

20 25



Citrus County, Florida

Adopted Budget



Board of County Commissioners

Holly Davis, Chairman, District 5

Rebecca Bays, 1st Vice Chair, District 4

Diana Finegan, 2nd Vice Chair, District 2

Jeff Kinnard DC, District 1

Ruthie Davis Schlabach, District 3

Constitutional Officers

Angela Vick - Clerk of the Circuit Court

Cregg Dalton - Property Appraiser

Mike Prendergast- Sheriff

Maureen "Mo" Baird - Supervisor of Elections

Janice A. Warren - Tax Collector

Steve Howard, County Administrator

Erin Dohren, Management and Budget Director

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Jeff Kinnard DC, District 1



Commissioner Jeff Kinnard was elected to the Board in 2016. He serves on various boards and as a member to many committees and local organizations. Jeff and his wife Renee have made Citrus County their home since 1995. From that time forward they have both been actively involved in our community. From youth sports and our schools, to the environment and promotion of the great of life Citrus County has to offer.

Jeff's philosophy is that of managed growth while protecting and promoting the natural resources which makes Citrus County such a special place. His goal is to restore common sense, conservative values, and managed growth practices to Citrus County.

Rebecca Bays, District 4



Commissioner Rebecca Bays was elected to the Board in 2022. She serves as 1st Vice Chairman and on various boards and as a member to several committees. She was born in the midwest to timber farmers, where she learned the value of work at 7, when she began helping her parents with daily farm chores. Rebecca worked her way through the corporate ranks serving as the Vice President of the largest trust and financial service providers nationally.

She was elected and served her first term in 2010 as County Commissioners during one of the most difficult economic downturns the County had ever seen. More than 600 jobs were lost when the power plant was shut down. Rebecca used her business acumen to help lead Citrus out of the crisis. She helped protect Three Sisters Springs from condo development by prioritizing the environment and protecting our way of life.

Diana Finegan, District 2



Commissioner Diana Finegan was elected to the Board in 2022. She serves as 2nd Vice Chair and on various boards. Growing up in a Floral City trailer with little more than valuable life lessons, Diana learned to trust God, pinch pennies, work hard, and help others. After she graduated early from New Testament Christian School, Diana was a teenager on a mission. She enrolled at Central Florida College and became the first in her family to attend College. Just

a few years later she was the youngest person in the state to serve as executive director of a domestic violence center. At the Citrus County Abuse Shelter Associations, Inc. (CASA), she helped thousands of people, worked with local judges and law enforcement, developed a Healthy Relationship program for local schools and spearheaded a successful campaign for a new shelter and outreach facility.

Holly Davis, District 5



Commissioner Holly Davis started her term with the Board in 2020. She serves as Chairman. After an early childhood on various US Navy postings, Holly lived in Crystal River until graduating from CRHS in 1985. She returned in 2007 to help her mother through the last years of dementia, and then came home again for good in 2018. Having lived in quite a few places across the US, when she says "Citrus County is

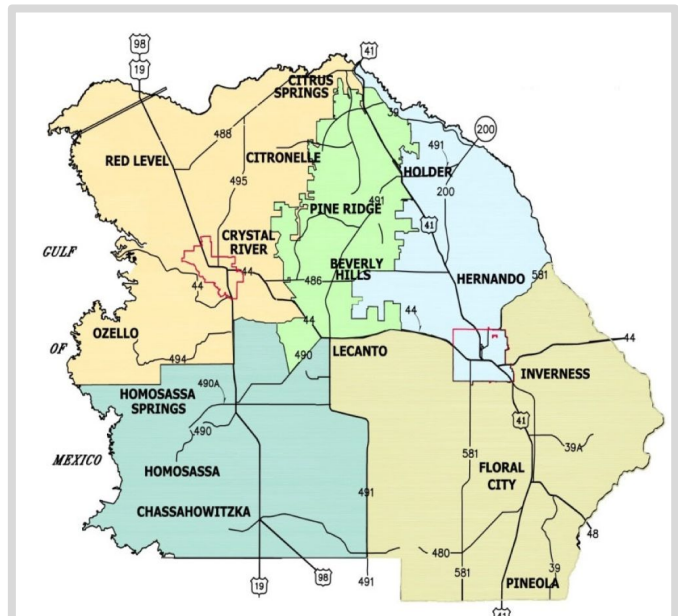
the best place to call home!" she really means it. Holly's goals are to promote a wider variety of higher-paying careers, in both offices and the trades and continuing to restore and protect our beautiful nature coast. These two goals don't have to be at cross-purposes. The answer is managing the growth strategically, and specifically in a way that promotes our natural beauty and small-town charm.

Ruthie Davis Schlabach, District 3

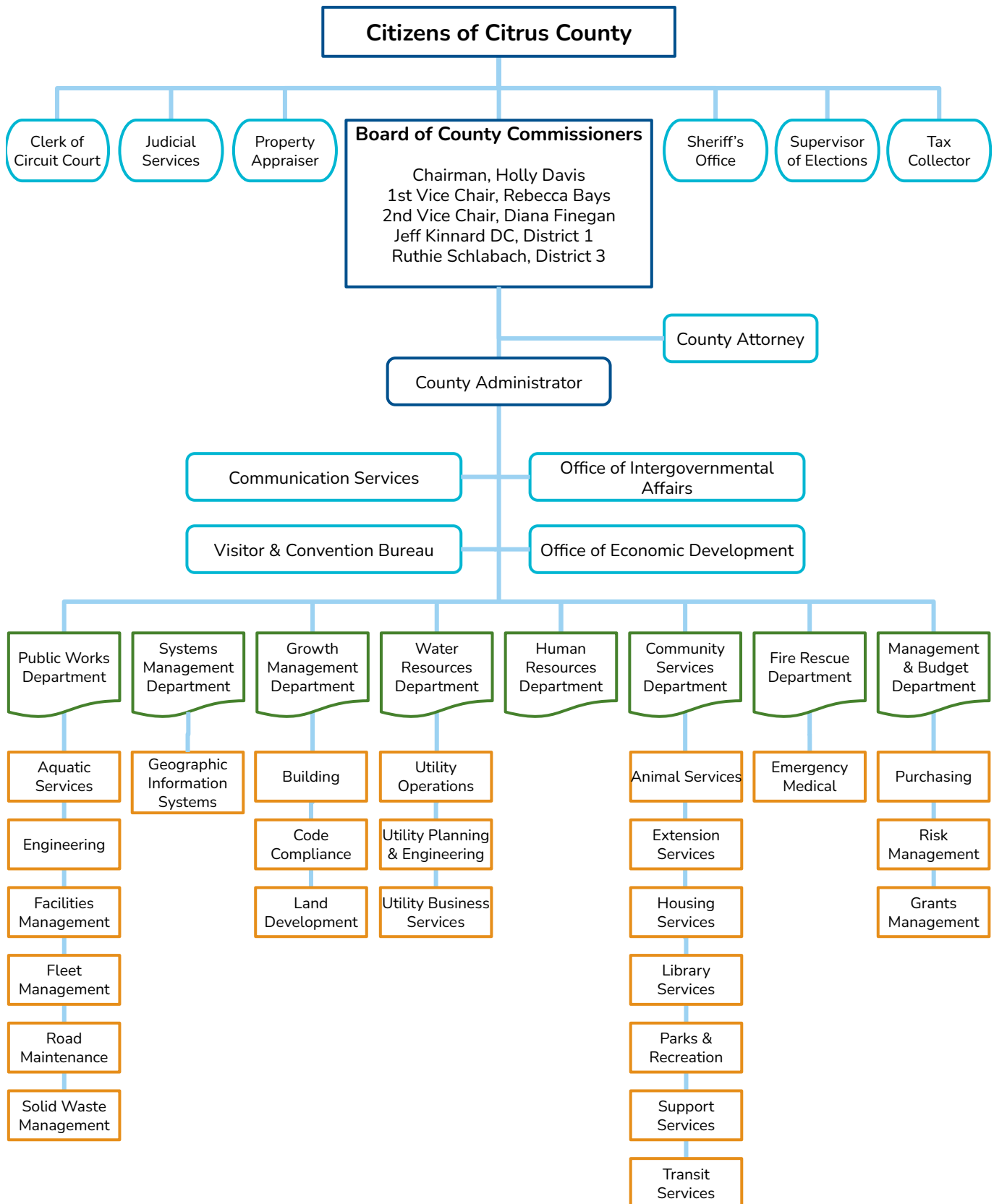


Commissioner Ruthie Davis Schlabach was elected to the Board in 2020. She serves on various boards. Ruthie is a Florida native and is the eighth of nine children. Her father Ned was a decorated WWII pilot in the Army Air Corps and a commercial airline pilot. Her mother Peggy was a registered nurse. Ruthie and Jarey first met in the 7th grade at Sarasota Christian School. They have twin daughters who were

born in Citrus County. She has over 35 years of experience in Business Administration, Bookkeeping, Human Resource, and Customer Service. Ruthie co-owns SSS, Inc. with her husband. Ruthie has served on the Forest Ridge SEAC Committee, Ft. Cooper Daughters of the American Revolution (DAR) in addition to the countless hours volunteering in our public schools.



Organizational Chart





GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award



PRESENTED TO

**Citrus County
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Citrus County Board of County Commissioners, Florida for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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<https://www.citrusbocc.com/managebudget/management-budget.htm>



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Budget Message



Citrus County, Florida

BUDGET MESSAGE

September 24, 2024

Members of the Board of County Commissioners

Citrus County, Florida

The Honorable Chairman and Commissioners:

We are pleased to present the final budget for fiscal year 2025 to the Board of County Commissioners (Board) and citizens of Citrus County. Citrus County again saw double digit growth in taxable value at 10.11%, the County, like our citizens, continued to face growing inflation. During the budget process, the Board chose to reduce the millage rate by 0.0053 mills, as well as budget funding to match potential grant awards. This funding will allow the County to seek grants to fund projects that would otherwise be funded by taxpayers. The Board also continued to find ways to address citizens' needs with the approval of additional funds for road resurfacing and the renovation of two libraries.

Commercial development was a highlight of fiscal year 2024, with Target and Aldi both opening their first stores in Citrus County. This provided an increase to the tax base and new options for citizens. It is important to note that while market values continue to increase, the "Save Our Homes" (SOH) cap and "Florida Amendment One" caps will moderate the impact to taxpayers' assessed values from rising market values. For 2025, assessed values will be capped at 3%. Please note that 67% of properties in the County are homesteaded, limiting the increase to the tax base.

The General Fund is primarily supported by property taxes, which are assessed based on the taxable value of property in the County. Each July, the Property Appraiser provides the County with the certified taxable values. The 2024 taxable value (FY25) of \$14.9 billion reflects a 10.11% increase over the prior year's gross taxable value, including new construction. Remarkably, the County continues to experience a robust housing market and favorable tourism activity due to the County's successful marketing campaigns.

The Board, with its commitment to fund the needs of the County, has completed a study of alternative funding sources. This study included potential MSBU's and MSTU's, including the Sheriff's Office and road resurfacing, local option sales tax, and other ways to potentially fund EMS. The Board approved the Law Enforcement Municipal Service Taxing Unit ordinance at the June 11, 2024 meeting, with the millage rate currently at zero. Fire's MSBU study is currently being updated, and the Board has approved a Five-Year Strategic Plan to look at the future funding needs.

For Fiscal Year 25, the Board approved the Sheriff's Office budget totaling \$41,238,433, which provided the Sheriff's Office an increase of \$1,394,537. The Sheriff's Office certified budget request was \$71,294,918, or a 78.9% increase over the FY 24 budget, and included 170 additional positions. The Board tentatively approved the funding of 10 positions but is waiting until the new Sheriff takes office and reviews current staffing levels.

This year, the County endured not one but three hurricanes during hurricane season: Debby, Helene, and Milton. The County is responsible for funding the pre and post activities required for the health and safety of all citizens. Reimbursement will be requested through the Federal Emergency Management Agency (FEMA), and the County is currently working with FEMA and the Florida Division of Emergency Management (FDEM) to receive reimbursement. The estimate for debris removal for just Hurricane Helene is over three million. Thankfully because of the County's reserve policy, these costs covered without the County needing to take on debt to continue normal operations.

New legislative impacts for FY 24-25 include HJR 7017: Annual Inflation Adjustment to Homestead Exemption. The bill provides an annual inflation adjustment to the second \$25,000 exemption on assessed value for all levies, other than school district levies. The fiscal impact on local governments will be reduced ad valorem revenues by the amount of the Consumer Price Index (CPI) on homesteaded properties.

Also, Senate Bill 674: United States - produced Iron and Steel in Public Works Projects. This requires local governmental entities to include a requirement in contracts for projects using State funds for certain iron or steel products to be produced in the United States. There is an exemption if this increases the total project cost by 20%, materials are not readily available, or materials are not available in sufficient quantities.

The County will continue to address water and sewer projects in FY 25, with the benefit of Federal funds, thanks to Congressman Gus Bilirakis and The American Rescue Plan Act (ARPA). The period of performance will run until December 31, 2026. The Board has designated these funds to update facilities, such as Lakes Regional Library, replace HVACs throughout County buildings, and assist citizens with reducing their cost to connect to sewer. ARPA funds may only be used for costs incurred under the covered period beginning March 3, 2021.

Major projects include the Brentwood Wastewater Treatment Plant, the Northwest Water and Wastewater Main Extensions, and the Advanced Meter Infrastructure (AMI) Program. These legacy projects serve residents and businesses and assist the County in meeting water quality standards while protecting the County's natural resources.

BUDGET MESSAGE

The County also continues to strive for excellence in the services and programs provided to our citizens. In 2024 the County received 13 NACo awards, including Citrus County Building Division: Customer Service Call Center, Citrus County Communications: Citrus In Focus Video Series, and Citrus County Parks & Recreation: Future Heroes Summer Camp. Three County Departments, Animal Services, Library Services, and Systems Management received NACo awards for the second year in a row. The Department of Management & Budget also received the GFOA Distinguished Budget Award.

Our Fiscal Year 2024-2025 budget includes the necessary services and expenditures to allow the County to continue providing the same level of service while incorporating the Board's strategic goals. It has been challenging budgeting for inflation within the County's Departments as well as the inflation for every project. Staff continues to try and find ways to stabilize their budgets and have considered all options to control project budgets, including phasing projects, combining projects, and performing services in-house.

Final Budget, Taxable Values, and Millage Rates

The total budget for FY25 is \$497,023,889, a 7.5% increase from the adopted budget of \$462,349,474 for FY24. Keep in mind that, the prior budget reflects ARPA and CARES Act funds of \$19.0 million, of which FY 25 budget reflects \$10.9 million.

The 2024 gross tax roll reflects a total Taxable Value of \$14.9 billion. Of that total value, \$458 million was the result of new construction, compared to last year's \$374 million. As stated earlier, the SOH cap protects owners of homesteaded properties from higher assessed values. The 3% rate for this year determines the maximum increase in assessed value that a homeowner would experience when a property is capped under SOH and where the just/market value is still higher than the assessed value. New construction and additions are not capped. Changes in ownership remove this cap for the current homeowner.

The "rolled-back rate" is a term that applies to the property tax rate as it changes year over year in relation to property values. The term rolled-back rate applies when the tax rate generates the same total revenue in the current year as it did in the previous year. It is often heard at budget time and in what is called the "Truth in Millage" process, or TRIM. A tax rate higher than the rolled-back rate must be advertised with a "Notice of Tax Increase" for the Final Budget Public Hearing. Please note, that this rolled-back rate does not consider the increased costs of goods or services (inflation).

The budget reflects a 0.0053 mills decrease in the General Fund millage rate. The budgeting guidance provided by the Board was for all Constitutional Officers and County Departments to hold their increases to five percent (5%) or less. The General Fund millage will generate an additional \$9.28 million ad valorem revenue due to the taxable value increase.

	2023/2024		2024/2025	
	Revenue	Millage	Revenue	Millage
General Fund	95,199,944	6.9951	104,480,003	6.9898
Transportation	13,418,985	0.9860	14,738,230	0.9860
Health Department	767,577	0.0564	843,039	0.0564
Library Services	4,282,916	0.3147	4,703,977	0.3147
Fire Rescue	7,122,232	0.5780	7,836,136	0.5780
Total Millage	120,791,654	8.9302	132,601,385	8.9249

Rolled-Back Millage

A simplified example of how the rolled-back millage rate is provided to better understand the property tax calculation. In FY24, the County has a home with a taxable value of \$100,000, exclusive of exemptions, and a millage rate of 8.9302; the taxes for this home would be \$893.02. In FY25, the home's taxable value increased to \$102,000; the millage rate would be reduced to 8.7516 ($8.9302 \times 98\%$) to generate the same taxes of \$893.02. The continued practice of adopting the rolled-back millage rate does not take into consideration inflation from increased labor and operating costs and, therefore, is not sustainable. If a new home were constructed, the County would benefit from the new growth; however, there would be increased costs of service to support the new construction.

CRA's and Other Contributions to Cities

The FY 25 budget includes \$551,350 for the Crystal River CRA and \$925,520 for the Inverness CRA, for a total of \$1,476,870. We have included the continuing contribution to the City of Inverness for the operation of Whispering Pines Park in the amount of \$310,745.

BUDGET MESSAGE

Unfunded Mandates

State mandated programs have contributed to an increased financial burden within our budget, consuming 28% of Citrus County's General Fund budget (44.64% of the General Fund property tax levy). Changes in retirement rates, set by the State legislature, are increasing the County's retirement contributions. The contribution rate for Elected Officials and Senior Management remained unchanged and Special Risk increased by 0.12% while Regular Employees increased by 0.06%.

Classification	Employer Contribution		Employee
	Rate Effective 07/01/2024	Rate Effective 07/01/2025	Contribution Current Rate
Regular Employee	13.57%	13.63%	3.00%
Special Risk	32.67%	32.79%	3.00%
Elected Officials	58.68%	58.68%	3.00%
Senior Management	34.52%	34.52%	3.00%
Drop	21.13%	21.10%	0.00%

A few other unfunded state mandates that significantly impact the County budget include Medicaid cost-sharing and Emergency Medical Services.

- > Medicaid – Citrus County's share of the total County contribution for FY 25 is \$2.42 million. In fiscal year 2019-2020, due to a State deficit, the Medicaid calculation was changed, thus requiring additional funding from the County.
- > Detention Services – The County is financially responsible under Florida Statute 948.06 for detention services and Florida Statute 951.032 for inmate medical expenses. The budget for detention services and inmate medical services are \$18.3 million and \$400,000, respectively. Due to escalating medical costs, it is anticipated that additional funding will be required to cover inmate medical services.
- > Additionally, the predisposition of juvenile detention is an unfunded mandate of approximately \$689,858.

Overview of Budget

Strategic Planning

In January, the Board of County Commissioners had a strategic planning and goal setting retreat. This allowed Commissioners to discuss their vision for the County moving forward. The FY 24 targets for action included implementing development forecast tool, researching discretionary sales tax, conducting a 5-year strategic financial analysis, conducting a Land Development Code (LDC) review, conducting a master corridor study, and conducting a space needs analysis. All targets for action that were selected have moved forward during the past nine months. This information will help guide the County regarding current and future decisions related to growth and funding.

Health and Dental Insurance

The County's health insurance program is self-insured, meaning that sufficient premiums must be charged to pay actual claims and costs of the program. Funding is actuarially based on trending of prior year data. To provide comprehensive benefits while containing costs, the Board approved subsidizing the Family Plan again in FY 25 so that employees would not have to bear that burden.

The County's dental insurance program is self-insured, as well. The budget includes no increase to the dental plan. The maximum benefit (coinsurance) the dental plan pays for each covered member is \$1,500 per calendar year.

Workforce, Employee Compensation, and Florida Retirement System

The FY25 budget includes an eighteen (18) net increase in enterprise fund positions. Growth in the construction industry resulted in five (5) additional positions in the Building Division. Additionally, as a result of the construction growth, Utilities has added seven (7) positions. Emergency Medical Services (EMS) eliminated the Community Outreach/Paramedic position due to Opioid Settlement revenues being available to fund this position. EMS also added three (3) EMT 24 Hour and three (3) Paramedic 24 Hour positions that will be utilized to cover the vacancies created by the "Kelly Days" that have been added to the Collective Bargaining Agreement.

BUDGET MESSAGE

Ad Valorem supported positions have a net increase of thirteen (13) positions. A Digital Media Coordinator, and Intergovernmental Affairs Manager were added to the FY 25 budget. These positions will provide support to County Administration and the Board of County Commissioners. Additionally, based on the workload and growth in the construction industry, two (2) positions were added in Management & Budget, two (2) in Technical Services, three (3) in Road Maintenance and a Contract Monitor was added to oversee the subcontractor's operations of the detention facility. Library Services added two (2) positions to expand the hours of operations at the Coastal Library.

The budget includes a 4% cost of living adjustment (COLA) for employees in the same manner as addressed in previous years. The County's goal is to not fall behind with compensation now that the Board has addressed the pay ranges.

Florida's counties are statutorily required to participate in the Florida Retirement System (FRS). Benefit levels, contribution rates, retirement age, and vesting periods are all regulated and determined by the Legislature. Counties make contributions based on the number of employees in each retirement class and the accrual rates for those classes based on actuarial studies.

The budget reflects an increase in the retirement rates in accordance with legislation adopted by the State of Florida. All FRS members (except those in DROP) contribute 3% on a pre-tax basis to the retirement system. The retirement rates in the budget have been established using the State-provided contribution rates.

Fund Balance and Reserves

The unassigned fund balance amount is shown in each fund under the account titled "Reserve Budgeted Fund Balance."

General Fund Reserves are funded at 17.97%, or \$23.7 million, and include approximately 1%, or \$1.2 million, reserve for contingency. Fund Balance Policy AR 6.04-4 established a range of 8 - 17% as unassigned fund balance with the goal of budget stabilization. Like last year, we expect reserves to increase when the "true-up" occurs.

Service Highlights

Animal Services

Animal Services continues to meet and exceed the nationally recognized definition of No-Kill with a 90% or higher live release rate by implementing progressive programs and policies while being socially responsible. Animal Services provides services for approximately 5,000 animals annually.

The Pet Retention program continues to help citizens keep their pets that otherwise would be surrendered to the shelter. The Pet Retention program offers low-cost medical care, a pet food pantry, and assistance providing resources for working with unwanted behavior. In the first six months of this year, the Animal Services food pantry assisted the owners of over 500 pets.

The Veterinary Medical Retention program has assisted 158 pets, reducing the number of pets in Citrus County entering the shelter for rehoming. The Community Cat program (Trap- Neuter- Vaccinate- Return aka TNVR) is the internationally accepted effective and humane method of controlling feral and free-roaming cat populations. TNVR is the least costly, most efficient, and compassionate way of stabilizing community, feral, and outdoor cat populations. This year, 629 cats have gone through the Animal Services Community Cat program.

Animal Services also implemented a rehoming initiative assisting citizens who need to rehome their pets by keeping the pet out of the shelter. This new program has helped 80 pets be rehomed directly from their homes, thus allowing valuable shelter resources to be dedicated to the pets who require a stay in the shelter.

Economic Development

With the emergence of the Coronavirus pandemic, that focus has shifted from recovery to resiliency, leveraging resources to further diversity and strengthen the economy. This partly entails the developing and marketing of key County sites, including the Inverness Airport Business Park, Suncoast Parkway Interchange Management Areas, and other key corridors.

In FY 24 the County received a grant from the Florida Department of Economic Opportunity for the Holder Industrial Park totaling \$2.8 million to provide water infrastructure to the site. The County is also contributing \$700,000, which is

BUDGET MESSAGE

designated for economic development, to complete the project. This project will provide another opportunity for economic development within Citrus County.

Extension Services

Extension Services responded to inquiries for information ranging from landscape diagnostics, livestock and pasture management, financial literacy, and healthy meal prep. 4-H Leaders and Master Gardener volunteers contributed more than 8,000 hours to support youth development and environmental horticulture Extension programs. We leveraged our collaborative partnerships to expand educational outreach to Extension clientele, including Library Services, Health, and Water Resources Departments.

Agriculture & Natural Resources Extension programs provided education on beekeeping, using effective strategies for improving livestock and forage management and implementing sustainable agricultural practices. Living Well Extension programs provided education to Citrus County residents on healthy meal prep, achieving wellness goals, financial planning, credit score improvement, and first-time home purchase. Environmental Horticulture Extension programs provided clientele with education on resource-efficient landscaping, water conservation, as well as vegetable and pollinator gardening.

Fire Rescue

In FY 24, the Florida Division of Emergency Management Homeland Security Grant Program (SHSGP) was secured with \$22,820 for hazmat equipment sustainment. Additionally, the FY 24 Florida Department of Health EMS Grant awarded us \$29,489 to procure 12 Dell Rugged Tablets, further improving our operational capabilities. The Florida Division of Emergency Management Hazard Analysis Grant provided \$1,700 to inspect chemical facilities containing highly hazardous substances. The ongoing Helping Emergency Responders Obtain Support (HEROS) Program continues to supply free naloxone (Narcan) to emergency response agencies, bolstering our efforts to combat the opioid crisis.

The 100% funded Safe Haven Baby Box at Fire Station 7 was facilitated by Mrs. Falon Helstern with community donations. In addition, the Community Paramedicine Program received \$372,660 from the State of Florida Opioid Settlement Fund, supporting critical services for the community. The Licensed Clinical Social Worker position, a key component of our opioid response, is funded through the Citrus County Opioid Fund in the amount of \$206,943. The Citrus County Opioid Task Force received project funding of \$872,000, which enabled the purchase of a GMC truck, upgrades to the Mass Casualty Incident (MCI) bus for use as a mobile clinic, and essential medical supplies.

These grant awards and program initiatives demonstrate our continued commitment to serving Citrus County with excellence. Thank you for your dedication and teamwork, which make these accomplishments possible.

Grounds Maintenance

Grounds Maintenance is responsible for the maintenance of County parks, sports fields, cemeteries, beaches, boat ramps, fishing piers and docks, maintenance and safety inspections of playground equipment and lightning detection systems at the parks, as well as landscape and maintenance of County Buildings. In FY 24, Grounds Maintenance completed over 13,136 work orders for boat launch repairs, playground inspections, turf and field issues, and a multitude of other maintenance requirements to keep County Park facilities open and safe for public use.

Grounds Maintenance continues to be proactive in the preventive maintenance of field renovations, playground equipment, tree trimming, and boat ramp docks. Funding was allocated from ARPA to replace playground equipment at both Sportsman's Park and Floral Park.

Growth Management

Growth Management includes Land Development, Code Compliance, and the Building Division and it facilitates bringing together all planning and land development permitting activities under one department. The Department provides regulatory reviews for building and planning services, issues permits, and development orders, provides building and site inspection, and provides technical assistance to other County Departments and Agencies. The Department also provides Code Compliance services for the County at large.

Recent highlights of the Department include the 2024 National Association of Counties Achievement Award for the Building Division: Customer Service Call Center and the start of the County's impact fee study. The Building Division continues to work internally and with our customers to improve our online permit application submission process; this includes the implementation of a call center to enhance the customer service experience. The Building Division budget includes funding to replace the current permitting software. The Planning Division works to make code updates to plan for smart growth in

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future developments. Code Compliance continues to work with our citizens and customers to remove and reduce blighted and dangerous buildings.

Historical Resources

Local museums foster pride of place and strengthen community connections. Historical Resources and the Old Courthouse Heritage Museum strive to provide a robust schedule of events, including programs, exhibits, and educational activities on a variety of cultural and historical topics related to Citrus County and Florida history.

In March 2022, Historical Resources adjusted its hours to serve the community better. The museum is now open Tuesdays-Saturdays, making our County's history even more accessible to working residents and families. Youth and family programming, rooted in humanities education, is now offered to the community on the first and third Saturday of every month, including history scavenger hunts, art projects, historical nature walks, literacy programs, and more. Since the introduction of the new operating hours and family days, monthly visitation has almost doubled.

With school tours still limited due to the challenges of COVID-19, the newly launched Traveling Trunk program allowed Historical Resources to bring the museum into Citrus County Schools. Each trunk contains nine experiential, hands-on STEAM (Science, Technology, Engineering, Arts, and Math) lesson plans covering topics of state and local significance. Lesson plans are adaptable to different grades and follow state educational standards.

The Citrus County Archives boasts a comprehensive collection of historical information about Citrus County and our surrounding areas. The archival holdings include official county records, poll tax records, historical newspapers dating back to the 1800s, photographs, oral histories, and more. The preservation of these resources is a priority for Historical Resources. The archives are available to the public for research and are a cornerstone of social studies education programs offered to students.

Housing Services

Housing Services continues with its mission to increase the quantity and quality of decent, safe, and affordable housing by administering state and federally grant-funded assistance programs, such as: The State Housing Initiative Partnership (SHIP) which assists low-income residents with emergency home repairs and improvements, provides subsidies through our local non-profit developers to first time home buyers for down payment costs, coordinates grant awards to affordable housing developers for rehabilitation and/or new construction of homes for very low income and special needs families, as well as, for affordable rental developments, and provides grant subsidies for mandatory utility connection. They also continue to operate their federally funded programs such as the Housing Choice Voucher and HUD VASH rental subsidy assistance programs, as well as the Low-Income Home Energy Assistance Program (LIHEAP) and the Low-Income Household Water Assistance (LIHWAP) program that assist with heating, cooling, and water/wastewater costs.

The Housing Services Septic Upgrade Incentive Program funded through the Florida Department of Environmental Protection (FDEP) has been extended through 2025. This program encourages homeowners to voluntarily remediate conventional Onsite Sewage Treatment and Disposal Systems (OSTDS) to include nitrogen-reducing enhancements. If installing public sewers is not feasible in the next five years, the incentive program will offset a portion of homeowner costs by providing up to \$7,000 after installing enhanced nitrogen-reducing features to existing septic systems in targeted areas within Citrus County that are pre-approved by the FDEP.

During FY 24, the Board approved a new position, Housing Grant Mitigation Specialist, to work with homeowners in applying for FEMA Flood Mitigation Assistance Grants (FMA). This decision came after the devastation caused by Hurricane Irma and the increased need for help navigating this program.

Housing Services has applied for a Community Development Block Grant to continue the focus on supporting community development activities to build stronger and more resilient communities.

Housing Services continues in the Board's endeavor to achieve affordable workforce housing and address homelessness issues through Citrus County.

Library Services

Library Services continues to implement efficiencies and service level adjustments to stay within the parameters set by the Library Special Taxing District as established by voter referendum in 1984 (the millage cap is 0.3333). The current millage for the district is 0.3147.

There remains a concern regarding the millage rate for libraries since overall revenues continue to be impacted by decreased or flat funding from external revenue sources, like State Aid to libraries. However, Future forecasting for Friends fundraising looks positive as things continue to improve. Other grant sources remain flat or inconsistent. With continued rising costs

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in all areas, including building and equipment maintenance, finding a funding strategy to meet all staffing, operations, and public service needs will be a challenge.

Over the past few years, Library Services has continued to work on updating and maintaining the five library locations across the county. Multiple maintenance projects included new roofs for Central Ridge and Coastal Region branches, several HVAC unit replacements across the branches and with the help of grant funding, Wi-Fi coverage was improved and expanded both indoors and outdoors.

The Board also allocated \$300,000 in ARPA funding to the Lakes Library renovations, and \$300,000 in ARPA funding for Coastal Region Library renovations, both of which have been matched with other grants. The Lakes Library renovation has been completed and the Coastal Library should be completed by FY 25.

Parks and Recreation

Parks and Recreation strives to enhance the quality of life for all Citrus County residents and visitors through active lifestyles and stimulated community involvement by providing safe, healthy, and family-valued recreation programs, special events, 38 parks, two beaches, and 15 boat ramp facilities. This year, staff provided various events, including art camps, painting classes, open mic, sports, Movies in the Park, and a concert series.

The Bicentennial Park pool provides a variety of activities such as swimming lessons, water aerobics, and senior fitness, along with open swimming year-round. The Board approved the addition of pickleball courts at Beverly Hills Community Park and the Central Ridge Park nature trail connector, both of which should be completed in FY 25.

Boat launch fees, implemented in January of 2021 at four County boat ramps, have collected over \$500,000 since the program's inception. Overall, a total of 11,410 daily passes have been sold and a combination of resident and non-resident annual passes totaled 5,138. All revenue generated from launch fees is placed in a restricted fund to be used for new projects and improvements related specifically to County-owned boat launch facilities.

Public Works

The Inverness Airport Business Park is part of the Inverness Airport master plan, and the design, permitting, and construction will be partially grant funded by the State. This first phase of this project is almost complete, and the County has received funding for Phase II. The fleet fuel site expansion will add a 15,000-gallon gas tank and a 15,000-gallon diesel tank to our existing fuel site. This project will double the County's fuel capacity and better accommodate our needs during a natural disaster. This project will be partially grant-funded through a joint effort with the County Transit Division.

During fiscal year 2024, the Board approved the pavement management project, which will be completed in fiscal year 2025. This project will rank County roads based on condition and the treatment needed for each section of road. This will optimize road resurfacing funds and prevent further deterioration. The Board also approved SCOP grant match funds for Deltona Blvd, Mustang Blvd, Dunklin St, County Rd 470 and Turner Camp projects.

The design and permitting for the next cell at the landfill and associated customer service area renovations are underway. This new cell will have a site life of approximately 15 to 20 years. Public Works will also oversee the Historic Courthouse renovation, which should be completed in FY 25.

Stormwater

Citrus County is home to a wide range of natural habitats defining the coastal zone, from its sensitive estuaries fed by three first-magnitude springs, to miles of salt marsh, to the fresh-water northern and eastern borders fed by the Withlacoochee River. These pristine waterways can easily be degraded by pollutants in stormwater runoff.

Under the Federal Clean Water Act, Citrus County is subject to the National Pollutant Discharge Elimination System (NPDES) permit program. The NPDES permit program seeks to protect and restore the quality of our rivers, lakes, and coastal waters. To meet this need, the Board replaced the MSTU with a Stormwater Municipal Service Benefit Unit (MSBU). The Stormwater MSBU provides a more equitable method for charging the costs of stormwater to meet the requirements of our NPDES permit. Stormwater revenue will be used for constructing stormwater runoff controls, NPDES permitting, maintaining drainage areas and swales, reducing pollutants from municipal operations, stormwater mapping, erosion control, and other watershed management activities.

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Support Services

Support Services assists and provides resources to Citrus County citizens in a variety of ways. Senior Programs assist senior citizens with remaining active and healthy by promoting participation in the community and improving their quality of life. This is done through an assortment of grant-funded services, such as Home Delivered Meals, Senior Dining, Nutrition Education, Emergency Alert Response, Homemaking, Personal Care, Respite Care, Adult Day Care, Screening, and Case Management, as well as the provision of referrals to other agencies, such as Home Health Care. These services promote self-sufficiency and increase the ability of senior citizens to remain in their homes.

The Nature Coast Volunteer Center (NCVC) continues to enhance the quality of services to citizens of Citrus County through the dedicated efforts of volunteers of all ages. NCVC also manages the Retired and Senior Volunteer Program (RSVP), which utilizes grant funding to offer challenging and rewarding volunteer opportunities to those aged 55 and older to help impact our community's needs positively.

Court Alternatives collaborates with the courts and offers court-ordered treatment programs to increase the opportunity for participants to succeed. Felony Drug Court, Dependency Drug Court, and Mental Health Court are three adult programs where participants receive treatment in place of incarceration or loss of children. All three share the following goals: improve public safety by reducing criminal recidivism, improve the quality of life of people with addictions and/or mental illnesses, and unite families and their children. Veterans Treatment Court recognizes the unique challenges facing veterans with PTSD and Traumatic Brain Disorder. It helps link veterans who have been arrested in Citrus County who have a mental illness and/or substance use disorder to treatment and services instead of having their case proceed through the regular court process. Teen Court is offered as a positive experience to divert a first-time offender from a pattern of criminal behavior.

Systems Management

Systems Management has recently completed several updates to improve functionality for both internal and external users. This included changes in how assistance is requested from Systems, how Systems responds, and communication between Systems and other internal departments.

The Systems Management Operations team continues to focus on finding efficiencies and improving internal processes that support departments and divisions throughout the County. Utilizing new tools from the Florida Digital Service grants, as well as insights gained from the improved infrastructure across the fiber ring, network performance and reliability continue to increase. They continue to document procedures for common support issues in an accessible manner for end users.

Transit Services

Transit Services is committed to providing safe, secure, clean, and reliable transportation services to all residents and visitors, Monday through Friday, 6:00 AM to 6:00 PM. Transit Services offers a deviated fixed route and door-to-door paratransit service. Transit Services completed 56,086 trips during fiscal year 24.

The Deviated Fixed Route is Citrus County's public transportation system, which is comprised of five main routes throughout the County: Beverly Hills, Crystal River, Floral City, Hernando, and Homosassa. The routes run in loops that return to Citrus County Transit Center six times per day to accommodate cross-country trips. The deviated fixed route has designated stops and times and is available to anyone.

The door-to-door paratransit service provides a transportation option to the County's transportation- disadvantaged population (elderly, disabled, and economically disadvantaged) and offers a potential alternative to single-occupancy driving. Trips are prioritized based on need, with medical appointments having the highest priority. We accept reservations for work, medical appointments, nutritional needs, shopping, and other needs.

Furthermore, Transit Services provides weekly transportation to medical appointments for Citrus County Veterans to the VA Hospitals in Gainesville, Tampa, and the Villages. All vehicles are wheelchair accessible and provide home pickups and returns.

Citrus County Transit is supported by various funding sources from the Federal Transportation Administration, the State of Florida, and the County.

Veterans Services

Veteran Services provides support and resources to over 16,000 veterans and directly served over 4,500 veterans during FY 24. Veteran Services assists veterans and their families navigate Veteran Administration (VA) systems, the National Personnel Record Center, Department of Defense retirement systems, and the Florida State Benefits Programs. Our Veteran Service Officers guide veterans and families in receiving pensions, compensation, burials, educational, medical, insurance benefits, tax exemptions, and other local veteran resources.

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The Veteran Service Office provides community outreach to educate the public on their services. Furthermore, they partner with the Citrus County Veterans Foundation, Mission United, Bridge4Veterans homeless shelter, and the Citrus County Veterans Coalition to ensure that veterans and families receive all the benefits they are entitled to.

Water Resources

Water Resources continues the implementation of septic to sewer projects. The Sea Otter Path Project was completed this year, and connections are ongoing. Construction of the Cambridge Greens Septic to Sewer Project began in August 2023 and is scheduled for completion in early 2025. In addition, the engineering designs for the Old Homosassa West and Old Homosassa East have been completed and the necessary FDEP permits have been issued. The design of the Homosassa Phase 5 Project is also nearing completion and the permit applications have been submitted to FDEP. Construction of the Northwest Quadrant Water System is complete, and the system has been cleared for service. The Northwest Quadrant Wastewater Extensions Project is ongoing and is scheduled for completion in February 2025. Construction is also nearing completion for the CR 480 force main and Cardinal Street force main. Combining those two projects and the previously completed Suncoast Parkway force main project will make sewer service available to the Cardinal Street corridor.

Construction is also underway for the Brentwood Wastewater Treatment Plant Reclaimed Water Upgrades Project. When completed, that project will bring the Brentwood WWTP up to the necessary treatment standard to meet the Basin Management Action Plan requirements. It will allow the plant to produce public access reclaimed water that can then be used for beneficial reuse to offset groundwater withdrawals.

The utility customer base continues to grow. New meter installations continue to increase as follows: 720 in FY 2020, 1,000 in FY 2021, 1,100 in FY 2022, 1,020 in FY 2023, and 1200 in FY 2024 (projected).

The Department received its 8th Environmental Protection Agency Water Sense Excellence Award for its water conservation awareness program.

2025 and Beyond

This year will bring the start of many projects and the completion of long-awaited projects. The Animal Shelter design is almost completed, and permits are being requested. This project has been contemplated for over ten years; however this Board has made it a reality. The North West Quadrant Wastewater Project will be completed at the beginning of FY 25, providing an additional 5.6 miles of sewer service along U.S. 19. This will alleviate the need for additional septic systems, protecting Citrus County's water and beautiful natural resources.

The Board is committed to looking forward to the future of Citrus County. The County is awaiting the results of two studies focused on growth to ensure the needs of current and future citizens are met. The first is a space needs study which will include recommendations for current space needs for Judicial Services. The study will also include the future space required for all County constitutional offices and departments to meet the needs of citizens. The second study is a growth model that will allow the Board to see where growth will occur over the next decade. This will help plan for infrastructure and services in the areas where development will happen, allowing the Board to be proactive rather than reactive.

Citizens will also begin to enjoy the benefits of projects completed with the American Rescue Plan Act (ARPA) funds this year. Pickleball courts will be installed at Beverly Hills Community Park, and a nature trail connector will be installed at Central Ridge Park. The renovation of the Coastal Region Library will be completed, and new playground equipment will be purchased for Floral Park and Sportsman Park. These projects will provide new amenities for citizens of all ages to enjoy.

Every year brings a new and unique set of challenges when developing the budget. It is the County's responsibility to prioritize the protection of our priceless environmental assets and the development of infrastructure while ensuring the health, safety, and well-being of our citizens. There are never enough resources for the continually expanding needs and additional services the County would like to provide. Every employee involved in the budgeting process takes this seriously, and the fiscal year 2025 budget reflects this.

We proceed on our path to continually raise the bar as to how Citrus County does business. I appreciate the hard work of dedicated County staff in providing a high level of customer service while expanding and strengthening programs that enhance the quality of life for Citrus County citizens.

I want to thank our Management and Budget staff for their hard work in compiling a budget that best serves the needs of our residents. Good budgeting is more than looking for ways to cut costs. Above all, it is a plan for prudent, necessary, and appropriate spending to support the needs of the County. With your cooperation and support, we can make 2025 a year that lays the foundation for a prosperous and sustainable future.

Additionally, I want to recognize directors and staff of the various County departments and divisions who are committed to delivering quality services to Citrus' residents, workers, and visitors in an efficient, effective, and equitable manner while working to build a stronger community. In the end, it is the County employees who put the annual budget into action.

BUDGET MESSAGE

Every day, they respond directly or indirectly to the citizens of this community. They are the County government's greatest assets, and they do an exceptional job.

Yours for a better Citrus,

Steve L. Howard

Steve L. Howard, MPA, ICMA-CM, CPM
County Administrator

Erin Dohren

Erin Dohren, MBA
Management & Budget Director

BUDGET MESSAGE

Financial Strategy

Five-Year Forecast

Citrus County's Five-Year Financial Forecast is intended to provide the Board and public information on revenues, expenditures and fund balance for the County's major funds for the next five fiscal years.

A five-year forecast provides a means for measuring future year's needs and resources based on current conditions. This enables financial planning beyond the current single year budget process.

The forecast also addresses uncertain economic conditions, the need for long term planning, the ability to analyze impacts of changes in revenues or costs, as a tool for evaluating financial decisions, provides an understanding of available funding, assesses the level that services can be sustained or capital investments can be made.

General Fund

	Fund Balance	Revenue	Expenditure	Excess/ Deficit	Projected Fund Balance
2022-2023 Actual	28,835,681	112,704,067	97,806,386	7,869,825	36,705,506
2023-2024 Anticipated	36,705,506	126,054,797	132,575,971	(6,521,174)	30,184,332
2024-2025 Adopted	30,184,332	164,183,139	164,183,139	-	30,184,332
2025-2026 Projected	30,184,332	134,112,938	119,781,792	14,331,146	44,515,478
2026-2027 Projected	44,515,478	137,076,736	121,685,783	15,390,953	59,906,431

1 Projection figures based on the methodology development by Five year Strategic Plan, Government Services Group, Inc., July 2013

Transportation

	Fund Balance	Revenue	Expense	Excess/ Deficit	Projected Fund Balance
2022-2023 Actual	17,801,243	24,669,896	21,482,173	3,187,723	20,988,966
2023-2024 Anticipated	20,988,966	26,377,919	34,544,637	(8,166,718)	12,822,248
2024-2025 Adopted	12,822,248	48,546,497	48,546,497	-	12,822,248
2025-2026 Projected	12,822,248	20,125,651	27,306,066	(7,180,415)	5,641,833
2026-2027 Projected	5,641,833	20,372,563	23,781,539	(3,408,976)	2,232,857

Utilities

	Fund Balance	Revenue	Expense	Excess/ Deficit	Projected Fund Balance
2022-2023 Actual	35,534,471	39,110,071	29,943,196	5,632,775	41,167,246
2023-2024 Anticipated	41,167,246	32,048,936	45,316,993	(13,268,057)	27,899,189
2024-2025 Adopted	27,899,189	59,624,108	59,624,108	-	27,899,189
2025-2026 Projected	27,899,189	26,368,264	26,168,464	199,800	28,098,989
2026-2027 Projected	28,098,989	26,718,695	26,568,282	150,413	28,249,402

BUDGET MESSAGE

Forecast Assumptions based on Five-year Strategic Plan prepared by Government Services Group

REVENUES

Ad Valorem assessed value:

FY 24/25 —2.25%

FY 25/26 —2.25%

FY 26/27 —2.25%

State Shared Revenue—3%

Communication Service Tax—2%

Local Option Fuel Tax—1%

Ninth Cent Fuel Tax—1%

Constitutional & County Fuel Taxes—1%

Water & Wastewater Sales:

FY 24/25 —1.30%

FY 25/26 —1.40%

FY 26/27 —1.50%

EXPENDITURES

Labor Cost:

FY 24/25 —2%

FY 25/26 —2%

FY 26/27 —2%

Health/Medical Insurance—8%

Workers Compensation—4%

Fuel—3%

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Strategic Map

Where Nature & Community Thrive

I am pleased to present to you Citrus County's comprehensive strategic plan, embodying our local government's commitment to fostering a vibrant and prosperous community where nature and community thrive. This citizen-driven strategic plan represents a collaborative effort involving community engagement, stakeholder input, and meticulous planning to address the challenges and opportunities facing our county.

At the core of our strategic plan lies a clear vision: Citrus County as a welcoming, economically vibrant community where people and nature live in harmony. Guided by this vision, our mission is to manage growth and foster prosperity by prioritizing the protection of environmental assets, the development and maintenance of infrastructure, and the health, safety, and well being of our citizens.

Our strategic plan is built upon a foundation of the core values of transparency, respect, stewardship, integrity, accountability, and innovation. These serve as guiding principles that inform our decisions and actions as we work towards achieving our strategic goals.

The goals and initiatives outlined in our plan encompass a range of priorities. These initiatives are integrated into a formal policy agenda that will guide our actions and resource allocations in the coming years.

As we move forward with this strategic plan, Citrus County remains committed to ongoing stakeholder engagement. We will regularly review our progress, update our plan as needed, and communicate the county's achievements and challenges.

We invite you to explore our strategic plan and join us in realizing our vision of a thriving Citrus County for generations to come. Together, we will make a lasting impact on our community and create a legacy of success and resilience.

Yours for a better Citrus,

Steve L. Howard, MPA, ICMA-CM, CPM

Citrus County Administrator

Mission

Our mission is to manage growth and foster prosperity by prioritizing the protection of environmental assets, the development and maintenance of infrastructure, and the health, safety, and well-being of our citizens.

Vision

Our vision is to become a welcoming, economically vibrant community where people and nature live in harmony.

Core Values

Citrus County's values are Respect; Transparency; Stewardship; Integrity; Accountability; and Innovation.

Environmental Assessment

Citrus County, situated on the picturesque Gulf Coast of Florida, is characterized by its rich environmental heritage and vibrant community. This assessment is derived from extensive public engagement, including town hall forums and a collaborative workshop, aimed at understanding and addressing key factors for strategic planning. Notable themes emerged from these forums, reflecting community priorities:

- > **Personal Livability:** Emphasis on enhancing the quality of life for residents, including access to affordable housing, healthcare services, recreational amenities, and educational opportunities.
- > **Environmental Stewardship:** Commitment to preserving and protecting the natural environment, addressing climate change impacts, promoting sustainable practices, and ensuring water quality and stormwater management.
- > **Economic Opportunity:** Focus on fostering economic growth, supporting local businesses, attracting investments, creating workforce opportunities, supporting entrepreneurship, and promoting innovation.
- > **Community Building:** Advocacy for building strong and inclusive communities through senior and multigenerational programs, cultural initiatives, social services, and infrastructure development.

Building upon this foundation, forty community stakeholders (representing diverse interests and varied points of view) contributed to identifying strengths, weaknesses, opportunities, threats, and challenges in the form of a SWOT/C analysis. This environmental assessment reflects a collective vision for a sustainable, resilient future.

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- > **Strengths:** Citrus County's environmental diversity, land conservation, collaborative governance, community cohesiveness, and effective legislative advocacy were identified as significant strengths.
- > **Weaknesses:** Community shortfalls including unattainable workforce housing, lack of planning, infrastructure gaps, and need for adaptability require focused attention.
- > **Opportunities:** Strategic approaches to sustainable development, diverse economic revenue options, community resiliency, and competent leadership present promising opportunities.
- > **Threats/Challenges:** Unprecedented growth, poverty, need for behavioral health services and social programs, and workforce issues pose challenges to be addressed.

Planning Process Overview

The primary focus of Citrus County's citizen-driven strategic planning process was to ensure that county residents and stakeholders were actively engaged in deliberating and preparing a draft strategic plan for the organization. County officials attended the proceedings in a limited role, observing the process and providing high-level financial information when necessary.

Public Input

In 2022, town hall meetings were held to gather public input, providing citizens with an opportunity to offer insights on priorities for the strategic plan. The first meeting was attended by 85 individuals and the second meeting had 45 attendees, for a total attendance of 130 residents. Notable themes from the forums included: emphasis on the environment, water quality, community resiliency, preservation of ecological and historical assets, educational opportunities, maintenance and development of infrastructure, transportation, high-speed internet, and senior or multigenerational programs.

Stakeholder Analysis

After public input was collected, a two-day workshop where 40 citizens and stakeholders, representing diverse sectors, collaborated to define the foundational elements of Citrus County's first-ever strategic plan. The workshop focused on identifying the strengths, weaknesses, opportunities, threats, and challenges facing the county. A vision statement, mission statement, core values, and strategic goals were drafted by the facilitation team based on stakeholder input.

Goal-Setting

Once these foundational elements had been developed, the Citrus County Board of County Commissioners (BOCC) met in January 2023 to identify targets for action. During this retreat, individual commissioner priorities were discussed at length and prioritized by consensus. Another goal-setting retreat was held in January 2024. This process provides county officials with a roadmap for initiatives, resource allocation, and policy decisions throughout the year.

Plan Execution

For the first year of the strategic planning process, all tracking of strategic initiatives was done manually. However, in December 2023, Citrus County adopted a new strategic planning and execution software to enhance the management and tracking of strategic initiatives. Acquiring the software, known as AchieveIt, provided the organization with a comprehensive tool for planning, tracking progress, and reporting on strategic objectives, ensuring transparency and creating a single source of truth.

In response to the strategic planning needs of Citrus County, a new position was created: Special Projects Manager - Strategic Initiatives. The role of the Special Projects Manager is to oversee and coordinate strategic initiatives, ensuring alignment with the county's vision, mission, and goals. This individual plays a crucial role in implementing, monitoring, and evaluating key projects identified in the strategic plan. They are also responsible for coordinating annual retreats and progress updates.

Planning and Leadership Team

Commissioner Holly Davis was the driving force behind the initial strategic planning process. Veronica Kampschroer served as point person on staff. Citrus County contracted with Florida State University's John Scott Dailey Florida Institute of Government to provide a facilitator for the process, including facilitation of the workshops. The facilitator selected was Dr. Bob Lee, President of Local Government Advisors, Inc. and MPA Program Coordinator/Associate Professor at Florida Gulf Coast University.

The leaders responsible for implementing the plan and executing its components are listed on the following page. This group is responsible for the activities and milestones necessary to achieve the goals identified by the Citrus County Board of County Commissioners. The organizations listed on page seven were represented at the stakeholder sessions by a diverse group of individuals, whose contributions were integral to the county's citizen-driven strategic planning process.

BUDGET MESSAGE

Strategic Planning Structure

Focus Areas

The county's focus areas, listed on page three, were derived from extensive public engagement. The following themes reflect the community's top priorities when planning for the future:

- > Personal Livability
- > Environmental Stewardship
- > Economic Opportunity
- > Community Building

Targets for Action

Strategic goals are set each year by the Citrus County Board of County Commissioners (BOCC) and executed by county staff.

In 2023, the following targets were identified by the BOCC at their strategic planning retreat:

- > Expand County Road 491
- > Fund Behavioral Health Facility
- > Implement Class & Pay Study for BOCC Staff
- > Evaluate Transportation Concurrency
- > Develop Infrastructure Master Plan
- > Implement Strategic Planning Process
- > Develop Communications Plan
- > Construct Inverness Airport Business Park
- > Design New Animal Shelter Facility
- > Fund Barge Canal Boat Ramp
- > Extend Crystal River Airport Runway
- > Evaluate Funding Sources
- > Develop Parks & Rec Action/Master Plans
- > Establish Beautify Citrus Program

In January 2024, the BOCC identified additional targets for action:

- > Conduct Space Needs Analysis
- > Begin Master Corridor Study
- > Begin 5-Year Financial Analysis
- > Research Discretionary Sales Tax
- > Fund Development Forecast Tool
- > Review Land Development Code

Activities/Milestones

Once goals are set by the BOCC, the Special Projects Manager collaborates with county staff to define activities and milestones for each target for action, creating a set of steps needed to complete each project.

Plan Execution & Evaluation

Plan Execution

Strategic initiatives are accomplished through coordination and collaboration between staff members with one designated project manager tracking progress. At the beginning of the strategic planning process, all status updates were manually tracked by the project manager. That changed in late 2023, when the AchieveIt software was launched.

Now, once steps for completion are established, they are then input into the online platform. While the process is still highly collaborative, this offers a versatile workspace for staff to track plan elements. Each element includes a description of the action step, an assigned owner, and target start and completion dates. The software sends automated reminders to assigned individuals, significantly streamlining the process.

Performance Measures

BUDGET MESSAGE

Performance measures are based on metrics within the AchieveIt platform. Success is tracked by using numbers, dollars, or percentage of completion, either from a baseline to a target, between a baseline and a target, above a baseline, or below a target. Values can be automatically calculated or manually entered by staff.

Administration staff present a mid-year progress update to the Board of County Commissioners (BOCC) once a year, and staff provide project update presentations as needed. The annual BOCC strategic planning retreat offers another opportunity to reassess, re-prioritize, or remove goals from previous periods. The next milestones for Citrus County's strategic process include development of longer-range plans for the organization and enhanced communication.

Budget Allocation

Target for Action - 2023	Project Cost	Status
Expand County Road 491	\$28,200,000	Fully funded, under construction
Fund Behavioral Health Facility	\$2,000,000	County contribution fully funded
Implement Class & Pay Study	\$2,650,000	Fully funded, implemented in FY 24
Evaluate Transportation Concurrency	Staff time	Completed
Development Infrastructure Master Plan	Staff time	Completed
Implement Strategic Planning Process	\$25,500	Completed
Develop Communications Plan	\$8,000	Completed
Construct Inverness Airport Business Park	\$14,080,000	Fully funded, under construction
Build New Animal Shelter Facility	\$12,500,000	Partially funded, in design
Fund Barge Canal boat Ramp	\$9,500,000	Partially funded, in permitting
Extend Crystal River Airport Runway	\$7,100,000	Partially funded, FAA assessment in progress
Evaluate Funding Sources	\$83,000	Completed
Development Parks Action/Master Plans	\$85,000	Fully funded
Establish Beautify Citrus Program	\$35,000	Fully funded
Total Budget	\$76,266,500	

Communicating the Plan

Communication Channels

Citrus County's strategic plan is widely available, and communication of the plan has just begun. Digital resources play a vital role in communicating the strategic plan and its components, but information is also distributed through traditional methods. Moving forward, project pages with an additional level of detail, including action steps and other pertinent information, will be created on the website.

Digital Resources

Citrus County's mobile-friendly website has a strategic planning page which includes the foundational elements of the plan, an informational video, and a publicly accessible dashboard. This page is used to showcase key updates and information using the county's new planning software, which enables staff to update project progress in real-time.

Traditional Methods

Traditional channels (including press releases, media coverage, and public presentations) have been consistently employed throughout the strategic planning process. These methods remain particularly effective given the significant senior demographic within Citrus County. A copy of the plan can be downloaded online, and printed copies are available upon request.

