRIATIONS</b>						
Expenditures						
Salaries	1000	2,259,804	2,401,013	2,698,033	297,020	13.14%
Employee Benefits	2000	745,775	818,976	1,000,973	181,997	24.40%
Purchased Services	3000	77,338	84,048	105,000	20,952	27.09%
Energy Services	4000	95,363	87,015	109,500	22,485	23.58%
Materials and Supplies	5000	2,910,775	3,392,493	3,283,717	-108,776	-3.74%
Capital Outlay	6000	159,430	161,828	345,000	183,172	114.89%
Other Expenses	7000	288,570	297,366	307,000	9,634	3.34%
Transfers	9000				0	
<b>Total Appropriations</b>		<u>6,537,055</u>	<u>7,242,739</u>	<u>7,849,223</u>	<u>606,484</u>	<u>9.28%</u>
Ending Fund Balance	2700	<u>3,207,678</u>	<u>3,207,678</u>	<u>2,815,590</u>	<u>-392,088</u>	<u>-12.22%</u>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<u>9,744,733</u>	<u>10,450,417</u>	<u>10,664,813</u>	<u>214,396</u>	<u>2.20%</u>

**OTHER FEDERAL  
PROGRAM  
FUNDS**





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

	Account Number	2015-2016 Actuals	2016-2017 Actuals UNRECONCILED	2017-2018 Budget	2016-2017 to 2017-2018 Change	Percent
<b>ESTIMATED REVENUES</b>						
Federal Direct						
Miscellaneous Federal Direct	3199	774,446	1,246,144	900,000	-346,144	-27.78%
<b>Total Federal Direct</b>		<u>774,446</u>	<u>1,246,144</u>	<u>900,000</u>	<u>-346,144</u>	<u>-27.78%</u>
Federal Through State and Local						
Vocational Education Acts	3201	281,446	280,888	41,652	-239,236	-85.17%
Race to the Top	3214	606			0	
Adult Ed Workforce	3221	208,220	212,457	202,485	-9,972	-4.69%
Teacher and Principal Training	3225	683,162	611,292	306,575	-304,717	-49.85%
Individuals with Disabilities Education Act, IDEA	3230	3,960,192	4,586,712	4,009,966	-576,746	-12.57%
Elementary and Secondary Education Act, Title I	3240	4,318,136	4,615,264	4,056,222	-559,041	-12.11%
Miscellaneous Federal Through State	3299	142,098	180,036	17,977	-162,059	-90.01%
<b>Total Federal Through State and Local</b>	3200	<u>9,593,860</u>	<u>10,486,650</u>	<u>8,634,878</u>	<u>-1,851,772</u>	<u>-17.66%</u>
Local:						
Interest on Investments	3431					
Other Miscellaneous Local Sources	3495					
<b>Total Local</b>	3400	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Beginning Fund Balance	2800	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>	3000	<u>10,368,306</u>	<u>11,732,793</u>	<u>9,534,878</u>	<u>-2,197,915</u>	<u>-18.73%</u>
<b>APPROPRIATIONS</b>						
Instruction	5000	4,927,232	5,615,911	5,132,950	-482,961	-8.60%
Pupil Personnel Services	6100	711,562	782,877	695,418	-87,459	-11.17%
Instructional Media Services	6200	72	16,331	16,279	-52	-0.32%
Instructional and Curriculum Development Services	6300	2,430,135	2,678,266	2,430,552	-247,714	-9.25%
Instructional Staff Training Services	6400	791,578	723,164	205,806	-517,358	-71.54%
Instruction Related Technology	6500	29,728	83,780	153,873	70,093	83.66%
General Administration	7200	625,571	847,314		-847,314	-100.00%
School Administration	7300				0	
Facilities Acquisition & Construction	7400				0	
Fiscal Services	7500				0	
Food Services	7600				0	
Central Services	7700	30,788	72,885		-72,885	-100.00%
Pupil Transportation Services	7800	7,224	3,093		-3,093	-100.00%
Operation of Plant	8100				0	
Administrative Technology Services	8200				0	
Community Services	9100	814,416	909,172	900,000	-9,172	-1.01%
Sequestration	9900				0	
<b>Total Appropriations</b>		<u>10,368,306</u>	<u>11,732,793</u>	<u>9,534,878</u>	<u>1,364,487</u>	<u>11.63%</u>
Other Financing Sources (Uses)						
Transfers in From General Fund	3610					
<b>Total Other Financing Sources (Uses)</b>		<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>	0.00%
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<u>10,368,306</u>	<u>11,732,793</u>	<u>9,534,878</u>	<u>1,364,487</u>	<u>11.63%</u>