Moving Forward Together

Citrus County's strategic plan is more than just a roadmap. It embodies the community's collective determination to move forward together towards a brighter future. Based on a shared mission and core values, coupled with a focus on innovation, this plan serves as a testament to our commitment to the community's vision.

BUDGET MESSAGE

As we navigate our evolving landscape, we do so with a spirit of collaboration and unity, leveraging our strengths and addressing challenges as one cohesive entity. The strategic initiatives outlined in this plan are not just aspirations; they consist of actionable steps needed to realize our goals.

By fostering open dialogue, embracing diversity of thought, and prioritizing strategic planning, we are paving the way for sustainable growth, economic vitality, environmental stewardship, and enhanced community well-being.

Our commitment to transparent governance and effective communication ensures that every voice is heard, valued, and represented in our ongoing journey of progress.

Citrus County's strategic plan showcases the community's ability to think strategically about its future. It demonstrates what we can achieve when we work together, united by a shared purpose and a vision for a better tomorrow.

As we continue to implement and refine our strategic initiatives, Citrus County remains committed to moving forward together, embracing change, and building a legacy of success for generations to come. Together, we will shape a brighter future for all residents of Citrus County.

BUDGET MESSAGE

How do we get there? - Linking Long and Short Term Goals

Strategic Objectives	Short Term Actions	Long Term Actions
Economic Development	<ul style="list-style-type: none"> > Prioritize public perception, long term strategy, improving public infrastructure, and workforce development > Partner with other agencies to attract and retain talent to grow and diversity the local economy. 	<ul style="list-style-type: none"> > Comprehensive Plan adjustments to proactively solicit feedback from the business community, address business concerns and advocate for business interests. > Work with new businesses to facilitate their entry into Citrus County, and to work with current businesses to support their success and expansion into the community.
Transportation	<ul style="list-style-type: none"> > Design and construction of County infrastructure which includes new roads, road improvements, and resurfacing of existing roads, bridges, traffic signals, etc. 	<ul style="list-style-type: none"> > Invest in infrastructure to support growth and correct current deficits.
Tourism	<ul style="list-style-type: none"> > Focus on marketing Citrus County > VCB Advocacy and Stakeholder Relations: communicate tourism value > Focus on VCB Resources and Management: lead tourism effectively 	<ul style="list-style-type: none"> > Focus on Destination Marketing, Sales and Service: drive visitor demand > Connect Multi-Purpose Trails throughout the County to eliminate families biking on roadways
Public Perception	<ul style="list-style-type: none"> > Improve transparency > Continue partnership with all governing bodies within the County 	<ul style="list-style-type: none"> > Development a comprehensive communication tool to education citizens
Long Term Strategy	<ul style="list-style-type: none"> > Prioritize the protection and improvement of environmental assets. > Balance operational with capital improvement needs 	<ul style="list-style-type: none"> > Develop a Comprehensive Plan that implements smart growth strategies. > Diversify funding streams for revenue generation (i.e. local option sales tax).
Workforce Development	<ul style="list-style-type: none"> > Improve countywide internet access 	<ul style="list-style-type: none"> > Plan for early education to develop skills needed to ensure a prosperous future > Retain a young professional workforce

BUDGET MESSAGE

Past

The downturn in economic growth has resulted in a focused desire to reevaluate current programs, funding and manpower allocations, and operational standards.

Concurrently, to both educate the public and monitor community opinion on County operations, a voluntary Citizens Academy Program has been developed. This Academy provides detailed insight into each area of County operations and utilizes field trips, hands-on activities and staff-citizen interaction to improve public awareness and promote accountability. The Citizen Academy Program has been expanded to include fall and spring sessions.

Finally, increased interaction among staff at all levels and within and between all programs has resulted in a synergy that creates and fosters an accountable, responsive and transparent organization.

The development of formal Key Performance Indicators (KPI's) has energized staff to self-evaluate their operations as it relates to their core public services as well as internal support services. Though many programs already tracked industry standard performance measures, the standardization of the process with an emphasis on qualitative and quantitative measurable goals and desired outcomes has re-instilled operational pride and cooperation as well as improved customer service performance.

Present

In January 2025, the Board of County Commissioners will hold a Planning Retreat which will include discussion of strategic goals. In April 2025, County staff will submit budget requests that tie for the strategic goals.

Future

The limited available resources combined with increasing costs and demands has resulted in a continual search for ways to accomplish more with less. Continuous Performance and Process improvement, cross training, the increasing utilization of technology, and transition from disposable consumables to on-line access and digital information storage have become major initiatives within all County operations.

As County staff adapts to the "new norm", they must also convey to the public the limitations and costs that have been adopted to ensure long term sustainability. Data collection when viewed over time provides insight into cyclic trends that allow strategic planning measures to mitigate potential shortfalls. Properly crafted KPI's help instill focus within programs and reduce resource draining "mission creep". Continuous Performance and Process measurement assists supervisors in making daily decisions and can help identify areas in need of improvement. However, the greatest benefit of KPI's is to provide transparency to the use of public resources and to provide documentation which communicates to the general public, the County's operational performance and program accountability.

For the past several years, the Board of County Commissioners has held goal setting retreats to begin the development of a strategic vision for Citrus County for at least 3 to 5 years. This ensures the Board and staff are working in concert to meet the needs of the citizens, and that we are moving in the same direction to achieve those goals. The outcome is to develop Specific, Measurable, Achievable, Realistic and Time (SMART) goals that can be implemented. Successful visioning requires pre-planning to give Commissioners individually an opportunity to express their goals and expectations. This information is used to determine where common goals and differences exist.

The County is a member of the Florida Benchmarking Consortium (FBC). The FBC assists with the development of KPI's and provides comparisons of indicators with other Counties. The FBC performance measures are classified into five types: Input, Output, Efficiency, Outcome and Quality. Of these measure types, only output, outcome, and quality measures are true measures of performance; however, FBC, like many local governments, utilizes a large number of input measures.

FBC collects service delivery performance data for twenty (20) service areas. Citrus County participates in eleven (11) of these service areas.

BUDGET MESSAGE

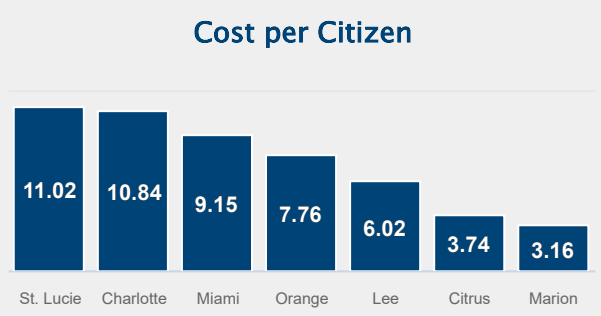
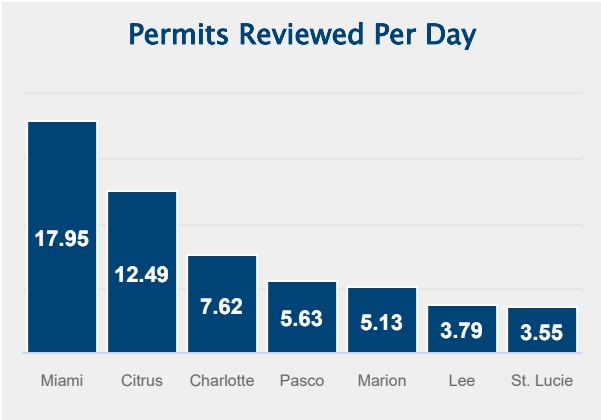
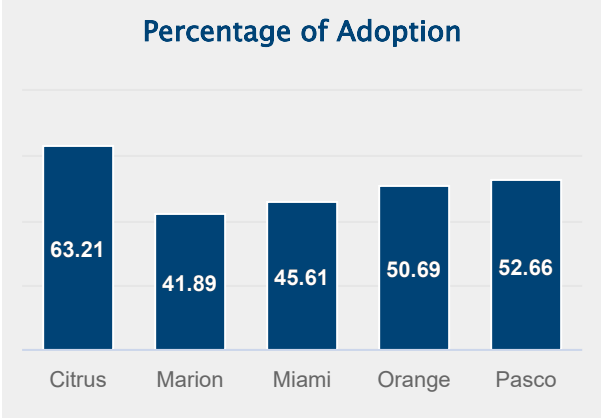
Animal Services measurements considered marks of success in the Animal Services’ industry include lower intake per capita, lower rates of animals euthanized, and increased rates of animals adopted and reclaimed. Of the 8 counties participating in this service area, Citrus County has the highest per capita cost of providing Animal Services at \$12.41. However, Citrus County has the highest percent of animal intakes resulting in adoptions at 63.21%. Citrus County has the lowest number of animals euthanized of the six Counties participating in this data set. Based on these measurements, Citrus County is successful in these service areas but needs to work on efficiencies.

Building Development data collected focuses on building plans review, permitting and inspections. Key output measures include number of employees, cost of employees and workload. Effectiveness and efficiency are analyzed by outcome measures including timeliness, cost per activity and workload per employee. The average cost per inspection is \$17.49. Also, the number of permits reviewed per day per reviewer is 12.49, which is the second highest of the 7 Counties participating in this data set. There has been some improvement in this data set as the number of permits per reviewer in the prior year was 20.

Code Enforcement data collected focuses on staffing, caseload, response and compliance rates. Key outcome measures include the average calendar days from complaint to first inspection and percentage of cases brought into compliance before formal notice and hearing. Citrus County had 1,550 cases brought into compliance before formal notice, and remained steady over the past few years. The total cost for Code Enforcement per citizen is \$3.74 which is the second lowest of the seven Counties participating in this data set.

Fire Rescue measures the effectiveness of fire suppression, EMS, hazmat, technical rescue, and other programs. It also reports on performance toward making the community safer and healthier. Risk reduction efforts have the potential to reduce demand on all components of the emergency response system, including 911 centers and emergency departments. Approximately 21% of calls for services are related to fire suppression activities.

Human Resources measurements generally focus on performance indicators reflecting effectiveness and efficiency of services rendered. Citrus County’s average number of days to fill a position is 45 days, which is the lowest among the 6 Counties reporting under this service area. According to FBC, most organizations showed an increase in the Average Wage Cost per FTE and Total Number of FTE’s remained stable or increased slightly indicating many organizations are offering pay adjustments and filling vacancies. Citrus County is also following this trend.



BUDGET MESSAGE

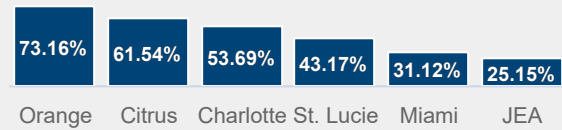
Solid Waste Disposal measures are primarily input and output measures. Key measures include the number of accounts serviced, the tons of waste collected and the cost of providing the service. Citrus County has the lowest disposal rate of the 8 Counties participating in this service area at \$30 per ton. Additionally, Citrus County mulches approximately 15,000 tons of green waste into mulch material for landscaping applications.

Disposal Rate per Ton



Water and Wastewater performance measures focus on the business operations of water and wastewater systems. These measures are designed to help improve operational efficiency and effectiveness. Citrus County has 922 miles of water distribution, 398 miles of sewage lines and 7 miles of reclaimed water lines. Citrus County has the second highest planned maintenance ratio of the 6 Counties participating in this data set.

Planned Maintenance Ratio



The County continues developing an overall strategic plan which will establish goals, objectives, and performance indicators. Several key performance indicators are listed in the appendix section of the budget document since each department has not yet developed or implemented key performance indicators. In future years, the expectation is for each department to have indicators established enabling these items to be listed with their corresponding department throughout the budget document.

BUDGET MESSAGE

Strategic Map to Excellence	County Admin	Community Svcs	Growth Mgmt	Human Res	Budget	Public Works	Systems Mgmt	Transportation	Water Res
Administrative And Infrastructure Asset Management									
Attract, train & retain a diverse & professional workforce	P	S	S	P		S			S
Provide safe, clean & energy efficient public facilities		S				P			
Provide safe, reliable & energy efficient vehicles & equipment			S			S		P	S
Enhance public access to local government via E-gov	P		S	S	S		P		
Develop & sustain a secure technology infrastructure							P		
Safeguard & manage the County's physical assets	P	S				P	S	S	S
Manage the County's financial assets	P				P				
Communicate & educate the community on County activities	P	S	S		S	S			S
Utilize fair & competitive bidding to maximize value to dollars					P	S	S		S
Economic Development									
Expansion Of Public Infrastructure			S			P			P
Reduce/mitigate Poverty Impacts		P							S
Efficient Permitting			P			S			S
Public Safety									
Improve Code compliance			P			S			S
Revise emergency response standard operating procedures	P	S	S			S			S
Safe community						S	S		S
Trained Emergency Responders	P			S					
Environmental Stewardship									
Recycling/waste reduction						P	S		
Responsible hazardous waste management						P		S	S
Educate public on environmental issues		P					S		S
Provide alternative transportation options						P		P	
Community And Human Services									
Promote healthy lifestyle		P				S			
Foster community support network		P		S				S	S
Facilitate assistance to underprivileged	P	P							

BUDGET MESSAGE

Strategic Map to Excellence	County Admin	Community Svcs	Growth Mgmt	Human Res	Budget	Public Works	Systems Mgmt	Transportation	Water Res
Provide infrastructure for recreation & interaction		P				S		S	
Development Services And Growth Management									
Provide efficient & affordable multi-modal transportation			S			S		P	
Facilitate home ownership & affordable housing		P	S						
Facilitate redevelopment			P			S			S
Encourage sustainable development			P						S
Human Resources Management									
Promote employee safety & wellness	S	S		P					
Support & facilitate professional growth	S			P			S		
Foster consistency among supervisors	S			P					
Water Resource									
Maximize water use efficiency		S	S						P
Facilitate reuse water for irrigation									P
Reduce nutrient loading into groundwater		S							P
Expand centralized Utility Service			S			S			P
Public Works									
Maintain & manage the County's road network			S			P		S	
Maintain the County's parks & right-of-ways						P			
Maintain the county's navigational waterway corridors						P			

P = Denotes primary department responsibility

S = Denote secondary department responsibility

BUDGET MESSAGE

County Planning Processes

	Description	Purpose	Budget Impacts
Capital Improvement Program (CIP)	Five-year plan that includes project listing by department, by plan year and the proposed funding source.	County Administrator annually submits this plan for Board of County Commission approval with the County Budget.	Allows planning for funding as well as debt service requirements and operating costs of new facilities and infrastructure improvements.
Building & Grounds Maintenance Plan	Five-year plan for facility and maintenance projects.	Yearly evaluations establish a five year schedule for capital projects along with known maintenance requirements.	The five year schedule provides a stable annual level of expenditures to insure the continued maintenance of county facilities and grounds.
Comprehensive Water, Wastewater & Reuse Water Master Plans	A detailed five-year plan and a ten-year outlook to define the Water Resource Department's outlook for the coming decade.	To properly, effectively and efficiently execute necessary expansions to each facet of the utility systems so that costs for central utility services is minimized to larger portions of the county.	Primary focus is on capital project requirements over the next five years integrated with the necessary rate structures to assure appropriate coverage of operating needs as well as the capital expenditures and compliance with bond covenants.
Aviation Master Plan	Long-range plan prepared in cooperation with FDOT, which evaluates impacts within each county.	Manages aviation resources by evaluating how activities interconnect with each county.	Long-range plan is utilized by FDOT to assist in evaluating grant funding and various project approvals where needed.
Master Drainage Study	Long-range master plan to improve stormwater run-off or County drainage.	A County Drainage Study will be created to serve as an overall improvement guide.	Long-range planning for financing County drainage improvements.
Comprehensive Plan	Long-range plan consisting of materials in such descriptive form, written or graphic, as may be appropriate to the prescription or principles, guidelines, and standards for the orderly and balanced future economic, social, physical, environmental, and fiscal development of Citrus County.	Provides guidelines and standards for existing and future development of Citrus County.	Includes CIP and various regulations and requirements that must be completed in accordance with Florida Statutes.
Long Range Transportation Plan	Long-range plan outlining specific transportation projects required to maintain and/or improve transportation within Citrus County.	Provides guidance and prioritization for spending on existing and future transportation projects.	Prioritizes transportation projects for those listed with the CIP as well as those beyond that timeframe.
Affordable Housing Plan	A detailed professional analysis of housing needs and proposed housing programs.	Measures affordable housing needs, and assesses the social and economic impacts of providing such programs.	Requires capital expenses and/or grant funding to implement affordable housing programs as determined.

BUDGET MESSAGE

County Planning Processes

	Description	Purpose	Budget Impacts
Watershed Management Plan	Long-range plan prepared in cooperation with SWFWMD, which evaluates impacts within each watershed.	Manages water resources by evaluating how activities interconnect with each watershed.	Is utilized by SWFWMD to assist in evaluating grant funding and various project approvals and drainage retrofit projects where needed.
Five-year Parks & Recreation Plan	Five-year plan that reviews, evaluates and establishes County-wide programs and services.	Provides continuing sound guidance for the implementation of a well-balanced County recreation system.	Identifies recreational program expenses and the funding that will be required to meet the needs of the County.
Recreation and Open Space Element	Recreation Element of the County Comprehensive Plan.	Provides requirements and guidelines for recreational standards and facilities.	Provides for long term planning for financing County park facilities and infrastructure.
Library Five-year Plan	Annually evaluated and updated strategic plan for services, capital projects, and operating priorities, with objectives established for each budget year.	Working document for implementation of objectives, measurement of levels of service in an effort to meet state standards, and receipt of financial benefits such as State Aid.	Identifies priorities for inclusion in annual budget and Capital Improvement Plan.
Library Technology Plan	Annually evaluated and updated three-year plan to determine strategies and funding levels for future technology needs supporting the Library five-year plan.	Provides a more detailed timeline for implementation of goals and objectives relating to computer hardware, software, and other technologies.	Identifies priorities for inclusion in annual budget.



General Information



Citrus County, Florida

GENERAL INFORMATION

Reader's Guide

This Reader's Guide describes the structure of the 2025 adopted budget and details the contents. The design, format, and groupings are intended to provide the average reader with streamlined and easy to understand information about County operations. The budget document includes items that demonstrate the budget as a policy document and financial plan.

This guide explains how the document is organized and defines some of the more common terms used in local government finance.

A Program Matrix organized by both Department and Fund Group will assist you in locating information about individual departments and programs.

Budget Message — The County Administrator's transmittal letter highlights the issues and priorities involved in developing and presenting the budget. It discusses major changes from the prior year. This section also contains a Five Year Financial Forecast for the General Fund and includes the forecast assumptions used to prepare this data.

General Information — The section provides general information about Citrus County, the budget development procedures and policies, and the accounting structure.

Budget Summary — The budget summaries are designed to give the reader an overview of the entire County budget through use of charts and graphs. It will show trends and history.

The next sections contain budget presentations for individual County Departments. They are organized in the following groups:

- > General Fund
- > Transportation
- > Debt Service
- > Special Assessments
- > Library Services
- > Fire Rescue
- > Special Revenue
- > Internal Service
- > Enterprise Funds
- > Impact Fees

Each of these groups generally comprises one or more operating departments to facilitate the reader's review of the budget.

Departmental Budget Pages — serves as a summary of the department.

- > Goal — This section states what is to be achieved as a result of the department's operation.
- > Core Objectives — This section describes the activities that will attain the department's stated goal.
- > Staffing Summary — This section provides a three year, past and present summary of personnel for this operational unit.
- > Revenue Summary — This section contains a summary of the funding sources that provide funding directly to the department
- > Expenditure Summary — This section outlines the Board adopted appropriations related to personnel services, operating expenses, capital outlay, debt services and transfers/ reserves.

Capital Improvement Program (CIP) — The Capital Improvement section provides information about the County's five year Capital Improvement Program. It includes information about major construction and capital acquisition projects planned for 2024 and capital plans for the next four years. There is a separate CIP document that provides more in depth information.

Appendix — The appendix section contains various other schedules to assist the reader in understanding the budget including a Glossary that provides definitions for many of the terms used in the budget document and identifies the acronyms. Also, the Key Performance Indicators contains five years of performance measurements.

The 2024-25 Budget document is available online at <https://www.citrusbocc.com/managebudget/management-budget.htm>

Hard copies are available at 3600 W. Sovereign Path, Suite 283, Lecanto, Florida 34461.

The Annual Comprehensive Financial Report (ACFR) presents the year-end financial statements for the County and includes statistical data as well. Each year's ACFR is available on the Financial Services Department, Clerk of the Circuit Court's website at <https://www.citrusclerk.org/>

GENERAL INFORMATION

FY 2024/2025 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Administration							
County Commissions	\$863,245	\$-	\$-	\$-	\$-	\$-	\$863,245
Business Tax	-	-	-	347,601	-	-	347,601
Communication Services	393,080	-	-	-	-	-	393,080
County Administrator	1,072,838	-	-	-	-	-	1,072,838
County Attorney	804,495	-	-	-	-	-	804,495
Fire Rescue	-	-	16,647,484	-	-	3,219,728	19,867,212
Emergency Medical Svc	-	-	-	-	14,193,622	495,914	14,689,536
Utility Regulatory	-	-	-	927,674	-	-	927,674
Visitor & Convention Bureau	-	-	-	10,200,951	-	-	10,200,951
Sub-total	3,133,658	-	16,647,484	11,476,226	14,193,622	3,715,642	49,166,632
Elected Officials							
Clerk's Office	3,782,094	-	-	-	-	-	3,782,094
Supervisor Of Elections	-	-	-	2,883,278	-	-	2,883,278
Judicial Services	36,970	-	-	1,004,616	-	-	1,041,586
Property Appraiser	4,020,354	-	-	-	-	-	4,020,354
Sheriff's Office	40,472,160	-	-	-	-	-	40,472,160
Sheriff - Cities	2,653,180	-	-	-	-	-	2,653,180
Tax Collector	3,833,580	-	-	-	-	-	3,833,580
Sub-total	54,798,338	-	-	3,887,894	-	-	58,686,232
Community Services							
Administration	466,716	-	-	-	-	-	466,716
Animal Services	-	-	-	6,355,433	-	-	6,355,433
Extension Services	450,059	-	-	-	-	-	450,059
Grounds Maintenance	2,454,682	-	-	600,839	-	-	3,055,521
Housing Services	312,897	-	-	-	-	-	312,897
Library Services	-	-	5,366,071	44,229	-	2,539,798	7,950,098
Parks & Recreation	3,243,545	-	-	1,320,428	-	5,189,096	9,753,069
State/County Medicaid	2,416,066	-	-	-	-	-	2,416,066
Support Services	791,686	-	-	491,579	-	-	1,283,265
Veterans	348,931	-	-	-	-	-	348,931
Sub-total	10,484,582	-	5,366,071	8,812,508	-	7,728,894	32,392,055
Offices							
Geographic Info Sys	693,090	-	-	-	-	-	693,090
Human Resources	880,628	-	-	-	-	-	880,628
Insurance Funds	-	-	-	20,452,821	-	-	20,452,821
Management & Budget	1,543,395	-	-	-	-	-	1,543,395
Systems Management	3,158,313	-	-	-	-	-	3,158,313
Sub-total	6,275,426	-	-	20,452,821	-	-	26,728,247
Growth Management							
Administration	240,155	-	-	-	-	-	240,155

GENERAL INFORMATION

FY 2024/2025 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Building Department	-	-	-	-	14,884,657	-	14,884,657
Code Compliance	1,095,749	-	-	533,154	-	-	1,628,903
Land Development	1,272,352	-	-	-	-	-	1,272,352
Sub-total	2,608,256	-	-	533,154	14,884,657	-	18,026,067
Public Works							
Administration	-	659,651	-	-	-	-	659,651
Aviation	-	-	-	2,659,390	-	-	2,659,390
Aquatic Services	-	-	-	2,761,266	-	-	2,761,266
Beverly Hills MSBU	-	-	-	-	-	302,001	302,001
Citrus Springs MSBU	-	-	-	-	-	2,008,604	2,008,604
Engineering	-	33,672,248	-	584,071	-	7,508,435	41,764,754
Facilities Management	6,199,547	-	-	-	-	-	6,199,547
Fleet Maintenance	-	-	-	4,298,266	-	-	4,298,266
Hazardous Waste	-	-	-	-	493,225	-	493,225
Litter Program	-	-	-	-	597,492	-	597,492
Recycling	-	-	-	-	922,086	-	922,086
Road Maintenance	-	8,879,671	-	-	-	-	8,879,671
Stormwater	-	9,832,460	-	-	-	-	9,832,460
Solid Waste Operations	-	-	-	-	13,051,785	-	13,051,785
Solid Waste Long Term Care	-	-	-	-	818,589	-	818,589
Solid Waste Fleet	-	-	-	-	808,945	-	808,945
Solid Waste Cip	-	-	-	-	15,582,762	-	15,582,762
Sub-total	6,199,547	53,044,030	-	10,302,993	32,274,884	9,819,040	111,640,494
Water Resources							
Water & Wastewater Operating	-	-	-	-	37,255,952	-	37,255,952
Neighbors Helping Neighbors	-	-	-	-	47,536	-	47,536
Water Conservation Grant	-	-	-	-	50,588	-	50,588
Water Connection Fees	-	-	-	-	8,431,788	-	8,431,788
Wastewater Connection	-	-	-	-	5,534,470	-	5,534,470
Renewal & Replacement	-	-	-	-	3,247,450	-	3,247,450
WRWSA Renewal & Repl	-	-	-	-	2,676,420	-	2,676,420
Utilities Fleet	-	-	-	-	732,838	-	732,838
Water & WW Availability	-	-	-	-	1,600,066	-	1,600,066
Sub-total	-	-	-	-	59,577,108	-	59,577,108
Other							
Administrative Services	2,441,853	-	-	-	-	-	2,441,853
Detention Services	18,893,860	-	-	-	-	-	18,893,860
Capital Improvement Program	10,236,809	-	-	-	-	-	10,236,809

GENERAL INFORMATION

FY 2024/2025 Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Community Agencies	12,004	-	-	-	-	-	12,004
County Planning	53,917	-	-	-	-	-	53,917
Debt Service	-	-	-	-	-	4,348,775	4,348,775
Division Of Forestry	12,845	-	-	-	-	-	12,845
Health Department	-	-	-	1,626,559	-	-	1,626,559
Medical Examiner	1,180,935	-	-	-	-	-	1,180,935
Mental Health	1,030,000	-	-	-	-	-	1,030,000
Misc Impact Fees	-	-	-	-	-	18,579,749	18,579,749
Misc Special Revenues	-	-	-	24,172,316	-	-	24,172,316
Public Safety	2,371,148	-	-	-	-	-	2,371,148
Reserves And Transfers	44,449,961	2,808,318	750,045	-	-	-	48,008,324
Special Assessments	-	-	-	-	-	7,115,481	7,115,481
Street Lighting Districts	-	-	-	-	-	722,479	722,479
Sub-total	80,683,332	2,808,318	750,045	25,798,875	-	30,766,484	140,807,054
TOTAL	\$164,183,139	\$55,852,348	\$22,763,600	\$81,264,471	\$120,930,271	\$52,030,060	\$497,023,889

GENERAL INFORMATION

General Information about Citrus County



If you've ever wanted to swim with a manatee, relax in front of a gorgeous sunset, or reel in the "big one" on one of our scenic rivers. Citrus County is the right place!

Citrus County was created in 1887 and was formerly part of Hernando County. It was named for the County's citrus trees. The rich historical culture and variety of shops, water recreation, golfing, and dining experiences make Citrus County one of the most enjoyable places on the west coast.

Citrus County has four unique waterfront cities:

Floral City - A Lakeside Dream

Floral City sometimes feels like a dream. Canopied oak byways, rocking chairs on the porch, the flag fluttering th the breeze on a peaceful afternoon. No matter how much has changed since the first settlers gifted this town with the breathtaking Avenue of the Oaks back in the 1880's. Floral City is a slice of Americana. Stroll past the historic homes in the Nationally Registered Historic District, visit the shops at Ferris Groves fruit stand.

Crystal River - The Beauty of the Bay

"Home of the Manatee" says the City of Crystal River seal on its iconic water tower overlooking historic North Citrus Avenue. This vibrant small city borders Kings Bay, home to the Crystal River National Wildlife Refuge, established in 1983 to protect and provide refuge to those very manatees. Three Sisters Springs Refuge is a 57 acre nature preserve in the middle of town. Crystal River has magnificent waterfront parks, a lively shopping and dining scene, and several hundred manatees on any given winter morning,

Inverness - Love on the Lakes

The City of Inverness is what every small city hopes it could be. A historic downtown that is alive and thriving, superfly designed lakefront parks, and one of the Florida signature recreation trails - the 46 mile long Withlacoochee State Trail, It's people friendly, bicycle friendly, and dog friendly. Festivals are held year-round and an eclectic mix of welcoming pubs, restaurants, and shops.

Homosassa - A river runs through it

This may just be Florida's ultimate river town. Its lifeblood flows in water - the majestic Homosassa River running from the head spring at Ellie Schiller Homosassa Springs Wildlife State Park all the way to the Gulf of Mexico. Laid out in 1886, Old Homosassa still has an original Florida feel with lodging, dining and music all along its hopping waterfront.

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History of Citrus County

Anthropologists believe Native Americans have been living, or at least visiting, what is now Citrus County for at least 12,000 years. The Indian burial mounds at Crystal River date back to approximately the time of Christ. Indians of the Deptford culture appear to have occupied this site. The 61 acre six mount complex is one of the most imposing prehistoric ceremonial centers on Florida's west coast. The Crystal River site was the central political, religious and economic hub for the ancient coastal dwellers residing in the region. It was these people that the Spanish came in contact with in the early 1500s.

Hernando DeSoto led his army through what is now Citrus County in 1539 during his search for gold. Panfilo de Narvaez came through our area prior to DeSoto in 1528. Except for Cuban fishermen and smugglers, few if any white men visited here for more than 300 years. During the late 1700's and early 1800's the Seminole Indians hunted in dense forests of pine, oak and cedar. Citrus County was an undeveloped land waiting to be settled.

When the United States took Florida from Spain in 1819 no settlement was attempted south of today's Ocala. Indians had free rein here until the 1820's when the western half of the county was declared off limits to keep the Indians from trading with escaped slaves who roamed the bays and inlets of Florida's gulf coast, including today's Crystal and Homosassa Rivers.

When the American government tried to force the Seminoles to leave Florida and move to Oklahoma, fighting broke out in 1835 in what came to be known as the Second Seminole War. The Withlacoochee Cove was headquarters for Osceola, the most famous of the Seminole War leaders. Several of that war's principal battles took place here.



When Florida became a state in 1845, what is now Citrus County was just beginning to see settlement by a few hardy pioneers. It was part of Hernando County in those days. The principal landowner was David Yulee, a U.S. Senator who developed a large sugar plantation on the Homosassa River. He lived there all during the 1850's, but lost everything when Yankee soldiers raided and burned his home, called Margarita on Tiger Tail Island, during the Civil War. His sugar mill is still standing and has been made a state park.

After the war, this already quiet place went into virtual hibernation. It stayed that way until the early 1880's when Florida's first citrus boom brought farmers and developers here. Among them was Austin Mann who, in addition to citrus, was active in the raising of cattle and sheep

and formed a company to dig and operate canals on the east side of the county. He was also active in politics and as the area's State Senator Mann guided through the Legislature the bill that created Citrus as a county in 1887, which divided Hernando County into three counties, Citrus to the north and Pasco to the south. He selected Mannfield as the first county seat, and also platted the town of Inverness.

In June 1911, the Board of County Commissioners adopted a resolution to erect a new building to replace the Victorian style wood courthouse on the square. The 1912 Courthouse, designed by architect Willis R Biggers, includes a copper cupola topped with a belvedere and constructed at a cost of \$55,885.

During the 1970's, the Florida Power Corporation began construction on its massive electrical power-generating complex which is still the largest industry in the county.

Real estate became the next "big thing" in Citrus County during the 1970's. Communities such as Beverly Hills, Sugar Mill Woods, and Citrus



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Springs brought thousands of Northern retirees to this area and created a population boom. The county has grown from 17,000 in 1960 to 167,000 in 2024.



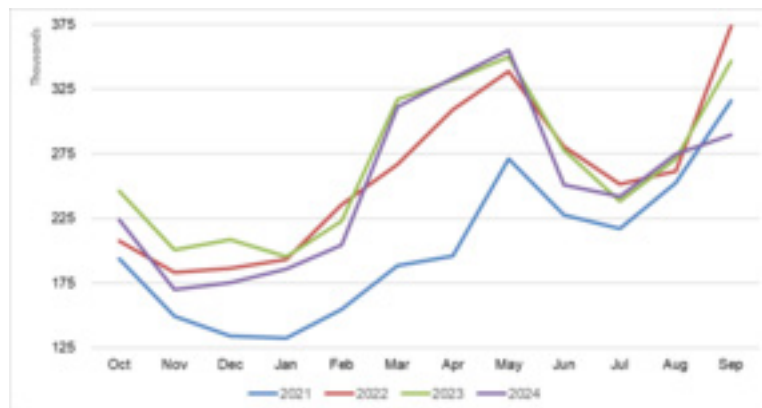
During the early 1980's Citrus was designated Florida's Manatee Capital. The county's most significant tourist draw is that it is the only place in the United States where one can legally interact and swim with the West Indian manatee. This species makes the county's spring-fed rivers its wintering home. According to the US Fish & Wildlife Services, as many as 400 of these playful creatures can be found in the County at one time. Long a tourist destination, Citrus County is now known as the "gem of Florida's Nature Coast."

Manatees have very little body fat and can't survive long in water colder than 68°F (20°C). To survive, they seek out thermal refuges. The springs of Kings Bay and Homosassa are easily accessible from the Gulf of Mexico and have a constant average temperature of 73°F (23°C).

Manatees have eyes that close like the iris of a camera. They see poorly up close and rely on direct contact to feel things with their tactile whiskers and hair. Manatee ears are tiny holes on the side of their heads. They hear remarkably well and communicate with each other with high-pitched sounds called squeals, chirps, and squeaks. Adult manatees average 10 feet (3m) long and weigh 800-1,200 pounds (350-550 kg). Manatees can live into their sixties but threats they face in the wild usually shorten their lifespan.

Citrus County has warm Gulf water, spring-fed rivers, gentle manatees, great fishing and bountiful lakes. Swim with the manatees, explore our lakes and rivers, reel in Florida's best fishing, taste fish-to-fork cuisine, play great golf courses, take a hike through unspoiled forests, dive for scallops, cycle on one of America's top-rated trails, and discover our parks and attractions. Citrus County's unique and diverse natural resources make tourism a major industry. The monthly revenue collections are depicted below:

Revenue Comparison by Month



About the Area

Citrus County, located on "Florida's Nature Coast", is located 70 miles north of Tampa and 60 miles northwest of Orlando, along Florida's west-central coast and the Gulf of Mexico.

The surrounding counties include Levy to the north and northwest, Marion to the northeast, Sumter to the east and southeast, and Hernando to the south. There are two incorporated cities within the county: Inverness and Crystal River. The City of Crystal River located on the West Side of the County occupies approximately 8.05 square miles. Inverness, the County Seat, located on the East Side of the County occupies approximately 7.7 square miles.

Citrus County consists of three general physiographic regions: Coastal, Central Ridge, and the Lakes and River. The Coastal Area covers approximately 112,671 acres and parallels the Gulf of Mexico. It may be described as: 1000 feet west of Highway US 19, north from the Hernando County line to the Withlacoochee River. Located between Highways US 19 and US 41, the Central Ridge occupies approximately 217,797 acres and is considered the largest of the three regions. The Lakes and Rivers Area occupies approximately 82,370 acres in the north and eastern portions of the County.

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There are no natural sand beaches along the coastline of the County. However, there is one man-made saltwater beach located on Fort Island Trail west of Crystal River. The communities of Hernando and Inverness host several freshwater beaches on the Tsala Apopka Chain of Lakes.

The Tsala Apopka chain of lakes is 22 miles long covering 23,000 acres. The Withlacoochee River totals 45 miles of riverfront.

Employment

The School District remains the largest sector of employment in Citrus County. Other major sources of jobs are found in county government, health care, retail, and energy. Major employers in the county are shown below along with their approximate level of full time employees as of 2023:

Largest Employers and Tax Payers

Principal Employers		2023	
Industry	Rank	Percent of Population Employed	Employees
Citrus County School Board	1	8.01%	2,500
Citrus County Board of County Commissioners	2	2.93%	914
Citrus Memorial Hospital	3	2.56%	800
Publix Supermarkets	4	2.40%	750
Duke Energy	5	2.08%	650
Seven Rivers Hospital	6	1.44%	450
Citrus Hills Investment Properties	7	1.44%	450
Citrus County Association for Retarded Citizens, Inc	8	1.41%	440
Winn-Dixie Stores	9	1.28%	400
Citrus County Sheriff's Department	10	1.20%	375

Source: Citrus County Clerk of Court, Annual Comprehensive Financial Report

Budget Development Process

The development of the budget involves three distinct phases: formulating budget requests, administrative review and proposal, and County Commission review and adoption. The development of the Capital Budget involves a slightly different process and timing. The procedures used in preparing both the operating and capital budgets are summarized below.

The Budget is prepared over a ten-month period beginning in January and ending in October.

The sequence of events is as follows:

Formulating Budget Requests: January - March

- > In January, the Director of the Department of Management and Budget prepares guidelines and instructions for the upcoming budget process and presents them to the County Administrator. Goals that the Board has set are included in this process.
- > In February, the Department of Management and Budget will update preliminary revenue projections for the budget year.
- > In March, the Board of County Commissioners held a budget workshop to establish the budget guidelines for the upcoming fiscal year. The budget guidelines are provided to the Constitutional Officers in addition to the County Departments. The budget for fiscal year 24/25 was tentatively based on the current millage rate. The anticipated new growth was 3% based on portability of the homestead exemption and the Save Our Homes limitation of 3%. The guideline was the total budget should remain as close to the current year budget as possible. This included additional services and/or personnel needed to meet the needs of the community based on current levels of service.
- > Based on this and other information, the Department of Management and Budget presents the County Administrator with a recommendation for a preliminary budget target. The County Administrator then determines the parameters for the entire County budget. The Department of Management and Budget uses this target to develop the budget instructions that are issued, usually in early March.

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- > In February and March, department heads assess their departmental needs, prepare their operating budget requests, and submit them to the Department of Management and Budget. The requests are usually due by the end of March.

Administrative Review and Proposal: April - May

- > Budget requests are reviewed by the Department of Management and Budget staff during April.
- > Meetings are held between Departments and the Management and Budget Department to review budget submissions to determine specific funding levels to be recommended.

Board of County Commissioners Review and Adoption: May - September

- > The third stage of the budget cycle is the legislative review of the Proposed Budget. During this time, the focus of the budget review turns to the Board of County Commissioners.
- > On June 1st the Property Appraiser provides an estimate of assessed property values in accordance with F.S. 200.065 (7).
- > On June 1st the Property Appraiser's budget is to be submitted to the State of Florida, Department of Revenue in accordance with F.S. 195.087 (1) (a).
- > On July 1st the Property Appraiser certifies the taxable property values in accordance with F.S. 193.023 (1); 200.065 (11).
- > Preliminary budget hearings will be scheduled in late July to adopt the tentative millage rates. Revenues forecasted by the Office of Economic and Demographic Research (EDR) will be presented to the Board at this hearing.
- > On August 1st the Tax Collector's budget is to be submitted to the State of Florida, Department of Revenue and the Board of County Commissioners in accordance with F.S. 195.087 (2).
- > In August the Property Appraiser mails Truth-in-Millage (TRIM) notices to all property owners. This notifies all taxpayers of the proposed tax rate, its relationship to the prior year's rate, the total taxes based on the proposed rate, and the valuation of each parcel of property. Once the millage rate is certified, it may not be increased without re-mailing the notices. The TRIM notices must be mailed within fifty-five (55) days after July 1st.
- > Florida Statutes requires that the Board hold at least two public hearings on the Proposed Budget between September 3rd and September 30th, inclusive.
- > The County adopts a budget through passage of a Resolution. The Resolution is filed with the Florida Department of Revenue, Property Appraiser and Tax Collector.
- > The approved Budget takes effect on October 1, the beginning of the fiscal year and the spending plan, as authorized by the Board, will be implemented throughout the fiscal year.

Capital Planning

- > Citrus County maintains a Capital Improvement Program (CIP) that covers a five-year period and is updated annually in conjunction with the budget. Proposed projects are prioritized and available funds are allocated accordingly. An integral part of this process is a review of the County's current debt and the County's financial ability to issue new debt. The Capital Improvement Program is published as a separate document. Funding for current fiscal year projects is reflected in the adopted budget.
- > In January, department heads assess their capital projects to determine if they meet the definition of a capital improvement project. A capital improvement project is defined as any new building, equipment, additions to existing structures, purchase of structures, the purchase of land in conjunction with new or existing structures, and road and bridge projects that would normally have a life of at least ten (10) years and an initial cost of greater than \$50,000.
- > CIP requests are reviewed by Department of Management and Budget staff during the months of February and March.
- > Meetings between Departments and Management and Budget Department to review CIP submissions to determine specific funding levels to be approved.
- > Management & Budget will schedule a CIP Workshop to present the recommended projects to the Board of County Commissioners in April or May.
- > Throughout the Fiscal Year, appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose, but no expenditures shall be charged directly to the reserve for contingencies.
- > During the fiscal year, the Board of County Commissioners may appropriate the reserve for future construction and improvements for the purpose or purposes for which the reserve was established.

Budget Calendar



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Citizen Involvement

The County has numerous advisory boards and committees that encourage citizen participation. Following is a brief description of several of them:

Affordable Housing Advisory Committee (AHAC) – recommends specific initiatives and incentives to encourage or facilitate affordable housing as provided in Florida Statute Section 420.9076.

Aviation Advisory Board – advises the Board of County Commissioners on all land acquisitions, leases, construction, reconstruction and improvements, repairs, maintenance and general operation of the Crystal River and Inverness Airports.

Beverly Hills Advisory Council – advises the Board of County Commissioners on budget, policies, services and other pertinent matters of the Beverly Hills Municipal Service Benefit Unit (MSBU).

Citrus Springs Advisory Council – is responsible for both short and long range plans for the revenue generated by this assessment. To date, the accomplishments have been many, including entrance improvements, safety street lighting, median landscaping and two employees dedicated to the maintenance of Citrus Springs.

Code Review and Appeals Board (CRAB) – reviews any locally proposed technical amendments to building standards or regulations and makes recommendations to the Board of County Commissioners, hears appeals of code interpretations, and makes decisions on variations and modifications concerning technical codes and standards.

Historical Resources Advisory Board (HRAB) – maintains its commitment to its partnerships among federal, state, local government, and the citizens of Citrus County to identify, evaluate and protect historic properties.

Local Mitigation Strategy (LMS) – maintain and update the local mitigation strategy plan to reduce or eliminate the risks associated with natural and man-made hazards to be in compliance with the Disaster Mitigation Act of 2000.

Metropolitan Planning Organization (MPO) – is supported by Citrus and Hernando County. The MPO is mandated by the Federal Highway Act of 1973 to provide a cooperative, comprehensive, and continuing transportation planning and decision-making process. The process encompasses all modes and covers both short-range and long-range transportation planning. MPO plans and programs are reviewed by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). Each urban area in the United States has a MPO, which acts as a liaison between local communities, their citizens, and the state departments of transportation (DOTs). MPOs are important because they direct how and where available state and federal dollars for transportation improvements will be spent.

Planning and Development Commission (PDC) – reviews development applications and makes recommendations to the Board of County Commissioners on changes to the Citrus County Comprehensive Plan and Land Development Code, has final action on variance and conditional use applications, and provides direction to staff regarding land use amendments and text amendments on development issues.

Special Library District Advisory Board – advises the Board of County Commissioners on matters concerning library budgets, policies, and services.

Springs Steering Committee – develops a management plan tailored for each spring system which identifies issues, solutions, costs and responsibilities.

Tampa Bay Regional Planning Council (TBRPC) – provides a venue for analyzing issues, resolving problems, and sharing solutions among the jurisdictions in Citrus, Hernando, Hillsborough, Manatee, Pasco and Pinellas Counties.

Tourist Development Council (TDC) – develops the plan for tourism development and marketing, and makes recommendations for the use of Tourist Development Tax revenue.

Transportation Disadvantaged Coordinating Board – assists in establishing standards as required by the Florida Commission for the Transportation Disadvantaged, advises transportation management with regard to operating practices, and recommends changes to policies and practices.

Veterans Services Advisory Board – advises the Veterans Services Office on the unmet needs, policies, services and any other pertinent matters as it relates to veterans services.

Water and Wastewater Authority – provides for the regulation of water, bulk water, and wastewater utilities within the unincorporated areas of the County.

Withlacoochee Water Supply Authority (WRWSA) – promotes environmental stewardship through its water conservation programs and will develop alternative water sources when necessary to augment traditional water supplies to meet the region's long-term needs.

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Budget Amendment Process

Florida Statutes direct that, upon final adoption, budgets shall regulate the expenditures of the County. Itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended, altered or exceeded except as provided by statute. The County will establish and maintain practices for the administration and amendment of the annual budget.

- > Budget authority is legally maintained at the fund level; however; County Administration imposes management of budget controls at the department level.
- > Actual expenditures and operating transfers out may not exceed budget appropriations at the individual fund level. Appropriations which are neither expended, encumbered, nor specifically designated to be carried over lapse at the end of the fiscal year.

Budget Transfers

The Board of County Commissioners at any time within a fiscal year may amend a budget for that year as follows:

- > Appropriations for expenditures in any fund may be increased or decreased with the approval of the Board of County Commissioners, provided that total appropriations of the fund are not changed.
- > The budget transfer will be reviewed by the Director of the requesting division, followed by a review of the Department of Management and Budget and prior to the subsequent approval by the County Administrator and Board of County Commissioners.
- > Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose, but no expenditures shall be charged directly to the reserve for contingencies.
- > The Board of County Commissioners may appropriate the reserve for future construction and improvements for the purpose or purposes for which the reserve was established.

Budget Resolutions

- > Revenues from a source not anticipated in the budget and received for a particular purpose (including, but not limited to, grants, donations, gifts or reimbursement for damages) may, upon approval of a resolution by the Board of County Commissioners, be appropriated and expended for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.
- > Increased receipts for proprietary funds received for a particular purpose may, upon approval of a resolution by the Board of County Commissioners, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided in the budget.
- > If an amendment to the budget is required for a purpose not specifically authorized in Florida Statutes 129.06 (2)(a-e), an amendment may be authorized by resolution of the Board of County Commissioners following a public hearing advertised at least 2 days, but not more than 5 days before the hearing date.

Basis of Accounting and Budgeting

Basis of Budgeting refers to the reporting of revenues and expenditures or expenses in the financial statements as they are recognized in the accounts. Basis of Accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County follows Generally Accepted Accounting Principles (GAAP) for accounting and financial reporting. Governmental funds are budgeted using the modified accrual basis of accounting. Enterprise (Proprietary) funds are budgeted using the accrual basis of accounting, however, there are some exceptions. Loan proceeds are budgeted as revenue and principal payments on debt obligations are budgeted as expenditures.

Under the modified accrual basis, revenues are recognized when they become both measurable and available to finance current expenditures. Expenditures are generally recognized when a liability is incurred except for: prepaid insurances and similar items; accumulated unpaid vacation, sick and other employee benefits; interest on special assessment indebtedness; and principal and interest on long-term debt which are generally recognized when due. The Governmental funds include

GENERAL INFORMATION

the General Fund, Special Taxing Districts, Special Revenue Funds, Debt Service Funds, Internal Services Funds, and Impact Fee Funds,

Under the accrual basis of accounting, revenues are recognized when earned, regardless of when the cash is received. Expenses are recorded as they are owed, instead of when they are paid. The accrual method does not recognize loan proceeds as revenue or principal payments on debt obligations as expenditures. Also, capital expenditures are budgeted as expenses, but must be capitalized under the accrual method of accounting. In addition, depreciation and amortization are not budgeted items. The change in compensated absences is not budgeted under either method. The basis of budgeting is the same as the basis of accounting used in the audited financial statements for governmental and proprietary funds. Enterprise Funds include Solid Waste Management, Utilities, Building and Emergency Medical Services (EMS).

Fund balance allocations (residual unappropriated liquid assets resulting from prior year's operations) are budgeted as revenue on a budgetary basis as "Carry Forward" but are eliminated on a GAAP basis for final reporting.

Relationship Between the Capital and Operating Budgets

The capital and operating budgets affect each other in a number of ways. The amount of debt that can be supported by the operating budget helps determine the value of the bonds that can be sold in any given fiscal year. Operating budget resources, as governed by the County's revenue and by its budget stability and debt management policies, determine the level and composition of the County's capital budget. The County's debt policy contains guidelines to help the County stay within a sound fiscal framework despite year-to-year variations in the amount of resources available for debt service.

Capital budget decisions affect the operating budget in several ways. First and foremost is the amount of operating budget revenue that must be used to provide for debt service payments on any revenue bonds sold to fund capital projects.

A second impact the capital budget has on the operating budget consists of the operating and maintenance costs associated with the completed facilities. The greatest operating impacts occur with a new facility, such as the opening of a new park. In such instances, costs relating to new maintenance and support staff and additional operating and utility expenses must all be included in the operating budget.

Other types of capital projects may have a relatively small impact on the operating budget. Renovations rarely increase operating costs much, if at all. Road, storm drainage, and other infrastructure projects do not normally result in the need for additional costs. However, when such projects reach a critical mass, additional maintenance staff will be needed, and at some point in the future, resurfacing and other expensive maintenance activities will be required.

Capital expenditures can also have positive impacts on the operating budget. For instance, infrastructure maintenance funded through the capital budget can result in substantial operating budget savings. An example is the resurfacing of roads using capital budget funds, which usually reduces the need for temporary repairs of potholes and other maintenance funded from the operating budget. Likewise, the renovation of an old facility will usually result in lower maintenance costs for that facility. New construction can also serve to reduce operating expenses if the new facility results in less need for rented or leased space.

Fund Structure

As a means of tracking and accounting for money, the operations of the county are divided into funds. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are departments (i.e., Public Works Department) and within departments are cost centers.

Each of these accounting units facilitates the tracking of costs and effectiveness of services provided to the public. Within cost centers are accounts or line items. These are the basic units of measurement in the budget and make it possible to determine costs of specific programs.

Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. A major fund is any budgeted fund that represents more than 5 percent of the total appropriated revenues or expenditures. The following are the county's fund types and definitions.

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Governmental Funds

Governmental Funds account for general governmental activities which are largely supported by taxes and fees. They are accounted for on a “spending” or current financial resources basis. Governmental funds include the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

General Fund

General Fund - The general fund is used to account for resources that are not required to be accounted for in other funds. Both revenues and expenditures are budgeted in compliance with procedures established in Florida Statutes.

Special Revenue Funds

Special Revenue Funds - Special revenue funds are established pursuant to state statutes or local ordinances in order to segregate resources that are designated to be used for specified purposes. Both revenues and expenditures are budgeted in compliance with procedures established in Florida Statutes.

The following funds are considered major special revenue funds:

Transportation - The Transportation fund accounts for road maintenance and repairs that are funded largely by ad valorem taxes and gas taxes. Also, this fund accounts for construction and maintenance of county roads funded by gas taxes.

The following funds are considered non-major special revenue funds:

Special Assessment Districts - These funds account for road paving, private road construction and maintenance, water and sewer, and other activities financed by a levy of property owners.

Impact Fees - Impact fee funds account for the receipt and expenditure of transportation, parks, school, law enforcement, fire, emergency medical services, library, and public buildings impact fees.

Street Lighting Districts - These funds account for the receipt and disbursement of funds levied for street lighting in 27 districts.

Library Services - Library Services accounts for operation of the library system that is funded by a special taxing district.

Fire Rescue - Fire Rescue accounts for operation of the fire districts that are funded by a special taxing district and special assessment.

Other Special Revenue Funds - These funds account for the receipt and disbursement of funds for community centers, county court mediation, court alternative programs, water quality, boating and fishing improvement, crime prevention programs, Article V, parks programs, business tax, and tourist tax.

Capital Project Funds

Capital Project Funds - Capital Projects Funds are established to account for the accumulation and use of resources for the acquisition or construction of major capital facilities. There are no non-major capital funds.

Debt Service Funds

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and payment of, principal, interest and other costs of long-term debt. The county appropriates current year expenditures and anticipated revenue. *None of the County's debt service funds are considered major funds.*

Permanent Funds

Permanent Funds - Permanent funds are used to account for resources that are legally restricted such that earnings, not principal, may be used to fund county programs. The county's budget does not include any of these types of funds.

Proprietary Funds

Proprietary Funds account for those external and internal business-type activities that are provided on a basis consistent with private enterprise. They are accounted for on a cost of service or “capital maintenance” basis. Proprietary funds include enterprise funds and internal service funds.

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Enterprise Funds

Enterprise Funds - Enterprise funds are used to account for operations that provide goods or services to the general public and are supported primarily through user charges or where the governing body has decided that periodic determination of net income is needed.

The following funds are considered major enterprise funds:

Public Utilities - These funds account for operation and expansion of the water and wastewater systems and are funded by retail sales and user fees.

Landfill - This fund accounts for operation of the class I sanitary landfill and is funded by user fees and assessments.

The following fund is considered non-major enterprise funds:

Building Inspection - This fund accounts for the building division's activities that are funded by building permits.

Emergency Medical Service - This fund accounts for operation of the emergency medical transportation and is funded by user fees.

Internal Service Funds

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the county, or to other governments on a cost reimbursement basis.

The county has the following internal service funds: Health Insurance, Insurance Trust, Dental Insurance, Fleet Management, and Fleet Vehicle Trust Fund. None of these funds are considered major funds.

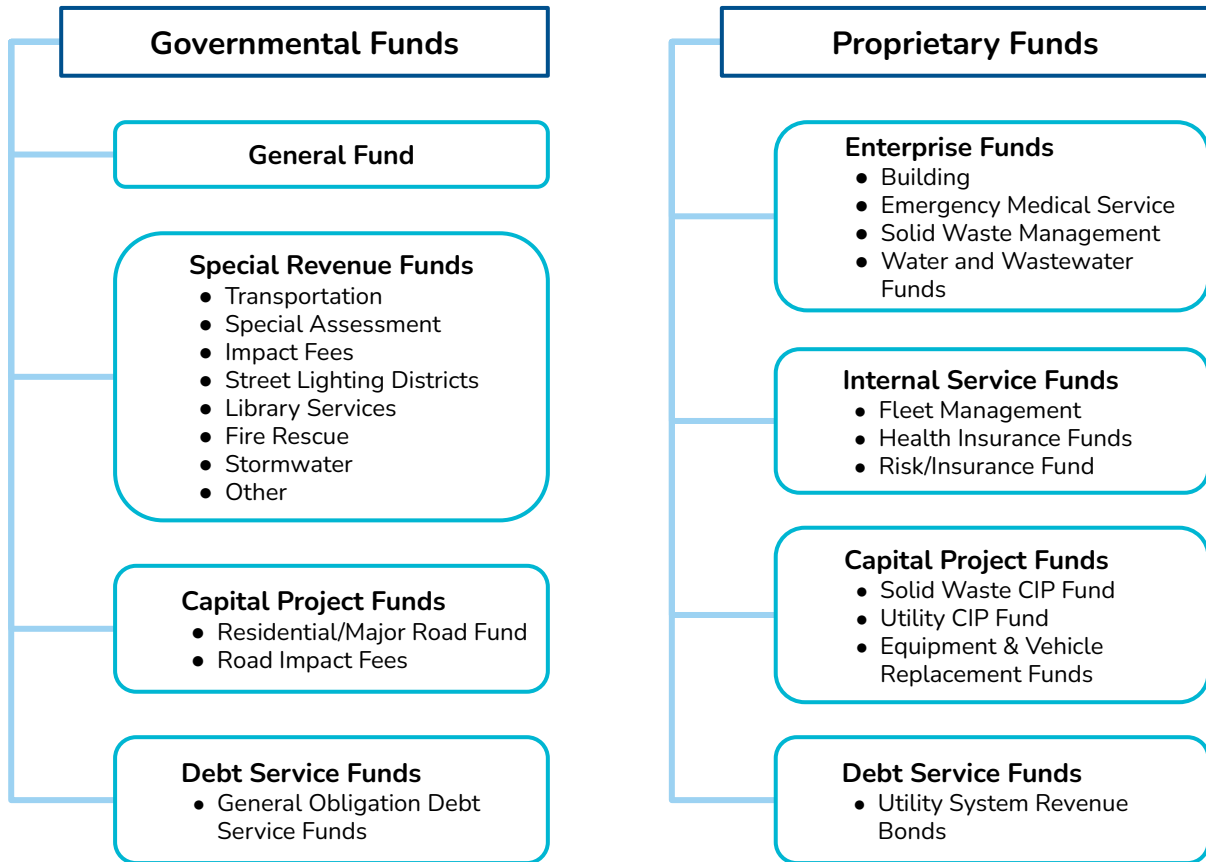
Fiduciary Funds

Fiduciary funds account for assets that belong to others which are under county control but cannot be used to fund county programs. Fiduciary funds include the following fund types: pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds, and agency funds. The county's budget does not include any of these types of funds.

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Fund Structure

Accounts are organized on the basis of funds and each fund is considered to be a separate accounting entity. All funds, both governmental and proprietary, are subject to appropriations.



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Revenue and Expenditure Category Descriptions

Revenues

Taxes - Revenue derived from legislatively authorized charges.

Licenses & Permits - Charges for the issuance of licenses and permits.

Intergovernmental Revenue - Grants, entitlements, shared revenues and payments for goods and services provided by one government to another.

Charges for Goods & Services - Fees and charges for goods and professional or other services rendered.

Fines and Forfeitures - Revenue derived from monetary judgements imposed or a penalty by which one loses rights in property.

Miscellaneous Revenues - Revenue derived from sources not otherwise provided for in other revenue accounts.

Other Financing Sources - Revenue derived from the proceeds of long term debt, operating transfers and the disposition of fixed assets.

Expenditures

General Government - A major class of services provided by the legislative and administrative branches of the local government for the benefit of the public or governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly includable in another major class.

Public Safety - A major category of services for security of persons and property.

Physical Environment - The cost of services provided to achieve a satisfactory living environment by controlling and utilizing elements of the environment.

Transportation - The cost of services provided by the governmental entity for the safe and adequate flow of vehicles, travelers, and pedestrians.

Economic Environment - The cost of providing services which develop and improve the economic condition of the community and its citizens.

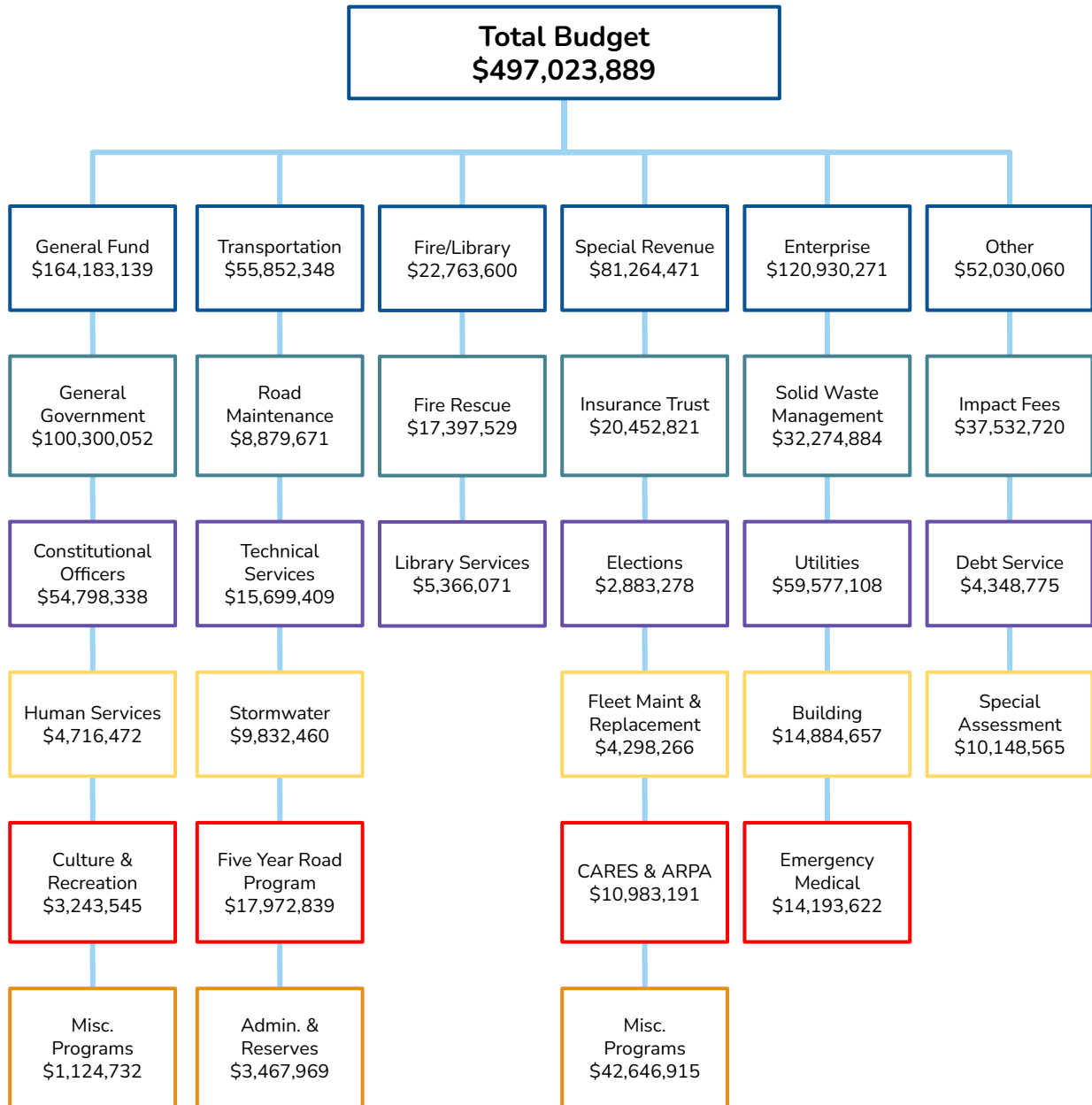
Human Services - A major class of services provided for the care, treatment and control of mental and physical illness.

Culture & Recreation - The cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors.

Debt Service - A major class of expenditures used to account for principal and interest payment of debt.

Other Financing Uses - Includes all routine or regular interfund transfers.

Financial Organizational Chart



GENERAL INFORMATION

Budget Fiscal Policies

Florida Statutes Chapters 129 and 200 govern the budget process and the levying of ad valorem taxes. The Statutes address the budget timetable from the point of initial presentation of the proposed budget and taxable value to the Citrus County Board of County Commissioners. The timetable, public advertising requirements, and the two required public hearings to adopt the budget and levy ad valorem taxes are statutory requirements. Additionally, State Comptroller Regulations dictate a uniform accounting structure, which must be embodied in the budget and financial reporting.

Budget formulation, adoption and execution in Citrus County involve the interaction of many people. The purpose of the process is to identify service needs, develop strategies for meeting these needs, and develop detailed revenue and expenditure plans to carry out the strategic plans.

The budget document provides a summary of the financial plan for county operations for the fiscal year beginning October 1 and ending September 30. This document shows revenue sources and how they will be spent. It also contains the objectives of departments and programs.

The County has additional funds that are audited, but not included in the budget document. These funds can include grant funded or non-recurring revenues which are adopted by resolution upon award from funding agencies.

The total of the estimated receipts, including balances brought forward, must equal the total of the appropriations and reserves, therefore enabling a balanced budget.

Legal Requirements

An annual budget shall be prepared, approved, and adopted for each fiscal year.

The budget controls the levy of taxes and expenditure of money for all County purposes. The budget shall be conducted in accordance with Chapters 125, 129, 200, and 218 of the Florida Statutes, as amended.

Pursuant to Chapter 129.07, Florida Statutes, it is unlawful for the Board of County Commissioners to expand or contract for expenditures in any fiscal year in excess of the amount budgeted in each fund. Every appropriation shall lapse at the close of the fiscal year.

The Board of County Commissioners on May 26, 1998 adopted resolution 98-076 establishing the fund level as the legal level at which expenditures may not legally exceed appropriations.

Fund Balance Policy

The fund balance policy, adopted by the Board of County Commissioners on June 10, 2014, is to establish unassigned funds to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. Adequate reserve levels are a necessary component of the County's overall financial management strategy and a key factor in external agencies' measurement of the County's financial strength. The procedure is as follows:

- > The County will establish a minimum unassigned fund balance in the General Fund of eight percent (8%) and a maximum of seventeen percent (17%). Annual contributions will be budgeted from General Fund resources as available to maintain the target reserve level. Any shortfall in an individual year shall be recaptured in the subsequent fiscal year.
- > It will be the policy for the County to apply the above criteria for annual analysis during its budgeting process. A range of fund balance will be presented to the Board for approval as part of the annual budgeting process; any deviation from the policy shall be documented and presented at this time. If a fund balance is outside of the established range, the proposed budget must include a multi-year plan of action to achieve compliance with the established range.
- > In the event of the declaration of an emergency by the Board of County Commissioners, a minimum Fund Balance equal to eight percent (8%) of operating expenditures will be maintained. A supermajority vote of the Board is required to approve the use of the Fund Balance such that it falls below the eight percent (8%) target. The County will identify a plan to restore the General Fund balance to its target amount as part of the emergency budget proposal.
- > The County will include all projected fund balances in the annual budget. All reserves will be presented in the annual budget.

Reserves And Contingencies Policy

This policy establishes criteria and procedures for utilizing reserves and contingencies.

Contingency accounts will be established to provide the following:

- > Funding for the unexpected increases in the cost of providing existing levels of service.

GENERAL INFORMATION

- > Temporary and non-recurring funding for unexpected projects.
- > Funding of a local match for public or private grants.
- > Funding to accommodate unexpected program changes and mandates from other governmental bodies.
- > Funding to initiate programs or projects.

Requests for use of emergency accounts must be approved by the Board of County Commissioners. It shall be the goal of the Board that the general government contingency account be budgeted at no less than one percent (1%) of projected general fund operating revenues for the ensuing fiscal year. The County's budget will be amended at such time the County Commission authorizes the withdrawal of funds from reserves or contingency accounts. All requests to the County Commission for withdrawal of funds from contingency or reserve accounts shall be accompanied by a "contingency addendum" prepared by the Department of Management and Budget showing year-to-date activity of the contingency account, as well as the current account balance.

One-time Revenue Policy

The County will give highest priority in the use of one-time revenues to the funding of capital assets or other one-time expenditures. Utilizing one-time revenues to fund ongoing expenditures results in incurring annual expenditure obligations which may be unfunded in future years. Using one-time revenues to fund capital assets or other non recurring expenditures better enables future administrations and Boards to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated.

Cash Handling Policy

The Citrus County Board of County Commissioners has established a cash handling policy that ensures proper acceptance, processing, depositing, and accounting of payments.

Departments are expected to provide secure surroundings for employees who handle cash and to keep employees informed of all County receipt policies and procedures. All employees involved in the handling of funds are expected to be accurate and efficient when processing customer payments, making change, or accepting checks. They are also expected to safeguard County funds against loss, and to establish and maintain good customer relations.

Debt Service Policy

Citrus County's debt policies are detailed in the Debt Management Policy as adopted by the Board of County Commissioners on September 10, 2002. The policy includes the following items:

- > Long-term debt obligations will not be used to fund regular operations.
- > The amount of long-term debt issued annually will be monitored to maintain bank-qualified status and take advantage of small issuer exemptions in the federal arbitrage laws.
- > Tax-exempt debt will continue to be issued as long as it provides savings over issuing taxable debt.
- > Debt will not be issued for a term exceeding the useful life of the underlying assets purchased or constructed with the proceeds.
- > Advanced refunding of debt will be considered if a present value savings of at least three (3) percent can be realized.

Citrus County has no legal debt limits. The only restriction on general obligation bonds is that voters of the county must, through a referendum, approve the use of ad valorem tax proceeds to repay the debt. The 10 mill cap on ad valorem taxes may be exceeded for the purpose of debt service on general obligation bonds upon approval of the voters of the county. Citrus County currently has no general obligation bonds outstanding.

Investment Policy

The Citrus County Board of County Commissioners and Citrus County Clerk of the Courts will invest public funds in a manner which provides the highest investment return with the maximum security while meeting the daily cash flow demands of the entities and conforming to all state statutes governing the investment of public funds. The most recent investment policy was adopted on May 11, 2023.

GENERAL INFORMATION

Procurement Policy

The Citrus County Board of County Commissioners has established a purchasing program that ensures goods and services are obtained in a consistent and timely manner, and at the lowest possible price consistent with required standards. The initial procurement/purchasing policy was adopted by the Board of County Commissioners on October 24, 1989. The most recent policy was adopted on March 8, 2022.

Revenue Policy

Citrus County will attempt to maintain a diversified and stable revenue stream to provide protection against short-term fluctuations of any one revenue source.

- > The County will adhere to the Florida Statutes in determining how state revenues may be spent.
- > The County will budget only 95% of all anticipated operating revenues pursuant to Florida Statute 129.04 (Cash forward revenues and fund transfers-in must be budgeted at 100%).
- > The County will maintain a budgetary control system to ensure adherence to the budget, and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- > The County will continue to work with the state legislature to ensure that programs impacting County government are designed to provide appropriate resources to fund service requirements.
- > The County utilizes the Office of Economic & Demographic Research (EDR), issued by the State of Florida to determine estimates for state revenues.
- > The County considers collection trends, economic conditions, changing priorities, and other relevant factors to determine the projected and budgeted revenues.

Expenditure Policy

Citrus County will maintain current levels of service. Expansion in services will be based on changes in State or regulatory requirements or will generate savings in the long term.

- > Personnel Services expenditures are budgeted based on current wages with an inflationary increase. Fringe benefits include retirement contributions, health insurance and worker's compensation. The retirement contribution rates are based on the State of Florida annual legislation, and the health insurance and worker's compensation rates are based on the figures provided by the various insurance companies.
- > The operating and capital budgets are determined concurrently. Proper balance between current and long-term requirements shall be maintained.
- > The Building Division, Solid Waste, and Utilities will be self-supporting.

Risk Management Policy

Citrus County will apply to the risk of accidental and fortuitous loss the risk management process, which includes a systematic and regular identification of loss exposures, the analysis of those loss exposures, the application of sound risk control procedures, and the financing of risk consistent with the Citrus County BOCC financial resources.

The County, in accordance with its statutes, laws, and guided by its Administrative Regulations adopted by the Board on June 24, 2014, is to be protected against accidental loss or losses that in the aggregate during any financial period would significantly affect the budget or the ability of the County to continue to fulfill its responsibilities to taxpayers and the public.



Budget Summary



Citrus County, Florida

BUDGET SUMMARY

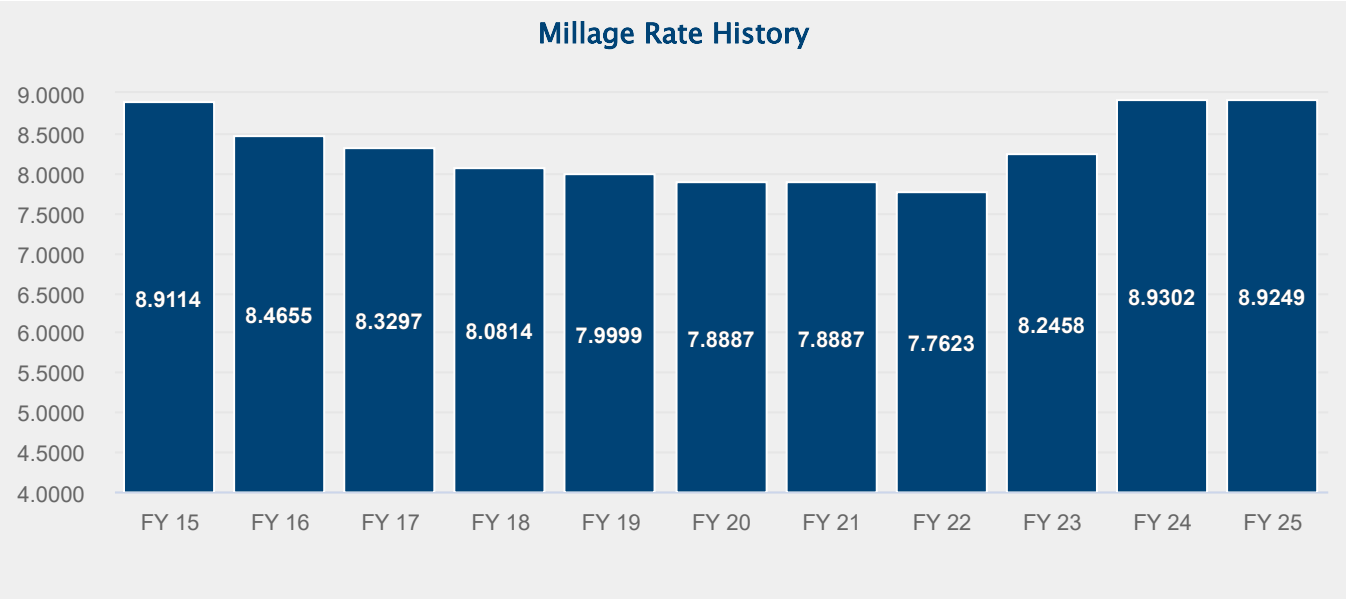
Schedule of Ad Valorem Taxes and Required Millage

	2023/2024		2024/2025	
	Revenue	Millage	Revenue	Millage
County-wide				
General Fund	\$95,199,944	6.9951	\$104,480,003	6.9898
Transportation	13,418,985	0.9860	14,738,230	0.9860
Health Department	767,577	0.0564	843,039	0.0564
Bocc County-wide Total	\$109,386,506	8.0375	\$120,061,272	8.0322
Special Districts				
Library Services	\$4,282,916	0.3147	\$4,703,977	0.3147
Fire Rescue Mstu	7,122,232	0.5780	7,836,136	0.5780
Special Districts Total	\$11,405,148	0.8927	\$12,540,113	0.8927
Total Millage	\$120,791,654	8.9302	\$132,601,385	8.9249

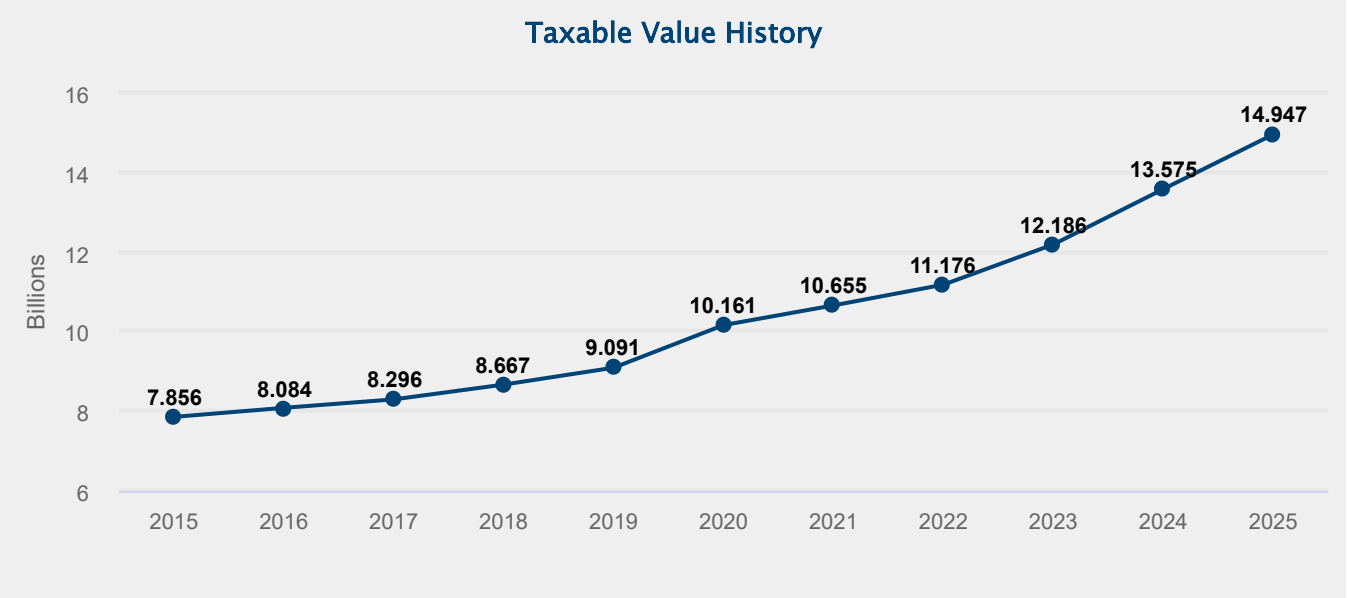
Summary of Total Budget

	2023/2024	2024/2025	Change
General Fund	\$150,327,578	\$164,183,139	9.22%
Health Department	1,525,887	1,626,559	6.60%
Transportation Funds	39,844,146	55,852,348	40.18%
Debt Service Funds	4,651,875	4,348,775	(6.52%)
Special Revenue Funds	54,882,199	54,886,825	0.01%
Internal Service Funds	22,972,409	24,751,087	7.74%
Enterprise Funds	119,842,292	120,930,271	0.91%
Special Assessments	18,092,060	10,148,565	(43.91%)
Impact Fees	27,935,001	37,532,720	34.36%
Library Services	4,932,536	5,366,071	8.79%
Fire Rescue	17,343,491	17,397,529	0.31%
Total Budget	\$462,349,474	\$497,023,889	7.50%

BUDGET SUMMARY



The budget reflects a 0.0053 mills decrease in the General Fund millage. The Transportation, Health Department, Library Services and Fire MSTU millage rates remain unchanged. The aggregate millage is 8.8711 or 6.51% increase over the aggregate rolled back millage rate of 8.3286.

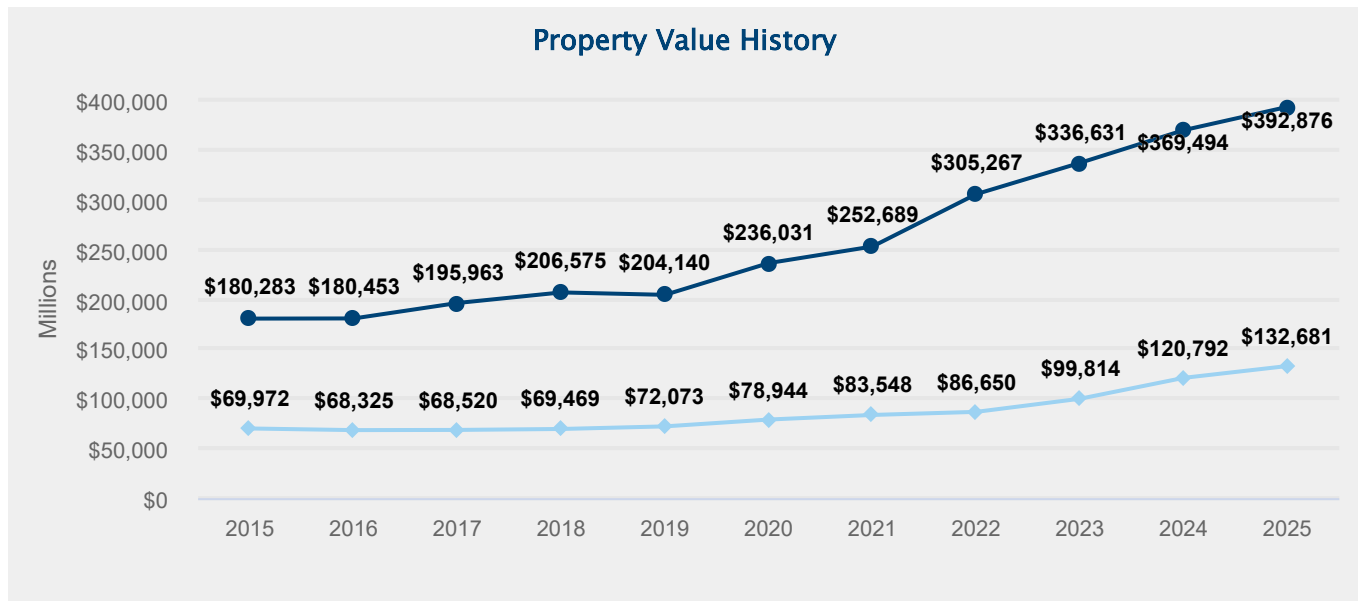


The above chart represents the historical taxable value. The County had a three year decline of 13.1% from FY 12/13 to FY 14/15. For the last ten fiscal years there has been an increase in the taxable value, with FY 24/25 increasing of 10.11%

BUDGET SUMMARY

Property Value History

Year	Final Valuation	Millage	Taxes	Net Budget *
2015	7,856,463,122	8.9114	69,971,584	180,283,052
2016	8,083,820,200	8.4655	68,325,166	180,452,771
2017	8,292,626,815	8.3297	68,519,560	195,963,159
2018	8,667,429,638	8.0814	69,468,706	206,575,236
2019	9,091,226,499	7.9999	72,072,950	204,140,020
2020	10,160,817,278	7.8887	78,943,798	236,030,930
2021	10,655,493,324	7.8887	83,548,036	252,689,117
2022	11,175,602,147	7.7623	86,650,251	305,266,518
2023	12,163,284,496	8.2458	99,814,108	336,630,621
2024	13,574,738,082	8.9302	120,791,654	369,494,350
2025	14,947,495,308	8.9249	132,680,606	392,875,532

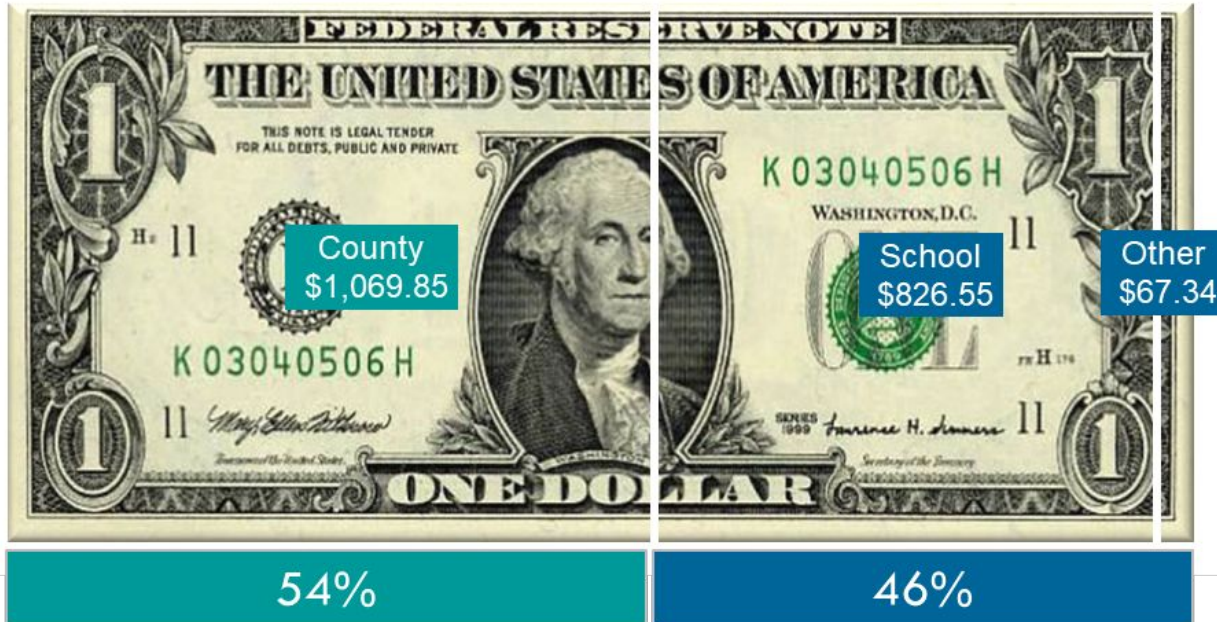


* Net Budget excludes reserves accounts established to record fund balance.

BUDGET SUMMARY

Property Tax on Average Residential Home

With a Assessed Value of \$169,873 less the Homestead Exemption of \$25,000 and less a NonSchool Exemption of \$25,000 for values between \$50,000 and \$75,000



Total Tax Bill \$1,963.74

This represents a typical Ad Valorem tax notice. Ad Valorem taxes account for approximately 64% of the General Fund revenues. Ad Valorem taxes are levied against real estate and certain personal, non-real estate property held for commercial or investment purposes. The notice of Ad Valorem taxes, which is mailed out to property owners of record in Citrus County, incorporates a millage rate made up of five components. Millage is an expression of the number of mills per dollar of assessed valuation levied.

The Homestead Exemption is available to permanent residents of the County, and excludes the first \$25,000 of appraised value. On January 29, 2008, an amendment was approved which provides up to an additional \$25,000 of homestead exemption for values between \$50,000 and \$75,000. This additional exemption does not apply to the School.

Millage Rate	Taxing Authority
8.9249	General Government - Represents The Operating Millage Levied By The County And Goes Toward Providing County-wide Functions Including The Sheriff, Courts And Judicial Systems, Health Department, Parks And Other Government Responsibilities; Library Services, Fire Protection, And Maintenance Of Road Systems For Residents In Unincorporated Areas;
5.3440	Public Schools - Comprised Of 3.0960 Local Effort Required Of The Citrus County School Board By The State, 0.7480 Discretionary Millage And 1.5000 Mills For District Local Capital Improvements Of The Citrus County School Board;
0.3708	Mosquito Control - Levy By The Mosquito Control District;
0.1909	Water Management - Levy By The Southwest Florida Water Management District; To Provide Protection Of Water And Waterways In Citrus County.
14.8306	Total Millage

BUDGET SUMMARY

Summary of Total Budget by Fund Type

	General Fund	Transportation	Fire/Library	Special Revenue	Enterprise	Other	Total
Beginning Fund Balance	33,992,372	24,449,355	3,581,921	43,918,403	60,440,751	35,863,492	202,246,294
Revenues							
Ad Valorem Taxes	\$104,480,003	\$14,738,230	\$12,540,113	\$843,039	\$-	\$-	\$132,601,385
Other Taxes	1,500,000	6,625,000	-	2,970,000	35,000	-	11,130,000
Licenses And Permits	-	5,155,100	7,227,650	137,871	4,679,200	12,124,750	29,324,571
Intergovernmental Revenue	17,397,500	2,688,250	20,000	70,800	-	-	20,176,550
Charges For Services	6,987,268	10,500	46,000	14,410,008	46,524,850	-	67,978,626
Fines And Forfeitures	300,000	-	300	31,020	9,658	-	340,978
Miscellaneous Revenues	1,135,931	395,000	139,400	4,217,389	1,593,599	368,824	7,850,143
Statutory Reserves	(6,590,036)	(1,480,604)	(998,753)	(301,233)	(2,510,141)	(624,806)	(12,505,573)
Interfund Transfers	4,980,101	3,271,517	206,969	14,967,174	10,157,354	4,297,800	37,880,915
Total Revenues	130,190,767	31,402,993	19,181,679	37,346,068	60,489,520	16,166,568	294,777,595
Total Revenues & Fund Balance	\$164,183,139	\$55,852,348	\$22,763,600	\$81,264,471	\$120,930,271	\$52,030,060	\$497,023,889
Expenditures							
Personnel Services	\$56,107,773	\$8,892,238	\$14,740,760	\$18,774,433	\$26,386,442	\$174,394	\$125,076,040
Operating Expenses	45,619,838	4,889,564	3,945,417	16,970,627	16,420,567	1,616,676	89,462,689
Capital Outlay	11,549,180	29,156,855	1,841,798	17,630,698	22,670,978	16,621,904	99,471,413
Grants In Aid	4,918,592	174,400	55,645	4,281,976	5,000	2,530,668	11,966,281
Debt Service	1,504,649	-	231,575	721,800	5,017,522	4,597,349	12,072,895
Interfund Transfers	20,813,029	8,807,904	886,794	2,045,674	12,653,102	1,579,453	46,785,956
Total Expenditures	140,513,061	51,920,961	21,701,989	60,425,208	83,153,611	27,120,444	384,835,274
Budgeted Reserves	23,670,078	3,931,387	1,061,611	20,839,263	37,776,660	24,909,616	112,188,615
TOTAL EXPENDITURES & RESERVES	\$164,183,139	\$55,852,348	\$22,763,600	\$81,264,471	\$120,930,271	\$52,030,060	\$497,023,889

BUDGET SUMMARY

Summary of Total Budget by Category

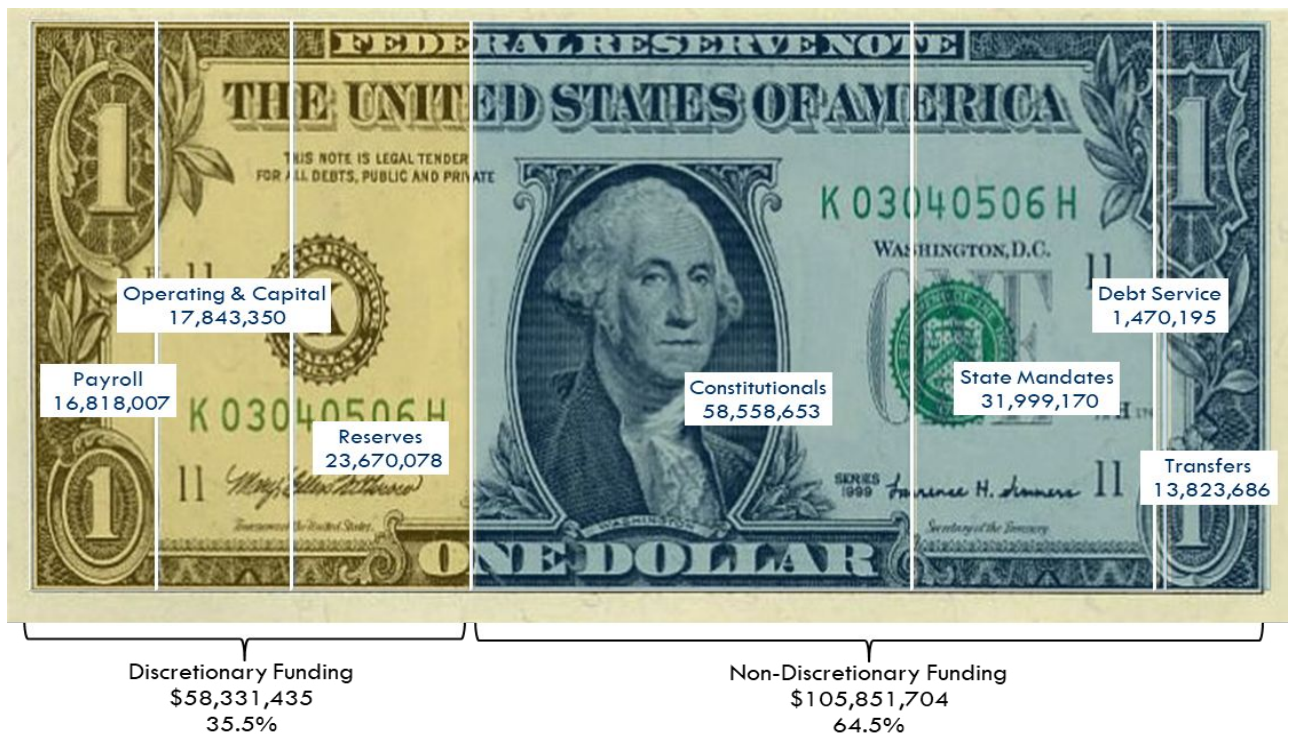
	FY 22/23 Actual	FY 23/24 Adopted Budget	FY 24/25 Adopted Budget	% Change
Beginning Fund Balance	-	189,854,053	202,246,294	6.53%
Revenues				
Ad Valorem Taxes	\$96,268,181	\$120,791,654	\$132,601,385	9.78%
Other Taxes	11,993,891	10,790,000	11,130,000	3.15%
Licenses And Permits	26,800,576	34,231,366	29,324,571	-14.33%
Intergovernmental Revenue	28,716,373	19,640,319	20,176,550	2.73%
Charges For Services	68,886,098	59,528,049	67,978,626	14.20%
Fines And Forfeitures	630,012	305,233	340,978	11.71%
Miscellaneous Revenues	17,897,146	4,898,512	7,850,143	60.26%
Other Non Operating Revenue	9,925,394	-	-	100.00%
Statutory Reserves	-	(11,722,526)	(12,505,573)	6.68%
Interfund Transfers	30,722,314	34,032,814	37,880,915	11.31%
Total Revenues	291,839,985	272,495,421	294,777,595	8.18%
				100.00%
Total Revenues And Fund Balance	\$291,839,985	\$462,349,474	\$497,023,889	7.50%
Expenditures				
Personnel Services	\$100,379,652	\$117,074,045	\$125,076,040	6.83%
Operating Expenses	77,713,313	85,926,112	89,462,689	4.12%
Capital Outlay	25,880,222	93,182,748	99,471,413	6.75%
Grants In Aid	4,476,215	19,023,703	11,966,281	-37.10%
Debt Service	8,956,631	12,021,455	12,072,895	0.43%
Interfund Transfers	36,316,579	35,833,229	46,785,956	30.57%
Total Expenditures	253,722,612	363,061,292	384,835,274	6.00%
Budgeted Reserves	-	99,288,182	112,188,615	12.99%
TOTAL EXPENDITURES AND RESERVES	\$253,722,612	\$462,349,474	\$497,023,889	7.50%

BUDGET SUMMARY

Total Budget Discretionary



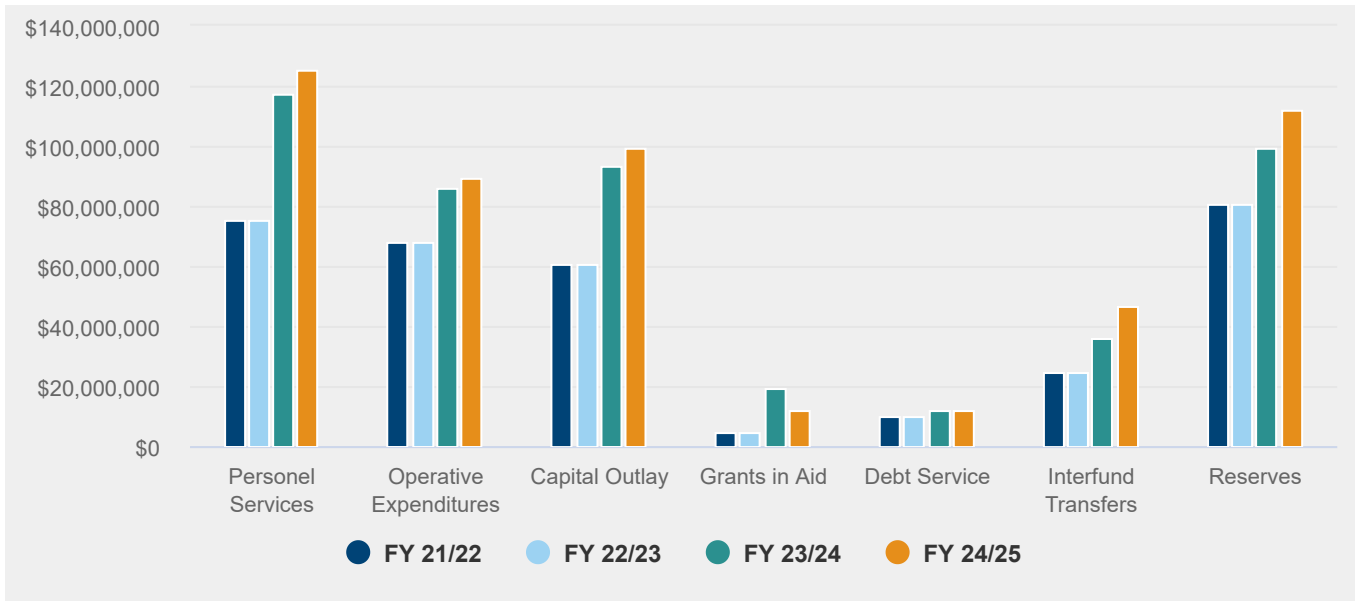
General Fund Discretionary



BUDGET SUMMARY

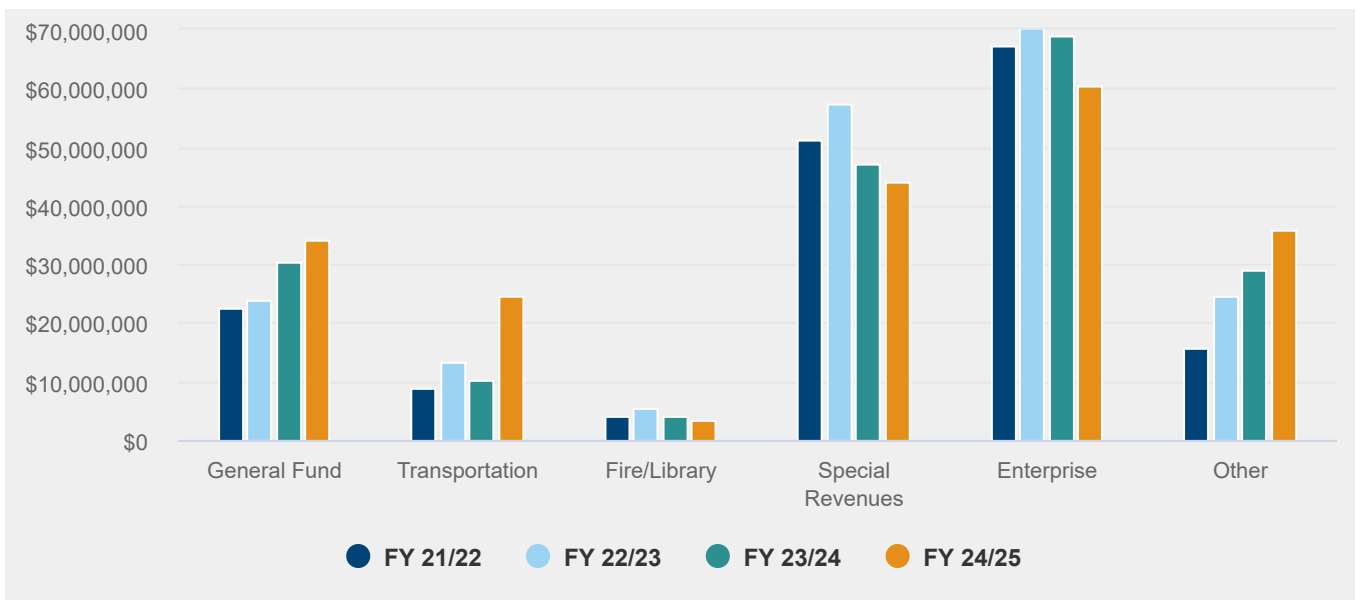
Total Budget Categories

\$497,023,889



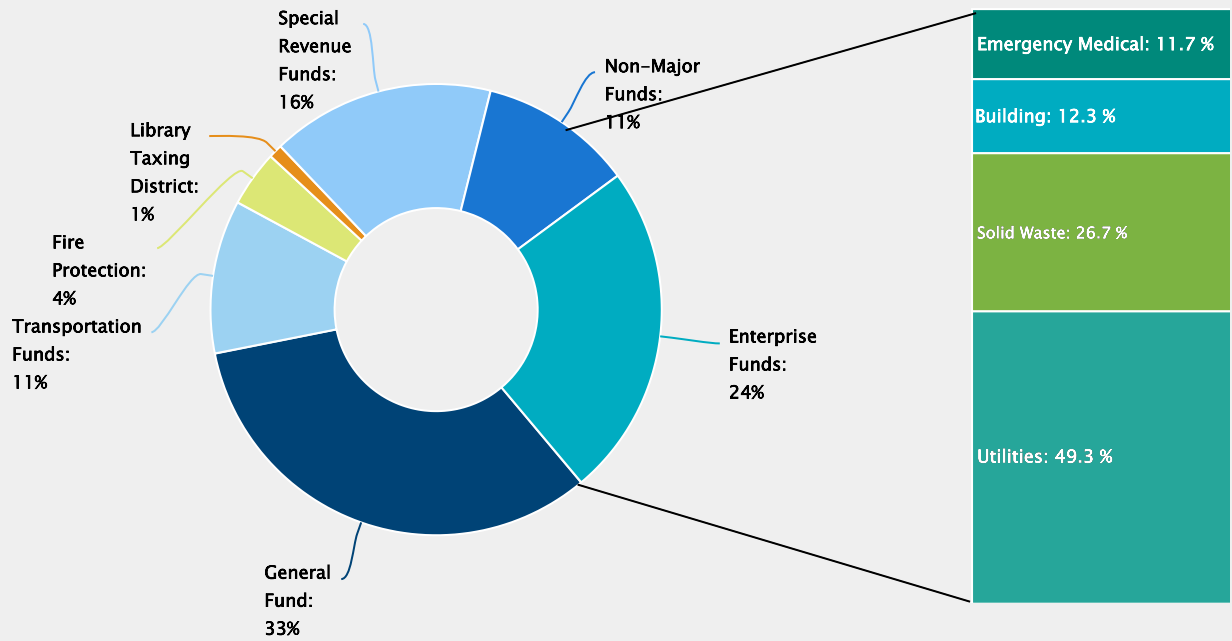
Beginning Fund Balance by Fund Type

\$202,246,294



BUDGET SUMMARY

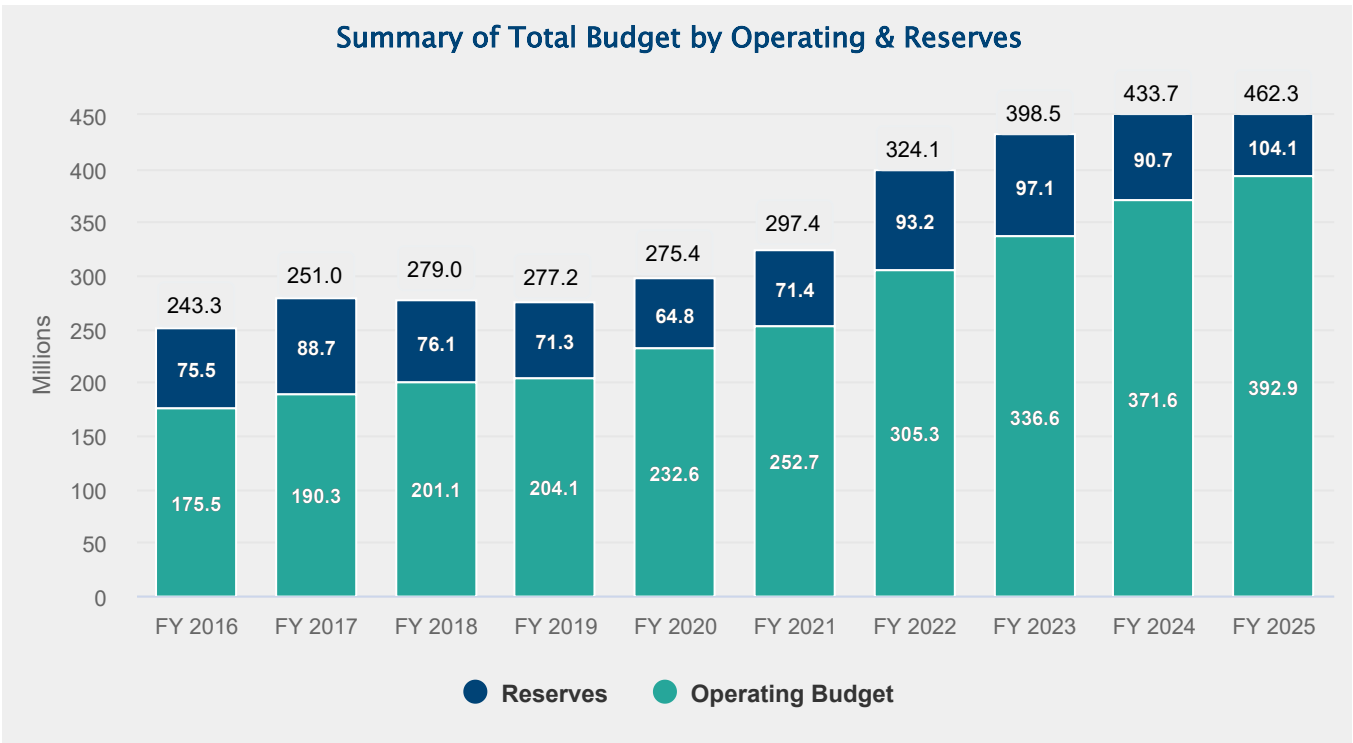
Expenditures by Fund Group



Enterprise Funds	Utilities	59,577,108
	Solid Waste	32,274,884
	Building	14,884,657
	Emergency Medical	14,193,622
	Sub-total	120,930,271
General Fund		164,183,139
Transportation Funds		55,852,348
Fire Protection		17,397,529
Library Taxing District		5,366,071
Special Revenue Funds		81,264,471
Non-major Funds		52,030,060
	TOTAL	497,023,889

The above graph illustrates all county expenditures by fund group. The Enterprise Funds that are funded from charges for services include Utilities, Solid Waste, Emergency Medical, Building, and the debt-service and capital projects for the Enterprise Funds. The General Fund is used to account for resources that are not required to be accounted for in other funds. Transportation Funds consist of Road Maintenance, Public Works Administration, Engineering, Residential/Major Road, and respective Reserves and Transfers. Fire Taxing District consists of funds directly related to Fire Rescue. Library Taxing District is for the Citrus County Libraries. Special Revenue Funds consist of multiple funds such as the Health Department and Internal Services. Non-Major Funds include Debt Service Funds, Special Assessments, and Impact Fees.

BUDGET SUMMARY



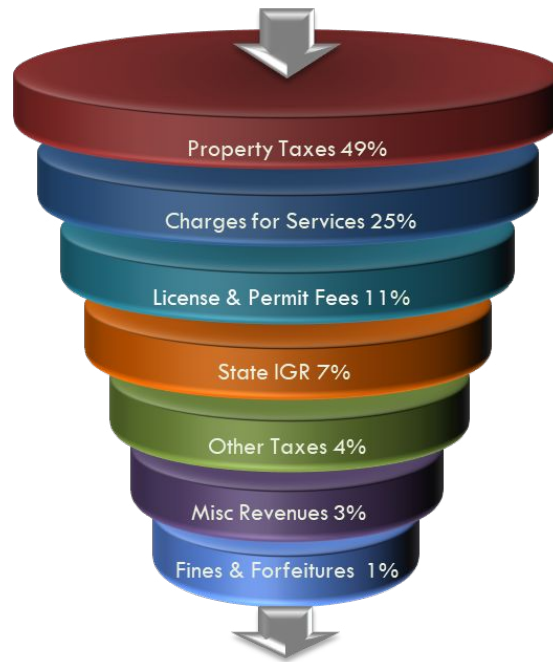
Summary of Total Budget by Major Funds

	FY 22/23 Actual	FY 23/24 Adopted Budget	FY 24/25 Adopted Budget	% Change
Revenues				
General Fund	\$97,171,608	\$150,327,578	\$164,183,139	9.22%
Transportation Fund	18,430,624	39,844,146	55,852,348	40.18%
Public Utilities	25,126,292	51,042,801	59,577,108	16.72%
Landfill	9,789,404	42,944,268	32,274,884	-24.84%
Special Revenue Funds	57,604,011	79,380,495	81,264,471	2.37%
Impact Fee Funds		27,935,001	37,532,720	34.36%
Non-major Funds	43,824,647	70,875,185	66,339,219	-6.40%
Total	\$251,946,586	\$462,349,474	\$497,023,889	7.50%
Expenditures				
General Fund	\$93,149,896	\$150,327,578	\$164,183,139	9.22%
Transportation Fund	15,354,701	39,844,146	55,852,348	40.18%
Public Utilities	26,587,089	51,042,801	59,577,108	16.72%
Landfill	7,938,090	42,944,268	32,274,884	-24.84%
Special Revenue Funds	49,289,483	79,380,495	81,264,471	2.37%
Impact Fee Funds		27,935,001	37,532,720	34.36%
Non-major Funds	30,351,970	70,875,185	66,339,219	-6.40%
TOTAL	\$222,671,229	\$462,349,474	\$497,023,889	7.50%

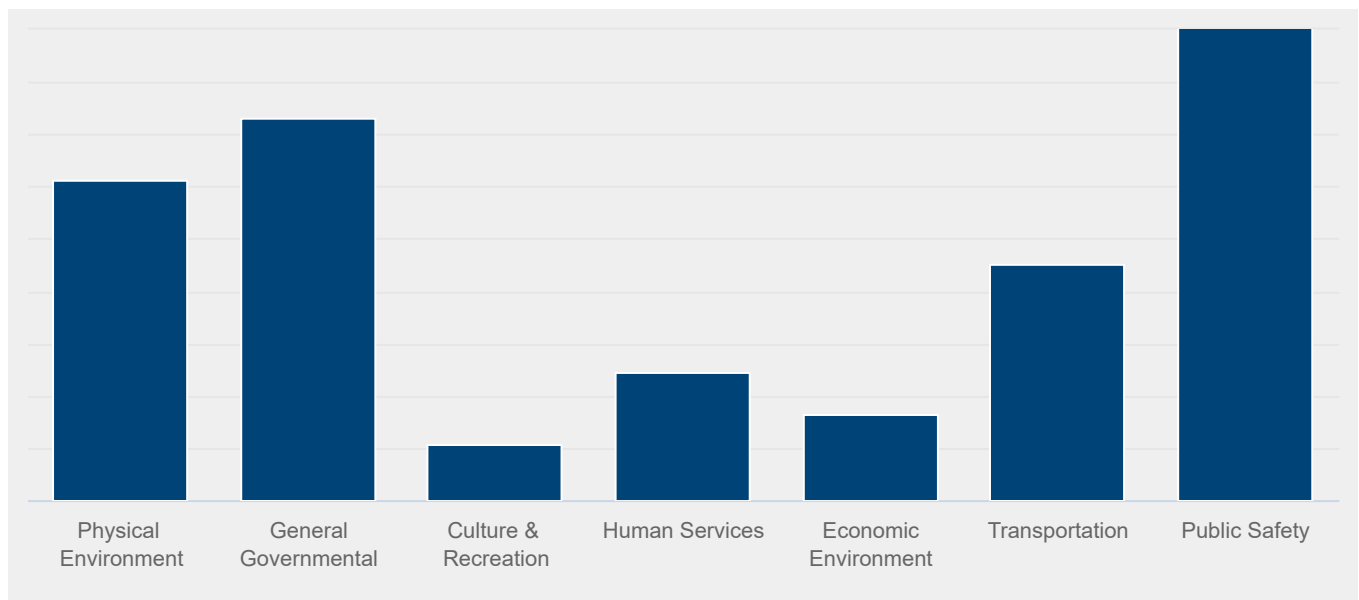
BUDGET SUMMARY

FY 24/25 Revenue & Expenditure Summary

Where does the Money come from...



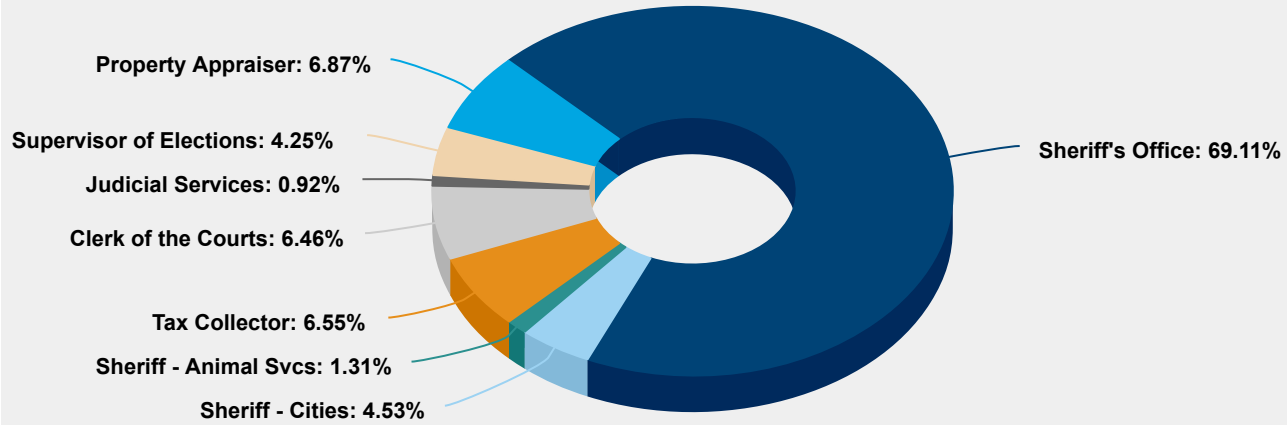
Where does the Money go...