**INTERNAL  
SERVICE  
FUND**



**Citrus County School District  
Internal Service Fund**

Account Number	2015-2016 Actuals	2016-2017 Actuals UNRECONCILED	2017-2018 Budget	2016-2017 to 2017-2018 Change	Percent	
<b>ESTIMATED REVENUES</b>						
Operating Revenues						
Charges for Services	3481	3,510	6,685	6,000	-685	-10.25%
Premium Revenue	3484	13,692,483	14,842,194	17,132,692	2,290,498	15.43%
Other Operating Revenues	3489	512,778	1,626,736	165,000	-1,461,736	-89.86%
Other Miscellaneous Revenues	3495					
<b>Total Operating Revenues</b>		<u>14,208,771</u>	<u>16,475,615</u>	<u>17,303,692</u>	<u>828,077</u>	<u>5.83%</u>
Non-Operating Revenues						
Interest on Investments	3431	15,735	25,845	25,000	-845	-3.27%
<b>Total Non-Operating Revenues</b>		<u>15,735</u>	<u>25,845</u>	<u>25,000</u>	<u>-845</u>	<u>-5.37%</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In: from General Fund	3610	800,000	600,000	0	-600,000	-100.00%
<b>Total Other Financing Sources</b>		<u>800,000</u>	<u>600,000</u>	<u>0</u>	<u>-600,000</u>	<u>-100.00%</u>
Net Assets, Beginning	2800	965,201	526,510	2,717,903	2,191,392	416.21%
<b>TOTAL ESTIMATED REVENUES AND NET ASSETS</b>	3000	<u>15,989,707</u>	<u>17,627,970</u>	<u>20,046,595</u>	<u>2,418,624</u>	<u>13.72%</u>
<b>ESTIMATED EXPENSES</b>						
Operating Expenditures						
Salaries	1000	4,670	4,278	6,000	1,722	40.26%
Employee Benefits	2000	733	702	1,000	298	42.39%
Purchased Services	3000	3,357,113	3,192,280	3,358,364	166,084	5.20%
Energy Services	4000	3,445	3,469	4,220	751	21.66%
Materials and Supplies	5000	34,678	27,663	31,000	3,337	12.06%
Capital Outlay	6000	1,015	6,206	6,200	-6	-0.09%
Other Expenses	7000	12,061,543	11,675,471	13,921,908	2,246,437	19.24%
<b>Total Operating Expenditures</b>		<u>15,463,197</u>	<u>14,910,068</u>	<u>17,328,692</u>	<u>2,418,624</u>	<u>16.22%</u>
Net Assets, Ending	2700	<u>526,510</u>	<u>2,717,903</u>	<u>2,717,903</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL OPERATING EXPENSES AND NET ASSETS</b>		<u>15,989,707</u>	<u>17,627,970</u>	<u>20,046,595</u>	<u>2,418,624</u>	<u>13.72%</u>

**TRUTH  
IN  
MILLAGE**

## NOTICE OF BUDGET HEARING

The Citrus County School Board will soon consider a budget for the 2017-2018 fiscal year.

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

will be held on:

July 25, 2017

5:30 p.m.

at

The Citrus County School Board

District Services Center

1007 W. Main St.

Inverness, FL 34450

**BUDGET SUMMARY**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITRUS COUNTY SCHOOL DISTRICT ARE 0.71%  
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.  
FISCAL YEAR 2017-2018**

PROPOSED MILLAGE LEVIES  
NOT SUBJECT TO 10-MILL CAP

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

Required Local Effort	4.3330	Discretionary Critical Needs-Capital	0.0000	Operating or Capital Not	0.0000
(including prior period adjustment)		Additional Millage Not to Exceed 4 Years	0.0000	To Exceed 2 Years	
Local Capital Improvement (Capital Outlay)	1.5000	(Operating)		Debt Service	0.0000
Discretionary Operating	0.7480				
Discretionary Capital Improvement	0.0000			<b>Total Millage</b>	<b>6.581</b>