BUDGET SUMMARY

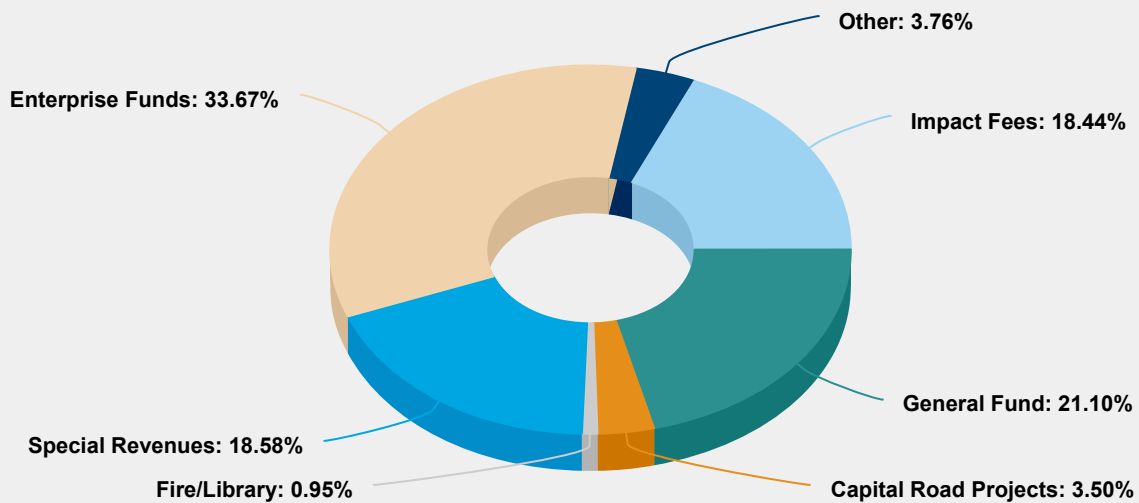
Elected Officials

\$58,558,653



Reserves by Fund Functionally

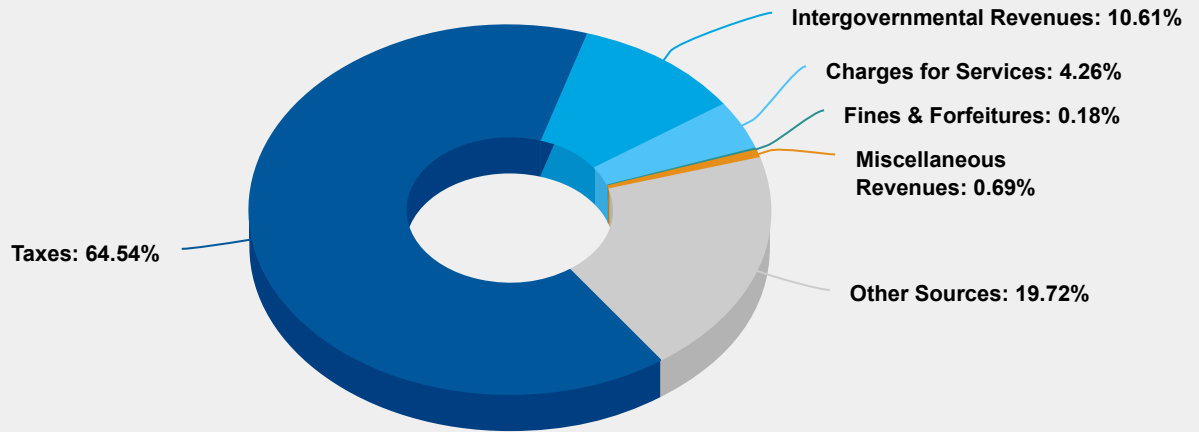
\$112,118,615



BUDGET SUMMARY

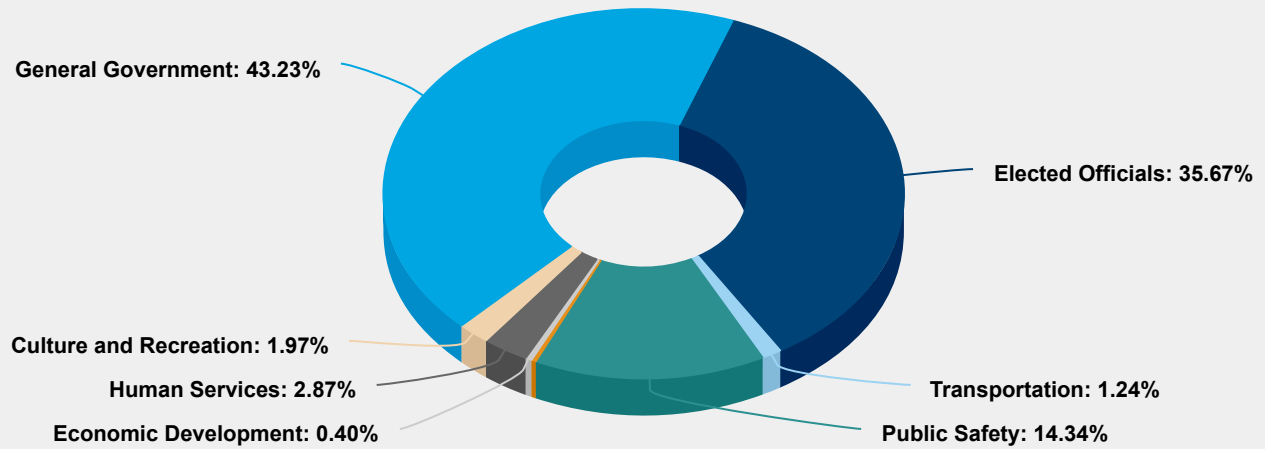
General Fund Revenues

\$164,183,139



General Fund Expenditures

\$164,183,139

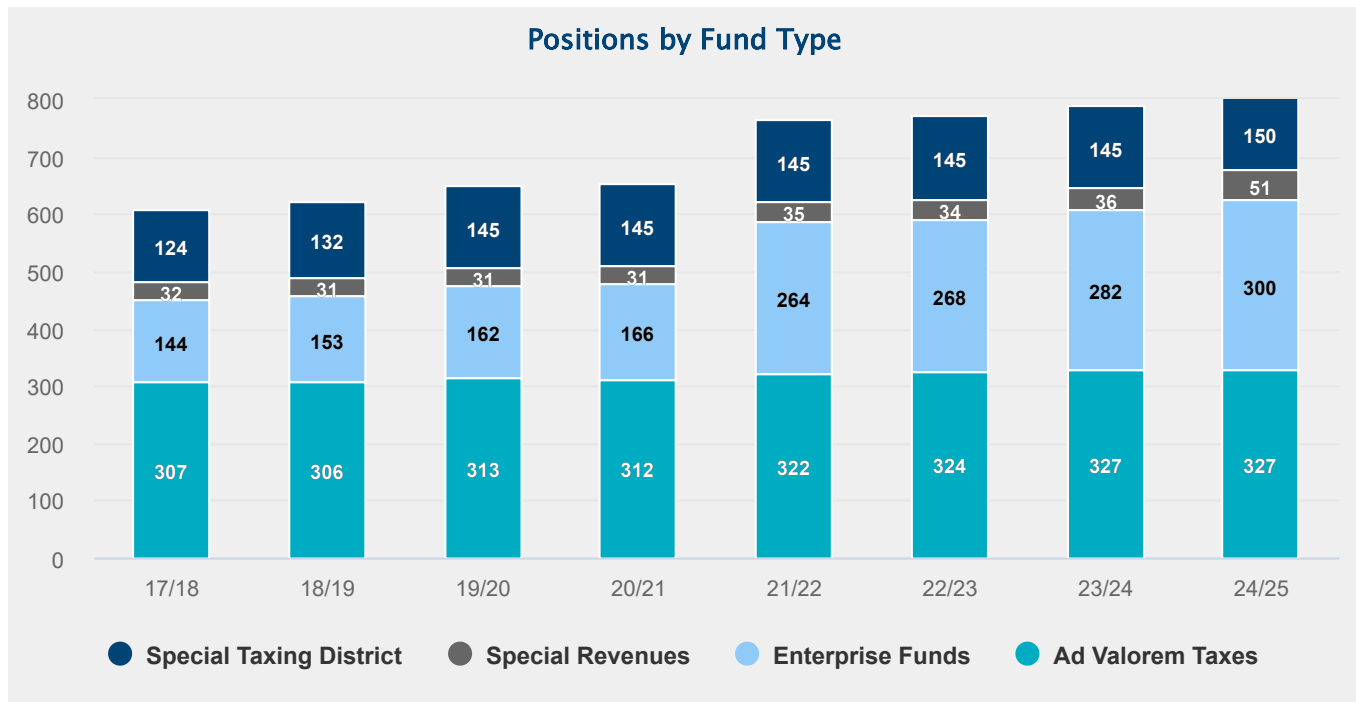


BUDGET SUMMARY

State Mandate Summary

Statutory Requirements:	Florida Statute:	
County Audit	219.39	218,000
Predisposition Of Juveniles	985.686	689,858
Inmate Medical - Outside	901.35, 951.032	400,000
Forensic Physical Examination	39	35,000
Unemployment Compensation - BOCC	443	10,000
County Planning Councils	374	53,917
Division of Forestry	125	12,845
Tax Bill Postage/Tax Deeds	195.087, 192.091	146,000
Tax Increments To City CRAs	163.340, 163.355, 163.356, 163.357	1,236,850
GROWTH MANAGEMENT		
Land Development/Comprehensive Planning/	44CFR.1,59-65; 120.525, 125.66, 163, 177 part I,	1,272,352
Concurrency Management	163.3202, 380.06, 380.0551, 163 part II, 163.3174,	
	163.3180, 163.3220	
HUMAN RESOURCES		
Medicaid	154.301, 409.915	2,416,066
General Assistance: Burials & Cremations	406.5	52,500
PUBLIC SAFETY		
Detention Support	948.06	18,318,557
School Resource Officer Program	1006.12	1,646,290
Medical Examiner	406.08	1,180,935
Mental Health	394.76 & FL Admin Code 65,65E-14.005	990,000
Baker Act Transports	394.76	40,000
Electronic Inmate Monitoring	948.11	52,000
Emergency Medical Services (EMS)	125.01	2,500,000
SUPPORT SERVICES		
General Insurance/other Risk Programs	768.28, 112.19, 440.15	725,000
FDLE	943.13	3,000
CONSTITUTIONAL OFFICERS		
Court Administration	29.001,29.008, 939.185, 318.18, 29.0081	15,000
Public Defender	29.001, 29.008, 318.18, 29.0081	2,330
State Attorney	29.001, 29.008, 318.18, 29.0081	8,300
Clerk Of County Courts	29.001, 29.008, 318.18, 29.0081	29,416
Guardian Ad Litem	29.008	11,340
Judicial Services Technology	29.008, 28.24	502,828
Property Appraiser	195.087, 192.091	4,020,354
Tax Collector	195.087, 192.091	3,833,580
Supervisor Of Elections	98.015, 129.202, 101.62, 102.014, 101.51,	2,491,214
	101.111, 98.255, 101.657	
Sheriff - Service Of Court Process	30.51	3,719,967
Total Statutory Requirements		46,633,499
General Fund Expenditures		164,183,139
Percentage of Statutory Requirements		28.40%

BUDGET SUMMARY



Positions by Fund Type

Over the past several years, the recession has impacted the County's Ad Valorem supported workforce as it has right sized staffing in comparison to demand for services and available funding. Remaining staff have taken on greater responsibilities.

The FY25 budget includes an eighteen (18) net increase in enterprise fund positions. Growth in the construction industry resulted in five (5) additional positions in the Building Division. These positions include a Floodplain Administrator, two (2) Inspectors and two (2) Plans Examiners positions to provide timely inspections and plan reviews. Additionally, as a result of the construction growth, Utilities has added seven (7) positions. These positions include Administrative Coordinator, Account Billing Supervisor, Meter Reader, Process Control Supervisor, Utilities Operator and two (2) Technician positions. The Utilities Operator position is needed to meet the FDEP operating permit requirements. Emergency Medical Services (EMS) eliminated the Community Outreach/Paramedic position due to Opioid Settlement revenues being available to fund this position. EMS also added three (3) EMT 24 Hour and three (3) Paramedic 24 Hour positions that will be utilized to cover the vacancies that are created by the "Kelly Days" that have been added to the Collective Bargaining Agreement.

Ad Valorem Supported positions has a net increase of thirteen (13) positions. A Digital Media Coordinator, Intergovernmental Affairs Manager were added to the FY 25 budget. These positions will provide support to County Administration and the Board of County Commissioners. Additionally, based on the workload, a Purchasing Assistant and Purchasing & Contract Specialist positions were added in Management & Budget and a Contract Monitor was added to oversee the subcontractor's operations of the detention facility. Library Services added two (2) part-time library aide positions to expand the hours of operations at the Coastal Library. An Engineer and Plans Examiner positions were added to Technical Services due to growth in the construction industry. Road Maintenance added a Maintenance Technician and two (2) Medium Equipment Operators to assist with Stormwater general maintenance.

BUDGET SUMMARY

Summary of Adopted Positions

Fund	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Change from Current Year
Board Of County Commissioners				
General Fund				
Board Of County Commissioners	6	7	6	(1)
Code Compliance	9	9	10	1
Communication Services	3	3	4	1
Community Centers	5	5	5	
Community Service Administration	4	4	4	
County Administrator	4	6	6	
County Attorney	4	4	4	
Detention Facility	-	-	1	1
Extension Center	7	7	7	
Facilities Management	43	43	43	
Geographic Information Systems	6	6	7	1
Grounds Maintenance	24	24	24	
Growth Management	2	2	2	
Housing Services	3	3	4	1
Human Resources	7	7	7	
Land Development	8	10	10	
Management & Budget	13	12	13	1
Parks And Recreation	17	17	18	1
Support Services Administration	6	6	6	
Systems Management	15	14	15	1
Veterans Services	4	4	4	
Total General Fund	190	193	200	7
Road And Bridge				
Road Maintenance	78	78	81	3
Public Works Administration	4	4	5	1
Engineering	21	21	22	1
Stormwater	3	3	4	1
Total Road And Bridge	106	106	112	6
Special Assessments				
Beverly Hills MSBU	-	1	1	
Citrus Springs MSBU	2	2	3	1
Library Services				
Library Services	49	52	54	2
Fire Protection				
Fire Rescue	96	96	96	
Fire Rescue Fire Instructors	12	12	12	
Special Revenue Funds				
Animal Services	20	20	20	
Aquatic Services	8	8	8	
Avation	-	-	1	1

BUDGET SUMMARY

Summary of Adopted Positions

Fund	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Change from Current Year
Business Tax	1	1	1	
Drug Court	1	1	1	
Teen Court	1	1	1	
Article V State Attorney	2	2	2	
Article V Public Defender	1	1	1	
Article V Circuit Court	2	2	2	
Article V Innovative Program	3	3	3	
Opioid Settlement	-	-	1	1
Utility Regulatory	-	1	-	(1)
Visitor & Convention Bureau	6	6	6	
Total Special Revenue Funds	45	46	47	1
Internal Service Funds				
Fleet Management	15	15	15	
Enterprise Funds				
Solid Waste Management	23	23	25	2
Litter Program	5	9	9	
Long Term Care	1	1	1	
Recycling	1	1	1	
Hazardous Waste	3	3	2	(1)
Utilities System	110	110	117	7
Building	39	47	52	5
Emergency Medical Services	90	88	93	5
Total Enterprise Funds	272	282	300	18
Total Board Positions	775	793	828	35
Constitutional Offices				
Clerk To The Board	30	30	30	
Elections	11	11	12	1
Property Appraiser	49	49	50	1
Sheriff - General Operating	270	280	290	10
Sheriff - Court Services	30	30	30	
Sheriff - City Of Crystal River	13	13	13	
Sheriff - City Of Inverness	10	10	10	
Tax Collector	68	68	68	
Total Constitutional Offices	481	491	503	12
Total Positions	1,256	1,284	1,331	47

Adopted positions include all regular ongoing positions based on headcount. The Full Time Equivalency (FTE) count would be lower since part-time employees are calculated based on the number of hours budgeted in the fiscal year.

BUDGET SUMMARY

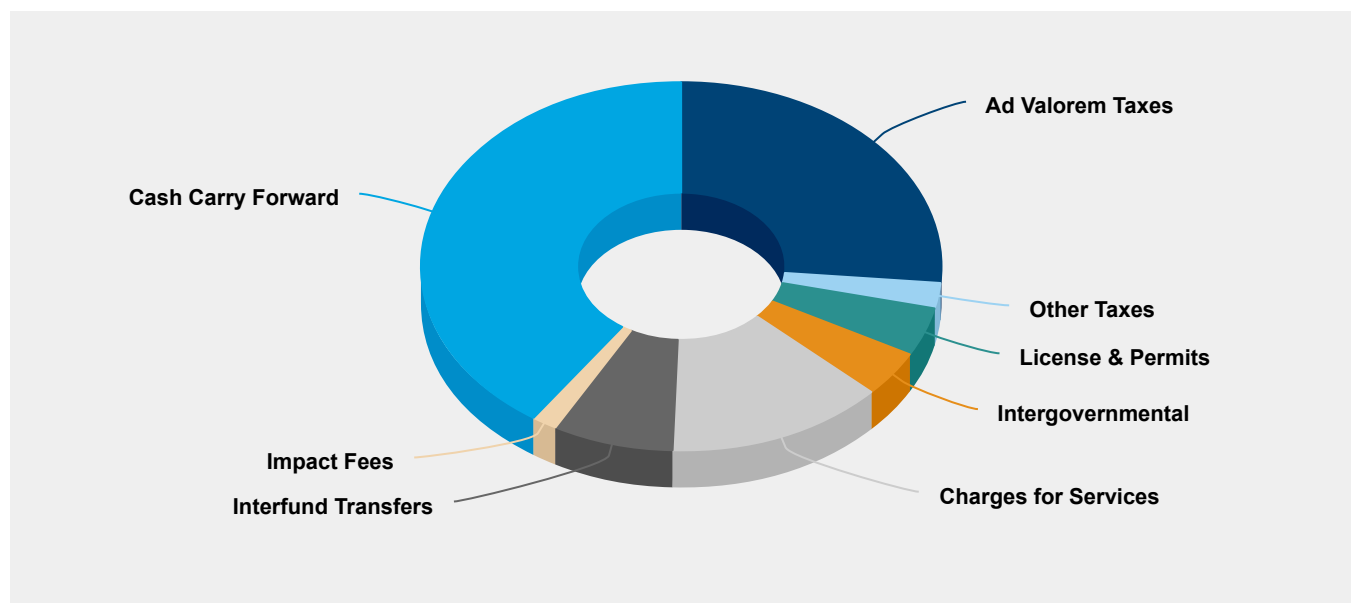
Revenues

Many revenue estimates are provided by the Office of Economic and Demographic Research (EDR). The EDR is a research arm of the Legislature principally concerned with forecasting economic and social trends that affect policy making, revenues, and appropriations. EDR provides objective information to committee staff, and members of the legislature in support of the policy making process. EDR publishes all of the official economic, demographics, revenue and agency workload forecasts that are developed by Consensus Estimating Conferences and makes them available to the Legislature, state agencies, universities, research organizations, and the general public. EDR, through a contract with the University of Florida, arranges for annual estimates of population of each city and county in Florida, which provide the basis for revenue sharing programs.

In determining revenue budget estimates, collection trends, economic conditions and other relevant factors are analyzed to determine the reasonableness of EDR's projections for Citrus County.

The following are descriptions, historical trends, and projected revenues for 2024 from the County's major revenue sources. The revenue sources profiled in this section comprise 97.6% of the total revenue budget for fiscal year 2025.

FY 2024/2025



Ad Valorem Tax

Ad valorem taxes are levied on the taxable value of real and tangible personal property located within the County. Intangible property and motor vehicles are excluded from this tax. The tax is limited to a 10 mill cap, except for voted debt service millage and voted millage not to exceed two years.

In addition to the 10 mill cap, state law regulates the process and amount of millage levied each year. The Truth in Millage Act (TRIM) regulates the process for setting the annual millage and for determining the "roll-back rate" or the rate of mileage required to yield the same dollar amount of revenue received in the prior year.

Effective January 1, 1994, the Florida Constitution, "Save Our Homes", was amended to limit the annual increase in the assessed value of property meeting the requirements for homestead exemption. This annual increase is limited to the lower of 3% or the percent change in the Consumer Price Index (for all urban consumers in the preceding calendar year, as reported by the United States Department of Labor, Bureau of Labor Statistics).

On January 29, 2008, an amendment was enacted which provides for the transfer of the assessment limitation on homesteaded properties, gradually adds up to \$25,000 of homestead exemption for non-school taxes when assessed values are between \$50,000 and \$75,000, exempts \$25,000 of taxable value for Tangible Personal Property return filers and limits the assessment increase to 10% annually on non-homesteaded property but does not apply to school taxes.

BUDGET SUMMARY

Therefore, residents of Florida are entitled to a \$50,000 homestead exemption for property considered to be the permanent home. This homestead exemption provides a tax-saving exemption on the first and third \$25,000 of the assessed value of an owner-occupied residence. The second \$25,000 does not apply to school taxes. Additional, smaller exemptions are also available for widows/widowers, disabled veterans, and those with other qualifying disabilities.

Use of Revenue

Ad valorem taxes are considered general revenue funds and may be used for any County purpose. Revenues of Municipal Services Taxing Units (MSTU) are restricted to the specific purpose for which the MSTU was created. The County has three special taxing districts: Fire Protection, Library Services and Stormwater.

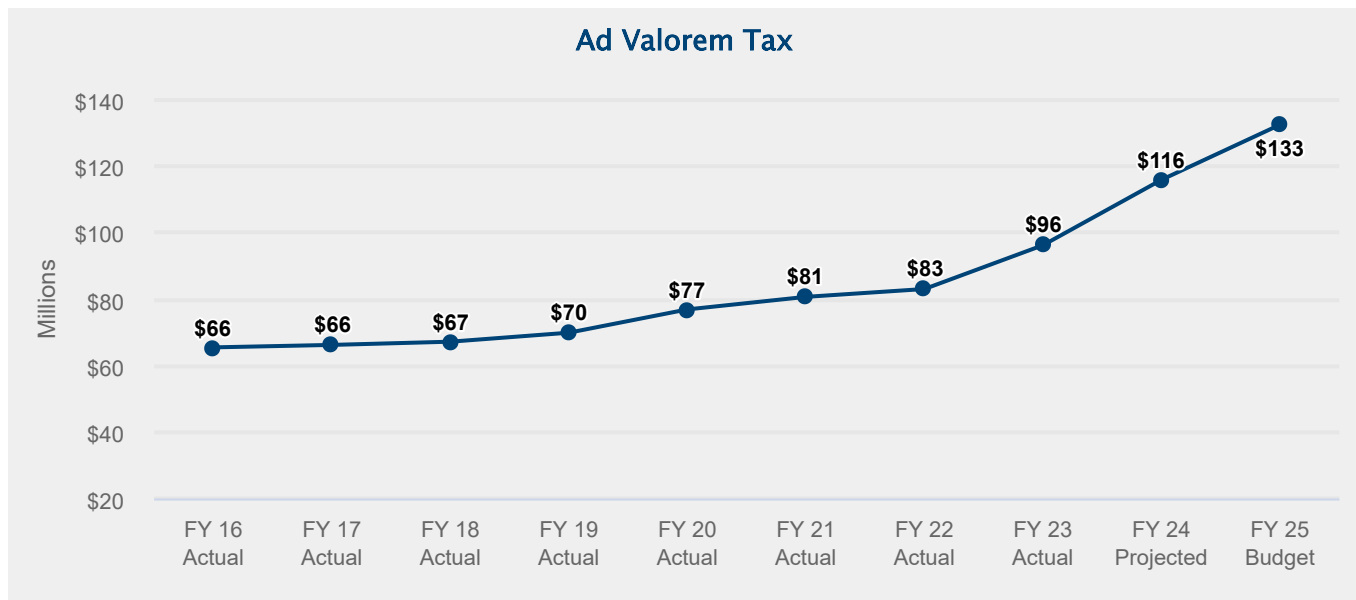
Collection Frequency

Payment is made directly to the Tax Collector either by the property owner or through the owner's mortgage company. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the fiscal year. Payments are made annually from November to March each year. A discount of 4% is granted for payments made in November, thereafter, the discount rate is reduced by 1% each month. Payments made after March are subject to penalty. Taxes not collected are converted to cash via tax certificates sold by the Tax Collector, essentially eliminating non-collectible ad valorem taxes.

Budget Assumption(s)

Each June 1, the Property Appraiser is required by statute to provide an estimate to each taxing jurisdiction of the estimated taxable valuation of all personal and real property within the jurisdiction. A final estimate is provided on July 1. Using this estimate, the County applies its proposed millage rate to yield the estimated revenue for the coming year. By state statute, the County can only budget 95% of this estimate.

The County's portion of an average tax bill for a residential home with homestead exemption is \$1,963.74 based on the millage rate of 8.9249 for fiscal year 2025. The fiscal year 2025 estimated ad valorem revenue of \$132,601,385 comprises 26.7% of the total revenue budget.



BUDGET SUMMARY

Other Taxes

Communication Services Tax

This tax was created by the [Communications Services Tax](#) Simplification Law as a way to simplify the taxes levied on telecommunications, cable, direct-to-home satellite, and related services. At its October 1, 2001 inception, it replaced seven different state and local taxes. It is computed using a single levy with a common rate and base. The State of Florida, Department of Revenue administers both the state and local portions of the tax.

The state communications services tax consists of 4.92% and a gross receipts tax of 2.52% for communication services, 9.07% for direct-to-home services and a gross receipts tax of 2.37%. This tax of 7.44% is levied on all communications services, except certain residential services, and 11.44% on all direct-to-home satellite services. The local communications services tax is 2.24%. In FY 18, the tax rate was reduced by approximately 2%. This tax is substituted for the cable franchise fee previously collected by the County.

Use of Revenue

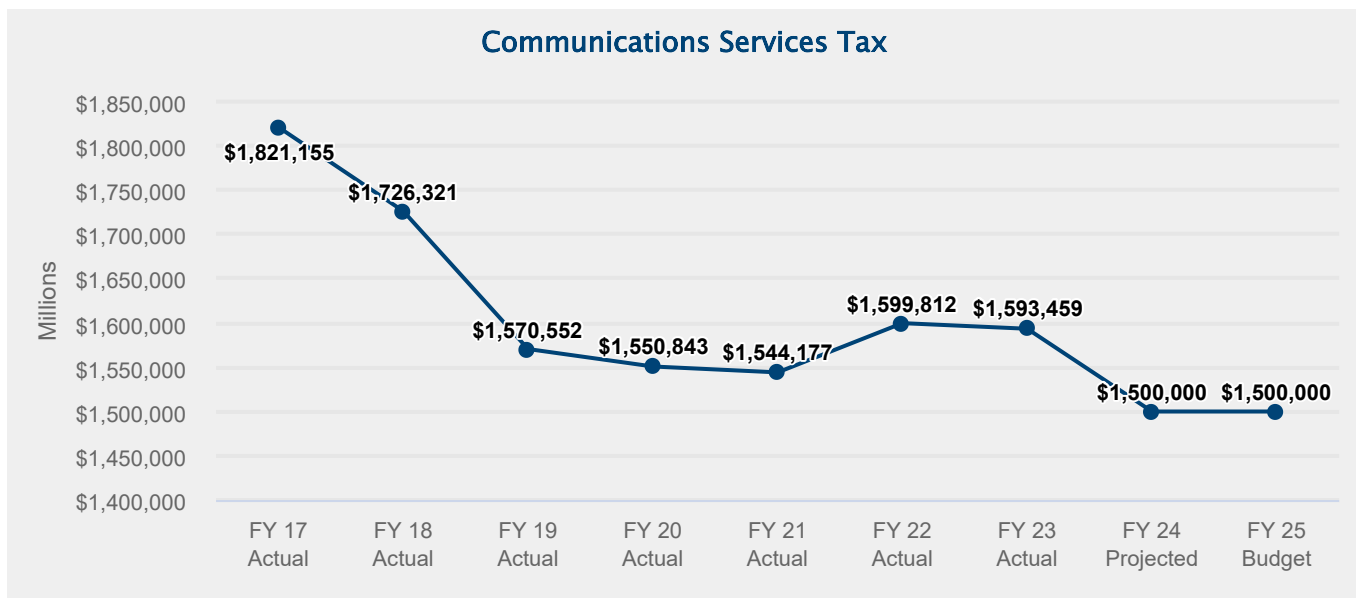
The proceeds may be used for any County purpose. They may also be pledged to repay indebtedness. The County has used this revenue source as security for the Emergency Operations Center and Floral City Library indebtedness.

Collection Frequency

Communications services providers remit the tax to the Department of Revenue. The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

Budget Assumption(s)

The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2025 estimate of \$1,500,000 represents 0.3% of the total revenue budget.



BUDGET SUMMARY

Constitutional Fuel Tax

The [Constitutional Fuel Tax](#) was authorized by the Florida Constitution in 1941 and approved by the voters in 1943. It is levied at the rate of 2¢ per gallon on motor fuel. Proceeds are allocated to the County in accordance with a distribution formula consisting of county area, county population, and the number of gallons of motor fuel sold in the county.

The Department of Revenue transfers the tax to the State Board of Administration for distribution to the County. Funds are first used for any road and bridge related debt service payments. Of the remaining amount, 20% is returned to the County. The rest of the proceeds are forwarded to the State of Florida, Department of Transportation.

Use of Revenue

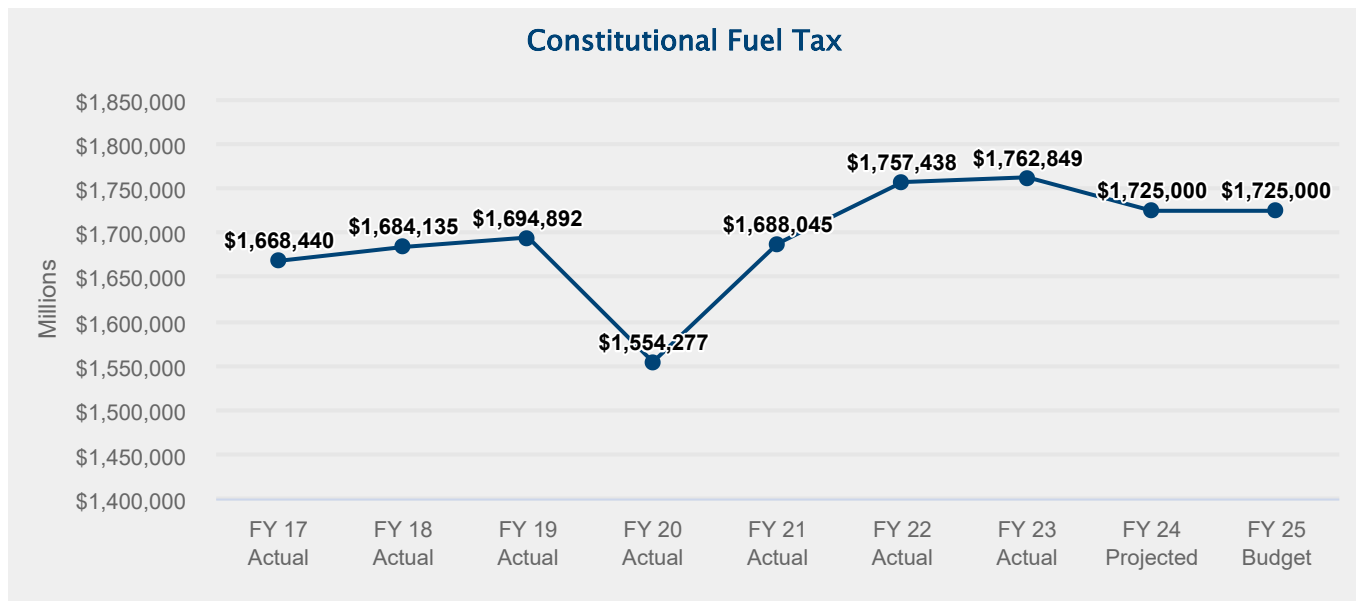
Proceeds must be used for the acquisition, construction, and maintenance of roads. Maintenance may include construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. They may also be used as matching funds for transportation-related grants.

Collection Frequency

Fuel dealers remit the tax to the State of Florida, Department of Revenue. The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

Budget Assumption(s)

The county's distribution formula is applied to a statewide estimate of total fuel tax collections, net of administrative deductions, to calculate the budget estimate. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2025 estimate is \$1,725,000 or 0.3% of the total revenue budget.



County Fuel Tax

The [County Fuel Tax](#) is levied at the rate of 1¢ per gallon on motor fuel. The legislative intent of this tax is to reduce the County's reliance on ad valorem taxes. Proceeds are allocated to the County in accordance with a distribution formula factoring county area, county population, and the number of gallons of motor fuel sold in the county. The State of Florida, Department of Revenue administers this tax.

The county's distribution formula is applied to a statewide estimate of total county fuel tax collections, net of the deductions for the general revenue service charge, administrative costs, motor fuel refunds and dealer collection allowances, to calculate the revenue estimate.

BUDGET SUMMARY

Use of Revenue

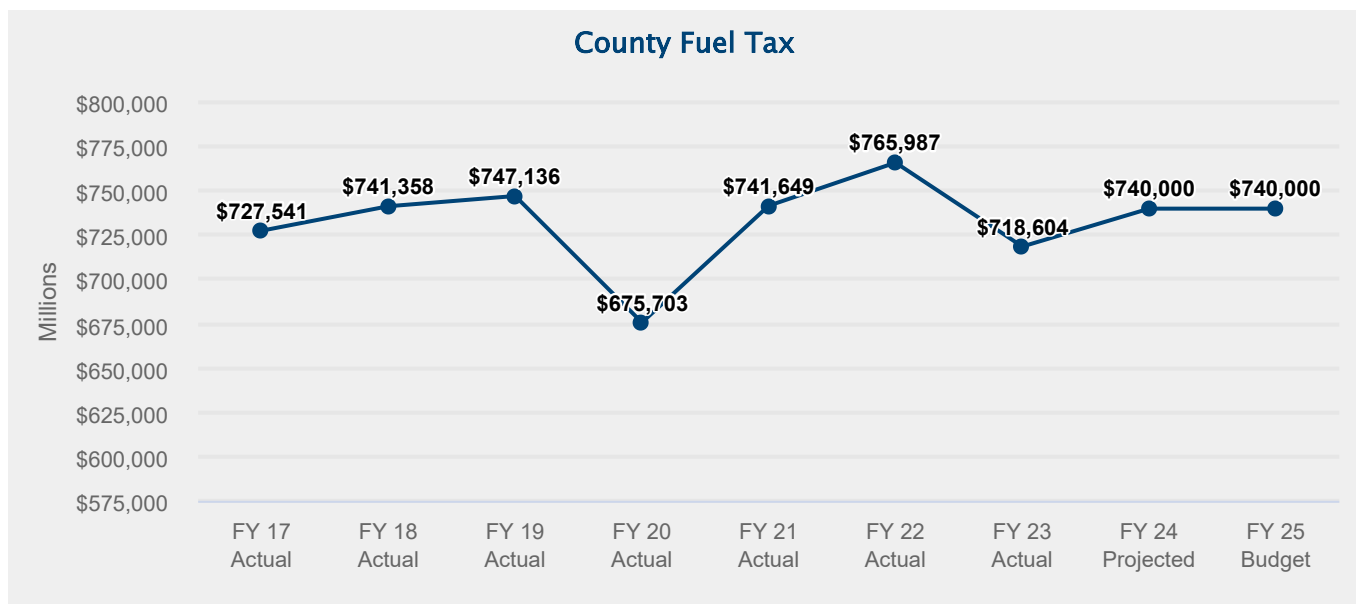
Proceeds must be used for transportation related expenditures. The expenditures must be for acquisition of rights-of-way; construction, reconstruction, maintenance and repair of transportation facilities, roads, bridges, bicycle paths and pedestrian pathways. Proceeds may also be used for debt service of transportation related projects. The County has not pledged any proceeds from this tax as security for debt obligations.

Collection Frequency

Fuel dealers remit the tax to the State of Florida, Department of Revenue. The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

Budget Assumption(s)

The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2025 estimate is \$740,000 or 0.1% of the total revenue budget.



Local Option Fuel Tax

The [Local Option Fuel Tax](#) may be levied at the rate of 1¢ to 6¢ per gallon on motor fuel. Citrus County levies the entire 6¢ per gallon on motor fuel. The tax is levied at the rate of 6¢ per gallon on diesel fuel, whether or not a county has levied any of the tax on motor fuel. Proceeds are distributed to the County in accordance with an interlocal agreement established between the County and municipalities located within the County's border. Any changes in the tax rate must be made prior to July 1 to be effective January 1 of the following year. The State of Florida, Department of Revenue administers this tax.

The Board of County Commissioners receives 90.95% of the distribution allocated to the County. The cities of Inverness and Crystal River share in the remaining 9.05%.

Use of Revenue

Proceeds must be used for transportation expenditures. The expenditures must be for public transportation operation and maintenance; roadway and right of way maintenance and drainage; street lighting; traffic signs, signals, and pavement markings; and bridge maintenance and operations. Proceeds may also be used for debt service of transportation related projects.

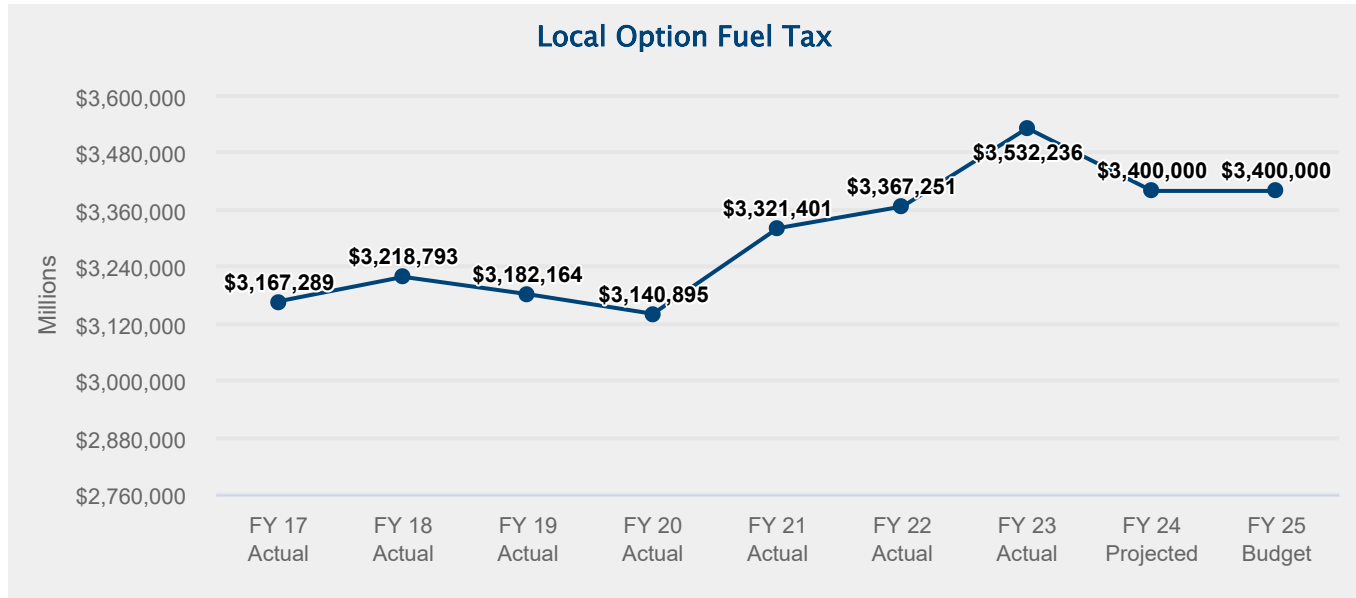
Collection Frequency

Fuel dealers remit the tax to the State of Florida, Department of Revenue. The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

BUDGET SUMMARY

Budget Assumption(s)

The revenue estimate is calculated by factoring in the estimated number of gallons of motor and diesel fuel sold, countywide tax rates, and distribution percentages. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2025 estimate is \$3,400,000 or 0.7% of the total revenue budget.



Second Local Option Fuel Tax

The **2nd Local Option Fuel Tax** may be levied at the rate of 1¢ to 5¢ per gallon on motor fuel. Citrus County began levying the entire 5¢ per gallon on January 1, 2006 and sunsets the levy on December 31, 2034. Proceeds are distributed to the County in accordance with an interlocal agreement established between the County and municipalities located within the County's border. Any changes in the tax rate must be made prior to July 1 to be effective January 1 of the following year. The State of Florida, Department of Revenue administers this tax.

The Board of County Commissioners receives 90.95% of the distribution allocated to the county. The cities of Inverness and Crystal River share in the remaining 9.05%.

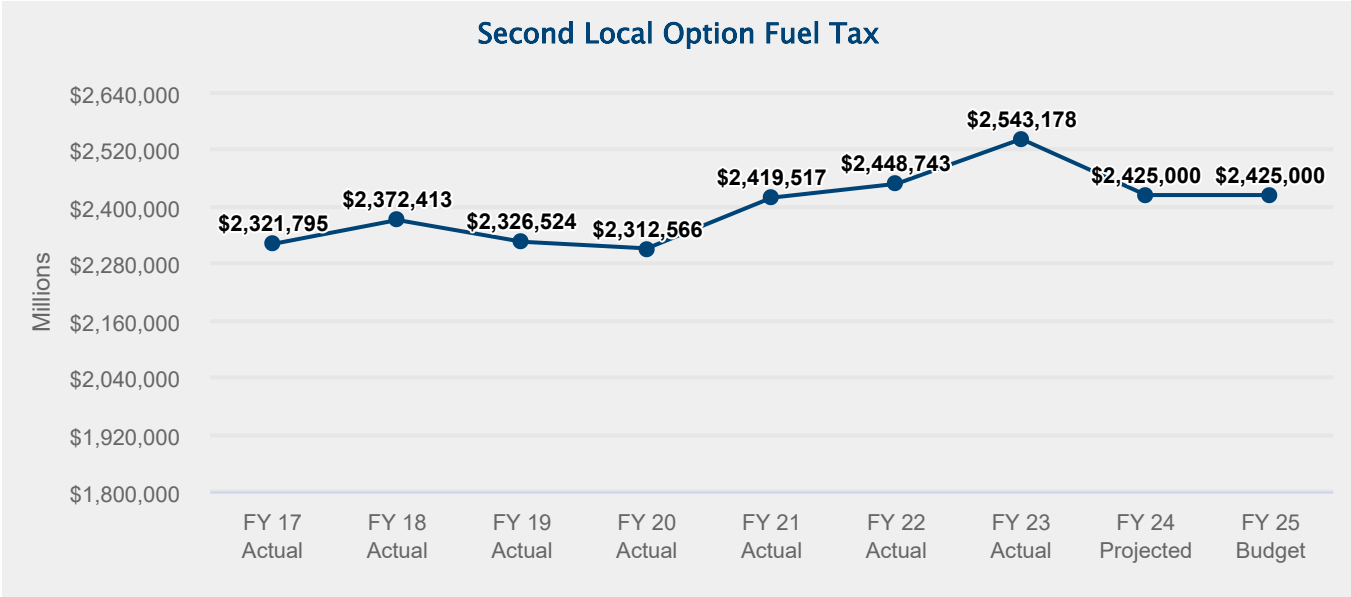
Use of Revenue

Proceeds must be used for transportation expenditures needed to meet the requirements of the capital improvement element (CIE) of the adopted comprehensive plan or to meet transportation problems that are critical for building comprehensive roadway infrastructure. The expenditures include construction of new roads, resurfacing existing paved roads, and paving existing graded roads to mitigate adverse environmental impacts. Routine maintenance of roads is not considered an authorized expenditure. Proceeds may also be used for debt service of transportation related projects. The County has pledged the 2nd Local Option Gas Tax as security for the financing on the County Road 486 improvement project from State Road 44 to Forest Ridge Boulevard.

Budget Assumption(s)

The revenue estimate is calculated using the estimated number of gallons of motor fuel sold, countywide tax rates, and distribution percentages. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2025 estimate is \$2,425,000 or 0.5% of the total revenue budget.

BUDGET SUMMARY



Ninth Cent Fuel Tax

The [Ninth Cent Fuel Tax](#) may be levied at the rate of 1¢ per gallon on motor fuel. Citrus County began levying this 1¢ per gallon tax on January 1, 2006 and sunsets the levy on December 31, 2034. The 1¢ per gallon tax on diesel fuel is levied in every county, whether or not the county levies the tax on motor fuel. Counties may, but are not required to, share the proceeds of this tax with municipalities located within its borders. Citrus County has not elected to share these proceeds. The tax must be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. It must be levied before July 1 to be effective January 1 of the following year. The State of Florida, Department of Revenue administers this tax.

Use of Revenue

Proceeds must be used for transportation expenditures. The expenditures must be for public transportation operation and maintenance; roadway and right of way maintenance and drainage; street lighting; traffic signs, signals, and pavement markings; and bridge maintenance and operation. Proceeds may also be used for debt service of transportation related projects.

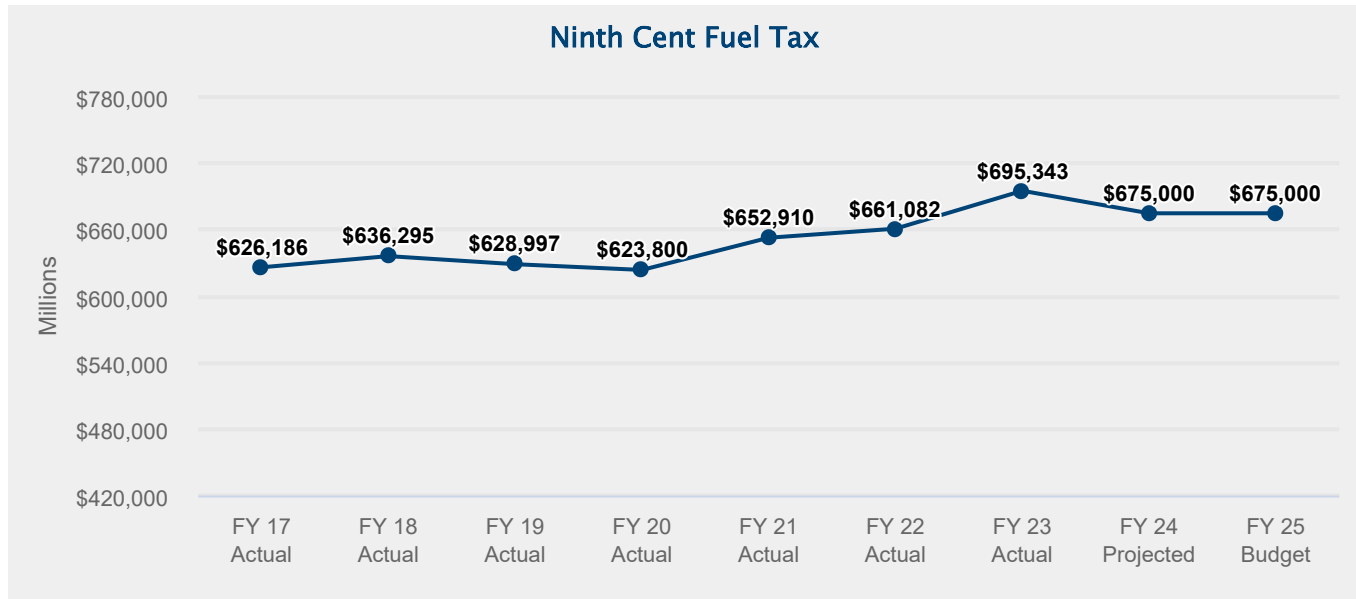
Collection Frequency

Fuel dealers remit the tax to the State of Florida, Department of Revenue. The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

Budget Assumption(s)

The revenue estimate is calculated using the estimated number of gallons of motor and diesel fuel sold and countywide tax rates. The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2025 estimate is \$675,000 or 0.1% of the total revenue budget.

BUDGET SUMMARY



Tourist Development Tax

In January 2017, the [Tourist Development Tax](#) levy rate was increased from three (3) percent to five (5) percent on the total rental charged for accommodations at any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, tourist or trailer camp, or condominium that has a rental period of six (6) months or less. This tax is levied in addition to sales tax and any other applicable taxes, unless the rental is exempt under the provisions of Florida Statutes 212.

Use of Revenue

Proceeds must be used to fund the County Tourist Development Plan as approved by the Board of County Commissioners. They may also be pledged to repay indebtedness. Any proceeds from bonds issued must be used for purposes authorized by the County Tourist Development Plan.

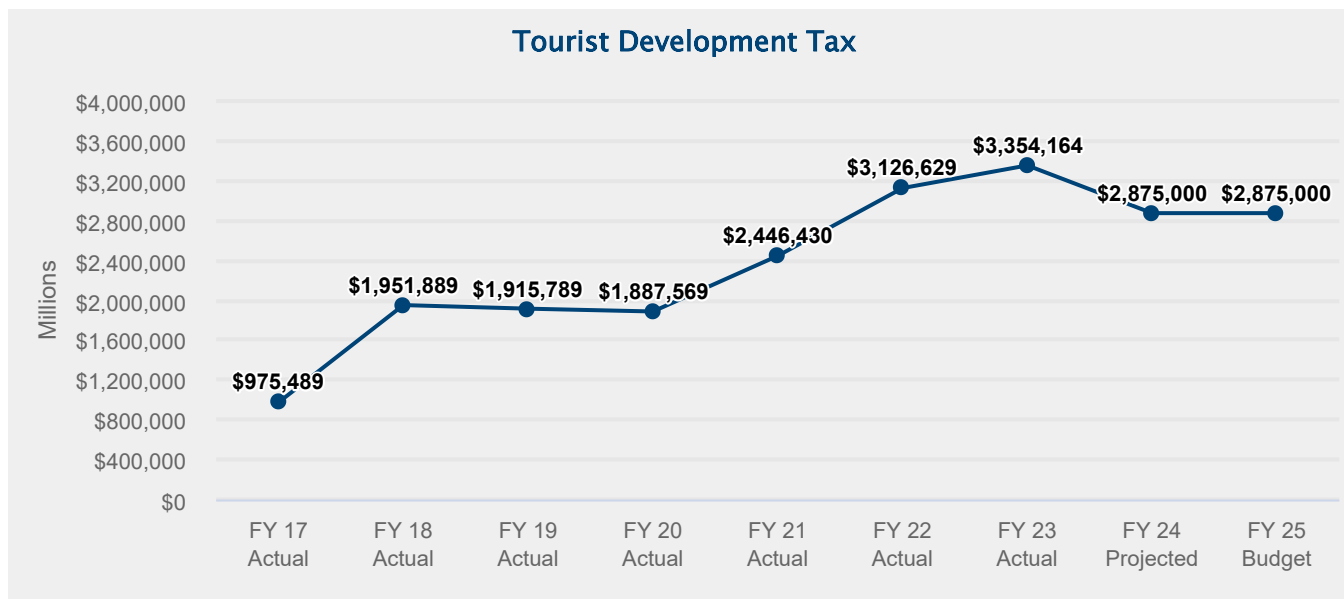
Collection Frequency

The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

Budget Assumption(s)

The budget estimate is based upon revenues collected in prior years and the economic conditions. The fiscal year 2025 estimate is \$3,510,804 or 0.7% of the total revenue budget.

BUDGET SUMMARY



Intergovernmental Revenue

County Revenue Sharing

The County Revenue Sharing program was created by the Florida Revenue Sharing Act of 1972. The purpose of the program is to ensure a degree of revenue parity between local governments. A formula derived from county population, unincorporated county population, and county sales tax collections is used to compute the amount distributed to the County. This amount consists of three parts: the first guaranteed entitlement, the second guaranteed entitlement, and growth money. The County will not receive less than the first and second guaranteed entitlements. The State of Florida, Department of Revenue administers this program.

County revenue sharing proceeds consist of 2.9% of the cigarette tax collections and 2.081% of the sales and use tax collections by the state. The cigarette tax collections equal .9% of the county revenue sharing proceeds and the sales and use tax collections complete the remaining 99.1% of the proceeds.

Use of Revenue

There are no restrictions on the use of the funds. However, the County may only bond the first and second guaranteed entitlements. The County has used this revenue source as security for the Courthouse Annex indebtedness.

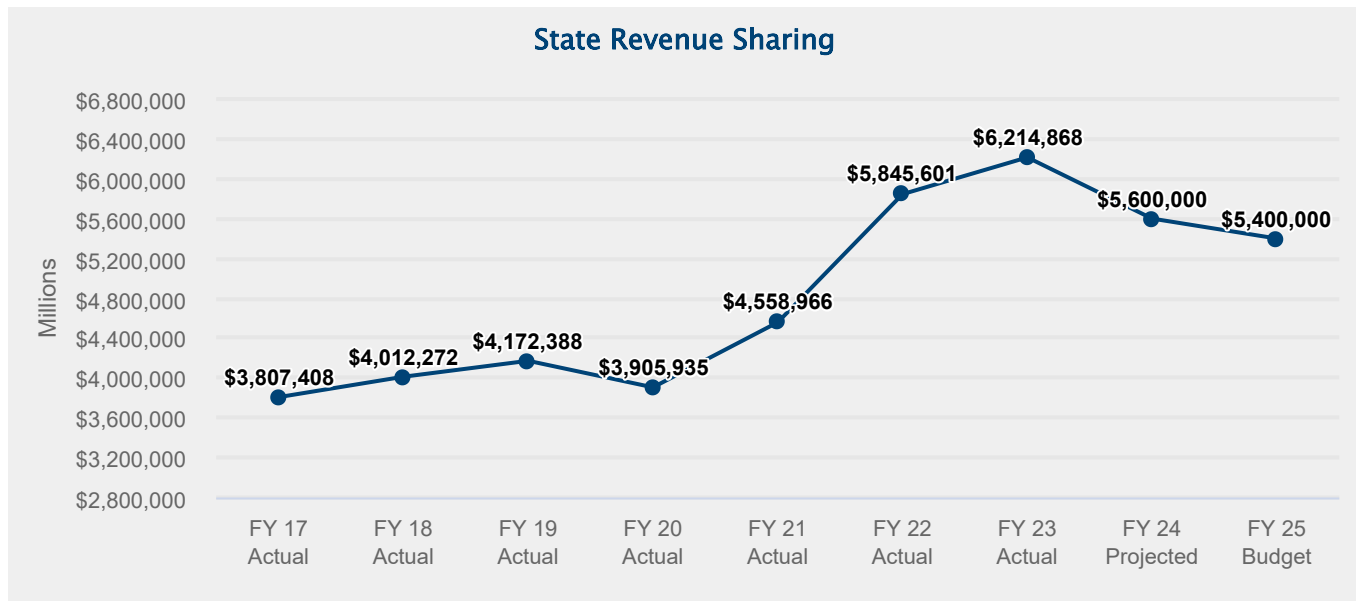
Collection Frequency

The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

Budget Assumption(s)

The distribution is calculated so that the county does not receive less than the first guaranteed entitlement of \$90,480 plus the second guaranteed entitlement of \$499,080. Any remaining funds are distributed to qualified counties on a pro rata basis (growth funds). The budget is based upon revenues collected in prior years and the estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The amount of growth funds the county is estimated to receive for fiscal year 2025 is \$4,543,746. The estimated distribution may not necessarily represent the actual disbursements received by the County since economic conditions are subject to change during the fiscal year. The fiscal year 2025 estimate is \$5,400,000 or 1.1% of the total revenue budget.

BUDGET SUMMARY



Half-Cent Sales Tax

The Half-Cent Sales Tax program was created in 1982 and is the largest state-shared revenue source of the County. The purpose of the program is to provide revenue for local needs and provide relief from ad valorem taxes. The amount received is based on an allocation formula factoring total county population, total unincorporated county population, and total incorporated county population. The State of Florida, Department of Revenue administers this program.