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>						
Federal sources	1,210,000	15,596,611				16,806,611
State sources	64,380,299	83,846	469,500	659,627		65,593,272
Local sources	50,011,331	1,306,556		14,956,237	17,328,692	83,602,816
<b>TOTAL SOURCES</b>	<b>115,601,630</b>	<b>16,987,013</b>	<b>469,500</b>	<b>15,615,864</b>	<b>17,328,692</b>	<b>166,002,699</b>
Transfers In	7,352,747	5,000	3,045,696			10,403,443
Fund Balances/Reserves/Net Assets	9,310,451	3,207,679	2,313,719	22,415,243	2,717,903	39,964,995
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$132,264,828</b>	<b>\$20,199,692</b>	<b>\$5,828,915</b>	<b>\$38,031,107</b>	<b>\$20,046,595</b>	<b>\$216,371,137</b>
<b>EXPENDITURES</b>						
Instruction	73,399,141	5,132,950				78,532,091
Pupil Personnel Services	5,252,016	695,418				5,947,434
Instructional Media Services	1,361,033	16,279				1,377,312
Instructional and Curriculum Development Services	1,429,415	2,430,552				3,859,967
Instructional Staff Training Services	917,782	205,806				1,123,588
Instructional Related Technology	1,961,886	153,873				2,115,759
Board of Education	445,501					445,501
General Administration	414,707					414,707
School Administration	8,578,696					8,578,696
Facilities Acquisition and Construction	368,523					9,395,338
Fiscal Services	983,068					983,068
Food Services						
Central Services	3,043,617	7,849,223			17,309,722	20,353,339
Pupil Transportation Services	8,770,456					8,770,456
Operation of Plant	8,493,908				18,970	8,512,878
Maintenance of Plant	4,796,856					4,796,856
Administrative Technology Services	2,525,825					2,525,825
Community Services	206,947	900,000				1,106,947
Debt Services			3,515,196			3,515,196
<b>TOTAL EXPENDITURES</b>	<b>\$122,949,377</b>	<b>\$17,384,101</b>	<b>\$3,515,196</b>	<b>\$9,395,338</b>	<b>\$17,328,692</b>	<b>\$170,572,704</b>
Transfers Out	5,000			10,398,443		10,403,443
Fund Balances/Reserves/Net Assets	9,310,451	2,815,591	2,313,719	18,237,326	2,717,903	35,394,990
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$132,264,828</b>	<b>\$20,199,692</b>	<b>\$5,828,915</b>	<b>\$38,031,107</b>	<b>\$20,046,595</b>	<b>\$216,371,137</b>

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

## **NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

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

This tax is in addition to the School Board's proposed tax of 5.081 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$13,654,737 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

CREST HVAC Upgrade

Citrus High School Reroof Building 2, 3, 6 & 12

Floral City Elementary School Schematic Design for Kitchen Renovation/Remodel

Hernando Elementary School Kitchen Renovation/Remodel

Inverness Primary School Reroof Building 1,3 & 5

Lecanto Middle School HVAC Upgrade

Withlacoochee Technical Schematic Design for Cafeteria & Serving Area Renovation

Purchase properties adjacent to existing school sites

Purchase properties for future educational or support services use

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

New construction, remodeling, renovation and site work at Central Ridge Elementary, Citrus High, Citrus Springs Elementary, Citrus Springs Middle, CREST, Crystal River High, Crystal River Middle, Crystal River Primary, Floral City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa Elementary, Inverness Middle, Inverness Primary, Lecanto High, Lecanto Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical College, District Services buildings, Student Services buildings and Transportation buildings

### **MAINTENANCE, RENOVATION, AND REPAIR**

Reimbursement of roof repairs, plumbing repairs, electrical repairs, additional computer drops, painting, ceiling repairs, flooring repairs, HVAC repairs and upgrades, minor remodel and renovation work, bleacher repairs, fire, health and safety related issues and site security issues, ADA renovations and repairs, fire alarm, electrical repairs and modifications, ceilings, walls, doors, windows and slabs, sites and ground improvements, indoor air quality, bathroom renovations, correct and improve drainage and erosion problems, lockers, fencing, gym and stage floors, carpet cleaning, paving, resurfacing, floor coverings, sidewalks, covered bus loading ramps and other areas, covered walkways, parking area expansion, storage buildings, doors and locks, painting, athletic facilities and cabinet construction at Central Ridge Elementary, Citrus High,

Citrus Springs Elementary, Citrus Springs Middle, CREST, Crystal River High, Crystal River Middle, Crystal River Primary, Floral City Elementary, Forest Ridge Elementary, Hernando Elementary, Homosassa Elementary, Inverness Middle, Inverness Primary, Lecanto High , Lecanto Middle, Lecanto Primary, Marine Science Station, Pleasant Grove Elementary, Renaissance Center, Rock Crusher Elementary, Withlacoochee Technical College, District Services buildings, Student Services buildings and Transportation buildings paid through the General Fund as permitted by Florida Statute

### **MOTOR VEHICLE PURCHASES**

Purchase of eleven (11) School Buses

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

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

Lease and lease/purchase of equipment, computers and phones

Implementation and training of One to One Initiative

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

Installation, implementation and training for Global Positioning Systems on buses

County wide radio upgrade

Purchase and installation of districtwide time clocks

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

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

### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

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

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

Removal of hazardous waste materials, maintenance of DRAs, asbestos abatement, fire safety, ADA compliance, indoor air quality and radon testing

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



All concerned citizens are invited to a public hearing to be held on July 25, 2017 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.