Half-cent sales tax proceeds consist of 8.814% of the net sales tax revenue collected by the state pursuant to Chapter 212, Florida Statutes.

Use of Revenue

Two-thirds of the amount received must be expended on countywide programs or to provide countywide tax relief. Proceeds may be pledged for principal and interest payments on any capital project. The County has used this revenue source as security for the Countywide Radio System Loan, the 2004A, 2004B Capital Improvement Bonds, and 2014A, B & C Capital Improvement Bonds.

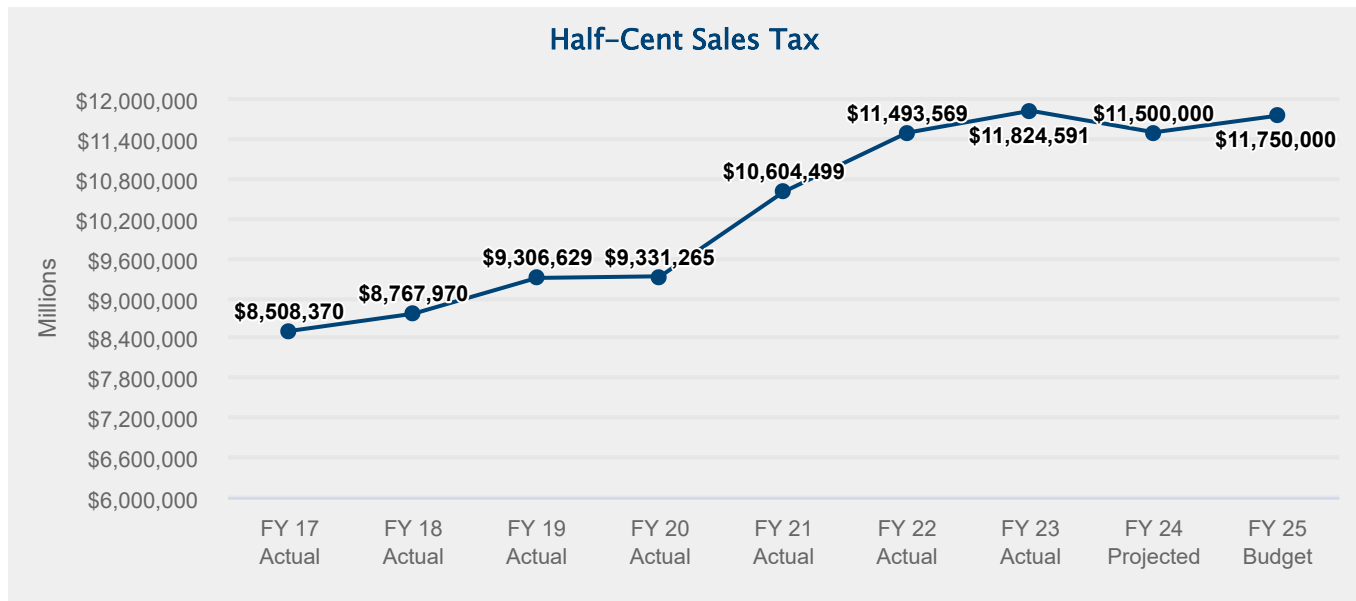
Collection Frequency

The Department of Revenue wires the proceeds to the County on a monthly basis but they are usually 45 to 60 days in arrears.

Budget Assumption(s)

The county's allocation factor is applied to the amount of sales tax funds estimated to be distributed to the county to calculate the revenue estimate. The budget is based upon revenues collected in prior years and estimates provided by the State of Florida, Office of Economic and Demographic Research (EDR). The fiscal year 2025 estimate is \$11,750,000 or 2.4% of the total revenue budget.

BUDGET SUMMARY



Charges for Services

Solid Waste Management

The county has the responsibility to provide for the operation of solid waste disposal facilities to meet the needs of all incorporated and unincorporated areas of the county.

Solid Waste Management is funded by user fees charged at the landfill, an assessment on each residential unit in the County in the amount of \$27 per year, and a fee charged to businesses with waste disposal service at \$1.25 per cubic yard.

Use of Revenue

Revenues are received into the Solid Waste Fund and used for operating, maintenance, debt service and closure/long-term care expenses of the system.

Collection Frequency

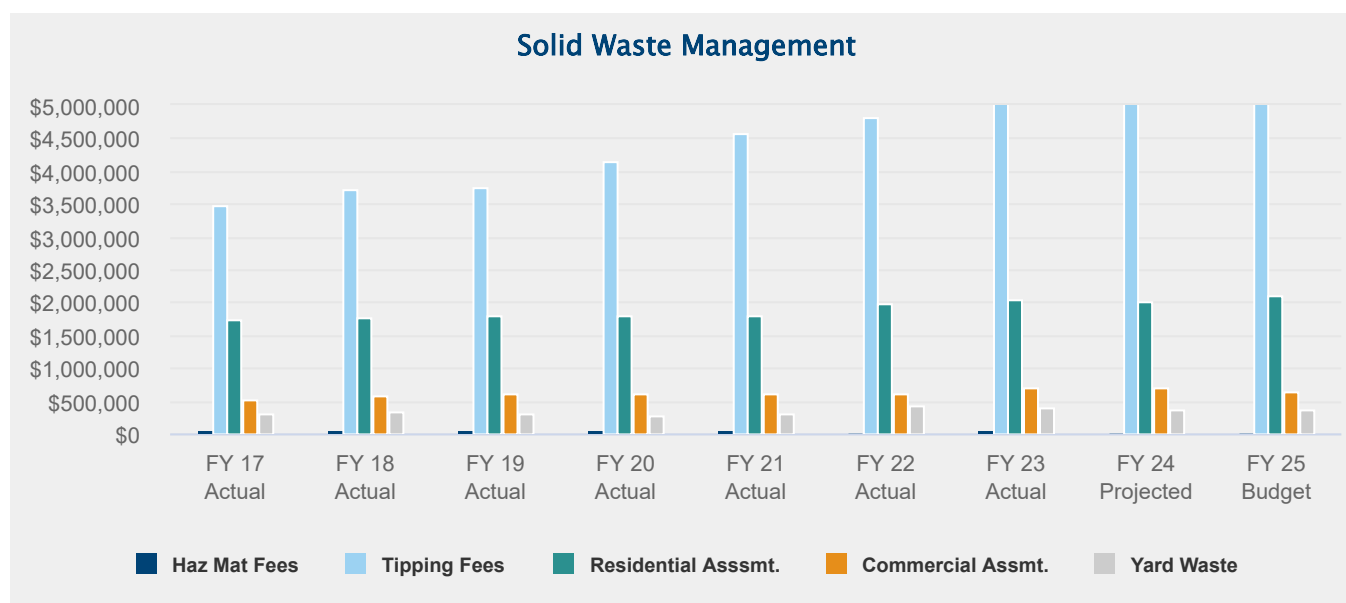
On-site collections are deposited into the bank daily. The certified haulers are billed monthly for debris disposed at the landfill from the prior month. The residential assessment is included on the property tax bill and received by the Tax Collector, which remits the payments on a monthly basis. The commercial assessment is billed on a quarterly basis payable prior to the onset of the quarter.

Budget Assumption(s)

Budget estimates for user fees and the commercial assessment are prepared based on revenues collected in prior years and year-to-date revenue in the current year with a factor applied to account for an increase due to growth. The budget estimate for the residential assessment is calculated by multiplying the annual assessment per residential unit by the number of households in the county as determined by the Property Appraiser.

The fiscal year 2025 estimate is \$8,915,000 or 1.8% of the total revenue budget, comprised of a hazardous materials fee estimate of \$35,000, user fee estimate of \$5,750,000, residential assessment estimate of \$2,100,000, commercial assessment estimate of \$650,000 and yard waste estimate of \$380,000.

BUDGET SUMMARY



Water Resources

Water Resources is an enterprise fund in which revenue for operations is provided by user fees. It operates under strict State and Federal mandates.

Water & Wastewater User Fees

Description

Provides safe and reliable water supply including fire protection and ensures wastewater disposal in accordance with all regulations and standards for all customers.

Water & Sewer Connection Fees

Description

Connection fees are implemented to finance water and wastewater facilities required due to new construction. They are charged to customers wishing to connect to the Citrus County utility system. Customers planning construction that will connect to the Utility System must reserve capacity by paying connection fees.

Use of Revenue

Revenues are received into the Water/Wastewater Fund and are used for operating, maintenance and debt service expenses of the Utility.

Collection Frequency

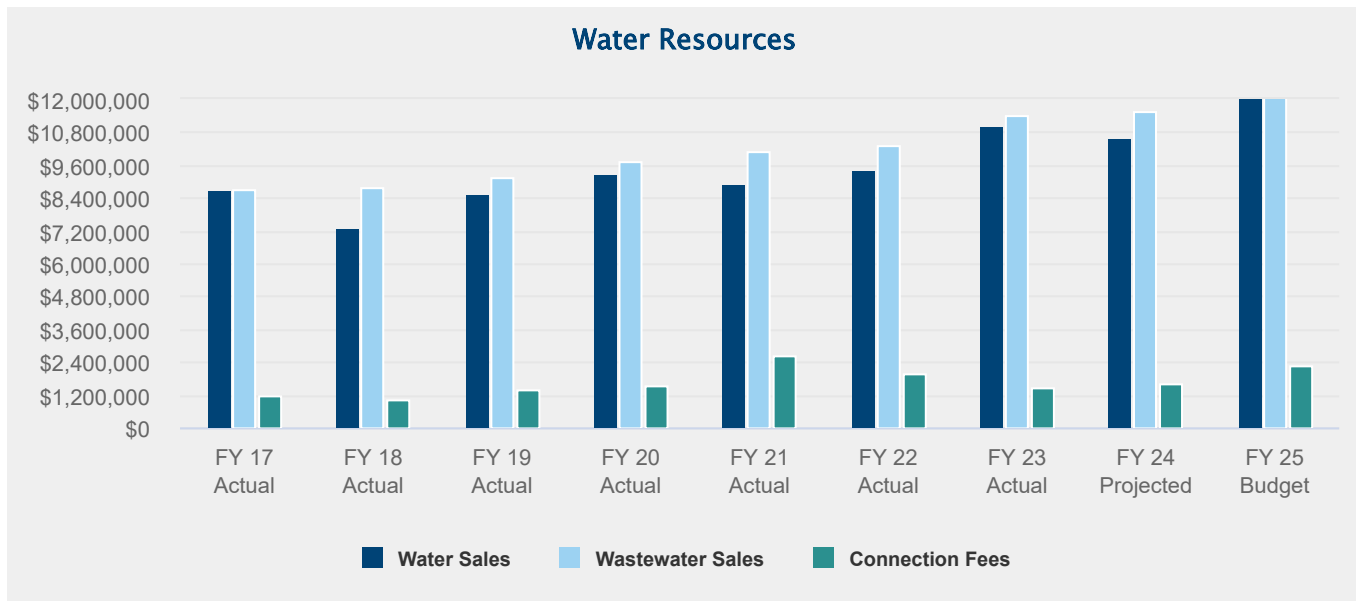
Monthly minimum water charges include a fixed rate to cover water availability and water meter operation. The established rates are designed to cover operating and debt service expenses.

Budget Assumption(s)

The budget is based on revenues collected in prior years, water and wastewater sales are expected to increase due to an increase in the customer base, and estimates provided by rate consultants. The fiscal year 2025 budget for water and wastewater sales includes a 5% water and 3% sewer increase.

The fiscal year 2025 estimate is \$24,530,196 or 4.9% of the total revenue budget, which is comprised of water sales in the amount of \$12,173,887, wastewater sales in the amount of \$12,356,309, water connection fees in the amount of \$001,371,095 and wastewater connection fees in the amount of \$00875,155.

BUDGET SUMMARY



Other Sources

Impact Fees

Impact fees are an assessment made against all new impact-generating land development that contributes to the burden of public facilities and services. They are a one-time fee designed to aid in paying for growth and are collected for the following eight categories: emergency medical services, fire, law enforcement, libraries, parks and recreation, public buildings, schools and transportation. The County began collecting impact fees in 1987.

Citrus County uses impact fees to supplement other types of fees and taxes to fund capital construction projects necessitated by growth. Historically, impact fees constitute a significant funding source and enable the County to provide facilities and services, some of which are mandated by the County's comprehensive plan. The County has ten years in which to spend the funds from the date they were collected.

Transportation impact fees are collected in four (4) benefit districts that are defined by geographical boundaries. The boundaries of the Cities of Crystal River and Inverness are also defined. The City of Inverness opted out of the County's transportation impact fees. The impact fees benefit districts for parks, schools, libraries, public buildings and public safety (emergency medical services, fire and law enforcement) includes the entire county, as well as the cities of Inverness and Crystal River.

Use of Revenue

Proceeds collected from transportation impact fees are to be expended for capital road facilities within the district in which they were collected, unless certain criteria are met that would allow use of the funds within another benefit district. Proceeds collected from park impact fees prior to November 2020 are to be expended for park capital facilities within the district in which they were collected. Proceeds collected after November 2020, are collected countywide, providing more flexibility in the expenditure of impact fees. Proceeds collected from school impact fees are to be expended for capital school facilities in the county. Proceeds collected from library impact fees are to be expended for capital library facilities within the county. Proceeds collected from public building impact fees are to be expended for capital public facilities within the county. Proceeds collected from public safety (emergency medical services, fire and law enforcement) impact fees are to be expended for capital public safety facilities within the county.

The fee structure must be reasonably related to the actual costs of the projected improvements. Also, the amount of impact fees varies according to the type of development. The fee breakdown for a typical residential unit is provided in the following chart.

BUDGET SUMMARY

Single Family Home Impact Fees

Effective October 12, 2023

Category	
EMS	\$62
Fire	281
Law Enforcement	416
Libraries	308
Parks And Recreation	661
Public Buildings	298
Schools	2,059
Transportation	3,864
Total	\$7,949

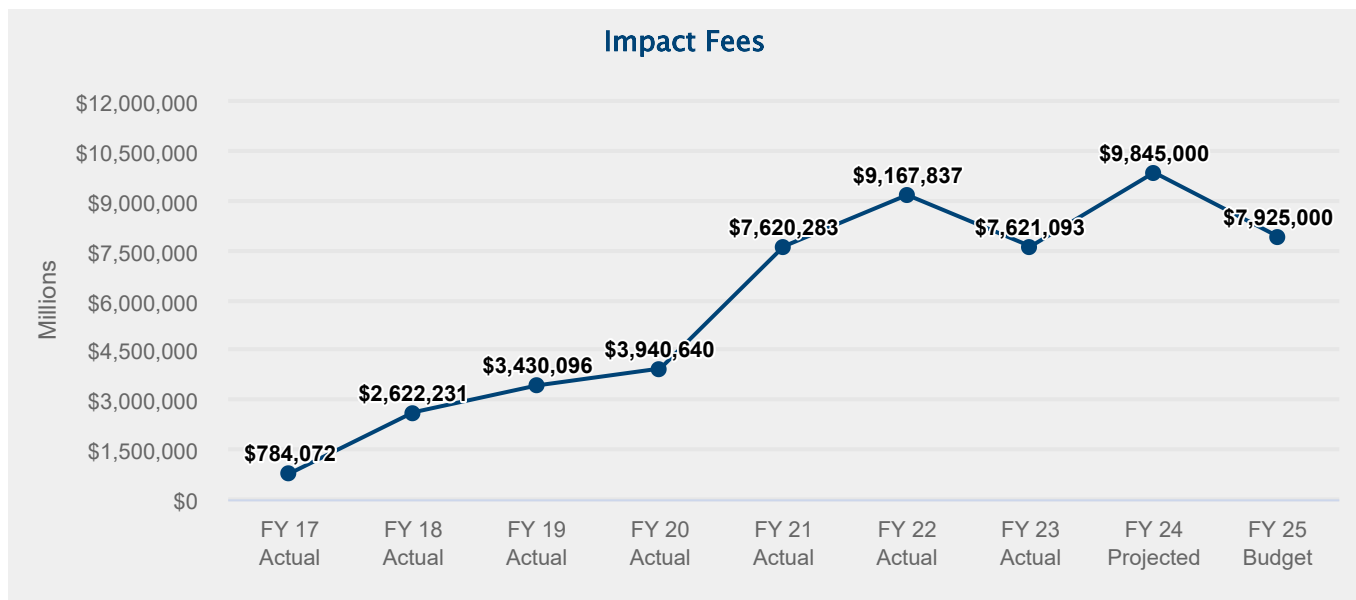
Collection Frequency

Fees are assessed and collected at the issuance of building permits by the Building Division. Receipts are submitted daily to the Clerk's Office by the Board of County Commissioners.

Budget Assumption(s)

This budget is based on revenues collected in prior years and current year-to-date revenue, along with current and projected building permit activity. In February 2015, the Board of County Commissioners adopted a two year suspension of impact fee collection in an endeavor to boost the local economy, to be reviewed annually. In February 2017, the moratorium of Transportation Impact Fees was rescinded. Also, in May 2017, the moratorium of the School, Library, and Fire was rescinded. On October 2, 2018, the suspension of the Parks, EMS, Law Enforcement and Public Buildings was rescinded.

The fiscal year 2025 estimate is \$7,925,000 or 1.6% of the total revenue budget, which is comprised of EMS in the amount of \$100,000, Fire in the amount of \$450,000, Law Enforcement in the amount of \$600,000, Library in the amount of \$375,000, Parks in the amount of \$750,000, Public Building in the amount of \$425,000, Transportation in the amount of \$3,225,000 and School in the amount of \$2,000,000.



BUDGET SUMMARY

Interfund Transfers

Interfund transfers often arise due to the specific requirements of governmental fund accounting. Frequently, it is necessary to transfer money between funds for various uses. Interfund transfers are self-balancing and represent revenue to one fund and expenses to the other fund. Interfund transfers artificially increase the County budget, but are required under fund accounting principles. An example of an interfund transfer is the cost of leachate personnel and related operational expenses. These expenses are budgeted in the Solid Waste/Long Term Care department for leachate management but housed in the Water Resource/Utilities Division. The fiscal year 2025 estimate for all interfund transfers is \$37,880,915 \$84,666,871 or 17.0% of the total revenue budget.

Carry Forward

Carry Forward or Fund Balance is defined as the funds carried over from one fiscal year to the next. Fund balances total \$202,246,294 or 40.7% of the fiscal year 2025 County revenue budget. Fund Balances carried over from the previous year occur for different reasons:

- > County departments may not spend every dollar that was approved in their budgets;
- > The County may collect more revenue than anticipated in the budget; or
- > Florida Statute 129.01(2)(b) specifies that, except for Enterprise and Internal Service Funds (as well as transfers, fund balances brought forward, and grants), fund revenues will be budgeted at 95% of anticipated revenues. This statutory restriction or revenue offset effectively provides a percentage of expected budgeted revenue that cannot be appropriated in the current budget year. The 5% requirement therefore helps establish a basic level of fund balance for the next fiscal year.

Expenditures

Personnel Services

Personnel Services are Salaries/Wages and Fringe Benefits and represent approximately 25.2% or \$125.1 million of all expenditures in the County budget, of that, the Constitutional Officers equal approximately 30.4% or \$38.1 million. For comparison purposes, the following excludes Constitutional Offices.

Salaries and Wages

Salaries and Wages are comprised of the base wage an employee receives for services performed and other forms of compensation such as overtime and payments made to employees for various accumulated time when separating from service. Salaries represent approximately 10.1% of all expenditures in the budget. The 2025 budget is \$50.4 million, which is a \$2.6 million increase from the 2024 budget.

Fringe Benefits

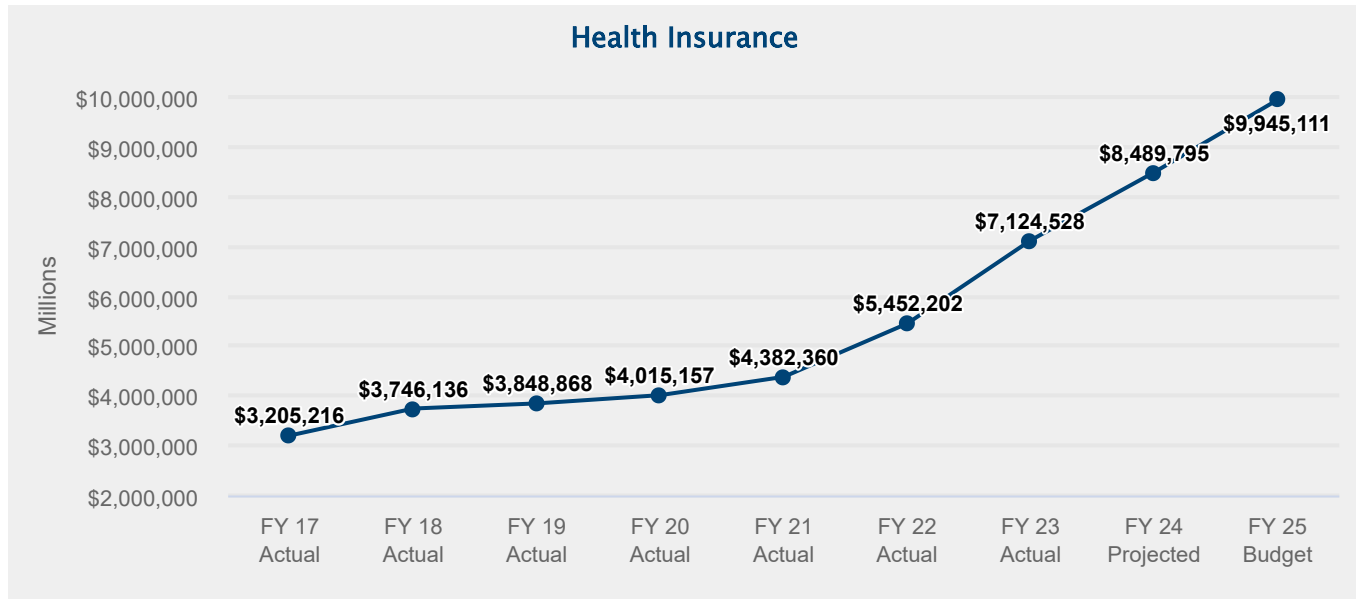
Fringe Benefit expenditures are comprised of health and disability insurance, contributions for the County's portion of FICA payroll taxes, retirement contributions and workers' compensation. Fringe benefits represent approximately 5.2% of all expenditures in the budget.

The 2025 fringe benefits budget is \$25.9 million or an increase of 12.0% from 2024, primarily due to the State of Florida Retirement System contribution rate and health insurance premiums.

Health Insurance

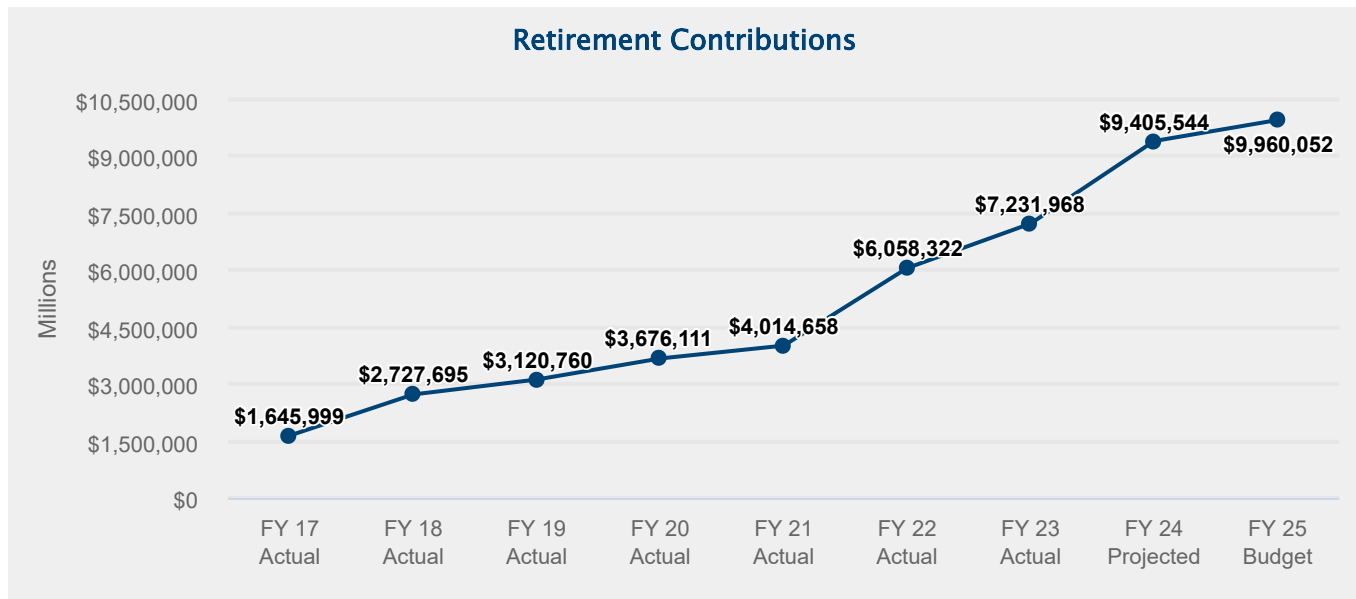
In 2009, the County adopted a self-funded health insurance plan after several years of loss ratios of 70% or less and consistent claims history. Recent health insurance claims trend is a loss ratio of 100% or greater which has resulted in a premium increase of 13% to \$711.08. In 2013, the County implemented an Employee Health Clinic in an endeavor to reduce health costs. These costs comprise the second largest portion or 38.4% of the Fringe Benefits category. The 2025 budget is \$9.9 million, which is an increase of 17.1% from Fiscal Year 2024.

BUDGET SUMMARY



Retirement Contributions

The 2013 legislation increased the retirement rates to include funding for the unfunded actuarial liability. The 2025 budget for FRS contributions is \$10.0 million, which is a \$0.5 million increase from the 2024 budget. Fire Rescue and EMS personnel are classified in the Special Risk category with a rate of 32.67% compared to the Regular classification rate of 13.57%.



Workers' Compensation

Florida Law requires the County to provide workers' compensation coverage for all County employees and volunteers. The County has elected to provide workers' compensation protection by means of a self-insured program. The 2025 budget is \$2.1 million, which is an increase of \$0.5 million from the 2024 budget. Each department is directly charged for their claims as an incentive to provide a safe working environment.

BUDGET SUMMARY

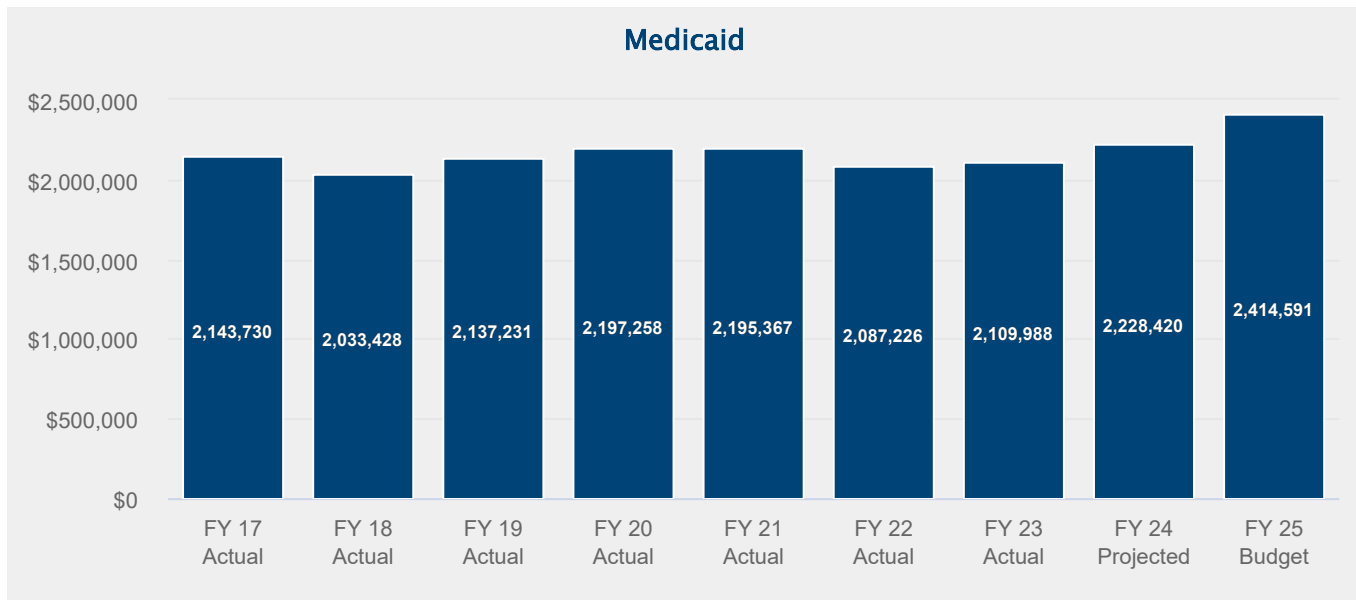
Operating Expenditures

Medicaid

Title XIX of the Social Security Act is a Federal and State entitlement program that pays for medical assistance for certain individuals and families with low incomes. This program, known as Medicaid, became law in 1965 as a cooperative venture jointly funded by Federal and State governments to assist states in furnishing medical assistance to eligible individuals.

Eligibility for Medicaid is administered through the Department of Children and Families Services (DCF). The State pays medical providers for services rendered on behalf of patients. Citrus County's portion of the State's share is 0.663%. The County is also responsible through the Health Care Responsibility Act (HCRA) for out-of-county hospitalization.

The 2025 budget for the State Medicaid program is \$2.4 million. Although the State of Florida is responsible for the full portion of the state share of the matching funds required for the Medicaid program, the State charges the counties an annual contribution.



Inmate Services

Inmate Services describe the expenditures for medical services, electronic monitoring and the detention center services contract. CoreCivic provides jail services at the detention facility. The fiscal year 2025 budget was developed anticipating an average inmate monthly count of 15,500 at a rate of \$85.69. Prior to FY 2016, the expenditures related to the non-county inmates housed at the detention facility have been reflected in the expenditure budget. Due to contract modifications, the United States Virgin Island inmates are funded by CoreCivic and the County receives an administrative fee.

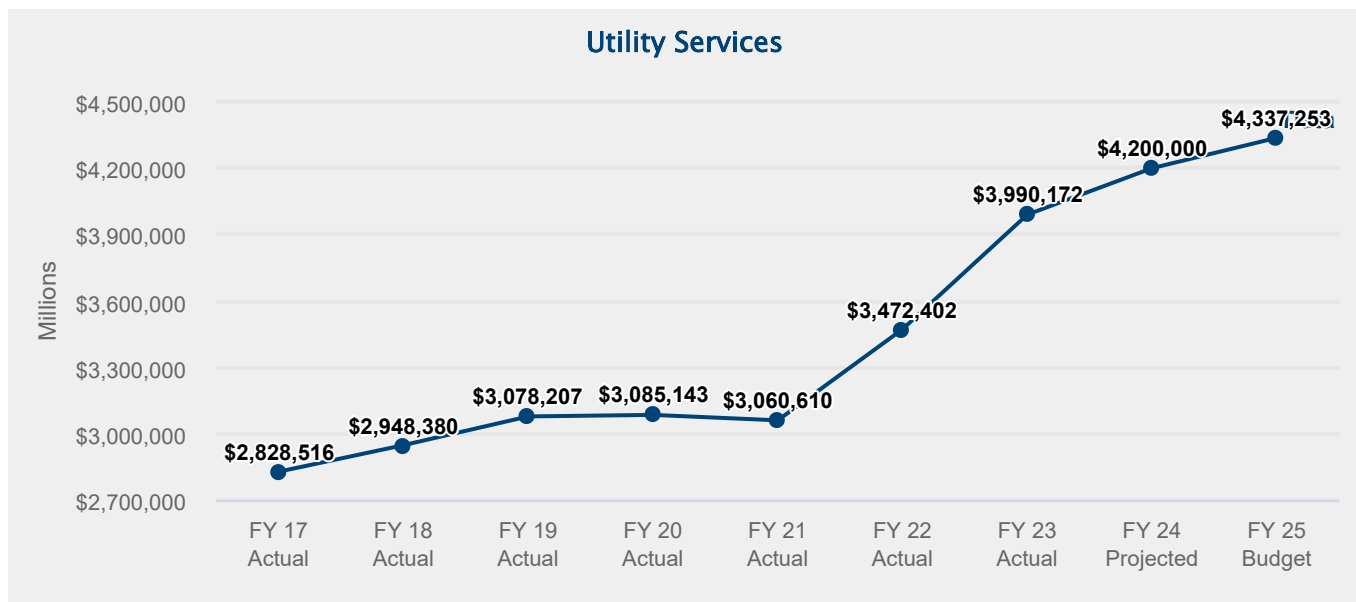
In 1983, Florida passed a law obligating the County to cover hospital bills for inmates who are arrested for violations of state law or county ordinances and who lack health insurance or other means of covering their medical costs. The obligation included medical bills for injuries sustained during arrests and treatment for pre-existing diseases and illnesses. Inmate medical care can vary greatly from year to year. Fiscal Year 2009 expenditures were \$123,688 while Fiscal Year 2013 totaled \$537,331. The Fiscal Year 2025 budget includes \$400,000 for inmate medical. In 2012, the Florida Senate passed a bill limiting the County responsibility to 10% above the allowable Medicare rate. Currently, the County attempts to negotiate the Medicaid rates enabling an additional savings.

BUDGET SUMMARY



Utility Services

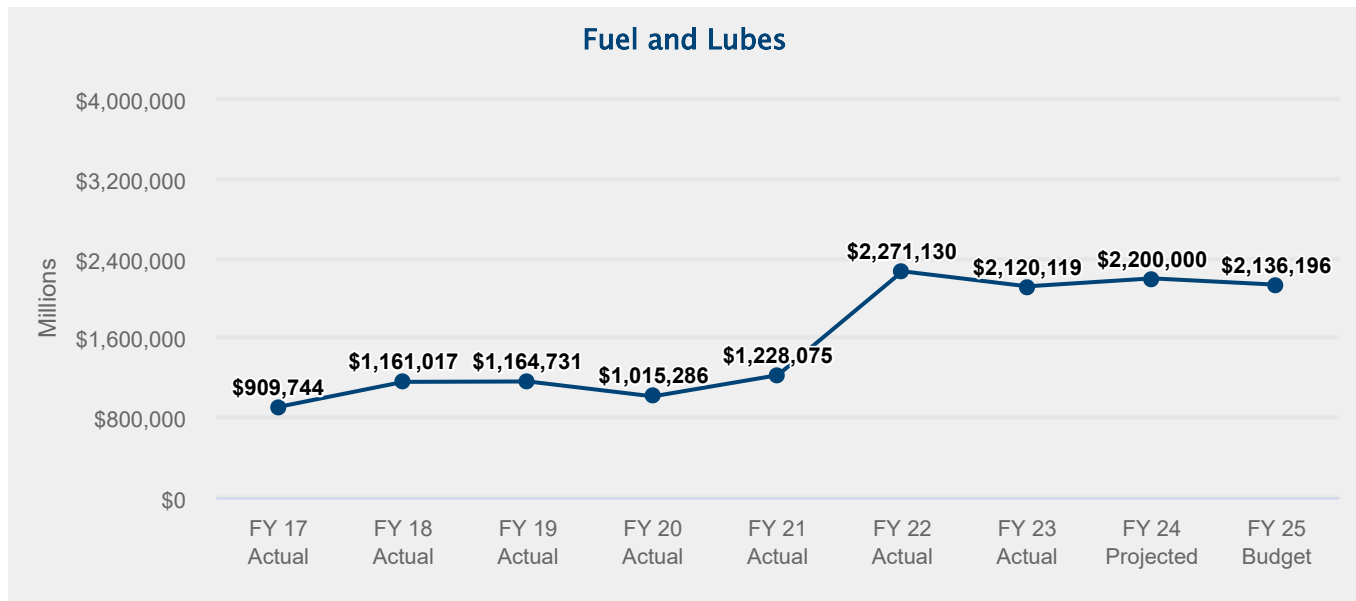
Utility Services generally describes expenditures for delivery and supply of electricity, natural gas, heating fuel, water, and waste disposal. Utility service costs have increased almost \$1.4 million since Fiscal Year 2016 from \$2.9 to \$4.3 million Fiscal Year 2025.



Fuel and Lubes

Fuel and Lubes describes expenditures for gasoline, diesel, and lubricants needed to operate the motorized fleet. The trend shows a steady increase even though the County began reducing its motorized fleet in 2010. The Fiscal Year 2022 budget increased \$1.0 million or 150% from Fiscal Year 2021. Fiscal Year 2025 budget includes \$2.1 million which remains constant since 2022.

BUDGET SUMMARY



Capital Outlay

Buildings

Buildings describe expenditures for office buildings, firehouses, garages, jails, parks and recreational buildings, and major renovations to existing structures that will extend the useful life. In Fiscal Year 2006, \$6 million was expended for various projects to include \$4 million of School Impact Fees for the construction of the Renaissance Center. Due to the downturn in the economy no major projects were budgeted from Fiscal Year 2009 through Fiscal Year 2014. In Fiscal Year 2014, the County purchased the Meadowcrest Office Building to serve as the Westside Government Building. The Fiscal Year 2025 budget includes funding for Judicial Services renovations, Fire Station, Elementary Classroom Wing, various roof and window replacements and partial funding for an Animal Shelter totaling \$24.4 million.

Machinery and Equipment

Machinery & Equipment describes expenditures for office furniture, copiers, vehicles, and heavy equipment. Items that are nominal in cost (less than \$5,000) and have a useful life of less than five years are included in the Operating Expenses category. In Fiscal Year 2010, the County began the process of reducing its motorized fleet and modifying the vehicle replacement schedule. In Fiscal Year 2006 \$2.4 million was expended for equipment, while \$400,000 was expended in Fiscal 2011. Fiscal Year 2025 budget includes \$13.6 million.

Total capital expenditures budgeted in the governmental funds for Fiscal Year 2025 is \$99.5 million, including \$21.4 million in on-going transportation projects, \$12.2 million for the landfill expansion, \$8.6 million utility construction projects and \$6.4 million for American Rescue Act projects.

Fund Balance

Definition

Fund balance represents the excess of total fund assets over total fund liabilities. Put simply, fund balance comprises the County's reserves, minus non-spendable items such as inventories or petty cash. A negative balance is sometimes referred to as a "deficit".

Fund balance can increase during a fiscal year if actual expenditures are less than the total budgeted expenditures while revenues are greater than expected. This surplus amount is then available for use in future years.

Governmental Accounting Standard Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, specified different categories of fund balance, which are reflected in the County's Annual Comprehensive Financial Report (ACFR).

BUDGET SUMMARY

Nonspendable fund balance is the amount that is not in a spendable form, such as inventory or petty cash.

Restricted fund balance includes amounts restricted by law for specific purposes.

Committed fund balance represents the portion of fund balance that can only be used for specific purposes determined by a formal action of the County Commission. The County currently does not have any funds that are restricted.

Assigned fund balance is the portion of fund balance that the County intends to use for specific purposes. The County has a fund balance assigned for Affordable Housing and Lake Restoration.

Unassigned fund balance represents the portion of fund balance that has not been identified as having been appropriated for a specific purpose/ assigned to another fund or is not restricted, committed, or assigned for specific purposes or other funds.

Benefits

Local Governments need adequate fund balance for several reasons:

- > Adequate fund balance helps ensure that money is available to meet emergency or unforeseen needs.
- > Most property taxes aren't received until the middle of the fiscal year, which means the government must have funds available in the meantime to pay for operating expenses.
- > Bond rating agencies tend to give better ratings to governments with substantial fund balances. In turn, better ratings result in lower interest rates and savings to taxpayers.

Changes in Projected Fund Balance

An administrative regulation was adopted on September 25, 2012 to establish an unassigned fund balance range for the General Fund. The policy establishes a minimum unassigned fund balance of eight percent (8%) and a maximum of seventeen percent (17%). The chart below depicts the General Fund with an unassigned fund balance of 17.97%. The Fiscal Year 2025 unassigned fund balance includes an estimated \$1 million for the Sheriff's Office.

8% Min	17% Max	FY 24/25 Budget
\$10,536,371	\$22,389,789	\$23,670,078

	Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Unassigned Fund Balance	Percentage Increase/ Decrease
General Fund	33,564,237	130,190,767	134,892,539	28,862,465	17.97%	-14.01%
Transportation	13,022,247	26,319,009	42,507,014	(3,165,758)	3.22%	-124.31%
Nonmajor Special Revenue Funds	51,777,234	65,405,449	87,941,652	29,241,031	33.97%	-43.53%
Impact Fee Special Revenue Funds	31,012,503	7,700,700	16,115,996	22,597,207	123.58%	-27.14%
Nonmajor Debt Service Funds	50,412	4,298,363	4,324,630	24,145	0.46	-52.10%
Nonmajor Capital Projects Funds	4,549,991	100,000	3,947,390	702,601	12.53%	-84.56%
Citrus County Utilities	28,733,999	31,146,955	34,592,724	25,288,230	65.34%	-11.99%
Solid Waste Management	19,154,464	12,509,495	24,590,936	7,073,023	26.00%	-63.07%
Nonmajor Enterprise Funds	10,036,587	5,460,070	8,057,155	7,439,502	35.22%	-25.88%
	191,901,674	283,130,808	356,970,036	118,062,446	29.85%	-38.48%

The following analysis focuses on fund balances of County funds anticipated to increase or decrease by 10% or more.

Analysis of Significant Changes in Anticipated Fund Balance

BUDGET SUMMARY

General Fund

The General Fund fund balance is projected to decrease 14.01%. This is due to a combination of property tax limitations and conservative budgeting practices by the Board of County Commissioners. Also, projected revenues are estimated conservatively, while expenditures are estimated aggressively.

Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Increase/ Decrease
33,564,237	130,190,767	134,892,539	28,862,465	-14.01%

Transportation Fund (Major Fund)

Overall, the transportation funds are anticipating a reduction in fund balance of 124.31%. The decrease in fund balance reflects the anticipated expenditures associated with major road construction projects.

Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Increase/ Decrease
13,022,247	26,319,009	42,507,014	(3,165,758)	-124.31%

Special Revenue Funds (Nonmajor Funds)

Nonmajor Special Revenue funds are forecasting an overall reduction of 43.53%. The decrease in fund balance reflects the anticipated expenditures for several construction projects funded by the American Rescue Plan Act (ARPA).

Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Increase/ Decrease
51,777,234	65,405,449	87,941,652	29,241,031	-43.53%

Impact Fee Funds (Major Fund)

The Impact Fee funds are forecasting an overall reduction of 27.14%. The decrease in fund balance reflects the anticipated expenditures associated with major road construction projects.

Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Increase/ Decrease
31,012,503	7,700,700	16,115,996	22,597,207	-27.14%

Debt Service Funds (Nonmajor Funds)

Nonmajor Debt Service funds are forecasting an overall reduction of 57.96%. The decrease in fund balance reflects a reduction in revenue transfers to maintain an approximate fund balance of \$5,000 in each of the Debt Service fund in accordance with Board of County Commissioners guidance.

Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Increase/ Decrease
50,412	4,298,363	4,324,630	24,145	-52.10%

BUDGET SUMMARY

Capital Project Funds (Nonmajor Fund)

Overall, the capital project funds are anticipating a reduction in fund balance of 84.56%. The decrease in fund balance reflects the anticipated expenditures for the Animal Shelter construction project.

Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Increase/ Decrease
4,549,991	100,000	3,947,390	702,601	-84.56%

Enterprise Funds

Citrus County Utility Fund (Major Fund)

Fund balance in the Utility Fund is forecasted to decrease by 11.99%. The decrease in fund balance is in anticipation of contracting and completing of several capital projects. In addition, Utility Services is committing other funds primarily for a more aggressive capital improvement plan.

Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Increase/ Decrease
28,733,999	31,146,955	34,592,724	25,288,230	-11.99%

Solid Waste Management Division (Major Fund)

Fund balance in Solid Waste Management is forecasted to decrease by 63.07%. The beginning fund balance includes funds for capital improvement projects. These projects expenditures have been projected in anticipation of completion in this fiscal year.

Projected Beginning Fund Balance 10/1/24	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/25	Percentage Increase/ Decrease
19,154,464	12,509,495	24,590,936	7,073,023	-63.07%

Grants and Grant Matches

The Board of County Commissioners has been awarded various grants to benefit the community and citizens of Citrus County. These grants come from various federal, state, and private sources. For the fiscal year ending September 30, 2023 the County recognized expenditures in excess of \$17.8 million for federal grants and \$12.1 million for state grants. In addition, grants were received from other sources, such as the State of Florida Department of Children and Families and Southwest Florida Water Management District.

The federal grants received were used to provide various services to low income residents as well as public safety activities performed by the Sheriff's Office. The state grants received were used for water and wastewater construction projects, the Emergency Operations Center, and various aviation projects. State grants were also used to provide housing services to low income residents of the county.

Some grants require a match to share the cost between the federal, state, and local agencies. Match can include, but is not limited to: cash contributions, in-kind time and effort, equipment and supplies, and physical space.

Monetary or cash match includes cash spent for project-related costs under a grant agreement. Allowable cash matches must include only those costs which are allowable and are in compliance with the program guidance and/or program regulations.

In-kind match is defined as contributions of the reasonable value of property or services in lieu of cash which benefit the project or program. This type of match may only be used if not restricted or prohibited by program statute, regulation, or guidance and must be supported with source documentation. Only property or services that are in compliance with program guidance and/or program regulations are allowable.

BUDGET SUMMARY

The methodology for calculating the required match can vary with each funding source. For example, the County may be awarded a grant in the amount of \$100,000 requiring 20% cash match. One formula to calculate the match is to multiply the grant award by the cash match percentage ($\$100,000 \times 20\% = \$20,000$), which results in a required match of \$20,000. Another formula is to divide the grant award by the percentage of grant award to determine the total amount then deduct the grant award ($\$100,000 / 80\% = \$125,000$, $\$125,000 - \$100,000 = \$25,000$), which results in a required match of \$25,000.

The following schedule of grants and matching funds depicts the amount of funds the County contributes to the various granting agencies according to their specific grant match calculation requirements. Some grants utilize fees or private donations to achieve the required grant match. This schedule is not inclusive of all grants awarded or anticipated awarded, but only those grants which the Board of County Commissioners contributes matching funds.

BUDGET SUMMARY

FY 24/25 Grant Match Schedule

Agency	Grant Award	County Funding	%
Aquatic Service Weed Control	1,274,357	845,954	
Alzheimer's Disease Initiative (ADI)	515,245	-	
Emergency Home Energy Assistance (EHEAP)	40,584	-	
Home Care For The Elderly (HCE)	70,211	-	
Community Care For The Elderly (CCE)	898,192	72,500	10%
Airports Disadvantaged Business Enterprise (DB)	39,203	800	2%
Airports Geographic Information System (AGIS)	114,747	2,342	2%
Crystal River Airport Environmental Assessment	440,000	110,000	20%
Crystal River Airport Runway Extension	2,000,000	890,000	20%
Crystal River Airport Wetland Removal	71,540	32,787	2%
Inverness Airport Airspace Obstruction Clearing	554,580	81,420	2%
Inverness Airport Automated Weather Observation System	160,921	5,000	2%
Inverness Airport Master Plan	481,926	9,835	2%
Inverness Airport Rehab Airfield Fence & Gates	409,600	152,400	20%
Hazardous Mitigation Grant Fire Station	135,000	45,000	25%
Hazardous Mitigation Grant Generator	75,000	250,000	25%
OAA Title IIIB, C1, C2, E	878,686	148,500	10%
Retired & Senior Volunteer Program (RSVP)	93,355	68,314	30%
SCOP Road Resurfacing - W Mustang Blvd	486,130	226,860	32%
SCOP Road Resurfacing - N Deltona Blvd	346,746	161,815	25%
SCOP Road Resurfacing - E Turner Camp Rd	2,383,837	1,011,326	25%
SCOP Road Resurfacing - County Road 470	1,800,000	650,000	25%
SCOP Road Resurfacing - N Dunklin St	1,800,000	500,000	25%
Stormwater NPDES Education	4,000	4,000	50%
Transit - Operations 5307	1,258,416	314,604	25%
Transit - Capital 5307	1,317,372	-	
Transit - Capital 5307 (Dispatch Software)	350,000	-	
Transit - Operations 5311	494,204	123,551	50%
Transit - Transportation Disadvantaged	715,615	71,561	10%
Watershed Mgmt - Maintenance	100,000	100,000	100%
WRWSA Conservation & Public Outreach	40,970	40,970	100%
Total	18,076,080	5,073,585	



General Fund



Citrus County, Florida

001 GENERAL FUND

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Taxes				
311100	Current Ad Valorem Taxes	76,463,668	95,199,944	104,480,003
315000	Communications Svc Tax	-	-	-
315100	Communications Svc Tax	1,593,459	1,500,000	1,500,000
	Subtotal	78,057,127	96,699,944	105,980,003
Intergovernmental Revenue				
333000	Fed Pmt In Lieu Of Taxes	52,296	-	45,000
334396A	FFWCC Chemical Donation	1,092,893	-	-
335120	State Revenue Sharing	-	-	-
335121	State Revenue Sharing	6,214,868	5,200,000	5,400,000
335130	Insurance Agents License	40,989	35,000	37,500
335140	Mobile Home Licenses	124,091	100,000	110,000
335150	Alcoholic Beverage Lic	50,111	35,000	45,000
335180	Sales Tax	11,824,591	11,500,000	11,750,000
335290	Child Supp Enf-From State	11,906	10,000	10,000
336000	State Pmt In Lieu Of Tax	-	-	-
	Subtotal	19,411,746	16,880,000	17,397,500
Charges For Services				
341200	Zoning Fees	85,001	75,000	80,000
341215	GIS Fees	553	500	500
341300	Photo Maps Publications	-	-	-
341520	Sheriff Fees	46,334	35,000	35,000
341560	Excess Fees - Prop Appr	135,313	15,000	15,000
341610	Excess Fees - Tax Coll	492,918	250,000	250,000
341640	Excess Fees - Elections	377,546	-	-
341690	Excess Fees - Sheriff	250,324	35,000	35,000
342100	Resource Officer	-	-	-
342120	School Crossing Guard	104,214	98,422	124,128
342130	City Inv Law Enf Contract	1,177,433	1,279,777	1,310,059
342140	City CR Law Enf Contract	1,211,151	1,319,006	1,343,121
342300	Inmate Per Diem Fees	136,091	85,000	100,000
342320	Non County Manday - USVI	229,835	243,735	219,960
342330	Non County Manday - USM	1,714,304	1,697,808	2,628,000
342350	CCA Subsistence Fee	38,982	40,000	38,000
342920	Inmate Medical Co-Pay	17,751	17,500	17,500
344160	Postage Fees	1,551	850	4,500
344921	Advertising Fees	7,586	6,000	6,000
347200	Fees	2,839	1,500	2,000
347205	Taxable Sales - Other	28	-	-
347210	Recreation Fees - Exempt	45,412	40,000	40,000
347211	Recreation Fees - Taxable	1,391	1,000	1,000

001 GENERAL FUND

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
347240	Pool Fees	24,984	20,000	20,000
347241	Pool Fees - Exempt	8,820	6,000	3,000
347250	Community Bldgs - Taxable	47,321	40,000	40,000
347251	Community Bldgs - Exempt	10,397	15,000	15,000
347297	Concessionaire Fees	7,710	6,000	6,000
347430	FCS Classes - Non-Taxable	1,443	450	450
347450	Hort Classes - Non-Taxabl	807	2,745	3,050
348932	Domestic Violence Surchg	30,736	25,000	25,000
349402	Inmate Phone Fees	659,341	625,000	625,000
Subtotal		6,868,115	5,981,293	6,987,268
Fines And Forfeitures				
351120	Code Enforcement Fines	469,717	275,000	300,000
351125	Code Enforcement Citation	462	-	-
359000	Other Fines/Forfeits	2,472	-	-
Subtotal		472,650	275,000	300,000
Miscellaneous Revenues				
361100	Interest	133,402	-	-
361200	Money Mkt & LGIP Interest	836,207	100,000	250,000
361300	Invest Interest (Inc/Dec)	664,596	10,000	100,000
362000	Rents & Royalties	35,162	32,000	35,000
362010	Rents & Royalties-Non-Tax	313,673	285,625	215,131
362110	Airport Rental	318,052	250,000	-
362120	Airport Rental - Exempt	57,231	27,500	-
362121	Airport Royalty Commission	3,815	-	-
362300	Rent (Land 6% Sales Tax)	-	-	-
364000	Disposition Fixed Assets	-	-	-
364100	GovDeals - Taxable	-	-	-
364200	GovDeals - Tax Exempt	-	-	-
364220	Surplus Lands	75,000	-	-
365000	Sale/Surplus-Matl/Scrap	-	-	-
366900	Other Contrib & Donations	1,066	-	-
367400	Site Review Fees	332,887	350,000	350,000
369900	Other Misc Revenues	199,740	85,000	85,000
369909	Comm Dev Dist Filing Fee	-	-	-
369925	SSA Inmate Reimbursement	-	-	-
369945	Cntrl Citrus CC Misc Rev	5,097	5,347	7,300
369946	West Citrus Ctr Misc Rev	1,358	1,225	900
369947	East Citrus Ctr Misc Rev	3,634	3,644	2,600
369961	Reimbursements	50,652	106,500	50,000
369965	VAB Cost Reimb School Bd	11,169	12,000	10,000
369976	Vacant Registry	21,950	30,000	30,000
369991	Misc Revenues	15,000	-	-

GENERAL FUND

001

001 GENERAL FUND

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Subtotal		3,079,691	1,298,841	1,135,931
Proceeds From Loans				
Interfund Transfers				
381000	Interfund Transfers	475,971	773,673	622,396
381066	Transfer - Building	446,113	446,113	446,113
381112	Transfer - Business Tax	9,354	9,354	9,354
381131	Transfer - Library	145,724	145,724	145,724
381154	Transfer - Fire Tax Dist	411,531	411,531	439,699
381160	Transfer - Tourist Tax	93,544	93,544	93,544
381200	Transfer - Spec Assmts	254,996	34,516	182,053
381401	Transfer - Landfill	706,555	701,365	689,861
381450	Transfer - Utilities	2,240,275	2,127,001	2,328,660
381550	Transfer - Fleet	705	705	705
381600	Transfer - Impact Fees	3,420	3,651	3,651
381645	Transfer - Fund 645	4,064	4,064	-
381730	Trans - Citrus Spgs Msbu	14,088	14,088	14,088
381770	Transfer - Bev Hills Msbu	4,253	4,253	4,253
383000	Capital Leases	137,547	-	-
Subtotal		4,948,140	4,769,582	4,980,101
Statutory Reserves				
400100	5% Reserve	-	(6,053,179)	(6,590,036)
Subtotal		-	(6,053,179)	(6,590,036)
Cash Carry Forward				
400200	Carry Forward	-	30,476,097	33,992,372
Subtotal		-	30,476,097	33,992,372
Total Revenues		112,837,469	150,327,578	164,183,139

Fund: 001 GENERAL FUND

Dept #	Department Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
General Government				
2101	ADMINISTRATIVE SERVICES	1,911,996	2,337,702	2,441,853
2103	COUNTY ATTORNEY	579,272	762,130	804,495
2104	COUNTY ADMINISTRATOR	728,986	981,929	1,072,838
2106	COMMUNICATION SERVICES	258,413	414,694	393,080
2107	HUMAN RESOURCES	597,102	815,327	880,628
2109	BD OF CO COMMISSIONERS	766,645	925,942	863,245
2125	MANAGEMENT & BUDGET	927,163	1,319,155	1,543,395
2140	CAPITAL IMPROVEMENT PROG	2,136,475	9,126,619	10,236,809
2150	SYSTEMS MANAGEMENT	2,591,678	2,948,269	3,158,313
2151	GEOGRAPHIC INFO SYSTEMS	506,424	608,939	693,090
2670	FACILITIES MANAGEMENT	4,208,718	5,841,291	6,199,547
2675	GROUNDS MAINTENANCE	1,753,555	2,518,541	2,454,682
2781	LAND DEVELOPMENT	874,948	1,241,677	1,272,352
2783	COUNTY PLANNING	51,797	51,797	53,917
3441	GROWTH MANAGEMENT	185,632	230,218	240,155
9999	RESERVES AND TRANSFERS	13,349,437	35,139,699	44,449,961
General Government - Total		31,428,241	65,263,929	76,758,360
Elected Officials				
2211	PROPERTY APPRAISER	3,776,598	3,901,214	4,020,354
2212	TAX COLLECTOR	3,201,285	3,530,000	3,833,580
2320	CLERK TO THE BOARD	3,353,479	3,689,773	3,752,678
2321	CLERK OF COUNTY COURTS	22,860	22,860	29,416
2322-605	CIR COURT-JUDICIAL ADMIN	9,271	14,500	15,000
2332-602	STATE ATTY-GENERAL ADMIN	6,647	7,140	8,300
2333-603	PUBLIC DEFENDER-GEN ADMIN	1,042	2,155	2,330
3101	SHERIFF GEN OPERATING	31,315,916	35,509,364	36,752,193
3103	SHERIFF-COURT SERVICES	3,315,508	3,594,171	3,719,967
3104	SHERIFF-CITY OF INVERNESS	1,177,433	1,279,777	1,310,059
3109	SHERIFF-CITY OF CRY RVR	1,211,151	1,319,006	1,343,121
5799	GUARDIAN AD LITEM	2,369	6,420	11,340
Elected Officials - Total		47,393,558	52,876,380	54,798,338
Public Safety				
2101a	DETENTION SERVICES	14,829,142	17,273,936	18,893,860
3340	PUBLIC SAFETY	1,953,229	2,019,468	2,371,148
3345	CODE COMPLIANCE	815,520	956,819	1,095,749
3990	MEDICAL EXAMINER	411,140	729,658	1,180,935
5105	EMERGENCY MEDICAL SERVICE	-	-	-
Public Safety - Total		18,009,031	20,979,881	23,541,692
Physical Environment				
3213	FLORIDA FORESTRY SERVICE	12,843	12,845	12,845

GENERAL FUND

001

Fund: 001 GENERAL FUND

6302	EXTENSION CENTER	332,532	418,805	450,059
6304	AQUATIC SERVICES	1,289,936	-	-
Physical Environment - Total		1,635,311	431,650	462,904
Transportation				
2105	AVIATION CIP	150,534	2,262,677	-
7201	AVIATION	169,571	498,035	-
Transportation - Total		320,106	2,760,712	-
Economic Development				
2113	HOUSING SERVICES DIV	179,498	233,905	312,897
2991	VETERANS SERVICE	254,114	330,053	348,931
Economic Development - Total		433,612	563,958	661,828
Human Services				
2501	COMMUNITY CENTER	187,757	331,491	257,868
5103	MENTAL HEALTH	1,015,686	1,030,000	1,030,000
5110	COMMUNITY AGENCIES	11,547	15,870	12,004
5223	STATE/COUNTY MEDICAID	2,109,987	2,471,758	2,416,066
5225	COMMUNITY SVC ADMIN	344,023	450,367	466,716
5350	SUPPORT SERVICES ADMIN	379,816	498,322	533,818
Human Services - Total		4,048,816	4,797,808	4,716,472
Culture & Recreation				
6102	PARKS	1,370,990	1,803,260	1,934,610
6120	CIP - PARKS & RECREATION	194,066	850,000	1,308,935
Culture & Recreation - Total		1,565,056	2,653,260	3,243,545
GENERAL FUND - Total		104,833,731	150,327,578	164,183,139

Goal

The Administrative Services budget covers a variety of administrative expenses including audit costs, advertising and postage costs, Board recording fees, minor land purchases, various contractual services, rentals and leases, Community Redevelopment Agency (CRA) payments to the City of Crystal River and the City of Inverness.

Core Objectives

To achieve operational effectiveness by promoting strategic and responsible stewardship of resources and embracing a culture of continuous service improvement.

2101 ADMINISTRATIVE SERVICES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
52500	Unemployment Compensation	6,371	10,000	10,000	10,000	10,000
	Subtotal	6,371	10,000	10,000	10,000	10,000
Operating Expenses						
53100	Professional Services	154,499	196,820	187,270	187,270	196,820
53200	Accounting & Auditing	195,500	205,500	218,000	218,000	218,000
53400	Other Contractual Serv	58,783	128,390	70,546	70,546	70,546
53401	Contract CCA	-	-	-	-	-
53416	Software As A Service	40,428	92,000	92,000	92,000	92,000
54000	Travel & Per Diem	-	50	50	50	50
54100	Communications Services	-	-	-	-	-
54201	Postage	5,600	250	250	250	250
54202	Postage - Tax Collector	34,034	34,500	36,000	36,000	36,000
54203	TRIM Mailing	89,215	89,000	91,000	91,000	110,000
54300	Utility Services	8,346	10,100	10,100	10,100	10,100
54400	Rentals & Leases	7,487	9,000	9,000	9,000	9,000
54550	General Liability Claims	-	1,922	1,922	1,922	1,922
54603	Vehicle Maintenance	25,336	15,875	27,000	27,000	27,000
54604	Maintenance - Buildings	265	-	-	-	-
54605	Equipment Maintenance	613	625	625	625	625
54700	Printing & Binding	-	1,000	1,000	1,000	1,000
54800	Promotional Activities	-	400	400	400	400
54900	Other Current Chgs & Oblg	4,578	4,500	4,500	4,500	4,500
54904	Commissions	-	3,500	3,500	3,500	3,500
54912	Fees & Permits	-	500	500	500	500
54916	Board Recording Fees	10,467	10,000	10,000	10,000	10,000
54921	Advertising	6,476	13,000	13,000	13,000	13,000
55100	Office Supplies	513	-	-	-	-
55105	Supplies - Administration	498	2,400	2,400	2,400	2,400
55120	Office/Non-Cap Equipment	4,798	-	-	-	-
55200	Operating Supplies	-	-	-	-	-
55208	Fuel & Lubes	-	-	-	-	-
55216	Safety & Road Sign	-	1,000	1,000	1,000	1,000
55221	Meals	875	2,500	2,500	2,500	2,500
55270	Computer Accessories	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	24,297	24,734	25,148	25,148	25,148
	Subtotal	672,609	847,566	807,711	807,711	836,261
Capital Outlay						
56100	Land	1,250	15,000	15,000	15,000	15,000
56101	Tax Delinquent Lands	(13,978)	10,000	10,000	10,000	10,000
	Subtotal	(12,728)	25,000	25,000	25,000	25,000
Non-operating Expenses						

2101 ADMINISTRATIVE SERVICES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
58103	Transfer To Whispering Pk	301,694	310,745	310,745	310,745	310,745
58140	CRA Pmts-Crystal River	360,936	429,373	461,750	461,750	461,750
58145	CRA Payments-Inverness	580,117	692,021	775,100	775,100	775,100
58200	Dist Of Fund To Other Org	-	20,000	20,000	20,000	20,000
Subtotal		1,242,747	1,452,139	1,567,595	1,567,595	1,567,595
Non-operating Expenses						
59100	Transfers	2,997	2,997	2,997	2,997	2,997
Subtotal		2,997	2,997	2,997	2,997	2,997
ADMINISTRATIVE SERVICES		1,911,996	2,337,702	2,413,303	2,413,303	2,441,853

Goal

The mission of County Attorney’s Office is to serve as the legal advisor to the County through its Board of Commissioners; to defend the Board of Commissioners, the County, and the agencies of the County from actions brought against them; and to provide legal advice to the County and its agencies in carrying out the mission of the County.

Core Objectives

Provide legal services to the County through its Board of County Commissioners, the County’s numerous boards and committees and the various departments within County government in the most efficient manner possible.

Provide timely review and approval of all agenda items, contracts, agreements, ordinances, and resolutions which come before the Board of County Commissioners for consideration.

Attend and provide legal counsel to the Board at all scheduled meetings, workshops, and agenda sessions.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Assistant County Attorney	1	1	1
County Attorney	1	1	1
Legal Assistant	1	1	1
Senior Assistant County Attorney	1	1	1
	4	4	4

2103 COUNTY ATTORNEY

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	399,883	459,421	492,406	492,406	492,406
51306	Casual Labor	-	1,000	1,000	1,000	1,000
52100	FICA Taxes	28,387	33,588	35,013	35,013	35,013
52200	Retirement Contributions	86,547	107,646	110,424	110,424	110,424
52300	Life & Health Insurance	33,350	37,424	42,467	42,467	42,467
52400	Workers' Compensation	586	586	600	600	600
	Subtotal	548,752	639,665	681,910	681,910	681,910
Operating Expenses						
53102	Contract Attorney Fees	3,210	80,000	80,000	80,000	80,000
53300	Court Reporter Services	420	500	500	500	500
54000	Travel & Per Diem	7,764	10,200	10,200	10,200	10,200
54100	Communications Services	496	924	924	924	924
54201	Postage	84	500	500	500	500
54400	Rentals & Leases	1,570	1,950	1,950	1,950	1,950
54550	General Liability Claims	-	924	924	924	924
54901	Court Cost	-	2,000	2,000	2,000	2,000
55100	Office Supplies	538	1,000	1,000	1,000	1,000
55120	Office/Non-Cap Equipment	-	600	-	-	-
55270	Computer Accessories	150	-	-	-	-
55400	Dues Bks Subscr Mem Publ	12,925	19,180	19,875	19,875	19,875
55500	Training	1,525	2,850	2,875	2,875	2,875
	Subtotal	28,683	120,628	120,748	120,748	120,748
Non-operating Expenses						
59100	Transfers	1,837	1,837	1,837	1,837	1,837
	Subtotal	1,837	1,837	1,837	1,837	1,837
COUNTY ATTORNEY		579,272	762,130	804,495	804,495	804,495

Goal

The County Administrator’s mission is to manage and coordinate all county government operations and other activities as specified by federal, state and local law, and as directed by the Board of County Commissioners in order to provide innovative, effective and fiscally responsible services to the people of Citrus County.

Core Objectives

Provide outstanding service to the citizens of Citrus County and the BOCC through the compilation and distribution of the agenda in a timely and accurate manner.

To continue to provide superior support to the BOCC by providing the best customer service to the constituents they represent and keeping the Commissioners informed of any and all questions, requests and complaints that are received from citizens of Citrus County.

To continue to provide excellent customer service to the citizens of Citrus County by responding to any and all questions and requests regarding the BOCC in a timely and efficient manner and attempting to send citizens to the appropriate agencies and entities when questions and requests do not involve the BOCC.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Agenda Coordinator	1	1	1
Assistant County Administrator	1	1	1
Construction Manager	-	1	-
County Administrator	1	1	1
Executive Assistant II	1	1	1
Intergovernmental Affairs Manager	-	-	1
Special Projects Manager	-	1	1
County Administrator	4	6	6

2104 COUNTY ADMINISTRATOR

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	469,878	672,587	736,244	736,244	736,244
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	30,268	46,422	50,431	50,431	50,431
52200	Retirement Contributions	119,538	170,165	185,753	185,753	185,753
52300	Life & Health Insurance	29,323	56,017	63,961	63,961	63,961
52400	Workers' Compensation	839	3,059	1,270	1,270	1,270
	Subtotal	649,848	948,250	1,037,659	1,037,659	1,037,659
Operating Expenses						
53400	Other Contractual Serv	-	-	-	-	-
54000	Travel & Per Diem	14,603	10,150	10,150	10,150	10,150
54100	Communications Services	1,518	1,824	3,324	3,324	3,324
54201	Postage	83	150	150	150	150
54550	General Liability Claims	-	681	681	681	681
54603	Vehicle Maintenance	1,031	1,500	1,500	1,500	1,500
54700	Printing & Binding	90	500	500	500	500
54800	Promotional Activities	-	-	500	500	500
54921	Advertising	-	-	-	-	-
55100	Office Supplies	3,605	3,000	3,000	3,000	3,000
55105	Supplies - Administration	-	-	-	-	-
55120	Office/Non-Cap Equipment	1,478	-	-	-	-
55208	Fuel & Lubes	1,908	4,000	3,500	3,500	3,500
55221	Meals	-	-	-	-	-
55270	Computer Accessories	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	1,487	5,120	5,120	5,120	5,120
55500	Training	685	4,570	4,570	4,570	4,570
	Subtotal	26,488	31,495	32,995	32,995	32,995
Non-operating Expenses						
59100	Transfers	2,184	2,184	2,184	2,184	2,184
	Subtotal	2,184	2,184	2,184	2,184	2,184
COUNTY ADMINISTRATOR		678,519	981,929	1,072,838	1,072,838	1,072,838

Goal

The Communications Office shares information about County services and operations with the public and other stakeholders. Communications staff manages public information strategy, content creation, web presence and accessibility, and audio visual support. The office works closely with staff, volunteers, and the media to present accurate information to the citizens of Citrus County. The purpose of the Communications Office is to support efficient, informative, and engaging interactions with the public.

Core Objectives

- Issue effective & engaging press releases and communications
- Reach citizens through multiple communication channels, including newsletters and social media
- Increase number of social media followers and follower engagement
- Provide support for public meetings and special events
- Optimize website for clarity & ADA compliance and maximize visitation

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Audio Visual Technician	1	1	1
Communication Specialist II	1	1	1
Communications Manager	1	1	1
Digital Media Coordinator	-	-	1
	3	3	4

2106 COMMUNICATION SERVICES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	165,541	204,404	257,727	257,727	257,727
51306	Casual Labor	-	-	-	-	-
51400	Overtime	-	2,500	-	-	-
52100	FICA Taxes	11,903	15,637	19,716	19,716	19,716
52200	Retirement Contributions	20,460	27,738	35,128	35,128	35,128
52300	Life & Health Insurance	24,588	27,601	41,724	41,724	41,724
52400	Workers' Compensation	310	368	464	464	464
	Subtotal	222,803	278,248	354,759	354,759	354,759
Operating Expenses						
53100	Professional Services	2,690	5,000	5,000	5,000	5,000
53400	Other Contractual Serv	195	100,000	-	-	-
53416	Software As A Service	2,282	150	150	150	150
54000	Travel & Per Diem	4,604	4,400	4,400	4,400	4,400
54100	Communications Services	2,912	4,740	4,740	4,740	4,740
54201	Postage	101	150	100	100	100
54550	General Liability Claims	-	446	446	446	446
54603	Vehicle Maintenance	119	525	1,000	1,000	1,000
54615	Software Maint/Support	-	-	-	-	-
54700	Printing & Binding	219	500	500	500	500
54800	Promotional Activities	3,062	1,500	1,500	1,500	1,500
54807	Marketing	-	500	500	500	500
55100	Office Supplies	1,160	1,000	1,000	1,000	1,000
55105	Supplies - Administration	-	-	-	-	-
55120	Office/Non-Cap Equipment	13,137	10,000	10,000	10,000	10,000
55200	Operating Supplies	-	-	-	-	-
55208	Fuel & Lubes	290	300	1,750	1,750	1,750
55270	Computer Accessories	561	-	-	-	-
55400	Dues Bks Subscr Mem Publ	2,798	3,475	3,475	3,475	3,475
55500	Training	1,480	3,760	3,760	3,760	3,760
	Subtotal	35,610	136,446	38,321	38,321	38,321
Capital Outlay						
56400	Machinery & Equipment	-	-	-	-	-
COMMUNICATION SERVICES		258,413	414,694	393,080	393,080	393,080

Goal

The Human Resources Department administers a comprehensive personnel program for all departments under the Board of County Commissioners. The Department provides a full range of human resource services with an emphasis on customer service, education and outreach. The Department strives for consistent and continuous process improvement and foster communication and cooperation in the workplace.

Core Objectives

To attract and retain the most talented and competent workforce possible.

To be a leader in customer service for the organization by providing proactive, positive, professional and creative customer service.

To strategically partner with other departments, the BOCC, Constitutional Offices and the community to provide excellence in County services that contribute to the quality of life in Citrus County.

Ongoing review of the employee benefit program to ensure cost effectiveness and optimizing plan design.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Benefits Coordinator	1	-	-
Human Resource Director	1	1	1
Human Resource Generalist	1	1	1
Human Resource Manager	1	1	1
Human Resources Analyst	1	1	1
Human Resources Associate	1	1	1
Lead Human Resource Generalist	-	1	1
Talent Acquisition & Retention Specialist	1	1	1
	7	7	7

2107 HUMAN RESOURCES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	408,288	552,017	561,998	561,998	561,998
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	30,695	42,229	42,993	42,993	42,993
52200	Retirement Contributions	72,590	100,629	102,905	102,905	102,905
52300	Life & Health Insurance	51,956	64,665	72,603	72,603	72,603
52400	Workers' Compensation	777	994	1,012	1,012	1,012
	Subtotal	564,307	760,534	781,511	781,511	781,511
Operating Expenses						
53100	Professional Services	7,098	13,000	13,000	6,000	6,000
53400	Other Contractual Serv	-	-	47,920	40,000	40,000
53416	Software As A Service	-	-	18,495	-	-
54000	Travel & Per Diem	1,692	6,780	10,285	10,285	10,285
54100	Communications Services	468	500	500	500	500
54201	Postage	515	650	300	300	300
54400	Rentals & Leases	3,438	3,000	4,500	4,500	4,500
54550	General Liability Claims	-	1,014	1,014	1,014	1,014
54700	Printing & Binding	963	1,000	1,200	200	200
55100	Office Supplies	2,818	4,148	4,209	4,209	4,209
55101	Employee Incentive Prog	7,661	8,630	12,500	12,500	12,500
55208	Fuel & Lubes	-	-	-	-	-
55275	Computer Software	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	2,958	3,650	3,939	3,414	3,414
55500	Training	1,540	3,971	7,745	7,745	7,745
55520	Training Countywide	1,692	6,500	6,500	6,500	6,500
	Subtotal	30,845	52,843	132,107	97,167	97,167
Non-operating Expenses						
59100	Transfers	1,950	1,950	1,950	1,950	1,950
	Subtotal	1,950	1,950	1,950	1,950	1,950
HUMAN RESOURCES		597,102	815,327	915,568	880,628	880,628

Goal

The Board of County Commissioners (BOCC) is a five-member governing board elected at-large to represent the citizens of Citrus County. Citrus County Government is a value-driven organization dedicated to responsive citizen service by providing quality programs, services and facilities to build a strong community and promote the best quality of life for our citizens.

Core Objectives

Adopting ordinances and resolutions, which establish policies and programs to protect the health, safety, and general welfare of the citizens of the county.

The Commission annually adopts the millage rate and approves the budget, which appropriates the necessary funds to operate all County Departments.

Appoints the County Administrator to carry out executive responsibilities and implement the policies and manage the operation of the County.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Commissioner	5	5	5
Executive Assistant to the Board	1	2	1
	6	7	6

2109 BD OF CO COMMISSIONERS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51100	Executive Salaries	366,135	390,154	409,646	409,646	409,646
51200	Regular Salaries & Wages	54,005	132,804	60,005	60,005	60,005
51306	Casual Labor	-	500	500	500	500
52100	FICA Taxes	30,182	40,006	35,928	35,928	35,928
52200	Retirement Contributions	220,394	252,358	248,559	248,559	248,559
52300	Life & Health Insurance	47,493	64,579	63,662	63,662	63,662
52400	Workers' Compensation	799	941	845	845	845
	Subtotal	719,009	881,342	819,145	819,145	819,145
Operating Expenses						
53400	Other Contractual Serv	195	-	-	-	-
53432	Photo Service	650	700	700	700	700
54000	Travel & Per Diem	-	-	-	-	-
54017	Travel - District 1	901	3,200	3,200	3,200	3,200
54018	Travel - District 2	4,241	3,200	3,200	3,200	3,200
54019	Travel - District 3	5,714	3,200	3,200	3,200	3,200
54020	Travel - District 4	5,031	3,200	3,200	3,200	3,200
54021	Travel - District 5	7,387	3,200	3,200	3,200	3,200
54100	Communications Services	3,659	4,392	4,392	4,392	4,392
54201	Postage	38	250	250	250	250
54400	Rentals & Leases	1,864	2,000	1,600	1,600	1,600
54550	General Liability Claims	-	1,081	1,081	1,081	1,081
54700	Printing & Binding	74	500	500	500	500
54804	Chambers Of Commerce	25	-	-	-	-
55100	Office Supplies	3,229	5,000	5,000	5,000	5,000
55208	Fuel & Lubes	-	100	-	-	-
55221	Meals	981	1,000	1,000	1,000	1,000
55270	Computer Accessories	-	500	500	500	500
55400	Dues Bks Subscr Mem Publ	5,530	6,000	6,000	6,000	6,000
55500	Training	-	-	-	-	-
55537	Training - District 1	215	1,000	1,000	1,000	1,000
55538	Training - District 2	790	1,000	1,000	1,000	1,000
55539	Training - District 3	677	1,000	1,000	1,000	1,000
55540	Training - District 4	1,450	1,000	1,000	1,000	1,000
55541	Training - District 5	2,908	1,000	1,000	1,000	1,000
	Subtotal	45,559	42,523	42,023	42,023	42,023
Non-operating Expenses						
59100	Transfers	2,077	2,077	2,077	2,077	2,077
	Subtotal	2,077	2,077	2,077	2,077	2,077
BD OF CO COMMISSIONERS		766,645	925,942	863,245	863,245	863,245

Goal

The mission of Management & Budget is to continuously enhance the quality of County services by optimizing the use of County financial resources through the effective provision of planning, policy analysis, budget development, budget implementation and program evaluation services to benefit citizens, elected officials and staff.

Core Objectives

Provide budget information to citizens, Commissioners, and staff in a timely and effective manner.

Comply with Florida's Truth In Millage Act (TRIM) and other legal requirements and receive the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the County's annual budget.

Administer the Procurement Policies and Procedures established by the Board of County Commissioners in a fair and equitable manner to ensure the County receives the best product or service at the lowest cost. Continue to administer the County's Purchasing Card Program.

Through the Risk Management Program, preserve the County's physical and human assets for the successful continuation of operations.

Provide cashier services, reception and switchboard coverage for the Lecanto Government Building.

Provide guidance and assistance to County Departments for grant funding opportunities which will enhance operations and programs in support of the County's overall Strategic Plan and Goals.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Asst Management & Budget Director	1	1	1
Budget Analyst	1	1	1
Management and Budget Director	1	1	1
Purchasing & Contract Manager	1	1	1
Purchasing & Contract Specialist	1	1	2
Purchasing Assistant	1	1	2
Risk Management Coordinator	1	1	1
Risk Manager	1	1	1
Senior Budget Analyst	-	-	1
Senior Customer Service Specialist	2	2	2
Part-time			
Billing Review Coordinator	1	1	-
Budget Technician	-	-	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	-
Grant Administrator III	1	1	1
Senior Budget Analyst	1	1	-
	15	15	16

2125 MANAGEMENT & BUDGET

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	660,495	932,246	983,504	1,030,221	1,094,426
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	48,840	71,317	75,238	78,812	83,724
52200	Retirement Contributions	116,299	175,062	178,349	184,789	193,540
52300	Life & Health Insurance	85,465	103,187	123,505	133,732	144,020
52400	Workers' Compensation	1,259	1,678	1,770	1,854	1,970
	Subtotal	912,357	1,283,490	1,362,366	1,429,408	1,517,680
Operating Expenses						
53416	Software As A Service	-	10,000	-	-	-
54000	Travel & Per Diem	1,249	4,650	4,650	4,650	4,650
54100	Communications Services	879	900	900	900	900
54201	Postage	528	585	585	585	585
54400	Rentals & Leases	3,385	5,220	5,220	5,220	5,220
54550	General Liability Claims	-	1,030	1,030	1,030	1,030
54700	Printing & Binding	302	400	400	400	400
55100	Office Supplies	3,068	2,630	2,630	2,630	2,630
55120	Office/Non-Cap Equipment	-	-	-	-	-
55208	Fuel & Lubes	96	300	350	350	350
55400	Dues Bks Subscr Mem Publ	1,233	1,960	1,960	1,960	1,960
55500	Training	2,086	6,010	6,010	6,010	6,010
	Subtotal	12,826	33,685	23,735	23,735	23,735
Non-operating Expenses						
59100	Transfers	1,980	1,980	1,980	1,980	1,980
	Subtotal	1,980	1,980	1,980	1,980	1,980
MANAGEMENT & BUDGET		927,163	1,319,155	1,388,081	1,455,123	1,543,395

Goal

The County has established a 5-year Capital Improvement Program (CIP) to plan for the acquisition of equipment and County facilities. A capital improvement project is a project that costs more than \$50,000 and has a useful life of more than 10 years. The CIP budget funds the projects approved for the current fiscal year.

Core Objectives

To establish a five-year comprehensive plan to keep current public facilities in good condition and to accommodate new and existing development by preserving, modifying and replacing existing infrastructure within sound fiscal practices.

2140 CAPITAL IMPROVEMENT PROG

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53000	Operating Expenses	-	-	35,518	35,518	35,518
53100	Professional Services	10,699	36,600	-	-	3,100
53400	Other Contractual Serv	7,399	27,600	-	-	27,600
53416	Software As A Service	-	-	-	-	-
54600	Repair & Maintenance	18,757	330,437	-	-	200,000
54604	Maintenance - Buildings	19,717	112,800	50,000	50,000	162,800
54615	Software Maint/Support	91,223	-	-	-	-
54912	Fees & Permits	-	-	-	-	-
55120	Office/Non-Cap Equipment	-	362,500	362,500	362,500	362,500
55275	Computer Software	-	-	-	-	-
	Subtotal	147,795	869,937	448,018	448,018	791,518
Capital Outlay						
56000	Capital Outlay	-	-	65,135	65,135	65,135
56200	Buildings	103,649	1,854,550	3,399,785	3,399,785	4,799,175
56300	Improve Other Than Bldg	88,551	215,528	630,528	630,528	846,056
56400	Machinery & Equipment	465,643	1,798,000	1,866,250	1,866,250	2,366,250
56549	Road Resurfacing	-	3,038,904	-	-	-
	Subtotal	657,843	6,906,982	5,961,698	5,961,698	8,076,616
Debt Service						
57100	Principal	1,042,190	1,088,900	1,141,100	1,141,100	1,141,100
57200	Interest	288,647	260,800	227,575	227,575	227,575
	Subtotal	1,330,837	1,349,700	1,368,675	1,368,675	1,368,675
Non-operating Expenses						
58100	Aid To Government Agency	-	-	-	-	-
CAPITAL IMPROVEMENT PROG		2,136,475	9,126,619	7,778,391	7,778,391	10,236,809

Goal

The Department of Systems Management (DSM) develops and maintains the entire information technology operations to enhance employee efficiency in a secure, cost-effective manner. DSM is responsible for the procurement, installation and service of all computer equipment, software, and infrastructure required to operate the County’s network, email, and mobile telephony. They also provide telephone services to all County departments, as well as other Constitutional Offices and agencies. Systems Management provides application design and support for many mission critical applications. DSM manages the integrations of Cloud based systems. The Security manager trains staff on security best practices, monitors for security threats, and provides a continuous improvement program on overall network security. The County’s Records Management is coordinated through this department.

Core Objectives

- Replace outdated and unsupported core switching and routing technology with technology that allows for secure networking, limiting access to only approved servers and networks across the county.
- Begin refreshing the edge closet switches per campus with secure network switches.
- Reduce the amount of physical records by using electronic document management. Reduce electronic records that have met retention to create a more manageable records set and reduce risk.
- Develop custom written in-house applications and reports to optimize workflows.
- Implement the National Institute of Standards and Technologies Cybersecurity Framework.
- Work with County staff to develop a top-down review of Information Technology needs to prioritize IT sequences of Continuity of Operations Plans.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Business Technology Analyst	1	1	1
Chief Information Officer	1	1	1
Fiscal Specialist I	1	1	1
Help Desk Technician	-	-	1
Lead Systems Support Technician	1	1	1
Network Operations Manager	1	1	1
Programmer Analyst I	1	1	1
Programmer Analyst II	1	1	1
Programmer Analyst III	1	1	1
Records Manager	1	1	1
Security Analyst II	1	1	1
Systems Administrator II	2	1	1
Systems Support Technician	2	2	2
Telecommunications Analyst	1	1	1
Part-time			
	15	14	15

2150 SYSTEMS MANAGEMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,005,128	1,203,456	1,291,601	1,291,601	1,291,601
52100	FICA Taxes	72,789	92,064	98,808	98,808	98,808
52200	Retirement Contributions	147,370	194,405	207,849	207,849	207,849
52300	Life & Health Insurance	113,845	129,304	157,429	157,429	157,429
52400	Workers' Compensation	1,910	2,165	2,324	2,324	2,324
	Subtotal	1,341,043	1,621,394	1,758,011	1,758,011	1,758,011
Operating Expenses						
53100	Professional Services	63,036	60,200	54,500	31,500	31,500
53400	Other Contractual Serv	20,403	12,992	8,500	8,500	8,500
53416	Software As A Service	67,798	411,940	457,881	582,090	582,090
54000	Travel & Per Diem	2,220	6,150	7,500	6,000	6,000
54100	Communications Services	171,064	186,908	197,540	198,340	198,340
54201	Postage	1	50	50	50	50
54400	Rentals & Leases	630	780	780	780	780
54550	General Liability Claims	-	2,097	2,097	2,097	2,097
54603	Vehicle Maintenance	439	2,000	1,200	1,200	1,200
54605	Equipment Maintenance	41,698	47,109	50,150	50,150	51,500
54612	Computer Maintenance	-	250	1,000	500	500
54615	Software Maint/Support	354,760	312,622	58,400	248,279	248,279
55100	Office Supplies	1,285	2,350	2,985	2,985	2,985
55120	Office/Non-Cap Equipment	6,052	8,000	21,800	17,500	17,500
55205	Uniforms	733	1,570	2,320	1,320	1,320
55208	Fuel & Lubes	1,403	1,275	1,275	1,750	1,750
55270	Computer Accessories	96,143	167,228	109,552	121,772	121,772
55275	Computer Software	588	6,490	10,180	6,760	6,760
55400	Dues Bks Subscr Mem Publ	275	850	470	470	470
55500	Training	11,652	6,625	6,700	6,700	6,700
	Subtotal	840,181	1,237,486	994,880	1,288,743	1,290,093
Capital Outlay						
56200	Buildings	-	10,400	5,600	4,700	4,700
56400	Machinery & Equipment	221,449	75,000	75,000	75,000	-
	Subtotal	221,449	85,400	80,600	79,700	4,700
Debt Service						
57100	Principal	178,281	-	305,000	99,120	99,120
57200	Interest	6,737	-	2,500	2,400	2,400
	Subtotal	185,017	-	307,500	101,520	101,520
Non-operating Expenses						
59100	Transfers	3,989	3,989	3,989	3,989	3,989
	Subtotal	3,989	3,989	3,989	3,989	3,989
SYSTEMS MANAGEMENT		2,591,678	2,948,269	3,144,980	3,231,963	3,158,313

Goal

The purpose of the Division of Geographic Information Systems is to support the activities and business practices of Citrus County and its residents by providing accurate, consistent, accessible, and comprehensive geographic resources while improving the efficiency of planning, research, infrastructure maintenance, and economic development activities. The GIS Division supports 28 departments and divisions internally and also maintains a strong intergovernmental coordination effort with numerous local, state and federal agencies, including the Sheriff’s Office and 911 dispatch, Emergency Management, Supervisor of Elections, and the School Board, to provide enterprise GIS support. GIS is a very powerful decision-making tool that can be applied in a wide range of applications.

Our Core Geographic Resources include:

- > County Enterprise GIS
- > Planning and Land Development Data
- > Flood Zone Data
- > Centralized Addressing
- > Emergency Management Data
- > Civil Infrastructure Data

Core Objectives

Provide decision support analysis for County business practices through GIS-based solutions and GIS-based web based products leveraging the data and expertise within the Geographic Information Systems Division.

Maintain and develop strong intergovernmental coordination with local, state, and federal agencies to provide enterprise GIS support to our community.

Provide maps and data that are publicly accessible and support citizen engagement.

Data migration and maintenance of all GIS data within the enterprise geodatabase for distribution and use within various County agencies and departments.

Implement applications and processes to improve efficiencies across the organization.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
GIS Analyst II	1	1	1
GIS Analyst III	2	2	2
GIS Director	1	1	1
GIS Specialist I	-	-	1
GIS Specialist III	2	2	2
	6	6	7

2151 GEOGRAPHIC INFO SYSTEMS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	370,016	430,980	473,054	473,054	473,054
51306	Casual Labor	-	-	10,000	10,000	10,000
52100	FICA Taxes	27,198	32,970	36,189	36,189	36,189
52200	Retirement Contributions	49,221	63,712	69,773	69,773	69,773
52300	Life & Health Insurance	41,785	46,747	63,603	63,603	63,603
52400	Workers' Compensation	707	776	852	852	852
	Subtotal	488,927	575,185	653,471	653,471	653,471
Operating Expenses						
53100	Professional Services	7,000	14,000	16,000	16,000	16,000
54000	Travel & Per Diem	766	2,800	3,000	3,000	3,000
54201	Postage	1	25	25	25	25
54550	General Liability Claims	-	1,110	1,150	1,110	1,110
54605	Equipment Maintenance	103	2,700	2,600	2,600	2,600
55100	Office Supplies	1,459	3,800	6,650	6,650	6,650
55270	Computer Accessories	-	-	-	-	-
55500	Training	6,034	7,185	8,100	8,100	8,100
	Subtotal	15,363	31,620	37,525	37,485	37,485
Non-operating Expenses						
59100	Transfers	2,134	2,134	2,134	2,134	2,134
	Subtotal	2,134	2,134	2,134	2,134	2,134
GEOGRAPHIC INFO SYSTEMS		506,424	608,939	693,130	693,090	693,090

Goal

Citrus County Facilities Management Division has the responsibility for comprehensive management of County buildings and facilities. Facilities Management is responsible for over \$130,000,000 of County facilities encompassing over 1.2 million square feet. Facilities Management maintains a safe, clean, and comfortable operating environment in all County facilities for employees and the public. By utilizing a combination of our in-house expertise and outsourcing, we are able to maintain these buildings at less than the statistical average cost per square foot of office space.

In the past fiscal year the Division responded to over 4,300 work orders and completed 57 projects and provided 24/7 countywide on-call service; both emergency and non-emergency. The Division manages a supply depot and provides janitorial service to 20 facilities encompassing over 350,000 square feet.

The Division also provides a daily mail courier service for all County Constitutional Offices, Departments and Divisions. This activity provides service to each Department/Office/Division administrative office at least once a day, and twice a day service for the Courthouse, Courthouse Annex, Solid Waste, Supervisor of Elections, Sheriff's Administration, Clerk Annex and the Lecanto Government Complex.

Core Objectives

To maintain, using the best practices available, all County owned or operated buildings and facilities at the highest possible level, thereby providing a safe, comfortable environment for both the employees and the general public to conduct business.

To continue the development and implementation of a comprehensive facility management program, capable of evolving to meet both the short and long term needs of all county buildings and facilities.

To use the management program as an aid in prioritizing needs and establishing budget priorities.

Through the use of in-house expertise and outsourcing we will continue to provide the most cost effective and efficient service possible for all Constitutional Offices, Departments and Divisions within the County.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Coordinator I	1	0	0
Administrative Coordinator II	0	1	1
Custodian	17	17	17
Facilities Management Director	1	1	1
Facilities Management Unit Supervisor	3	3	3
Facilities Supply Manager	1	1	1
Field Operations Supv - Facilities Mgmt	3	3	3
Floor Technician	2	2	2
Journeyman Tradesworker	11	11	11
Mail Courier	1	1	1
Tradesworker	2	2	2
	43	43	43

2670 FACILITIES MANAGEMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,416,525	2,154,927	2,218,801	2,218,801	2,218,801
51306	Casual Labor	11,107	10,000	10,000	10,000	10,000
51400	Overtime	-	10,000	15,000	15,000	15,000
52100	FICA Taxes	106,866	164,852	169,738	169,738	169,738
52200	Retirement Contributions	184,544	305,552	350,972	350,972	350,972
52300	Life & Health Insurance	307,011	375,042	443,678	443,678	443,678
52400	Workers' Compensation	53,461	74,632	74,787	74,787	74,787
	Subtotal	2,079,515	3,095,005	3,282,976	3,282,976	3,282,976
Operating Expenses						
53100	Professional Services	-	9,000	10,000	10,000	10,000
53400	Other Contractual Serv	13,669	28,500	34,300	34,300	34,300
53416	Software As A Service	-	-	5,900	-	-
54000	Travel & Per Diem	-	-	3,500	3,500	3,500
54100	Communications Services	16,848	19,000	20,500	20,500	20,500
54201	Postage	198	400	400	400	400
54300	Utility Services	1,007,725	1,176,900	1,238,850	1,238,850	1,238,850
54400	Rentals & Leases	539	1,700	51,700	26,700	26,700
54550	General Liability Claims	3,866	12,132	13,500	13,500	13,500
54603	Vehicle Maintenance	63,246	43,448	67,300	67,300	67,300
54604	Maintenance - Buildings	324,048	428,400	394,450	394,450	394,450
54605	Equipment Maintenance	182,925	362,700	269,900	269,900	269,900
54626	Facilities Maintenance	1,473	81,000	185,000	185,000	250,600
54912	Fees & Permits	-	1,500	1,500	1,500	1,500
55100	Office Supplies	6,164	6,400	6,450	6,450	6,450
55120	Office/Non-Cap Equipment	34,342	24,460	28,500	28,500	28,500
55201	Tools Imp. & Spec. Cloth	10,989	14,105	18,100	18,100	18,100
55205	Uniforms	14,099	14,700	16,300	16,300	16,300
55208	Fuel & Lubes	70,216	95,000	83,500	83,500	83,500
55211	Janitorial Supplies	96,028	87,150	95,700	95,700	95,700
55226	Safety Supplies	2,851	2,500	3,000	3,000	3,000
55260	Permits	220	1,850	2,000	2,000	2,000
55270	Computer Accessories	1,279	2,000	-	-	-
55400	Dues Bks Subscr Mem Publ	244	600	700	700	700
55500	Training	2,765	6,020	9,000	9,000	9,000
	Subtotal	1,853,733	2,419,465	2,560,050	2,529,150	2,594,750
Capital Outlay						
56200	Buildings	169,316	82,500	77,000	77,000	77,000
56300	Improve Other Than Bldg	32,020	2,000	64,600	64,600	64,600
56400	Machinery & Equipment	63,913	232,100	205,000	170,000	170,000
	Subtotal	265,249	316,600	346,600	311,600	311,600
Non-operating Expenses						
59100	Transfers	10,221	10,221	10,221	10,221	10,221
	Subtotal	10,221	10,221	10,221	10,221	10,221
FACILITIES MANAGEMENT		4,208,718	5,841,291	6,199,847	6,133,947	6,199,547

Goal

Citrus County Grounds Maintenance strives to maintain County grounds and facilities, to ensure they are attractive, clean, and safe for public use while preserving their value.

Core Objectives

Ensure that parks, sports fields, beaches, boat ramps, fishing piers, docks, landscape of buildings, County cemeteries, vacant properties, and public areas are maintained and inspected in a timely and proper manner that supports the community’s vision and retains their value over time.

Respond to public, sports leagues, school events, civic organizations, and County Departments work order requests promptly, efficiently, and timely.

Reduce vandalism in County Parks with prompt reporting to local authorities, and promptly repair damaged property for citizen usage.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Assistant II	-	1	1
Grounds Maintenance Coordinator	2	2	2
Grounds Maintenance Manager	1	1	1
Grounds Maintenance Technician I	5	5	5
Grounds Maintenance Technician II	4	4	4
Grounds Maintenance Worker	10	10	10
Medium Equipment Operator	1	1	1
Senior Secretary	1	-	-
Part-time			
	24	24	24

2675 GROUNDS MAINTENANCE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	594,025	945,383	968,575	968,575	968,575
51306	Casual Labor	6,404	36,388	49,677	36,388	36,388
51400	Overtime	-	6,516	6,516	6,516	6,516
52100	FICA Taxes	45,516	72,322	74,096	74,096	74,096
52200	Retirement Contributions	70,017	125,661	124,212	124,212	124,212
52300	Life & Health Insurance	136,684	218,017	225,842	225,842	225,842
52400	Workers' Compensation	26,452	38,964	39,915	39,915	39,915
	Subtotal	879,098	1,443,251	1,488,833	1,475,544	1,475,544
Operating Expenses						
53400	Other Contractual Serv	218,778	257,311	290,701	280,701	280,701
54000	Travel & Per Diem	495	1,400	1,400	1,400	1,400
54100	Communications Services	1,866	3,800	3,800	3,800	3,800
54201	Postage	1	25	25	25	25
54300	Utility Services	2,793	4,000	4,000	4,000	4,000
54400	Rentals & Leases	7,018	11,500	11,500	11,500	11,500
54550	General Liability Claims	99,063	16,379	20,811	20,811	20,811
54600	Repair & Maintenance	254	1,000	1,000	1,000	1,000
54603	Vehicle Maintenance	134,720	116,750	143,900	143,900	143,900
54604	Maintenance - Buildings	26,098	15,000	25,000	25,000	25,000
54605	Equipment Maintenance	5,192	6,634	6,700	6,700	6,700
54610	Maintenance - Parks	213,275	239,110	250,200	250,200	250,200
54700	Printing & Binding	-	1,000	1,000	1,000	1,000
55100	Office Supplies	3,073	2,000	2,000	2,000	2,000
55120	Office/Non-Cap Equipment	7,023	-	8,000	8,000	8,000
55201	Tools Imp. & Spec. Cloth	6,246	7,000	5,500	5,500	5,500
55205	Uniforms	8,787	17,080	17,700	17,700	17,700
55208	Fuel & Lubes	70,119	129,425	84,000	84,000	84,000
55210	Misc Supplies	629	5,500	5,500	5,500	5,500
55211	Janitorial Supplies	28,206	30,000	37,000	37,000	37,000
55221	Meals	62	-	-	-	-
55226	Safety Supplies	4,209	4,425	5,925	5,925	5,925
55400	Dues Bks Subscr Mem Publ	668	845	745	745	745
55500	Training	1,013	3,000	7,025	7,025	7,025
	Subtotal	839,586	873,184	933,432	923,432	923,432
Capital Outlay						
56200	Buildings	27,166	69,000	51,500	1,500	39,500
56300	Improve Other Than Bldg	-	97,900	-	-	-
56400	Machinery & Equipment	-	27,500	8,500	-	8,500
	Subtotal	27,166	194,400	60,000	1,500	48,000
Non-operating Expenses						
59100	Transfers	7,706	7,706	7,706	7,706	7,706

GROUNDS MAINTENANCE

001-2675

	Subtotal	7,706	7,706	7,706	7,706	7,706
GROUNDS MAINTENANCE		1,753,555	2,518,541	2,489,971	2,408,182	2,454,682

Goal

The Land Development Division is responsible for the current planning (development review), long-range planning (comprehensive planning) and growth management related activities required by the State of Florida Community Planning Act. This includes the preparation and maintenance of the County's Comprehensive Plan, which establishes goals, objectives, and policies to manage growth and development in Citrus County.

Land Development provides support to the various County boards including the Board of County Commissioners (BOCC) and the Planning and Development Commission (PDC), as well as the Code Compliance Special Master. Land Development staff writes, reports, and presents applications to the BOCC for zoning/land use changes, Planned Unit Developments, Plat/Street vacates, and amendments to the Land Development Code and Comprehensive Plan. Staff presents to the PDC on Variances and Conditional Uses as well as seeks recommendation for applications to be presented to the BOCC. These applications require extensive time and effort to comply with Florida Statute Quasi-Judicial deadlines and to ensure the applications are aligned with the Comprehensive Plan.

This Division also oversees the maintenance and implementation of the County's Land Development Code (LDC). The LDC implements the Goals, Objectives and Policies adopted in the Comprehensive Plan and establishes allowable uses within the zoning/land use districts and the regulations within the districts. This Division participates in the development review process for non-residential site plans, building permits, towers, signs, alcohol signoffs, plat exemptions, valid non-conforming uses, and other applications subject to the LDC. Land Development staff also conducts site inspections for the approved non-residential building permits prior to issuance of a Certificate of Occupancy.

To help aid better development and relationships, Land Development also participates in free pre-application meetings for developers to discuss and understand county requirements before applying for a permit.

Core Objectives

Continued implementation of the Land Development Code and associated updates.

Implement, monitor, and amend the Comprehensive Plan in accordance with State law and strategic policies and vision established by the Board of County Commissioners.

Review and provide assistance to applicants with proposed development projects in the County. Develop strategies and tools for intelligent and quality growth management.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Deputy Growth Mgmt Director	-	1	1
Land Development Coordinator	1	1	1
Land Development Director	1	-	-
Long Range Planner	-	1	-
Planner	2	2	2
Planning Coordinator	1	1	1
Preservation Specialist	-	-	1
Principal Planner	1	1	1
Senior Planner	2	2	2
Senior Planning Coordinator	1	1	1
Part-time			
Customer Service Supervisor	1	1	1
Development Review/Permitting Specialist III	10	10	10

LAND DEVELOPMENT

001-2781

20	21	21
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2781 LAND DEVELOPMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	633,071	891,484	895,103	895,103	895,103
52100	FICA Taxes	46,442	68,199	68,475	68,475	68,475
52200	Retirement Contributions	78,467	120,974	123,856	123,856	123,856
52300	Life & Health Insurance	87,917	122,313	138,548	138,548	138,548
52400	Workers' Compensation	1,191	1,605	1,610	1,610	1,610
	Subtotal	847,089	1,204,575	1,227,592	1,227,592	1,227,592
Operating Expenses						
53400	Other Contractual Serv	-	-	-	3,750	4,500
54000	Travel & Per Diem	685	2,000	3,100	3,100	3,100
54015	Travel - Plan Commission	-	100	100	100	100
54100	Communications Services	463	540	500	500	500
54201	Postage	2,410	4,000	5,000	5,000	5,000
54400	Rentals & Leases	-	-	-	2,713	2,713
54550	General Liability Claims	-	2,139	2,139	2,139	2,139
54603	Vehicle Maintenance	199	500	500	500	500
54605	Equipment Maintenance	2,600	2,700	3,373	660	660
54700	Printing & Binding	1,599	2,000	2,000	2,000	2,000
54921	Advertising	10,356	10,000	10,000	10,000	10,000
55100	Office Supplies	2,040	1,800	1,800	1,800	1,800
55120	Office/Non-Cap Equipment	-	1,750	1,750	1,750	1,750
55208	Fuel & Lubes	475	1,000	1,000	700	700
55400	Dues Bks Subscr Mem Publ	2,279	2,380	2,950	2,950	2,950
55500	Training	725	2,165	2,985	2,320	2,320
	Subtotal	23,831	33,074	37,197	39,982	40,732
Non-operating Expenses						
59100	Transfers	4,028	4,028	4,028	4,028	4,028
	Subtotal	4,028	4,028	4,028	4,028	4,028
LAND DEVELOPMENT		874,948	1,241,677	1,268,817	1,271,602	1,272,352

Goal

Tampa Bay Regional Planning Council (TBRPC)

The Florida Legislature established regional planning councils to address the problems of growth and development that transcend the boundaries of individual units of local governments. Citrus County does support the County's participation in Federal Economic Development District, Information Services, Geographic Information Systems, Strategic Regional Policy Plan and as well as other initiatives that include hurricane recovery and evacuation planning. The budget is based on \$.32 per capita.

Core Objectives

The TBRPC's mission is to provide an intergovernmental forum, protect the region's abundant natural resources, promote economic development, interact with state governments, and strategically plan for the future of the region.

TBRPC has brought together local governments and gubernatorial appointees to coordinate planning for the Region's future, while providing a venue for analyzing issues, resolving problems, and sharing solutions among its jurisdictions.

2783 COUNTY PLANNING

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53411	Regional Planning Council	51,797	51,797	51,797	51,797	53,917
	Subtotal	51,797	51,797	51,797	51,797	53,917
COUNTY PLANNING		51,797	51,797	51,797	51,797	53,917

Goal

The purpose of the Department of Growth Management is to facilitate and bring together all planning and land development activities in the County in accordance with the County’s Comprehensive Plan, land development regulations and building codes. The Department oversees the operations of three Divisions: Code Compliance, Building and Land Development. The Department provides administrative and procedural support and service to the public related to planning, growth management, land development, public health and safety issues. The Director serves as a liaison to the Board of County Commissioners (BOCC) to ensure compliance with their goals and objectives; and works with community, civic, professional, and business organizations. The Director also serves as a liaison to the Historic Resources Advisory Board (HRAB) to ensure compliance with their goals and objectives; and works with community, civic, professional, and business organizations.

Core Objectives

Provide guidance to the Land Development Division to implement, monitor and amend the Comprehensive Plan and the Land Development Code in accordance with State law, comprehensive plan, strategic policies and vision established by the BOCC.

Provide guidance and direction to the Code Compliance and Building Divisions regarding implementation of the policies of the BOCC.

Monitor operating level of service standards of the County’s infrastructure to ensure services are available as growth occurs.

Monitor permitting, plans review and inspections of all development in a timely manner and ensure compliance with state and local regulations.

Provide guidance to HRAB for the protection of historical, archeological, and architectural resources.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Growth Management Director	1	1	1
Growth Mgmt Coordinator	1	-	-
Permitting Ombudsman	-	1	1
	2	2	2

3441 GROWTH MANAGEMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	123,672	147,249	153,011	153,011	153,011
52100	FICA Taxes	9,418	11,265	11,705	11,705	11,705
52200	Retirement Contributions	31,517	45,640	47,089	47,089	47,089
52300	Life & Health Insurance	13,052	13,062	14,663	14,663	14,663
52400	Workers' Compensation	234	265	275	275	275
	Subtotal	177,893	217,481	226,743	226,743	226,743
Operating Expenses						
54000	Travel & Per Diem	522	700	700	700	700
54100	Communications Services	40	540	540	540	540
54201	Postage	-	25	25	25	25
54400	Rentals & Leases	3,758	4,000	4,500	4,500	4,500
54550	General Liability Claims	-	393	393	393	393
54603	Vehicle Maintenance	321	855	1,200	1,200	1,200
54700	Printing & Binding	374	1,000	1,000	1,000	1,000
54921	Advertising	-	-	132	-	-
55100	Office Supplies	477	520	500	500	500
55208	Fuel & Lubes	837	1,900	1,750	1,750	1,750
55400	Dues Bks Subscr Mem Publ	200	1,050	1,050	1,050	1,050
55500	Training	455	1,000	1,000	1,000	1,000
	Subtotal	6,985	11,983	12,790	12,658	12,658
Capital Outlay						
Non-operating Expenses						
59100	Transfers	754	754	754	754	754
	Subtotal	754	754	754	754	754
GROWTH MANAGEMENT		185,632	230,218	240,287	240,155	240,155

Goal

Each year the County sets aside budgeted reserves and contingency funds. This is an integral part of the budgeting process allowing the Board of County Commissioners to allocate funds for unforeseeable events or market conditions. Any budgeted reserves utilized during the year must be approved by the BOCC. Budgeted transfers reflect the movement of resources from one fund to another such as grant match and debt service.

Core Objectives

Maintaining adequate reserve levels is a necessary component of the County's overall financial management strategy and a key factor in external agencies' measurement of the County's financial strength.

9999 RESERVES AND TRANSFERS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54550	General Liability Claims	-	22,196	22,196	22,196	22,196
	Subtotal	-	22,196	22,196	22,196	22,196
Non-operating Expenses						
59000	Other Uses	1,932,310	2,517,689	2,491,214	2,491,214	2,491,214
59100	Transfers	8,941,539	11,094,460	15,150,570	15,150,570	15,519,204
59119	Transf To Support Svcs	123,560	123,560	289,314	289,314	289,314
59129	Transfer - Self Insurance	725,000	725,000	725,000	725,000	725,000
59133	Transfer - Debt Service	1,086,893	1,062,444	1,085,559	1,085,559	1,085,559
59147	Trans-Cit Co Res Ctr Debt	363,817	356,558	51,680	51,680	51,680
59159	Trans Fleet Veh Trust	246,000	246,000	246,000	246,000	246,000
59181	County Transit Buses	(69,682)	67,500	349,716	349,716	349,716
60020	Res For Outstanding PO's	-	170,000	170,000	170,000	170,000
60050	Reserve For Contingencies	-	1,070,572	1,600,000	1,600,000	1,164,193
60080	Res For Capital Projects	-	948,196	948,196	948,196	948,196
61000	Reserved Budget Fund Bal	-	16,735,524	21,472,696	21,472,696	21,387,689
	Subtotal	13,349,437	35,117,503	44,579,945	44,579,945	44,427,765
RESERVES AND TRANSFERS		13,349,437	35,139,699	44,602,141	44,602,141	44,449,961

Goal

The Property Appraiser is responsible for identifying, locating and placing a just valuation on all property, both real and personal. Additionally, the Property Appraiser tracks changes of ownership, records up-to-date descriptions of buildings and property characteristics, administers exemptions, assessment reductions, classifications and other forms of property tax relief. To ensure consistency and equity, a geographic information system (GIS) is utilized to provide current property ownership maps along with a computer-assisted mass appraisal (CAMA) system.

The Florida Constitution requires the Property Appraiser to value property based on its market or just value as of January 1. It is important to note that the Property Appraiser does not create value. Market value is created by the transactions of buyers and sellers in the real estate marketplace. The Property Appraiser analyzes and uses those transactions along with property characteristics to arrive at just values.

The budget of the Property Appraiser is approved by the Florida Department of Revenue and is proportionately funded by the taxing authorities within the county, with the exception of municipalities and the District School Board.

Core Objectives

Our mission is to accurately identify, list, appraise and classify all real and tangible properties to achieve fairness and equity in values for the preparation of the annual assessment roll in accordance with Florida law, while providing the citizens of Citrus County with professional and courteous service.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Property Appraiser Staff	49	49	50
	49	49	50

2211 PROPERTY APPRAISER

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54904	Commissions	3,776,598	3,901,214	4,093,195	4,093,195	4,020,354
	Subtotal	3,776,598	3,901,214	4,093,195	4,093,195	4,020,354
PROPERTY APPRAISER		3,776,598	3,901,214	4,093,195	4,093,195	4,020,354

Goal

The Tax Collector’s Office is responsible for collection and distribution of real estate and tangible taxes including an annual Tax Certificate Sale and balancing and recapitulation of the tax roll. Motor vehicle license plates, including those for mobile homes, are issued and renewed each year, as well as title transactions for any new or resold vehicle which involve the collection of sales tax when applicable. Also boat registrations are issued and renewed through this office which also involves title applications and transfers and sales tax transactions. Hunting and fishing licenses are issued by the Tax Collector’s Office for both salt and fresh water and we also have numerous sub-agents who perform these functions and report to our office monthly. Occupational licenses are issued and sold for all business, occupations and professions within Citrus County, some of which require prerequisite forms such as competency cards or DPR cards. All these functions are required to be balanced and reports filed to the proper agency on a regular basis, some of these daily. The Tax Collector’s Office also maintains a branch office in Crystal River where these transactions may be handled in addition to mail transactions.

Core Objectives

Our mission is to provide efficient, effective and courteous service for the notice and collection of real and tangible property taxes, business tax receipts, Florida hunting/fishing licenses, vehicle/vessel registration and titling, and other duties, with a pleasant attitude and at a reasonable cost.

The office will be known as an agency that consistently delivers high quality personalized service. Customer satisfaction with the office will be a reflection of its people, their knowledge, experience and commitment to Service Excellence.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Tax Collector Staff	68	68	68
	68	68	68

2212 TAX COLLECTOR

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54904	Commissions	3,201,285	3,530,000	3,833,580	3,833,580	3,833,580
	Subtotal	3,201,285	3,530,000	3,833,580	3,833,580	3,833,580
TAX COLLECTOR		3,201,285	3,530,000	3,833,580	3,833,580	3,833,580

Goal

Financial Services:

The Finance Department provides accounting services and compliance monitoring including: accounts payable and payroll processing; disbursements on contracts and purchases; monitoring of capital projects; tracking of capital assets for the Clerk and Board; reconciliation and monitoring of account activity; monitoring of banking activity; processing of routine accounting activity according to GAAP; investment of funds for the Clerk and Board; budget and reporting for the Clerk; and preparation of the Comprehensive Annual Financial Report of Citrus County and Popular Annual Financial Report.

The Clerk provides support to Commissioners and County Departments for prompt access to public records.

Official Records, Tax Deeds and Commission Records:

The responsibility of the Official Records Department is to record and maintain all official records. The Recording Division records documents into the Official Record such as deeds, mortgages, wills, marriage licenses, and court judgments. The Recording Division recorded 152,383 documents into the Official Record, 75% of the documents were recorded electronically in Fiscal Year 2021. The images of Official Records are available on the internet and on-site research.

The Commission Records Division serves as Ex Officio Clerk to the Board of County Commissioners. The Clerk records and maintains all minutes of the Board including contracts, resolutions, ordinances, deeds and easements, and provides scheduling and clerical assistance for the Value Adjustment Board. The Clerk provides live streaming video to all Board meetings.

The Tax Deed Division is responsible for processing tax deed applications for delinquent property taxes and the conducting of tax deed auctions. The Clerk processed 838 tax deed applications in 2021 and conducted 15 auctions of 754 tax deeds.

The Value Adjustment Board (VAB) hears appeals regarding property values assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control. The Clerk processes the VAB petitions and serves as clerk to the hearings and meetings. In Fiscal Year 2021, there were 2 meetings, 244 petitions, and 67 hearings.

The Clerk is an authorized Passport acceptance agent responsible for verifying and transmitting passport applications. The Clerk processed 772 applications in Fiscal Year 2021.

The Clerk issued 893 Marriage Licenses in Fiscal Year 2021.

Information Services:

The Clerk is responsible for the oversight and management of technology systems which houses all financial and budget data of the County, Clerk, and Supervisor of Elections. The Clerk provides support services to 110 Clerk users and 191 Board accounts, and 198 desktops. The Clerk stores, maintains, and provides public access to over 26.2 million images.

Records and Information Management:

The Records & Information Management Division of the Clerk's office has oversight of maintaining, protecting, and preserving the records of the Clerk's office as well as the records of various county departments. In 2021, the Clerk managed and processed 2,110 cubic feet of records for disposition. There are three physical records storage sites: the Citrus County Courthouse, the Historic Courthouse, and underground storage at Iron Mountain in Pennsylvania.

This division is responsible for Mail Services throughout the courthouse and all outgoing mail for the county. In Fiscal Year 2021, Mail Services processed a total of 151,616 pieces of mail. Additionally, the Clerk handles intake and distribution of all deliveries, interoffice mail, and parcel post packages.

The Clerk has an Emergency Management plan for the purpose of business continuity. This plan is designed to ensure the Clerk's ability to restore services within 72 hours, depending on the severity of the disaster. The Clerk partners with local agencies and judicial administration and has cooperative agreements in place to guarantee alternate locations to conduct business should the courthouse be damaged or destroyed.

Internal Audit:

The Internal Audit Division performs compliance and financial audits of all County and Clerk functions. The objective of audit services is to safeguard public funds and assets. In Fiscal Year 2021, the following audits were completed or in process: Emergency Management; Vessel Registration Fee; Facilities Management; BOCC Annual Risk Assessment; BOCC IT Change Management; American Rescue Plan; Fire Payment Processing; and Parks/Grounds Inventory Tracking.

Core Objectives

Financial Services will continue to implement efficiencies, increase training with County departments, and training within the division for additional bench strength.

Information Systems will successfully update three servers. Information Systems and Financial Services will work together to test the alternate facility site in the event something happens in an emergency situation and both Inverness locations are not operable for an extended period of time.

The Internal Audit Division conducts risk assessment annually and schedules the next year's audits, as well as follow-up for audits conducted over the past two years. Additionally, any special audits not scheduled and requested by the Board will be conducted as directed.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Clerk Of The Board Staff	29	29	29
Part-time			
Clerk Of The Board Staff	1	1	1
	30	30	30

2320 CLERK TO THE BOARD

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51000	Personal Services	2,455,140	2,695,571	3,107,580	3,107,580	3,107,580
52300	Life & Health Insurance	138,902	116,504	-	-	-
52500	Unemployment Compensation	6,500	6,500	6,500	6,500	6,500
	Subtotal	2,600,542	2,818,575	3,114,080	3,114,080	3,114,080
Operating Expenses						
53000	Operating Expenses	582,937	677,222	545,144	545,144	545,144
	Subtotal	582,937	677,222	545,144	545,144	545,144
Capital Outlay						
56000	Capital Outlay	170,000	163,450	59,000	59,000	59,000
	Subtotal	170,000	163,450	59,000	59,000	59,000
Debt Service						
57000	Debt Service	-	30,526	34,454	34,454	34,454
	Subtotal	-	30,526	34,454	34,454	34,454
CLERK TO THE BOARD		3,353,479	3,689,773	3,752,678	3,752,678	3,752,678

Goal

Pursuant Florida Statute 29.008, Counties are required by Section 14, Article V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for Circuit and County courts, Public Defenders' offices, State Attorneys' offices, Guardian Ad Litem offices, and the office of the Clerks of the Circuit and County courts performing court-related functions.

Core Objectives

The Clerk's Office is dedicated to providing access to an impartial forum for the resolution of disputes, through prompt service to the Court, members of the bar, and the public.

2321 CLERK OF COUNTY COURTS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54100	Communications Services	22,860	22,860	29,416	29,416	29,416
	Subtotal	22,860	22,860	29,416	29,416	29,416
CLERK OF COUNTY COURTS		22,860	22,860	29,416	29,416	29,416

Goal

Florida State Statutes require that the County provide certain support services for the State Court System. The support services include multi-task equipment (printers/copiers), faxes, wireless communications, cell phones, pagers, video conferencing, toll charges, long distance and information technology personnel. The Circuit Court budget reflects the cost of providing these services for the Circuit Court and County Court Judges.

Core Objectives

The mission of the judicial branch is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

2322-605 CIR COURT-JUDICIAL ADMIN

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54100	Communications Services	5,659	7,500	8,000	8,000	8,000
54600	Repair & Maintenance	484	3,000	3,000	3,000	3,000
55240	Jury Supplies	3,128	4,000	4,000	4,000	4,000
	Subtotal	9,271	14,500	15,000	15,000	15,000
CIR COURT-JUDICIAL ADMIN		9,271	14,500	15,000	15,000	15,000

Goal

Pursuant to Article V, Section 17, of the Constitution of the State of Florida, the State Attorney is charged with being the chief prosecuting office of all trial courts in his respective circuit and shall perform all other duties prescribed by general law. Chapter 27 of the Florida Statute and the Florida Rules of Criminal Procedure further elaborate upon the duties of the State Attorney. The State Attorney, with the aid of appointed assistants and staff, shall appear within his judicial circuit and prosecute or defend on behalf of the State, all suits, applications, or motions, civil and criminal, in which the State is a party.

Core Objectives

The State Attorney represents the people in both capital and non-capital prosecutions for violation of state laws and related matters in state and federal courts. The State Attorney is Chief Advisor to the grand jury; represents the public interest in all criminal matters and cases that affect the community safety, peace and welfare; and conducts and coordinates all criminal investigations with local, state and federal law enforcement agencies concerning violations of state law.

2332-602 STATE ATTY-GENERAL ADMIN

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54100	Communications Services	2,797	3,300	3,500	3,500	3,500
54408	Building Rental	3,850	3,840	4,800	4,800	4,800
Subtotal		6,647	7,140	8,300	8,300	8,300
STATE ATTY-GENERAL ADMIN		6,647	7,140	8,300	8,300	8,300

Goal

Pursuant to Chapter 27.51, Florida Statutes, the Public Defender shall provide legal representation to any person who is determined by the Court to be indigent and who is arrested for, or charged with, a felony, misdemeanor, violations of municipal or county ordinance, a juvenile delinquency case or involuntary hospitalization due to mental illness.

Core Objectives

Provide effective, efficient and quality representation to all court appointed clients.

Prepare and maintain records for persons appealing convictions, involuntary commitments, juvenile adjudication or sentences imposed by the Courts to the Supreme Court or the Court of Appeals.

2333-603 PUBLIC DEFENDER-GEN ADMIN

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54100	Communications Services	1,042	2,155	2,330	2,330	2,330
	Subtotal	1,042	2,155	2,330	2,330	2,330
PUBLIC DEFENDER-GEN ADMIN		1,042	2,155	2,330	2,330	2,330

Goal

The general operating category of the Sheriff’s Office budget reflects those dollars committed to the provision of general law enforcement services, to include: uniformed patrol, criminal investigations, crime scene investigations, laboratory examinations, special & undercover operations, canine, marine, and aviation support, administrative services, and finally, emergency operations and 911 communications.

Core Objectives

Sheriff’s Office enthusiastically embraces our mission of Excellence in Public Safety and vigorously pursues our vision to make Citrus County the Safest Community in Florida.

Our core values are Integrity, Service above Self, and Loyalty above All. The members of our community deserve nothing less, and we plan to provide them nothing short of these morally sound pillars..

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Sheriff Staff	270	280	280
	270	280	280

3101 SHERIFF GEN OPERATING

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51000	Personal Services	24,956,255	28,410,811	43,961,253	29,390,461	29,405,190
	Subtotal	24,956,255	28,410,811	43,961,253	29,390,461	29,405,190
Operating Expenses						
53000	Operating Expenses	5,422,215	6,213,159	12,572,710	6,543,039	6,430,620
55208	Fuel & Lubes	253	-	-	-	-
	Subtotal	5,422,468	6,213,159	12,572,710	6,543,039	6,430,620
Capital Outlay						
56000	Capital Outlay	832,058	885,394	7,874,194	885,394	916,383
	Subtotal	832,058	885,394	7,874,194	885,394	916,383
Debt Service						
57000	Debt Service	105,135	-	-	-	-
	Subtotal	105,135	-	-	-	-
SHERIFF GEN OPERATING		31,315,916	35,509,364	64,408,157	36,818,894	36,752,193

Goal

The court services portion of the Sheriff’s Office budget reflects funding committed to providing necessary services to the various Citrus County Courts, to include bailiffs, courtroom security, and general jury/judicial protective services.

Core Objectives

To provide the citizens of Citrus County a secure environment throughout the community.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Sheriff Staff	30	30	30
	30	30	30

3103 SHERIFF-COURT SERVICES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51000	Personal Services	3,042,748	3,318,400	4,620,177	3,318,400	3,434,544
	Subtotal	3,042,748	3,318,400	4,620,177	3,318,400	3,434,544
Operating Expenses						
53000	Operating Expenses	261,687	269,121	593,717	269,121	278,540
	Subtotal	261,687	269,121	593,717	269,121	278,540
Debt Service						
57000	Debt Service	6,073	-	-	-	-
	Subtotal	6,073	-	-	-	-
Capital Outlay						
56000	Capital Outlay	5,000	6,650	294,332	6,650	6,883
	Subtotal	5,000	6,650	294,332	6,650	6,883
SHERIFF-COURT SERVICES		3,315,508	3,594,171	5,508,226	3,594,171	3,719,967

Goal

On April 1, 2004, the Citrus County Sheriff's Office began providing law enforcement services for the City of Inverness. This budget reflects those dollars committed to the provision of general law enforcement services, to include: uniformed patrol, criminal investigations, crime scene investigations, laboratory examinations, special & undercover operations, canine, marine, and aviation support, emergency operations and 911 communications.

Core Objectives

To provide the citizens of Inverness with enhanced quality of life through dedicated, unparalleled standard of service and an abiding commitment to our environment.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Sheriff Staff	8	8	8
Part-time			
Sheriff Staff	2	2	2
	10	10	10

3104 SHERIFF-CITY OF INVERNESS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51000	Personal Services	930,824	1,030,714	1,039,747	1,039,747	1,039,747
	Subtotal	930,824	1,030,714	1,039,747	1,039,747	1,039,747
Operating Expenses						
53000	Operating Expenses	155,177	151,159	183,503	183,503	183,503
	Subtotal	155,177	151,159	183,503	183,503	183,503
Capital Outlay						
56000	Capital Outlay	91,432	97,904	86,809	86,809	86,809
	Subtotal	91,432	97,904	86,809	86,809	86,809
SHERIFF-CITY OF INVERNESS		1,177,433	1,279,777	1,310,059	1,310,059	1,310,059

Goal

On February 1, 2008, the Citrus County Sheriff’s Office began providing law enforcement services for the City of Crystal River. This budget reflects those dollars committed to the provision of general law enforcement services, to include: uniformed patrol, criminal investigations, crime scene investigations, laboratory examinations, special & undercover operations, canine, marine, and aviation support, emergency operations and 911 communications.

Core Objectives

To provide the citizens of Crystal River with enhanced quality of life through dedicated, unparalleled standard of service and an abiding commitment to our environment.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Sheriff Staff	10	10	10
Part-time			
Sheriff Staff	3	3	3
	13	13	13

3109 SHERIFF-CITY OF CRY RVR

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51000	Personal Services	972,153	1,077,161	1,058,613	1,058,613	1,058,613
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	972,153	1,077,161	1,058,613	1,058,613	1,058,613
Operating Expenses						
53000	Operating Expenses	142,128	138,273	192,654	192,654	192,654
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	142,128	138,273	192,654	192,654	192,654
Capital Outlay						
56000	Capital Outlay	96,870	103,572	91,854	91,854	91,854
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	Subtotal	96,870	103,572	91,854	91,854	91,854
SHERIFF-CITY OF CRY RVR		1,211,151	1,319,006	1,343,121	1,343,121	1,343,121

Goal

Florida State Statutes 29.008 requires that the County provide office space and related expenses for Guardian ad Litem. The related expenses may include multi-task equipment (printers/copiers), faxes, wireless communications, cell phones, pagers, video conferencing, toll charges and long distance. The Guardian ad Litem budget reflects the cost of providing services for Citrus County.

The Guardian ad Litem Program provides court appointed advocates as required by statute to serve as non-biased advocates for children involved in dependency court proceedings. The program accomplishes this task by utilizing lay volunteers from the community. The program recruits, trains, and supervises 108 volunteers who monitor the wellbeing of children and provides best-interest recommendations to the court.

Core Objectives

To continue to provide a certified volunteer advocate to every child under the court's supervision due to abuse, neglect or abandonment.

To support volunteers with ongoing guidance and training to ensure that they provide the best advocacy possible for Citrus County's most vulnerable children.

GUARDIAN AD LITEM

001-5799

5799 GUARDIAN AD LITEM

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53400	Other Contractual Serv	-	1,800	-	-	-
54100	Communications Services	2,369	4,620	11,340	11,340	11,340
Subtotal		2,369	6,420	11,340	11,340	11,340
GUARDIAN AD LITEM		2,369	6,420	11,340	11,340	11,340

Goal

The Detention Services budget covers a variety of expenses including inmate medical and electronic inmate monitoring.

Core Objectives

To provide a safe, secure and humane environment for the public, staff and those requiring detention or supervision in Citrus County.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Contract Monitor	-	-	1
	-	-	1

DETENTION SERVICES

001-2101A

2101A DETENTION SERVICES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	-	51,917	51,917	51,917
52100	FICA Taxes	-	-	3,972	3,972	3,972
52200	Retirement Contributions	-	-	7,076	7,076	7,076
52300	Life & Health Insurance	-	-	10,245	10,245	10,245
52400	Workers' Compensation	-	-	93	93	93
Subtotal		-	-	73,303	73,303	73,303
Operating Expenses						
53100	Professional Services	4,950	-	-	-	-
53106	Medical Services	286,869	400,000	400,000	400,000	400,000
53401	Contract CCA	12,960,197	15,281,240	15,971,357	15,971,357	15,971,357
53404	Contract CCA - USM	1,518,158	1,494,696	2,347,200	2,347,200	2,347,200
53405	Electronic Inmate Monitor	49,287	48,000	52,000	52,000	52,000
54600	Repair & Maintenance	2,675	50,000	50,000	50,000	50,000
54604	Maintenance - Buildings	7,006	-	-	-	-
Subtotal		14,829,142	17,273,936	18,820,557	18,820,557	18,820,557
DETENTION SERVICES		14,829,142	17,273,936	18,893,860	18,893,860	18,893,860

Goal

The Public Safety budget covers a variety of expenses including the Department of Juvenile Justice funding for Citrus County predisposition juveniles detention services.

Core Objectives

To increase public safety by reducing juvenile delinquency through effective prevention, intervention and treatment services that strengthen families and turn around the lives of troubled youth.

PUBLIC SAFETY

001-3340

3340 PUBLIC SAFETY

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53106	Medical Services	30,600	35,000	35,000	35,000	35,000
Subtotal		30,600	35,000	35,000	35,000	35,000
Non-operating Expenses						
58130	Dept Of Juvenile Justice	370,843	386,128	386,128	386,128	689,858
58150	School Resource Offr Prg	1,551,786	1,598,340	1,646,290	1,646,290	1,646,290
Subtotal		1,922,629	1,984,468	2,032,418	2,032,418	2,336,148
PUBLIC SAFETY		1,953,229	2,019,468	2,067,418	2,067,418	2,371,148

Goal

Code Compliance Division's primary purpose is to gain voluntary compliance with the provisions of the Citrus County Land Development Code (LDC), and the Citrus County Code of Ordinances (CCC). The Division addresses a wide range of issues that affect the environment, health, safety, welfare, protection of aesthetics, property values, and the general public's well being. Code Compliance provides for the abatement of grossly unaesthetic, unsanitary, or unsafe conditions that constitute a code violation. Code Compliance continues to provide prompt, knowledgeable, effective, and professional services.

Core Objectives

To continue educating our community by participating in the Citizens Academy as well as meeting with homeowner associations and Citrus County Sheriff Office Community Resource Officers to establish better public awareness, which is a contributing factor in obtaining compliance.

To be proactive in disseminating information about codes and ordinances to property owners with current violations. Obtaining voluntary compliance by property owners is cost effective.

To reevaluate the current Standard Operating Procedures of Code Compliance Division along with the County Ordinances in order to streamline and make our office more efficient and productive.

To advance the knowledge of our Code Compliance Officers to obtain Certification in any level of F.A.C.E. training through the Florida Association of Code Enforcement (FACE).

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Assistant II	-	1	2
Code Compliance Director	1	-	1
Code Compliance Officer	5	5	5
Code Compliance Officer II	1	1	-
Legal Secretary	1	1	1
Senior Code Compliance Officer	-	-	1
Senior Secretary	1	-	-
Code Compliance Director	-	1	-
	9	9	10

3345 CODE COMPLIANCE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	418,187	506,885	567,098	569,939	569,939
51400	Overtime	-	2,000	2,000	2,000	2,000
52100	FICA Taxes	31,868	38,777	43,383	43,600	43,600
52200	Retirement Contributions	52,719	68,656	82,362	82,770	82,770
52300	Life & Health Insurance	61,713	73,446	93,228	93,237	93,237
52400	Workers' Compensation	10,853	12,076	12,672	12,755	12,755
	Subtotal	575,340	701,840	800,743	804,301	804,301
Operating Expenses						
53100	Professional Services	2,300	5,500	5,500	5,500	5,500
53102	Contract Attorney Fees	28,015	31,000	50,000	50,000	50,000
53400	Other Contractual Serv	1,478	6,000	6,000	6,000	6,000
54000	Travel & Per Diem	1,527	8,000	8,000	8,000	8,000
54100	Communications Services	3,987	4,170	4,170	4,170	4,170
54201	Postage	11,848	12,500	13,500	13,500	13,500
54400	Rentals & Leases	2,440	2,500	3,600	3,600	3,600
54550	General Liability Claims	2,731	2,648	2,648	2,648	2,648
54603	Vehicle Maintenance	16,842	5,771	15,000	15,000	15,000
54605	Equipment Maintenance	-	750	750	750	750
54700	Printing & Binding	1,240	2,000	2,000	2,000	2,000
54901	Court Cost	-	1,000	1,000	1,000	1,000
54906	Abandoned Buildings	133,954	130,000	130,000	130,000	130,000
54916	Board Recording Fees	11,370	8,500	17,500	17,500	17,500
54921	Advertising	1,327	1,600	1,600	1,600	1,600
55100	Office Supplies	2,321	2,500	2,500	2,500	2,500
55120	Office/Non-Cap Equipment	238	600	600	600	600
55205	Uniforms	1,237	2,800	2,800	2,800	2,800
55208	Fuel & Lubes	10,636	15,200	12,250	12,250	12,250
55400	Dues Bks Subscr Mem Publ	737	825	915	915	915
55500	Training	2,840	8,000	8,000	8,000	8,000
	Subtotal	237,066	251,864	288,333	288,333	288,333
Capital Outlay						
Non-operating Expenses						
59100	Transfers	3,115	3,115	3,115	3,115	3,115
	Subtotal	3,115	3,115	3,115	3,115	3,115
CODE COMPLIANCE		815,520	956,819	1,092,191	1,095,749	1,095,749

Goal

Florida Statutes 406 provides that the Medical Examiners Commission shall establish medical examiner districts within the State and that a district medical examiner shall be appointed by the Governor. In certain circumstances involving the death of a human being, the medical examiner shall determine the cause of death and shall make such examinations, investigations and autopsies as he deems necessary. The Medical Examiner's budget reflects the estimated cost to perform the requested procedures for Citrus County residents.

Core Objectives

The mission of the District 5 Medical Examiner's Office is to fulfill the community needs outlined in the Florida Statutes, and to be of service to families of the deceased and to government agencies in the counties falling under the jurisdiction of Florida District 5 in death investigations.

MEDICAL EXAMINER

001-3990

3990 MEDICAL EXAMINER

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53109	Fees & Costs	411,140	424,658	570,404	570,404	570,935
Subtotal		411,140	424,658	570,404	570,404	570,935
Capital Outlay						
56200	Buildings	-	305,000	305,000	305,000	610,000
Subtotal		-	305,000	305,000	305,000	610,000
MEDICAL EXAMINER		411,140	424,658	875,404	875,404	1,180,935

Goal

Fire District Assessment:

The Florida Forestry Service provides wildfire protection to the citizens of Citrus County in accordance with an agreement with the County dated July 1, 1988, and Florida Statutes, Section 125.27. The cost is \$0.07 per acre, based on 140,617 acres of forest and woodlands.

Florida Board of Forestry:

The Florida Forestry Service provides technical forestry assistance to the citizens and government agencies of Citrus County in accordance with the Cooperative Forestry Agreement between the Board of County Commissioners and the Florida Forestry Service. The County's share of our forester's salary and equipment is \$3,000 per year. The duties performed by the forester are not provided by any other local or state governmental agency.

Core Objectives

The Forest Service mission is to protect and manage the forest resources of Florida, ensuring that they are available for future generations.

3213 FLORIDA FORESTRY SERVICE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Non-operating Expenses						
58115	Fire District Assessment	9,843	9,845	9,845	9,845	9,845
58116	Fl. Board Of Forestry	3,000	3,000	3,000	3,000	3,000
Subtotal		12,843	12,845	12,845	12,845	12,845
FLORIDA FORESTRY SERVICE		12,843	12,845	12,845	12,845	12,845

Goal

Citrus County Extension provides the community with trusted solutions to local challenges. Partnering with the University of Florida/Institute of Food and Agricultural Sciences (IFAS) and Citrus County government, Extension provides practical, problem solving information and programs to safeguard and cultivate natural and human resources in Citrus County. Funding is a collaboration between state, county and federal governments.

Local Extension experts assist residents (adults and youth), business leaders and governmental officials in addressing local issues and needs through education and research. This is provided in a variety of formal and non-formal settings including seminars, one-on-one consultations, booths at fairs/festivals, and through a variety of media. Expertise located here in Citrus County include:

Matters for Living Well, Community Resource Development, Horticulture, Agriculture, Youth development through the 4-H program, and Natural Resources.

Volunteers help share this mission to enable Extension to reach a wider population solving more challenges.

Core Objectives

To educate the public on healthy lifestyle choices, including proper nutrition, wise financial management, physical activities, and food safety.

To provide guidance to assist existing small business owners and startup businesses to become successful and increase profitability.

To develop responsible and productive youth through 4-H and other youth programs, especially in the areas of science, technology, engineering and math (STEM).

To educate residents and professionals on methods of creating and maintaining environmentally friendly landscapes including certifications to start businesses or to retain licenses for businesses.

To facilitate solutions to assist in cultivating a sustainable agricultural workforce and to assist established and startup agribusiness operators.

To share information with the public on sustainable outdoor living in order to safeguard Florida's environment with an emphasis on water conservation and water quality protection.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Agricultural Agent	1	1	1
Courtesy Extension Agent - Horticulturist/Director	1	1	1
Courtesy Extension Agent 4-H	1	1	1
Courtesy Extension Agent FCS	1	1	1
Office Coordinator	1	1	1
Senior Programs Assistant	2	2	2
	7	7	7

6302 EXTENSION CENTER

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	239,321	293,309	306,260	325,168	325,168
52100	FICA Taxes	18,265	22,438	23,429	24,875	24,875
52200	Retirement Contributions	28,567	39,372	40,418	42,688	42,688
52300	Life & Health Insurance	17,597	27,365	20,740	20,740	20,740
52400	Workers' Compensation	194	246	258	258	258
	Subtotal	303,944	382,730	391,105	413,729	413,729
Operating Expenses						
53100	Professional Services	366	3,850	2,340	2,340	2,340
54000	Travel & Per Diem	4,167	7,960	7,960	7,960	7,960
54100	Communications Services	1,476	1,496	1,496	1,496	1,496
54201	Postage	82	50	50	50	50
54400	Rentals & Leases	1,242	4,740	6,800	6,800	6,800
54550	General Liability Claims	-	646	646	646	646
54600	Repair & Maintenance	1,751	-	-	-	-
54603	Vehicle Maintenance	266	500	500	500	500
54604	Maintenance - Buildings	442	-	-	-	-
54700	Printing & Binding	1,371	1,250	1,050	1,050	1,050
54800	Promotional Activities	2,018	1,500	1,000	1,000	1,000
55100	Office Supplies	3,681	2,500	2,500	2,500	2,500
55120	Office/Non-Cap Equipment	186	-	-	-	-
55208	Fuel & Lubes	1,413	1,275	1,680	1,680	1,680
55210	Misc Supplies	2,193	1,650	1,650	1,650	1,650
55221	Meals	17	400	400	400	400
55225	Demonstration Supplies	1,980	1,300	1,300	1,300	1,300
55400	Dues Bks Subscr Mem Publ	1,141	1,075	1,075	1,075	1,075
55500	Training	2,268	4,600	4,600	4,600	4,600
	Subtotal	26,061	34,792	35,047	35,047	35,047
Capital Outlay						
Non-operating Expenses						
59100	Transfers	1,283	1,283	1,283	1,283	1,283
	Subtotal	1,283	1,283	1,283	1,283	1,283
EXTENSION CENTER		331,288	418,805	427,435	450,059	450,059

Goal

The mission of the Housing Services Division is to increase the quantity and quality of decent, safe, and affordable housing stock for the County's moderate, low, and very low income families. The Housing Services Division administers state and federally funded housing programs for emergency home repairs and improvements, provides subsidies through our local non profit developers to first time home buyers for down payments costs, coordinators grant awards to affordable housing developments for rehabilitation and/or new construction of homes for very low income and special needs families, as well as, providing grant subsidies for mandatory utility connections, rental assistance and emergency energy assistance. Housing Services continues in the Board's endeavor to achieve affordable workforce housing and address homelessness issues throughout Citrus County.

Core Objectives

To provide our residents with knowledge of housing assistance programs through outreach events and close partnerships with our county's local non-profits.

Manage the State Housing Initiatives Partnership Program (SHIP) and Local Housing Assistance Plan (LHAP) by keeping the program in compliance with the required state regulations. Responsible for providing new construction and rehabilitation of homes in effort to preserve Citrus County's affordable housing stock, as well as, improving the resiliency of structures within our community. Coordinate SHIP grant awards to affordable housing developers for new construction and rehabilitation of homes for low income and special needs families, as well as providing the required set-aside funds to developers of affordable housing.

Manage the division's most recent grant, the Hurricane Housing Recovery Program (HHRP), which specifically assists families that were directly impacted by Hurricane Idalia. This grant was awarded to Citrus County due to being part of the presidential declared disaster. This program assists with insurance deductibles, payment of homeowner insurance premiums and/or flood insurance premiums as a one-time assistance for up to a one-year, security and/or utility deposits, first and last month's rent if required at lease signing for displaced families, home emergency repair or rehabilitation, as well as, providing hotel reimbursements for displaced families in affiliation with a local non-profit.

Continuing to work toward pursuing additional Housing Choice (HCV) and HUD VASH Vouchers for homeless person(s), veterans, elderly, youth aging out of foster care, victims of domestic violence, person(s) with mental health and substance abuse issues and persons with disabilities, as well as addressing homeless issues through our strong community partnerships, with prevention and rental assistance.

Continuing to move forward with providing home energy assistance to income qualified households in the County, as well as, providing weatherization referrals to homeowners.

Continued implementation of the Septic Upgrade Incentive Program by providing Citrus County homeowners grant reimbursements towards nitrogen reducing systems, as well as, pursuing additional funding to continue this much needed incentive program to our county residents.

On-going pursuits to provide new sources of state and federally funding housing programs, such as the Community Development Block grant which provides decent, safe, and affordable housing, and expands economic opportunities for our Citrus County residents.

Continue the utilization of the Neighborhood Stabilization Program (NSP) by providing affordable and safe rentals to our very low-income residents.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Assistant II	-	1	1
Housing Coordinator	1	1	1
Housing Grant Mitigation Specialist	-	-	1

HOUSING SERVICES

001-2113

Housing Services Director	1	1	1
Senior Secretary	1	-	-
	3	3	4

2113 HOUSING SERVICES DIV

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	132,493	169,912	174,260	223,764	223,764
52100	FICA Taxes	10,100	12,998	13,331	17,118	17,118
52200	Retirement Contributions	16,384	23,057	23,752	30,499	30,499
52300	Life & Health Insurance	14,447	16,239	18,209	28,445	28,445
52400	Workers' Compensation	251	306	314	403	403
	Subtotal	173,676	222,512	229,866	300,229	300,229
Operating Expenses						
53100	Professional Services	95	2,500	2,500	1,500	1,500
54000	Travel & Per Diem	-	500	500	500	500
54100	Communications Services	225	225	225	225	225
54201	Postage	128	100	100	100	100
54550	General Liability Claims	-	691	691	691	691
54603	Vehicle Maintenance	2,203	3,125	2,500	1,500	1,500
54615	Software Maint/Support	157	-	-	-	-
54676	Copier Maint (Grants)	558	500	1,000	1,000	1,000
54700	Printing & Binding	297	500	2,000	2,000	2,000
54800	Promotional Activities	411	750	2,000	2,000	2,000
54921	Advertising	-	100	400	400	400
55100	Office Supplies	542	500	750	750	750
55208	Fuel & Lubes	6	200	300	300	300
55500	Training	-	500	500	500	500
	Subtotal	4,620	10,191	13,466	11,466	11,466
Non-operating Expenses						
59100	Transfers	1,202	1,202	1,202	1,202	1,202
	Subtotal	1,202	1,202	1,202	1,202	1,202
HOUSING SERVICES DIV		179,498	233,905	244,534	312,897	312,897

Goal

The Citrus County Veterans program is responsible for assisting veterans, widows and their eligible dependents in filing and perfecting claims with the Department of Veterans Affairs, allowing them to procure all available benefits from Federal, State and local agencies.

Core Objectives

- To expand the availability and visibility of the program through attendance at local veterans events and regular Post/Chapter meetings.
- To conduct educational forums throughout the community to increase awareness of veterans benefits and related programs as well as how they are obtained.
- To develop a working relationship with medical professionals and local assisted living facilities to ease the difficulty in obtaining evidence and documents required to file for benefits.
- To incorporate feedback from representatives of local veterans organizations in an effort to improve services to veterans of Citrus County.
- To build partnerships with local, State and Federal agencies to provide referrals for services not met by the Veterans Benefits Administration or Veterans Health Administration.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Veterans Service Officer	3	3	3
Veterans Services Officer/Manager	1	1	1
	4	4	4

2991 VETERANS SERVICE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	179,759	233,019	244,703	244,703	244,703
52100	FICA Taxes	13,613	17,826	18,720	18,720	18,720
52200	Retirement Contributions	22,078	31,621	33,353	33,353	33,353
52300	Life & Health Insurance	23,069	28,130	32,072	32,072	32,072
52400	Workers' Compensation	5,576	6,758	7,096	7,096	7,096
	Subtotal	244,094	317,354	335,944	335,944	335,944
Operating Expenses						
53100	Professional Services	271	-	50	50	50
53416	Software As A Service	-	1,796	1,796	1,796	1,796
54000	Travel & Per Diem	1,496	3,350	4,010	4,010	4,010
54100	Communications Services	353	370	370	370	370
54201	Postage	94	150	150	150	150
54400	Rentals & Leases	1,338	1,540	1,540	1,540	1,540
54550	General Liability Claims	-	349	349	349	349
54603	Vehicle Maintenance	235	1,342	1,342	500	500
54615	Software Maint/Support	1,796	-	-	-	-
54800	Promotional Activities	552	800	800	800	800
54921	Advertising	123	100	160	160	160
55100	Office Supplies	2,352	1,000	1,000	1,000	1,000
55208	Fuel & Lubes	54	200	200	200	200
55400	Dues Bks Subscr Mem Publ	364	390	390	390	390
55500	Training	320	640	1,000	1,000	1,000
	Subtotal	9,348	12,027	13,157	12,315	12,315
Capital Outlay						
Non-operating Expenses						
59100	Transfers	672	672	672	672	672
	Subtotal	672	672	672	672	672
VETERANS SERVICE		254,114	330,053	349,773	348,931	348,931

Goal

The Community Centers are focused on providing a friendly meeting place throughout the County for all residents. The County operates four community centers. The County funds Central Citrus Community Center located in Lecanto, West Citrus Community Center located in Homosassa, and the East Citrus Community Center located in Inverness. The fourth center is the Hernando Area Senior Program; the County funds the Historic Hernando School where the program is held and the Older Americans Act grant funds the costs associated with staffing and programs.

Meals on Wheels are delivered daily, Monday through Friday, to these centers where they are distributed and delivered by volunteers to homebound seniors throughout Citrus County. These centers help area seniors remain healthy and active through participation in recreational, educational, leisure activities and our daily senior dining program. The Centers also offer volunteer opportunities where people can contribute their experience and skills in meaningful and satisfying ways.

Core Objectives

- To offer new activities and programs to our community.
- To encourage more volunteer participation in center activities and meal delivery.
- To utilize technology in order to have clients sign in and out each day to better measure participation in activities.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Community Center Coordinator	3	3	3
Part-time			
Senior Center Aide	2	2	2
	5	5	5

2501 COMMUNITY CENTER

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	99,855	129,087	132,400	132,400	132,400
52100	FICA Taxes	7,609	9,875	10,129	10,129	10,129
52200	Retirement Contributions	11,704	16,634	17,124	17,124	17,124
52300	Life & Health Insurance	12,555	14,110	15,854	15,854	15,854
52400	Workers' Compensation	823	966	990	990	990
	Subtotal	132,545	170,672	176,497	176,497	176,497
Operating Expenses						
53400	Other Contractual Serv	21,973	25,510	29,400	29,400	29,400
54000	Travel & Per Diem	67	125	125	125	125
54100	Communications Services	7,738	8,075	8,362	8,362	8,362
54201	Postage	-	20	20	20	20
54300	Utility Services	16,205	16,835	17,834	17,834	17,834
54550	General Liability Claims	1,304	323	875	875	875
54600	Repair & Maintenance	1,275	1,000	1,000	11,485	11,485
54604	Maintenance - Buildings	-	-	-	-	-
54605	Equipment Maintenance	778	1,770	1,470	1,470	1,470
54700	Printing & Binding	473	1,250	1,250	1,250	1,250
54800	Promotional Activities	827	1,500	1,500	1,500	1,500
55100	Office Supplies	1,308	1,400	1,600	1,600	1,600
55208	Fuel & Lubes	176	400	300	300	300
55210	Misc Supplies	1,213	3,600	2,100	2,100	2,100
55211	Janitorial Supplies	927	1,700	2,000	2,000	2,000
55221	Meals	-	-	1,500	1,500	1,500
55260	Permits	-	-	50	50	50
55400	Dues Bks Subscr Mem Publ	515	877	1,066	1,066	1,066
	Subtotal	54,777	64,385	70,452	80,937	80,937
Capital Outlay						
56200	Buildings	-	96,000	-	-	-
	Subtotal	-	96,000	-	-	-
Non-operating Expenses						
59100	Transfers	434	434	434	434	434
	Subtotal	434	434	434	434	434
COMMUNITY CENTER		187,757	331,491	247,383	257,868	257,868

Goal

Pursuant to Chapter 394.76, Florida Statutes, community alcohol and mental health services shall be matched with County funds. The Counties within a district shall be required to participate in the funding of alcohol and mental health services under the jurisdiction of such governing bodies. The amount of the participation shall be at least that amount which, when added to other available local matching funds, is necessary to match State of Florida funds.

Core Objectives

To provide children and adults from every walk of life with inpatient, residential, and outpatient mental health and substance abuse care.

5103 MENTAL HEALTH

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53480	Contract Serv - Transport	28,360	40,000	40,000	40,000	40,000
	Subtotal	28,360	40,000	40,000	40,000	40,000
Non-operating Expenses						
58202	Mental Health Services	987,326	990,000	990,000	990,000	990,000
	Subtotal	987,326	990,000	990,000	990,000	990,000
MENTAL HEALTH		1,015,686	1,030,000	1,030,000	1,030,000	1,030,000

Goal

Key Training

The Key Training Center is owned and operated by the Citrus County Association for Retarded Citizens, Inc. a private non-profit corporation chartered in 1966 and headquartered in Lecanto, Florida. The purpose and principal activity of the Key Training Center is to meet the social, vocational, residential/housing and advocacy needs of Citrus County and West Central Florida developmentally disabled citizens. Funds to support the Center are derived from voluntary Health Agency Grants and assistance at the Federal, State and local government levels together with private/public contributions.

Youth and Family Alternatives

The Youth and Family Alternatives operates the New Beginnings Youth Shelter (NBYS) in Brooksville which provides 9 beds for runaway and homeless youths and 9 beds for emergency shelter youths. New Beginnings is a short-term runaway and youth crisis shelter designed to work with youth who are runaways, homeless or have been locked out or “kicked out” of their home by their parents or caregivers and for youth who are in need of respite care due to family conflict issues. New Beginnings serves hundreds of children each year from Citrus, Hernando and Sumter Counties. NBYS is designed to provide a safe and secure environment for youth until a more suitable and longer term alternative can be arranged.

Citrus Abuse Shelter Association (CASA)

Our shelter and outreach services provide a safe haven for survivors as they recover from abuse and work on a plan for a successful life free from abuse. Services include women’s empowerment groups, Economic Empowerment program, individual therapy by a licensed practitioner, individual advocacy, 24-hour hotline, 24-hour shelter, assistance with injunctions, court accompaniment, safety planning, relocation assistance and much more. Also, we are working with Child Protection Services to provide domestic violence services to the non-offending parent in child abuse cases and with Kids Central, Inc. to provide services in homes where domestic violence has been an issue. We also teach a violence-prevention program to students in the public schools.

Core Objectives

To provide shelter, safety, intervention, and education which will provide social change in the community.

5110 COMMUNITY AGENCIES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Non-operating Expenses						
58204	CCARC/Key Training	4,752	3,384	2,016	2,016	2,016
58206	Youth & Family Alternatvs	-	6,384	5,938	5,938	5,938
58211	CASA	6,795	6,102	4,050	4,050	4,050
	Subtotal	11,547	15,870	12,004	12,004	12,004
COMMUNITY AGENCIES		11,547	15,870	12,004	12,004	12,004

Goal

Per Florida Statute, Section 409.915, Although the state is responsible for the full portion of the state share of the matching funds required for the Medicaid program, Citrus County is mandated to pay an annual contribution in order to acquire a certain portion of these funds. This covers the hospital/nursing home/HMO bills for County residents who have been approved for Medicaid.

For each fiscal year after the 2019/2020 state fiscal year, the total amount of the Citrus County's annual contribution shall be the total contribution for the prior fiscal year adjusted by the percentage change in the state Medicaid expenditures as determined by the Social Services Estimating Conference. The county will be notified each June of the payment amount.

Also, per Florida Statute, Chapters 154 Part IV and Florida Administrative Code, Section 59G-1, Citrus County is mandated through the Florida Health Care Responsibility Act (HCRA) to pay out-of-county hospital bills for eligible residents.

Core Objectives

To follow the Florida Statute regarding Medicaid payments and be aware of any changes to the Statute.

To accurately review Health Care Responsibility Act Claims of Citrus County Residents for eligibility.

5223 STATE/COUNTY MEDICAID

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53423	Medicaid Cost Share	2,105,872	2,390,283	2,334,591	2,334,591	2,334,591
53425	Hcra Hospital Claims O/C	4,116	50,000	50,000	50,000	50,000
53427	PY HCRA Payments	-	30,000	30,000	30,000	30,000
54201	Postage	-	1,475	1,475	1,475	1,475
	Subtotal	2,109,987	2,471,758	2,416,066	2,416,066	2,416,066
STATE/COUNTY MEDICAID		2,109,987	2,471,758	2,416,066	2,416,066	2,416,066

Goal

The Department of Community Services strives to enhance the quality of life of all County residents by providing access to quality services and resources and enriching the lives of the community. This goal is accomplished through services provided with federal, state, and local funds. The services and resources available to the County residents are managed and guided through the Divisions of Animal Services, Extension Services, Housing Services, Historical Resources, Library Services, Parks & Recreation, Grounds Maintenance, Support Services, Transit, and Veteran Services.

The Historical Resources Office is the steward of Citrus County's historic sites, structures, artifacts, archival materials, and folklore traditions. These historic resources contribute to the quality of life of citizens and visitors by providing informal learning experiences for both children and adults through collaborative programming with local community organizations. The county's most recognizable cultural icon, the Old Courthouse Heritage Museum, serves as both a lifelong learning center and a contributing economic engine through tourism spending.

Core Objectives

Increase public awareness of programs and services available under Community Services and ensure access to services is both efficient and user-friendly.

Continue to increase Community Partnerships to assist in the enhancement of programs and services offered.

To research grants and other funding opportunities in order to start, maintain and expand services.

To contribute to a common understanding and appreciation of the heritage of Citrus County through public programming and interpretation of our historical and cultural resources.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Assistant III	-	1	1
Community Services Director	1	1	1
Executive Secretary	1	-	-
Historical Resources Mgr	1	1	1
Program Assistant	1	1	1
Community Services Director	4	4	4

5225 COMMUNITY SVC ADMIN

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	232,441	301,888	309,492	309,492	309,492
52100	FICA Taxes	17,570	23,094	23,676	23,676	23,676
52200	Retirement Contributions	52,149	70,663	72,534	72,534	72,534
52300	Life & Health Insurance	32,060	36,904	41,446	41,446	41,446
52400	Workers' Compensation	441	543	557	557	557
	Subtotal	334,660	433,092	447,705	447,705	447,705
Operating Expenses						
53416	Software As A Service	61	-	-	120	120
54000	Travel & Per Diem	107	700	700	700	1,200
54100	Communications Services	1,005	1,100	985	985	985
54201	Postage	40	125	125	125	125
54400	Rentals & Leases	-	-	1,440	1,440	1,440
54550	General Liability Claims	15	1,558	1,558	1,558	1,558
54603	Vehicle Maintenance	118	800	800	800	800
54605	Equipment Maintenance	668	2,090	975	975	975
54700	Printing & Binding	1,307	2,000	2,000	2,000	2,000
54800	Promotional Activities	-	350	500	500	500
55100	Office Supplies	1,544	1,975	1,975	1,975	1,975
55120	Office/Non-Cap Equipment	-	-	-	800	800
55200	Operating Supplies	-	350	350	350	350
55208	Fuel & Lubes	737	2,000	1,500	1,500	1,500
55400	Dues Bks Subscr Mem Publ	543	558	564	564	564
55500	Training	430	880	880	880	1,330
	Subtotal	6,574	14,486	14,352	15,272	16,222
Non-operating Expenses						
59100	Transfers	2,789	2,789	2,789	2,789	2,789
	Subtotal	2,789	2,789	2,789	2,789	2,789
COMMUNITY SVC ADMIN		344,023	450,367	464,846	465,766	466,716

Goal

The mission of the Support Services Division is to provide a wide variety of social services to the Community through staff, volunteers and referral. All personnel assigned to Support Services are dedicated to the assistance of the people of Citrus County in whatever way possible. If assistance cannot be rendered by Support Services Programs, a referral will be made to the community agency which can best assist the individual case.

Core Objectives

- To research grants and other funding opportunities in order to start, maintain and expand services.
- To meet all fiscal and program guidelines placed on each program by Federal, State and County requirements.
- Develop private/public partnerships with local businesses, not-for-profits and community groups to enhance programs and services available through the division.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Accounting Clerk II	1	1	1
Accounting Supervisor	1	1	1
Grant Administrator I	1	1	1
Program Assistant	1	1	1
Receptionist	1	1	1
Support Services Director	1	1	1
Part-time			
	6	6	6

5350 SUPPORT SERVICES ADMIN

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	245,563	332,286	340,649	340,649	340,649
52100	FICA Taxes	18,489	25,420	26,060	26,060	26,060
52200	Retirement Contributions	30,278	45,091	46,430	46,430	46,430
52300	Life & Health Insurance	47,413	54,934	61,737	61,737	61,737
52400	Workers' Compensation	467	598	613	613	613
	Subtotal	342,209	458,329	475,489	475,489	475,489
Operating Expenses						
53416	Software As A Service	520	520	546	546	546
54000	Travel & Per Diem	33	88	238	238	238
54100	Communications Services	340	290	600	600	600
54201	Postage	807	75	75	75	75
54400	Rentals & Leases	459	1,275	1,275	1,275	1,275
54550	General Liability Claims	15	219	219	219	219
54800	Promotional Activities	-	-	300	300	300
54903	Vendor Payments	33,200	35,000	52,500	52,500	52,500
55100	Office Supplies	1,396	1,545	1,545	1,545	1,545
55208	Fuel & Lubes	8	200	200	200	200
55400	Dues Bks Subscr Mem Publ	410	360	410	410	410
	Subtotal	37,186	39,572	57,908	57,908	57,908
Non-operating Expenses						
59100	Transfers	421	421	421	421	421
	Subtotal	421	421	421	421	421
SUPPORT SERVICES ADMIN		379,816	498,322	533,818	533,818	533,818

Goal

Citrus County Parks and Recreation strives to enhance the quality of life for all Citrus County residents and visitors through active lifestyles and stimulated community involvement by scheduling safe and healthy youth, adult and family valued recreational programs, special events and cosmetically attractive park facilities. Parks and Recreation is responsible for 1 public swimming pool, 31 County parks, 15 public boat ramps, 1 dog park, 2 County beaches, 3 trailhead connectors and 5 fishing piers.

Core Objectives

- To expand the visibility of parks, beaches, boat ramps, recreational programs, rental facilities, and special events.
- To build partnerships with sports organizations, community groups, civic associations, etc., to publicize, improve and expand recreational programs and rental venues.
- To ensure access to parks, beaches, boat ramps, and rental facilities are safe and readily available to the public.
- To research funding opportunities to start, maintain, and expand recreational programs and services.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Assistant II	-	1	1
Aquatic Supervisor	1	1	1
Community Center Aide	3	3	3
Community Center Coordinator	1	1	1
Community Center Specialist	1	1	1
Head Lifeguard	1	1	1
Lifeguard	1	1	2
Parks & Recreation Director	1	1	1
Recreation Program Specialist	2	2	2
Senior Secretary	1	-	-
Sports/Events Coordinator	1	1	1
Part-time			
Community Center Aide	2	2	2
Lifeguard	1	1	1
	17	17	18

6102 PARKS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	528,566	734,584	782,834	782,834	782,834
51306	Casual Labor	46,326	50,000	70,000	50,000	50,000
51320	Casual Labor/Sp Prog	3,295	18,500	18,000	18,000	18,000
51400	Overtime	-	5,000	5,000	5,000	5,000
52100	FICA Taxes	42,850	56,196	59,887	59,887	59,887
52200	Retirement Contributions	65,107	99,611	106,624	106,624	106,624
52300	Life & Health Insurance	107,614	127,820	154,939	154,939	154,939
52400	Workers' Compensation	19,451	22,445	24,117	24,117	24,117
Subtotal		813,209	1,114,156	1,221,401	1,201,401	1,201,401
Operating Expenses						
53100	Professional Services	361	700	700	700	700
53400	Other Contractual Serv	43,955	56,500	75,550	75,550	75,550
53410	Testing	116	390	390	390	390
53416	Software As A Service	149	600	1,640	620	620
53418	ActiveNet Fees	5,438	7,000	7,000	7,000	7,000
54000	Travel & Per Diem	383	1,150	2,350	2,350	2,350
54100	Communications Services	10,435	14,900	11,700	11,700	11,700
54201	Postage	244	600	600	600	600
54300	Utility Services	316,122	332,000	332,000	332,000	332,000
54400	Rentals & Leases	3,029	5,300	5,800	5,800	5,800
54550	General Liability Claims	2,443	4,610	4,610	4,610	4,610
54603	Vehicle Maintenance	9,592	4,500	10,263	10,263	10,263
54604	Maintenance - Buildings	2,888	12,000	17,500	29,500	29,500
54605	Equipment Maintenance	12,562	25,145	25,145	25,145	25,145
54610	Maintenance - Parks	27,150	-	-	-	-
54611	Maintenance - Pools	8,479	10,000	10,000	10,000	10,000
54700	Printing & Binding	2,515	2,200	5,500	1,500	1,500
54800	Promotional Activities	905	1,000	2,000	2,000	2,000
55100	Office Supplies	3,894	4,200	5,250	5,250	5,250
55120	Office/Non-Cap Equipment	2,341	11,100	29,135	29,135	29,135
55205	Uniforms	779	1,700	2,540	2,540	2,540
55207	Chemicals	28,017	29,000	40,000	40,000	40,000
55208	Fuel & Lubes	4,008	7,600	5,250	5,250	5,250
55210	Misc Supplies	29,013	50,175	41,960	41,960	41,960
55211	Janitorial Supplies	10,508	14,000	14,000	14,000	14,000
55221	Meals	1,509	3,725	7,120	7,120	7,120
55226	Safety Supplies	-	500	2,407	4,607	4,607
55260	Permits	350	400	400	400	400
55400	Dues Bks Subscr Mem Publ	722	1,400	1,400	1,400	1,400
55500	Training	902	3,140	7,050	4,850	4,850
Subtotal		528,811	605,535	669,260	676,240	676,240

PARKS AND RECREATION

001-6102

6102 PARKS

Account		2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Capital Outlay						
56200	Buildings	15,505	80,000	97,000	7,000	7,000
56300	Improve Other Than Bldg	4,625	-	124,500	34,500	34,500
56400	Machinery & Equipment	5,272	-	11,900	11,900	11,900
Subtotal		25,402	80,000	233,400	53,400	53,400
Non-operating Expenses						
59100	Transfers	3,569	3,569	3,569	3,569	3,569
Subtotal		3,569	3,569	3,569	3,569	3,569
PARKS		1,370,990	1,803,260	2,127,630	1,934,610	1,934,610

Goal

The County has established a 5-year Capital Improvement Program (CIP) to plan for the acquisition of equipment and County facilities. A capital improvement project is a project that costs more than \$50,000 and has a useful life of more than 10 years. The CIP budget funds the projects approved for the current fiscal year.

Core Objectives

Maintain recreational equipment which enhances the quality of life for all Citrus County residents and visitors through active lifestyles and stimulated community involvement.

6120 CIP - PARKS & RECREATION

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53100	Professional Services	34,550	-	-	-	-
54610	Maintenance - Parks	31,382	50,000	50,000	50,000	50,000
Subtotal		65,932	50,000	50,000	50,000	50,000
Capital Outlay						
56300	Improve Other Than Bldg	128,133	800,000	587,000	587,000	1,258,935
Subtotal		128,133	800,000	587,000	587,000	1,258,935
CIP - PARKS & RECREATION		194,066	850,000	637,000	637,000	1,308,935



County Transportation Funds



Citrus County, Florida

102 TRANSPORTATION

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Taxes				
311100	Current Ad Valorem Taxes	9,237,901	13,418,985	14,738,230
311400	Stormwater Ad Valorem Tax	185	-	-
	Subtotal	9,238,086	13,418,985	14,738,230
Licenses And Permits				
329200	Licenses And Permits	4,500	-	-
	Subtotal	4,500	-	-
Intergovernmental Revenue				
335160	Racing Track Funds	223,250	223,250	223,250
336000	State Pmt In Lieu Of Tax	-	-	-
	Subtotal	223,250	223,250	223,250
Charges For Services				
341560	Excess Fees - Prop Appr	6,864	500	500
341610	Excess Fees - Tax Coll	28,457	10,000	10,000
	Subtotal	35,321	10,500	10,500
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	324,623	25,000	50,000
365000	Sale/Surplus-Matl/Scrap	-	-	-
367400	Site Review Fees	180,303	50,000	100,000
369900	Other Misc Revenues	49,351	35,000	35,000
369961	Reimbursements	361,761	100,000	100,000
	Subtotal	916,037	210,000	285,000
Interfund Transfers				
381000	Interfund Transfers	1,226,367	1,238,975	1,362,084
381200	Transfer - Spec Assmts	10,914	27,500	27,500
381326	Transfer- 326 Gas Tax	1,700,000	1,700,000	1,700,000
381401	Transfer - Landfill	9,949	20,594	20,594
381450	Transfer - Utilities	4,740	12,000	5,000
381730	Trans - Citrus Spgs Msbu	14,000	14,000	14,000
381770	Transfer - Bev Hills Msbu	3,200	3,200	3,200
	Subtotal	2,969,170	3,016,269	3,132,378
Statutory Reserves				
400100	5% Reserve	-	(693,137)	(762,849)
	Subtotal	-	(693,137)	(762,849)
Cash Carry Forward				
400200	Carry Forward	-	3,053,495	10,420,540
	Subtotal	-	3,053,495	10,420,540
Total Revenues		13,386,364	19,239,362	28,047,049

Goal

The Road Maintenance Division is responsible for maintaining approximately 2,040 miles of paved and 237 miles of unpaved roadways as well as the maintenance of 29 bridges and 23 drainage structures. Maintenance includes repair of potholes on paved roadways, grading of limerock roadways, rights-of-way mowing and tree trimming. The continued maintenance and construction of storm-water drainage systems associated with these roadways to alleviate the potential for flooding are an important function of this Division. There are approximately 3,500 DRAs (drainage retention areas) and 1,185 DROWs (drainage rights-of-way). The Traffic Control Section manufactures, installs, and maintains all traffic control signage (approximately 41,773 signs and 210 lighted sign boxes), 78 signals, 30 flashing beacons, and 28 school flashers within the County. This Section is responsible for collecting the data that is used in traffic studies of intersections, roadways, signals, and signs, working with many agencies including FDOT and the CCSO, targeting trouble spots and instituting proper safety countermeasures. The Road Maintenance Division frequently constructs site development projects on County owned properties including parking lots, surface drainage systems, sports fields, landfill improvements, and other special requests.

The Road Maintenance Division employees are primary responders in the event of natural or man-made emergencies. The Division functions as primary support for law enforcement and fire rescue during these events.

Core Objectives

Maintain and improve current level of service for the citizens of Citrus County regarding citizen complaints and concerns, within existing budgetary constraints.

Provide improved response times to citizens inquiries in order to improve customer service.

Maintain an in-house construction program that is cost effective and competitive.

Maintain an aggressive traffic signal preventative maintenance program to provide for minimal interruptions to the traveling public.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Coordinator I	1	-	-
Administrative Coordinator II	-	1	1
Contract Manager	1	1	1
Customer Service Representative	3	3	3
Heavy Equipment Operator	8	8	8
Maintenance Technician	5	5	6
Maintenance Worker	4	4	4
Medium Equipment Operator	34	34	36
Public Works Crew Chief	3	3	3
Road Maintenance Director	1	1	1
Road Maintenance Operations Manager	1	1	1
Road Maintenance Unit Supervisor	4	4	4
Road Material Coordinator	1	1	1
Section Chief/Traffic Control	1	1	1
Traffic Control Coord	1	1	1
Traffic Control Technician	7	7	7
Traffic Signal Technician	2	2	2
	78	78	81

4102 ROAD MAINTENANCE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	2,578,733	3,719,283	4,082,733	3,916,671	3,916,671
52100	FICA Taxes	193,941	284,525	312,329	299,625	299,625
52200	Retirement Contributions	327,312	517,387	576,710	554,249	554,249
52300	Life & Health Insurance	494,748	694,942	834,711	793,878	793,878
52400	Workers' Compensation	239,126	332,899	363,620	351,725	351,725
	Subtotal	3,833,860	5,549,036	6,170,103	5,916,148	5,916,148
Operating Expenses						
53400	Other Contractual Serv	159,725	285,900	338,400	338,400	338,400
53409	Contractual Serv Mowing	369,323	491,600	590,200	540,200	540,200
54000	Travel & Per Diem	-	1,480	500	500	500
54100	Communications Services	15,640	17,300	18,780	18,780	18,780
54201	Postage	84	150	150	150	150
54300	Utility Services	91,062	100,000	96,000	96,000	96,000
54400	Rentals & Leases	5,818	5,500	6,300	6,300	6,300
54402	Equipment Rental	1,432	2,000	2,500	2,500	2,500
54550	General Liability Claims	85,969	48,196	48,196	48,196	48,196
54600	Repair & Maintenance	46,567	133,701	50,000	50,000	208,057
54603	Vehicle Maintenance	639,222	632,503	670,449	670,449	670,449
54605	Equipment Maintenance	23,727	28,355	29,440	29,440	29,440
55100	Office Supplies	6,000	6,000	6,000	6,000	6,000
55120	Office/Non-Cap Equipment	944	-	975	975	975
55201	Tools Imp. & Spec. Cloth	32,279	18,000	26,300	21,300	21,300
55205	Uniforms	20,797	30,750	32,900	32,900	32,900
55208	Fuel & Lubes	358,060	485,800	369,200	369,200	369,200
55210	Misc Supplies	857	10,500	10,500	10,500	10,500
55211	Janitorial Supplies	4,065	4,000	4,000	4,000	4,000
55216	Safety & Road Sign	97,805	106,500	113,500	113,500	113,500
55221	Meals	213	1,500	1,500	1,500	1,500
55270	Computer Accessories	1,118	-	-	-	-
55300	Road Materials & Supplies	268,357	359,100	371,300	371,300	371,300
55400	Dues Bks Subscr Mem Publ	913	1,210	915	915	915
55500	Training	6,373	36,475	33,700	35,950	35,950
	Subtotal	2,236,348	2,806,520	2,821,705	2,768,955	2,927,012
Capital Outlay						
56200	Buildings	17,000	-	-	-	-
56400	Machinery & Equipment	31,215	6,000	8,000	8,000	8,000
	Subtotal	48,215	6,000	8,000	8,000	8,000
Non-operating Expenses						
59100	Transfers	28,511	28,511	28,511	28,511	28,511
	Subtotal	28,511	28,511	28,511	28,511	28,511
ROAD MAINTENANCE		6,146,935	8,390,067	9,028,319	8,721,614	8,879,671

Goal

Public Works Administration manages, supervises and supports the activities of six Divisions for the County. This office also provides oversight to the Citrus Springs and Beverly Hills MSBU Advisory Councils which include an MSBU coordinator, accounting support, two grounds maintenance workers for the Citrus Springs community and one part-time grounds maintenance worker for the Beverly Hills community. Public Works is one of the largest departments in the Citrus County BOCC organization consisting of nearly 200 employees that, in addition to the Public Works Administration office, includes: Aquatics, Engineering (including the oversight of the Crystal River and Inverness Airports, Stormwater, as well as Citrus County Land Section), Facilities Management (ADA Compliance), Fleet Management, Road Maintenance, and Solid Waste Management. All team members in the Department of Public Works share in the responsibilities of long-term planning, development and building/maintenance of County infrastructure.

Core Objectives

Maintain a consistently high level of communication and professional interaction within the various BOCC departments/divisions/offices and citizens using all sources of technology and skill.

Conduct meetings regularly with Division Directors to establish uniformity within the Department.

Remain persistent in the follow-up and completion of the collective concerns of Commissioners, Administration and citizens.

Provide expeditious, proficient and courteous service to the citizens of Citrus County.

Oversee all aspects of County construction projects from conception to completion.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Assistant II	-	1	1
Administrative Assistant III	-	1	1
Assistant Public Works Director	1	1	1
Construction Manager	-	-	1
Executive Secretary	1	-	-
Public Works Director	1	1	1
Senior Secretary	1	-	-
Public Works Director	4	4	5

4103 PUBLIC WORKS ADMIN

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	229,609	333,111	434,336	434,336	434,336
52100	FICA Taxes	16,721	25,483	33,227	33,227	33,227
52200	Retirement Contributions	49,222	72,248	90,051	90,051	90,051
52300	Life & Health Insurance	24,224	28,480	52,433	52,433	52,433
52400	Workers' Compensation	5,452	7,187	10,144	10,144	10,144
	Subtotal	325,227	466,509	620,191	620,191	620,191
Operating Expenses						
53416	Software As A Service	-	-	-	-	-
54000	Travel & Per Diem	49	2,500	14,475	6,450	6,450
54100	Communications Services	1,246	1,700	2,660	2,660	2,660
54201	Postage	8	100	100	100	100
54400	Rentals & Leases	711	1,300	2,700	2,200	2,200
54550	General Liability Claims	10,044	1,706	1,706	1,706	1,706
54603	Vehicle Maintenance	6,615	1,579	5,000	5,000	5,000
54605	Equipment Maintenance	733	750	750	750	750
55100	Office Supplies	1,342	1,400	2,800	2,000	2,000
55120	Office/Non-Cap Equipment	-	-	-	5,500	5,500
55201	Tools Imp. & Spec. Cloth	-	-	-	-	-
55205	Uniforms	-	-	5,500	-	-
55208	Fuel & Lubes	2,482	3,800	7,500	5,250	5,250
55226	Safety Supplies	-	200	400	400	400
55255	Employee Recognition Prog	-	-	-	-	-
55270	Computer Accessories	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	670	1,000	2,650	2,030	2,030
55500	Training	285	2,200	8,000	3,500	3,500
	Subtotal	24,185	18,235	54,241	37,546	37,546
Non-operating Expenses						
59100	Transfers	1,914	1,914	1,914	1,914	1,914
	Subtotal	1,914	1,914	1,914	1,914	1,914
PUBLIC WORKS ADMIN		351,327	486,658	676,346	659,651	659,651

Goal

Technical Services Division provides Civil Engineering and technical services for the Board of County Commissioners, County departments, Inter-Governmental Agencies, and Constitutional Officers in the areas of transportation, stormwater, survey, and land development for the citizens of Citrus County. The Division consists of five sections: Land Section, Project Management, Stormwater, Permitting and Survey.

Land Section manages County owned property, easements, and project assessments. Project Management is responsible for all new County infrastructure and regulatory agency permitting, inspection of infrastructure construction and grant coordination. Stormwater is responsible for watershed studies and developing best management practices to ameliorate impaired water bodies and flood hazards. Permitting is responsible for reviewing and approving Residential and Non-Residential applications and ensuring those applications meet the requirements of the Land Development Code. Survey provides all County boundary and topographical survey services for various County Departments.

Core Objectives

The goals of the Technical Services Division are to efficiently manage and coordinate infrastructure projects and provide professional assistance and guidance to ensure the health, safety, and welfare to the public and residents of Citrus County which include:

- > Implementation of the County's Five Year Capital Improvement Program
- > Manage FDOT (Florida Department of Transportation) funded SCOP (Small County Outreach Program), CIGP (County Incentive Grant Program), and LAP (Local Agency Program)
- > Residential Road Resurfacing Capital Improvement Program
- > Coordinate multi-modal facilities; such as walkways, trailways, and bicycle path improvements throughout the County
- > Interdepartmental site assessments, site plans, and project management

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Coordinator I	1	1	1
Assessment Agent I	1	1	1
Assessment Agent II	1	1	1
Assessment Agent III	-	1	1
Engineer I	-	-	1
Engineer In Training	1	-	1
Engineer Intern	-	1	-
Engineering Design Technician	1	1	1
Engineering Operations Supervisor	1	1	1
Engineering Project Manager	2	2	1
Engineering Technician II	1	1	1
Engineering Technician III	1	1	1
Engineering Technician IV	1	1	1
Land Section Manager	1	1	1
Plans Examiner	-	-	1
Senior Assessment Agent	1	-	-
Survey Coordinator	1	1	1
Survey Party Chief	1	1	1
Survey Section Manager	1	1	1
Survey Technician II	1	1	1
Technical Services Director	1	1	1

TECHNICAL SERVICES

102-4104

Part-time			
Engineer Intern	1	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator III	1	1	1
	21	21	22

4104 ENGINEERING

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	884,767	1,332,853	1,265,526	1,265,526	1,354,719
51306	Casual Labor	-	-	-	-	-
52100	FICA Taxes	64,686	101,963	96,813	96,813	103,636
52200	Retirement Contributions	124,617	202,817	189,808	189,808	202,035
52300	Life & Health Insurance	120,601	166,571	196,808	196,808	207,183
52400	Workers' Compensation	12,548	18,860	17,968	17,968	18,128
	Subtotal	1,207,219	1,823,064	1,766,923	1,766,923	1,885,701
Operating Expenses						
53100	Professional Services	-	5,000	165,000	65,000	65,000
54000	Travel & Per Diem	321	6,070	6,270	6,070	6,070
54100	Communications Services	5,810	7,200	23,200	8,200	8,200
54201	Postage	2,307	1,000	1,000	1,000	1,000
54300	Utility Services	-	-	-	-	-
54400	Rentals & Leases	4,202	6,508	6,400	6,400	6,400
54550	General Liability Claims	5,882	4,337	4,337	4,337	4,337
54603	Vehicle Maintenance	14,508	20,000	20,000	20,000	20,000
54605	Equipment Maintenance	4,345	5,231	6,495	6,495	6,495
54921	Advertising	19	200	200	200	200
55100	Office Supplies	2,257	4,040	6,190	6,190	6,190
55120	Office/Non-Cap Equipment	-	-	1,500	1,500	1,500
55201	Tools Imp. & Spec. Cloth	3,373	5,256	5,236	5,236	5,236
55205	Uniforms	1,315	3,007	3,417	3,417	3,417
55208	Fuel & Lubes	12,390	30,000	20,000	14,400	14,400
55221	Meals	-	-	-	-	-
55228	Drafting Supplies	25	550	550	550	550
55270	Computer Accessories	120	200	3,800	1,090	1,090
55400	Dues Bks Subscr Mem Publ	1,359	2,119	3,020	3,020	3,020
55500	Training	2,463	8,950	13,794	13,794	13,794
	Subtotal	60,696	109,668	290,409	166,899	166,899
Capital Outlay						
56400	Machinery & Equipment	-	-	137,800	36,280	36,280
	Subtotal	-	-	137,800	36,280	36,280
Non-operating Expenses						
59100	Transfers	6,487	6,487	6,487	6,487	6,487
	Subtotal	6,487	6,487	6,487	6,487	6,487
ENGINEERING		1,274,402	1,939,219	2,201,619	1,976,589	2,095,367

Goal

The County has established a 5 year Capital Improvement Program (CIP) to plan for the acquisition of equipment and County facilities. A capital improvement project is a project that costs more than \$50,000 and has a useful life of more than 10 years. The CIP budget funds the projects approved for the current fiscal year.

Core Objectives

Allocation of funds for heavy equipment and other capital expenditures for patching potholes, correcting drainage problems, maintaining bridges, and solving other roadway problems.

4120 ROAD MAINTENANCE CIP

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Capital Outlay						
56200	Buildings	-	-	275,000	275,000	275,000
56400	Machinery & Equipment	-	400,000	200,000	200,000	400,000
56549	Road Resurfacing	2,300,000	5,171,617	7,757,425	7,757,425	12,929,042
	Subtotal	2,300,000	5,571,617	8,232,425	8,232,425	13,604,042
ROAD MAINTENANCE CIP		2,300,000	5,571,617	8,232,425	8,232,425	13,604,042

Goal

Each year the County sets aside budgeted reserves and contingency funds. This is an integral part of the budgeting process allowing the Board of County Commissioners to allocate funds for unforeseeable events or market conditions. Any budgeted reserves utilized during the year must be approved by the BOCC.

Core Objectives

Maintaining adequate reserve levels is a necessary component of the County's overall financial management strategy and a key factor in external agencies' measurement of the County's financial strength.

9998 - RESERVES AND TRANSFERS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
Operating Expenses						
53100	Professional Services	33,868	-	-	-	-
54907	Commissions-Property Appr	191,568	268,400	295,000	295,000	295,000
54908	Commissions - Tax Coll	184,762	268,400	295,000	295,000	295,000
Subtotal		410,198	536,800	590,000	590,000	590,000
Non-operating Expenses						
58140	CRA Pmts-Crystal River	43,607	60,431	65,100	65,100	65,100
58145	CRA Payments-Inverness	70,088	97,397	109,300	109,300	109,300
59129	Transfer - Self Insurance	125,000	125,000	125,000	125,000	125,000
59159	Trans Fleet Veh Trust	762,000	762,000	762,000	762,000	762,000
61000	Reserved Budget Fund Bal	-	1,270,173	1,118,087	1,118,087	1,156,918
Subtotal		1,000,695	2,315,001	2,179,487	2,179,487	2,218,318
ENGINEERING		1,410,894	2,851,801	2,769,487	2,769,487	2,808,318

103 STORMWATER ASSESSMENT

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Licenses And Permits				
325100	Special Assessment-Capita	4,963,614	4,987,587	5,155,100
	Subtotal	4,963,614	4,987,587	5,155,100
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	196,450	20,000	50,000
	Subtotal	196,450	20,000	50,000
Interfund Transfers				
381001	Transfer - General Fund	93,782	110,450	139,139
	Subtotal	93,782	110,450	139,139
Statutory Reserves				
400100	5% Reserve	-	(250,380)	(260,255)
	Subtotal	-	(250,380)	(260,255)
Carry Forward				
400200	Carry Forward	-	3,368,272	4,748,476
	Subtotal	-	3,368,272	4,748,476
Total Revenues		5,253,846	4,867,657	9,832,460

Goal

The Stormwater Municipal Benefit Unit (MSBU) is established to provide funding for water quantity and water quality improvements within our municipal separate storm sewer system (MS4). The MSBU provides a cost-effective and financially stable means of funding stormwater management projects, retrofits, and maintenance obligations for years to come to protect the many estuaries, lakes, rivers, and springs throughout the County.

A portion of Citrus County has been determined to be an "Urban Area"; therefore, the Federal National Pollutant Discharge Elimination System (NPDES) program came into place and Citrus County must apply to maintain our MS4 permits for its stormwater infrastructure, meeting all recent, local, state, and federal water quantity and quality requirements.

Core Objectives

The object of the Stormwater Section is to maintain and improve our County's MS4. The intent is to retain and incorporate natural site features into the site development process while still meeting all local, state, and federal water quality and quantity requirements.

This section maintains the County's National Pollutant Discharge Elimination System (NPDES) permit and the following programs within it:

- > Citizen Response and Public Outreach Program
- > Illicit Discharge and Elimination Program
- > Residential/Commercial Erosion and Sediment Control Program
- > Storm Infrastructure Data Collection and Maintenance Program

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Assessment Agent I	1	1	1
Engineer In Training	1	1	2
Engineering Design Technician	1	1	1
Part-time			
Engineer Intern	1	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator III	1	1	1
	6	6	7

4105 STORMWATER ASSESSMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	168,078	248,895	264,163	264,163	342,068
52100	FICA Taxes	12,615	19,040	20,208	20,208	26,168
52200	Retirement Contributions	21,312	33,775	40,525	40,525	51,162
52300	Life & Health Insurance	25,199	33,671	37,745	37,745	48,081
52400	Workers' Compensation	1,874	2,287	2,361	2,361	2,719
Subtotal		229,078	337,668	365,002	365,002	470,198
Operating Expenses						
53100	Professional Services	41,558	102,500	187,500	187,500	187,500
53400	Other Contractual Serv	19,539	365,000	365,000	365,000	365,000
53416	Software As A Service	-	220	400	2,528	2,528
54000	Travel & Per Diem	-	2,195	4,000	4,000	4,000
54100	Communications Services	2,302	2,400	19,100	4,100	4,100
54201	Postage	48	2,200	2,200	2,200	2,200
54603	Vehicle Maintenance	16,032	20,800	20,000	20,000	20,000
54604	Maintenance - Buildings	-	-	16,000	-	-
54605	Equipment Maintenance	207	1,255	1,255	1,255	1,255
54615	Software Maint/Support	-	2,525	2,525	766	766
54800	Promotional Activities	-	-	1,000	1,000	1,000
54907	Commissions-Property Appr	101,693	108,100	128,100	108,100	108,100
54908	Commissions - Tax Coll	96,647	108,100	128,100	108,100	108,100
54912	Fees & Permits	200	1,500	1,500	1,500	1,500
54921	Advertising	119	500	750	750	750
55100	Office Supplies	800	1,183	1,933	1,933	1,933
55120	Office/Non-Cap Equipment	-	-	5,000	1,000	1,000
55201	Tools Imp. & Spec. Cloth	699	1,000	1,250	1,250	1,250
55205	Uniforms	548	700	900	775	775
55208	Fuel & Lubes	15,077	30,000	19,000	39,000	39,000
55216	Safety & Road Sign	-	-	-	-	-
55270	Computer Accessories	-	2,500	950	350	350
55275	Computer Software	-	-	-	6,300	6,300
55400	Dues Bks Subscr Mem Publ	1,500	2,235	2,300	2,300	2,300
55500	Training	288	900	3,400	3,400	3,400
Subtotal		297,255	755,813	912,163	863,107	863,107
Capital Outlay						
56100	Land	78,332	350,000	350,000	350,000	350,000
56300	Improve Other Than Bldg	34,925	2,132,317	3,700,000	3,650,000	3,975,000
56400	Machinery & Equipment	267,386	-	450,000	450,000	450,000
Subtotal		380,643	2,482,317	4,500,000	4,450,000	4,775,000
Non-operating Expenses						
59100	Transfers	1,352,225	1,317,975	1,304,475	1,308,475	1,466,084
59123	Transfer - Indirect Cost	68,433	68,433	68,433	68,433	68,433

61000	Reserved Budget Fund Bal	-	3,273,723	2,424,401	2,424,401	2,189,638
	Subtotal	1,420,658	4,660,131	3,797,309	3,801,309	3,724,155
STORMWATER ASSESSMENT		2,327,635	8,235,929	9,574,474	9,479,418	9,832,460

RESIDENTIAL/MAJOR ROAD

326-4110

326 RESIDENTIAL/MAJOR ROAD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
312300	Ninth Cent Fuel Tax	695,343	650,000	675,000
312410	1st Local Option Gas Tax	3,532,236	3,350,000	3,400,000
312412	Opt Gas Tax Refund	134,818	120,000	125,000
312420	2nd Local Opt Gas Tax	2,543,178	2,400,000	2,425,000
335420	Constitutional Fuel Tax	1,762,849	1,700,000	1,725,000
335440	County Fuel Tax	718,604	740,000	740,000
335480	Other Transportation	4,808	-	-
335490	Other Transportation	-	-	-
361200	Money Mkt & LGIP Interest	115,047	-	-
361300	Invest Interest (Inc/Dec)	282,533	60,000	60,000
362010	Rents & Royalties-Non-Tax	4,198	-	-
364220	Surplus Lands	799,000	-	-
369900	Other Misc Revenues	-	-	-
369961	Reimbursements	694	-	-
	Subtotal	10,593,308	9,020,000	9,150,000
Revenue Sources Other				
381000	Interfund Transfers	690,224	-	-
400100	5% Reserve	-	(451,000)	(457,500)
400200	Carry Forward	-	3,799,855	9,280,339
	Subtotal	690,224	3,348,855	8,822,839
Total Revenues		11,283,532	12,368,855	17,972,839

Department: 4110

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenses				
53100	Professional Services	161,250	-	305,000
53400	Other Contractual Serv	-	-	-
	Subtotal	161,250	-	305,000
Capital Outlay				
56300	Improve Other Than Bldg	6,368	1,565,000	392,000
56339	CR491-CR486 To SR44	-	261,047	-
56351	CR 486 Widening	11,697	-	-
56515	Intersection Improvements	-	-	-
56542	Striping	266,610	300,000	300,000
56547	Bridge Repairs	12,426	1,755,000	250,000
56549	Road Resurfacing	5,710,319	4,779,774	9,791,533
	Subtotal	6,007,420	8,660,821	10,733,533
Non-operating Expenditure				
59100	Transfers	174,234	-	2,550,001
59105	Transfers - Road/Bridge	1,700,000	1,700,000	1,700,000
59133	Transfer - Debt Service	1,955,712	1,951,282	1,939,474
59181	County Transit Buses	-	-	160,000
61000	Reserved Budget Fund Bal	-	56,752	584,831
	Subtotal	3,829,946	3,708,034	6,934,306

Total Expenditures	9,998,616	12,368,855	17,972,839
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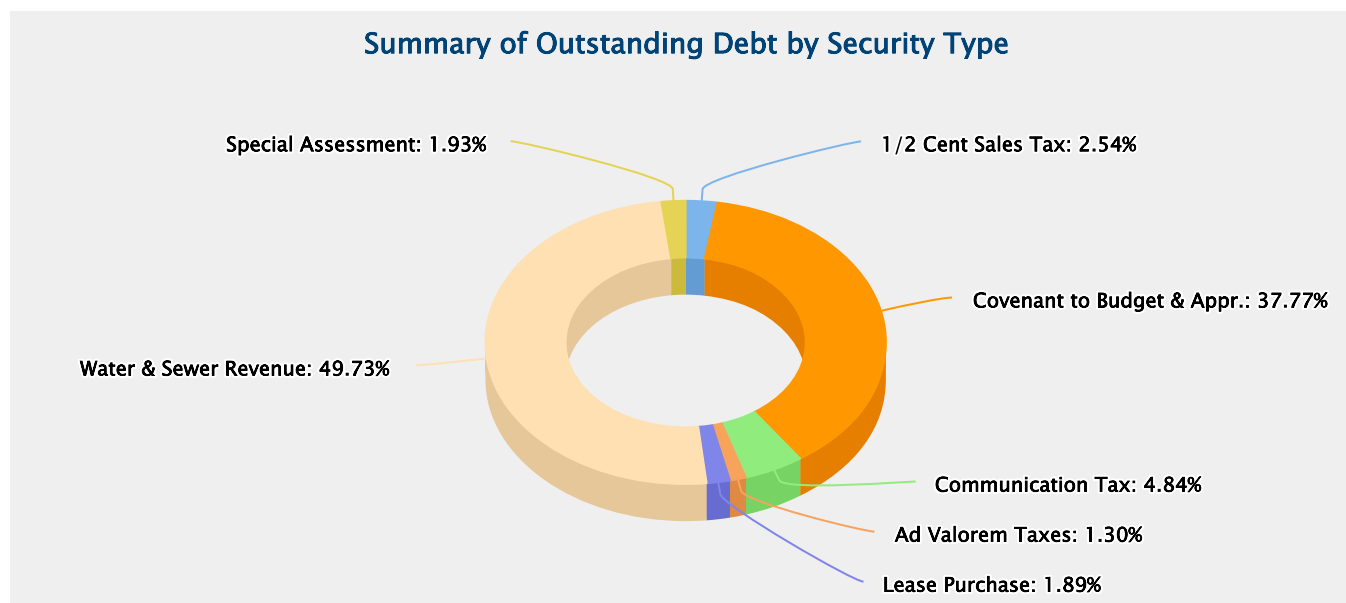
Debt Service



Citrus County, Florida

DEBT SERVICE

Debt Overview



The debt outstanding at year end for Fiscal Year 2024-2025 is \$100.1 million.

The County's long-term debt obligations can be separated into four types: Revenue Bonds, Capital Leases Debt, General Long-Term Debt, and Utility Fund Debt. Revenue Bonds are secured by a pledge of special revenue, such as the Half-Cent Sales Tax. These bonds are typically issued to fund large capital or construction projects. Special Assessment Debt is secured by the proceeds of various special assessments. This debt is issued to fund a project that benefits a particular group. These individuals are then levied an assessment to fund the debt service payments. General Long-Term Debt is secured by various revenue sources, ranging from impact fees to State Revenue Sharing proceeds. This debt is issued to fund a wide range of projects and the terms of the loans are generally shorter than the terms of the revenue bonds. Utility Fund debt is generally secured by charges to customers, the users of the system. This debt typically funds improvements to infrastructure.

Legal Debt Limit

Citrus County has no legal debt limits. The only restriction on general obligation bonds is that voters of the county must, through a referendum, approve the use of ad valorem tax proceeds to repay the debt. The 10 mill cap on ad valorem taxes may be exceeded for the purpose of debt service on general obligation bonds upon approval of the voters of the county. Citrus County currently has no general obligation bonds outstanding.

Debt Administration

The necessity to incur debt in order to finance capital improvement projects carries with it the obligation to manage the debt program effectively. As a result, the level of outstanding debt and the County's ability to incur and repay additional debt require careful consideration.

Review and analysis of the County's debt provides a capital financing plan for infrastructure and other improvements. Long-term projected financing is linked to economic, demographic, and financial resources expected to be available to repay the debt.

Decisions regarding the use of debt are based upon multiple factors including, but not limited to, the long-term needs of the County and the amount of resources available to repay the debt. The County conservatively projects the revenue sources that will be utilized to repay the debt. Included in the County's capital improvement plan, on an annual basis, the Board of County Commissioners prioritizes and updates the plan to maintain a listing of needed capital improvements. Funds spent on capital projects will result in long-term economic growth beyond the initial capital expenditure by ensuring that the residents of the County will receive future benefits from these capital improvements.

DEBT SERVICE

The debt ratio of 6.8% remains below the <15% target due to limited debt issuance and projected revenue growth. The County is well positioned with significant debt capacity available to fund critical infrastructure needs.

Assigned Underlying Ratings

The following are Citrus County's most recent ratings. Citrus County has consistently maintained quality ratings.

Rating Date	Credit	Moody's	Fitch	S&P
	Issuer Credit Rating	Aa3	AA	AA
FY18/19	2010 Capital Improvement Refunding Bonds/build America Bonds		AA-	
FY19/20	Utility System Revenue Bonds, Series 2016	Aa3	AA	
FY17/18	Utility System Revenue Bonds, Series 2016	Aa3	AA-	
FY19/20	2010 Capital Improvement Refunding Bonds/Build America Bonds			AA-
FY21/22	2015 Capital Improvement Bonds	AA-		AA
FY21/22	2020 Capital Improvement Revenue and Refunding Bonds	AA-		AA-
FY23/24	2015 Capital Improvement Bonds		AA	AA
FY23/24	2020 Capital Improvement Revenue and Refunding Bonds		AA	AA-

Rating Definitions

Both Fitch and Standard and Poor's use the same letter designations to represent the quality of a bond. Below are rate assignments for high to medium grade:

Category	Moody's	Fitch	S&P
Best Quality	Aaa	AAA	AAA
	Aa1	AA+	AA+
	Aa2	AA	AA
High Grade	Aa3	AA-	AA-
	A1	A+	A+
	A2	A	A
Upper Medium Grade	A3	A-	A-
	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
Lower Medium Grade	Baa3	BBB-	BBB-

DEBT SERVICE

Debt Obligations

	Security	Interest Rate	Final Maturity	Projected Balance 9/30/24
Revenue Bonds:				
2004a Capital Improvement Bonds	1/2 Cent Sales Tax	3.73%	11/9/2024	183,821
2004b Capital Improvement Bonds	1/2 Cent Sales Tax	5.54%	11/9/2024	111,659
2014a Capital Improvement Note	1/2 Cent Sales Tax	3.47%	10/1/2034	1,267,000
2014b Capital Improvement Note	1/2 Cent Sales Tax	2.35%	10/1/2024	91,000
2014c Capital Improvement Note	1/2 Cent Sales Tax	5.05%	10/1/2034	891,000
2015 Capital Improvement Note	Covenant to Budget & Appr.	3.50%	10/1/2035	7,250,000
2020 Capital Improvement Note	Covenant to Budget & Appr.	2.71%	10/1/2037	23,395,000
General Long Term Debt:				
Emergency Operations Center	Communication Tax	2.49%	10/1/2029	4,462,556
Floral City Library	Communication Tax	2.49%	10/1/2029	377,444
Energy Saving Project	Ad Valorem Taxes	2.80%	11/1/2028	1,301,545
2014 Radio System	Lease Purchase	3.55%	11/11/2024	697,010
2020 Taxable Promissory Note	Covenant to Budget & Appr.	1.71%	10/1/2030	7,163,000
Utility Fund Debt:				
Utility System Revenue Bonds, Series 2016	Water & Sewer Revenue	2.52%	10/1/2036	32,800,000
Chassahowitzka Area Water System	Special Assessment	2.52%	10/15/2028	474,400
Citrus Springs Line Extensions	Special Assessment	5.97%	8/1/2038	1,457,000
Swrrwf Srf Loan	Water & Sewer Revenue	0.00%	9/1/2038	15,647,928
Cab And Swm Tp Srf Loan	Water & Sewer Revenue	1.13%	9/1/2039	1,331,496
Capital Leases:				
Compactor	Lease Purchase	4.67%	3/22/2026	329,836
Fire Apparatus Equipment Lease	Lease Purchase	2.82%	12/20/2027	864,393
Total Debt Obligations				\$100,096,089

DEBT SERVICE

Revenue Bonds

2004A Capital Improvement Bonds

On November 10, 2004 the County issued \$5,246,000 in bonds, at an interest rate of 3.73%, for purchase and renovation of the Citrus County Resource Center. These bonds mature on November 10, 2024 and are secured by a pledge of Half-Cent Sales Tax revenue. This pledge is also on parity with the 2001A Capital Improvement Bonds that were discussed above. The debt service payments are made through a transfer from the General Fund.

FY	Principal	Interest	Total
2024-2025	183,821	3,428	187,249
2025-2026	-	-	-
2026-2027	-	-	-
2027-2028	-	-	-
Thereafter	-	-	-
TOTAL	183,821	3,428	187,249

2004B Capital Improvement Bonds

On November 10, 2004 the County issued \$2,754,000 in bonds, at an interest rate of 5.54%, for purchase and renovation of the Veteran's Administration's portion of the Citrus County Resource Center. These bonds mature on November 10, 2024 and are secured by a pledge of Half-Cent Sales Tax revenue. This pledge is also on parity with the 2001A Capital Improvement Bonds that were discussed above. The debt service payments are made through a transfer from the General Fund.

FY	Principal	Interest	Total
2024-2025	111,659	3,093	114,752
2025-2026	-	-	-
2026-2027	-	-	-
2027-2028	-	-	-
Thereafter	-	-	-
TOTAL	111,659	3,093	114,752

2014A Capital Improvement Revenue Note

On September 30, 2014 the County issued \$2,000,000 in tax exempt debt, at an interest rate of 3.47%, for the purchase of the Meadowcrest Building. These bonds mature on October 1, 2034 and are secured by a pledge of Half-Cent Sales Tax revenue. The debt service payments are made through the General Fund.

FY	Principal	Interest	Total
2024-2025	97,000	42,282	139,282
2025-2026	100,000	38,864	138,864
2026-2027	103,000	35,342	138,342
2027-2028	107,000	31,698	138,698
Thereafter	860,000	108,541	968,541
TOTAL	1,267,000	256,727	1,523,727

DEBT SERVICE

2014B Capital Improvement Revenue Note

On September 30, 2014 the County issued \$824,000 in debt, at an interest rate of 2.35%, for the phone system project. These bonds mature on October 1, 2024 and are secured by a pledge of Half-Cent Sales Tax revenue. The debt service payments are made through the General Fund.

FY	Principal	Interest	Total
2024-2025	91,000	1,069	92,069
2025-2026	-	-	-
2026-2027	-	-	-
2027-2028	-	-	-
Thereafter	-	-	-
TOTAL	91,000	1,069	92,069

2014C Capital Improvement Revenue Note

On September 30, 2014 the County issued \$1,334,000 in taxable debt, at an interest rate of 5.05%, for the purchase of the Meadowcrest Building. These bonds mature on October 1, 2034 and are secured by a pledge of Half-Cent Sales Tax revenue. The debt service payments are made through the General Fund.

FY	Principal	Interest	Total
2024-2025	63,000	43,405	106,405
2025-2026	66,000	40,148	106,148
2026-2027	69,000	36,739	105,739
2027-2028	73,000	33,153	106,153
Thereafter	620,000	115,696	735,696
TOTAL	891,000	269,141	1,160,141

2015 Capital Improvement Revenue Note

On October 13, 2015 the County issued \$10,580,000 in debt, at an interest rate of 3.50%, for the County Road 491 improvement project. These bonds mature on October 1, 2035 and are secured by a Covenant to Budget and Appropriate all legally available non -ad valorem revenues. The County plans to use gas tax revenues for the debt service payments.

FY	Principal	Interest	Total
2024-2025	495,000	240,612	735,612
2025-2026	515,000	220,413	735,413
2026-2027	535,000	199,413	734,413
2027-2028	555,000	180,388	735,388
Thereafter	5,150,000	738,405	5,888,405
TOTAL	7,250,000	1,579,231	8,829,231

DEBT SERVICE

2020 Capital Improvement Revenue Note

On May 5, 2010, the County issued debt in the amount of \$15,100,000 to fund the cost of right-of-way acquisition and other road improvements of County Road 486. On May 11, 2020, the County issued \$26,680,000 in refunding and revenue bonds with a True Interest Cost of 2.71%. Funds will be used finance the acquisition and construction of road improvements and other transportation improvements. The debt is secured by a Covenant to Budget and Appropriate all legally available non-ad valorem revenues. The County plans to use gas tax revenues for the debt service payments. The interest rate is 2.71% with final maturity of the bond issue on October 1, 2037.

FY	Principal	Interest	Total
2024-2025	1,205,000	995,825	2,200,825
2025-2026	1,265,000	934,075	2,199,075
2026-2027	1,330,000	869,200	2,199,200
2027-2028	1,395,000	801,075	2,196,075
Thereafter	18,200,000	3,729,150	21,929,150
TOTAL	23,395,000	7,329,325	30,724,325

General Long Term Debt Emergency Operations Center

On October 1, 2009, the County issued debt in the amount of \$11,248,594, at an interest rate of 4.45%, to replace interim financing for construction of the Emergency Operations/911 Call Center. On September 1, 2016 the rate was reset to 2.49% and the PUT was waived. The debt matures on October 1, 2029 and is secured by a pledge of Communications Services Tax revenue. The debt service payments are funded with General Fund revenues.

FY	Principal	Interest	Total
2024-2025	663,851	104,304	768,155
2025-2026	696,122	87,138	783,260
2026-2027	723,782	69,216	792,998
2027-2028	756,053	50,650	806,703
Thereafter	1,622,748	41,489	1,664,237
TOTAL	4,462,556	352,798	4,815,354

Floral City Library

On October 1, 2009, the County issued debt in the amount of \$951,406, at an interest rate of 4.45%, to fund construction of the Floral City Library. On September 1, 2016 the rate was reset to 2.49% and the PUT was waived. The debt matures on October 1, 2029 and is secured by a pledge of Communications Services Tax revenue. The debt service payments are made through the Library Special Taxing District and as funds are available in Library Impact Fees.

FY	Principal	Interest	Total
2024-2025	56,149	8,822	64,971
2025-2026	58,878	7,370	66,248
2026-2027	61,218	5,854	67,072
2027-2028	63,947	4,284	68,231
Thereafter	137,252	3,509	140,761
TOTAL	377,444	29,840	407,284

DEBT SERVICE

Revenue Promissory Note, Series 2013

On June 28, 2013 the Board of County Commissioners entered into a loan agreement with Capital One Public Funding, LLC in the amount of \$2,912,336, at an interest rate of 2.8%. This loan is to fund energy savings projects for county facilities. The loan matures on November 1, 2028.

FY	Principal	Interest	Total
2024-2025	226,193	36,373	262,566
2025-2026	240,914	30,052	270,966
2026-2027	255,881	23,319	279,200
2027-2028	271,398	16,168	287,566
Thereafter	307,159	8,584	315,743
TOTAL	1,301,545	114,496	1,416,041

2014 Radio System

On October 28, 2014 the Board of County Commissioners entered into a lease-purchase agreement with Motorola Solutions, Inc. in the amount of \$6,200,000, at an interest rate of 3.55%, to upgrade the current 800MHz radio system to a P25 system. This upgrade also includes the addition of a 6th simulcast remote site in Inverness. The lease payments are paid from non-ad valorem revenues, and matures on November 11, 2024.

FY	Principal	Interest	Total
2024-2025	697,010	24,744	721,754
2025-2026	-	-	-
2026-2027	-	-	-
2027-2028	-	-	-
Thereafter	-	-	-
TOTAL	697,010	24,744	721,754

2020 Taxable Promissory Note

In September 2020, the County issued debt in the amount of \$9,975,000, to pay off the financial obligation on the jail to Core Civic and debt related to the County's component unit, Nature Coast Emergency Medical Foundation. The debt is secured by a Covenant to Budget and Appropriate all legally available non-ad valorem revenues. The County plans to use Half-Cent Sales Tax revenues for the debt service payments. The interest rate is 1.71% with final maturity of the bond issue on October 1, 2030.

FY	Principal	Interest	Total
2024-2025	972,000	114,177	1,086,177
2025-2026	989,000	97,410	1,086,410
2026-2027	1,005,000	80,361	1,085,361
2027-2028	1,023,000	63,022	1,086,022
Thereafter	3,174,000	82,029	3,256,029
TOTAL	7,163,000	436,999	7,599,999

DEBT SERVICE

Utility Fund Debt

Utility System Revenue Bonds, Series 2016

On February 15, 2007 the County issued \$52,23,000 in bonds for acquisition of the Florida Governmental Utility Authority (FGUA) owned water and wastewater systems, upgrades to the Meadowcrest wastewater treatment plant, as well as various other system improvements. On July 14, 2016, the county issued \$44,485,000 in refunding bonds, a True Interest Cost (TIC) of 2.52%, for acquisition, constructing and equipping of the Utility System improvements and expansions. The savings of over 16% or \$6.8 million was taken in a lump sum up-front, so debt service will remain the same as the original 2007 issuance. These bonds mature on October 1, 2036 and are secured by a pledge of revenues derived from operation of water and wastewater systems. The debt service payments are made through the utility fund.

FY	Principal	Interest	Total
2024-2025	1,930,000	1,215,169	3,145,169
2025-2026	2,025,000	1,116,294	3,141,294
2026-2027	2,130,000	1,012,419	3,142,419
2027-2028	2,235,000	914,469	3,149,469
Thereafter	24,480,000	3,826,885	28,306,885
TOTAL	32,800,000	8,085,235	40,885,235

Chassahowitzka Area Water System

On May 8, 2007 the County entered into a Drinking Water State Revolving Fund Construction Loan Agreement with the State of Florida, Department of Environmental Protection in the amount of \$2,169,880, at an interest rate of 2.52%, to fund construction of the Chassahowitzka Area Water System. The debt matures on October 15, 2028 and is secured by the proceeds of the related special assessment. Debt service payments will be made through the Chassahowitzka Area Water MSBU.

FY	Principal	Interest	Total
2024-2025	128,014	11,153	139,167
2025-2026	131,261	7,907	139,168
2026-2027	134,590	4,579	139,169
2027-2028	80,535	1,166	81,701
Thereafter	-	-	-
TOTAL	474,400	24,805	499,205

DEBT SERVICE

Citrus Springs Line Improvements and Expansions

On January 2023, the County issued debt in the amount of \$1,530,000 at an interest rate of 5.97% to fund a portion of the costs of construction of waterline extensions in the Citrus Springs Municipal Service Benefit Unit. This debt is secured by a pledge of revenues derived from the special assessments and if not sufficient, a lien upon System revenues on a basis subordinate to Bonds issued under the Utility Bond Resolution. This debt matures on August 1, 2038.

FY	Principal	Interest	Total
2024-2025	71,000	86,983	157,983
2025-2026	75,000	82,744	157,744
2026-2027	79,000	78,267	157,267
2027-2028	84,000	73,550	157,550
Thereafter	1,148,000	403,214	1,551,214
TOTAL	1,457,000	724,758	2,181,758

Southwest Regional Water Reclamation Facility SRF Loan

On August 9, 2016 the County entered into a Clean Water State Revolving Fund Construction Loan Agreement with the State of Florida, Department of Environmental Protection in the amount of \$12,440,100, at an interest rate of .009%, to fund construction of the South West Regional Water Reclamation Facility (previously known as Sugarmill Woods). On January 21, 2020, the loan was amended for a total amount of \$20,191,150 with an interest rate of 0% per annum. The debt matures on December 15, 2039 and is secured by a pledge of revenues derived from operation of water and wastewater systems. Debt service payments will be made through the utility fund.

FY	Principal	Interest	Total
2024-2025	1,009,544	-	1,009,544
2025-2026	1,009,544	-	1,009,544
2026-2027	1,009,544	-	1,009,544
2027-2028	1,009,544	-	1,009,544
Thereafter	11,609,753	-	11,609,753
TOTAL	15,647,928	-	15,647,928

CAB and SMW WTP SRF Loan

On November 28, 2017, the BOCC entered into a drink water State Revolving Fund (SRF) construction agreement with the State of Florida, Department of Environmental Protection (FDEP) in the amount up to \$2,000,000 at an interest rate of 1.13%. Proceeds will fund the Suncoast Parkway II utility interconnection. The debt is secured by pledge of water and wastewater revenues. Principal payments will commence January 15, 2021 until the project completion, at which time the amortization scheduled will be recalculated and implemented.

FY	Principal	Interest	Total
2024-2025	65,098	14,863	79,960
2025-2026	65,835	14,125	79,960
2026-2027	66,581	13,379	79,960
2027-2028	67,336	12,624	79,960
Thereafter	1,066,647	92,774	1,159,421
TOTAL	1,331,496	147,765	1,479,261

DEBT SERVICE

Solid Waste Compactor

On December 13, 2022, the BOCC entered into a capital lease for the use of a heavy equipment compactor in the amount of \$644,338 at an interest rate of 4.67%.

FY	Principal	Interest	Total
2024-2025	222,221	10,687	232,908
2025-2026	107,615	1,398	109,013
2026-2027	-	-	-
2027-2028	-	-	-
Thereafter	-	-	-
TOTAL	329,836	12,085	341,921

Fire Apparatus Equipment Capital Lease

On December 20, 2019, the BOCC entered into a capital lease for the purchase of fire apparatus equipment in the amount of \$1,637,787 at an interest rate of 2.82% over an eight year period.

FY	Principal	Interest	Total
2024-2025	207,169	24,376	231,545
2025-2026	213,011	18,534	231,545
2026-2027	219,018	12,527	231,545
2027-2028	225,194	6,351	231,545
Thereafter	-	-	-
TOTAL	864,393	61,787	926,180

DEBT SERVICE

Total County Debt Outstanding

Issue and Purpose	Outstanding Principal 10/01/2024	FY 24/25 Principal Payments	FY 24/25 Interest Payments	Outstanding Principal 09/30/2025
Revenue Bonds				
2004A Capital Improvement Bonds	183,821	183,821	3,428	-
2004B Capital Improvement Bonds	111,659	111,659	3,093	-
2014A Capital Improvement Revenue Note	1,267,000	97,000	42,282	1,170,000
2014B Capital Improvement Revenue Note	91,000	91,000	1,069	-
2014C Capital Improvement Revenue Note	891,000	63,000	43,405	828,000
2015 Capital Improvement Revenue Note	7,250,000	495,000	240,612	6,755,000
2020 Capital Improvement Revenue And Refunding Bonds	23,395,000	1,205,000	995,825	22,190,000
General Long Term Debt				
Emergency Operations Center	4,462,556	663,851	104,304	3,798,705
Floral City Library	377,444	56,149	8,822	321,295
Revenue Promissory Note, Series 2013	1,301,545	226,193	36,373	1,075,352
2014 Radio System	697,010	697,010	24,744	-
2020 Taxable Promissory Note	7,163,000	972,000	114,177	6,191,000
Utility Fund Debt				
Utility System Revenue Bonds, Series 2016	32,800,000	1,930,000	1,215,169	30,870,000
Chassahowitzka Area Water System	474,400	128,014	11,153	346,386
Citrus Springs Line Extensions	1,457,000	71,000	86,983	1,386,000
Swrwrfr Srf Loan	15,647,928	1,009,544	-	14,638,384
Cab And Swm Wtp Srf Loan	1,331,496	65,098	14,863	1,266,399
Capital Leases				
Compactor	329,836	222,221	10,687	107,615
Fire Apparatus Equipment Lease	864,393	207,169	24,376	657,224
Total Debt	100,096,089	8,494,729	2,981,364	91,601,360

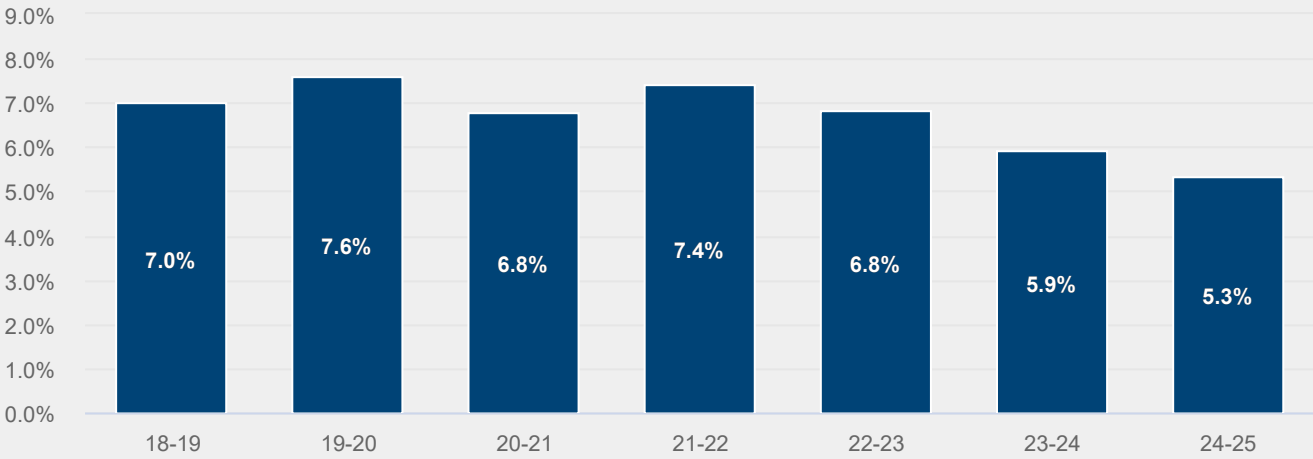
DEBT SERVICE

Total County Debt Outstanding by Major Funds

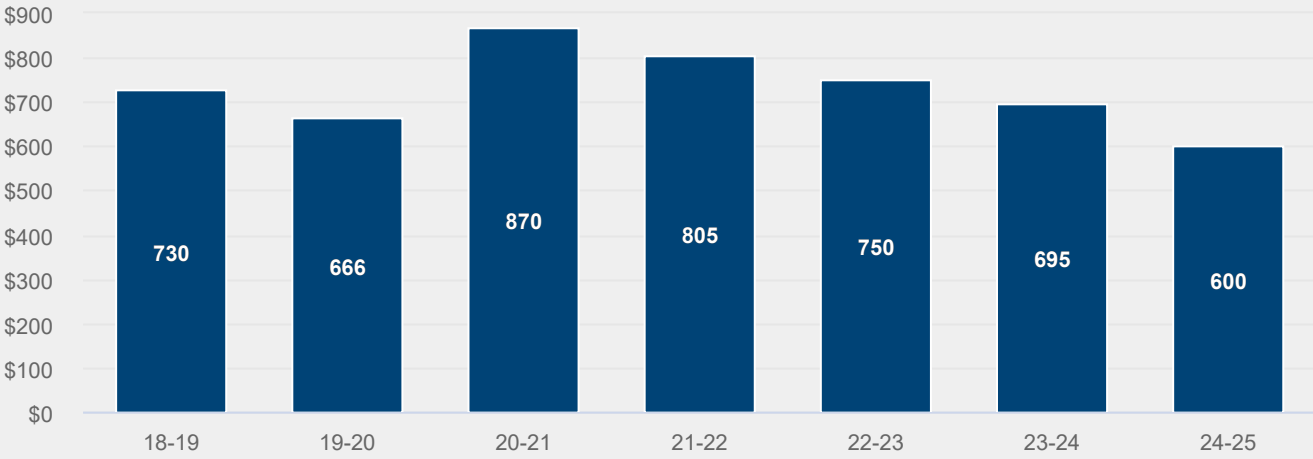
Issue and Purpose	Outstanding Principal 10/01/2024	FY 24/25 Principal Payments	FY 24/25 Interest Payments	Outstanding Principal 09/30/2025
General Fund				
Resource Center - 2004A Bonds	183,821	183,821	3,428	-
Veterans Administration - 2004B Bonds	111,659	111,659	3,093	-
Meadowcrest Building - 2014A Note	1,267,000	97,000	42,282	1,170,000
Phone System - 2014B Note	91,000	91,000	1,069	-
Meadowcrest Building - 2014C Note	891,000	63,000	43,405	828,000
Emergency Operations Center	4,462,556	663,851	104,304	3,798,705
Energy Saving Projects - 2013 Promissory Note	1,301,545	226,193	36,373	1,075,352
2014 Radio System	697,010	697,010	24,744	-
Detention Facility & EMS - 2020 Promissory Note	7,163,000	972,000	114,177	6,191,000
Transportation				
County Road 491 Widening - 2015 Note	7,250,000	495,000	240,612	6,755,000
County Road 491 Widening - 2020 Bonds	23,395,000	1,205,000	995,825	22,190,000
Enterprise Funds				
Utility System Revenue Bonds, Series 2016	32,800,000	1,930,000	1,215,169	30,870,000
SWRWRF SRF Loan	15,647,928	1,009,544	-	14,638,384
CAB and SWM WTP SRF Loan	1,331,496	65,098	14,863	1,266,399
Solid Waste Compactor Lease	329,836	222,221	10,687	107,615
Non-major Funds				
Special Assmt - Citrus Springs Line Extensions	1,457,000	71,000	86,983	1,386,000
Special Assmt - Chassahowitzka Area Water System	474,400	128,014	11,153	346,386
Fire Services - Apparatus Equipment Lease	864,393	207,169	24,376	657,224
Library Services - Floral City Library	377,444	56,149	8,822	321,295
Total Debt	100,096,089	8,494,729	2,981,364	91,601,360

DEBT SERVICE

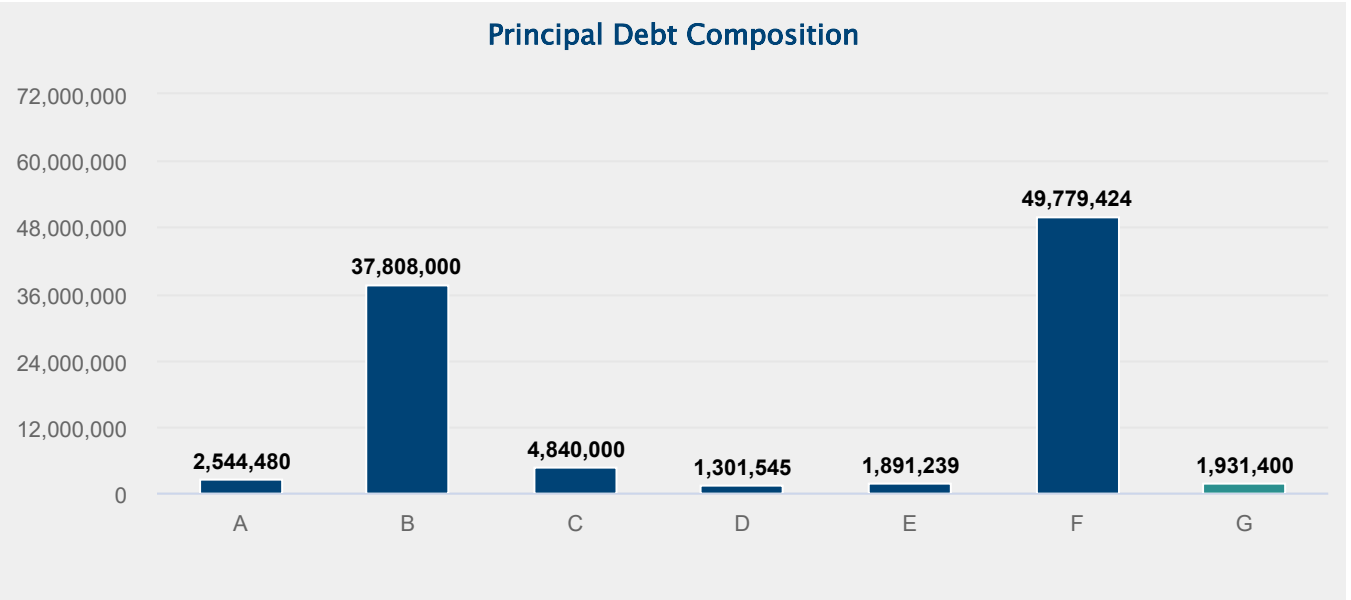
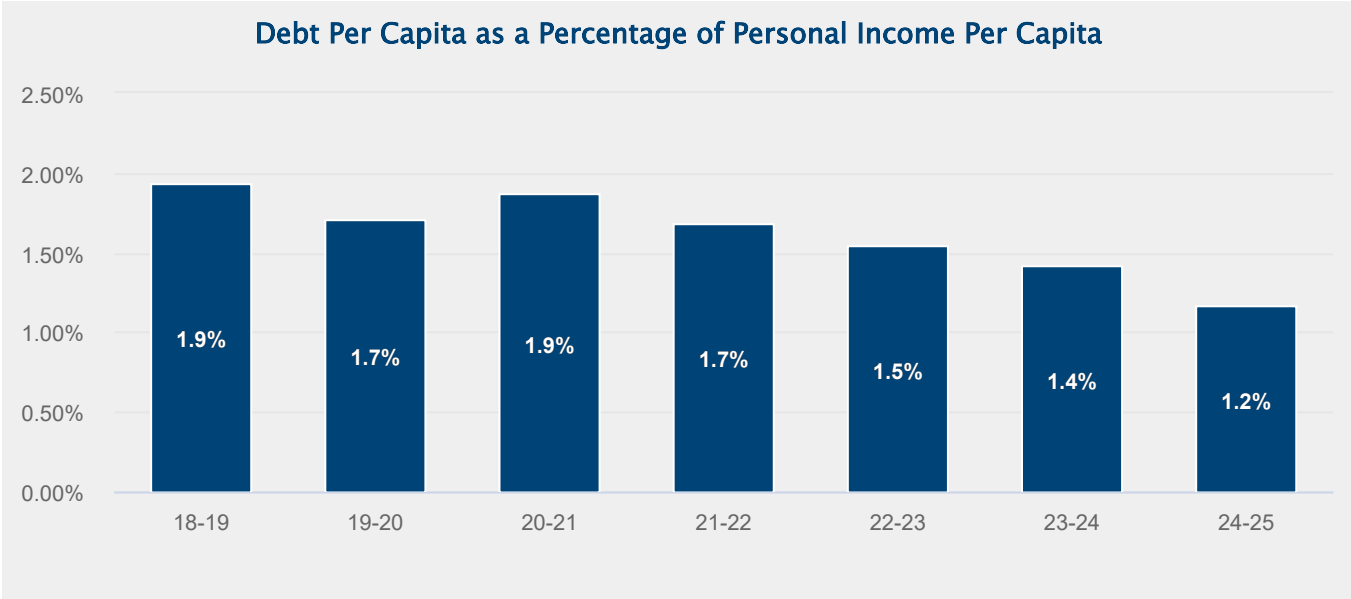
Debt Service Percentage of the General Fund Expenditures



Outstanding Debt Per Capita



DEBT SERVICE



Principal Debt Outstanding		10/01/2024
Governmental		49,986,829
Enterprise		50,109,260
Total		100,096,089

A	1/2 Cent Sales Tax	F	Water & Sewer Revenue
B	Covenant to Budget and Appr.	G	Special Assessment
C	Communication Tax		
D	Ad Valorem Taxes		
E	Lease Purchase		

231 2004 BONDS DEBT SERVICE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	7,447	1,000	2,500
Subtotal		7,447	1,000	2,500
Revenue Sources Other				
381001	Transfer - General Fund	363,817	356,558	51,680
381623	Transfer - Fund 623	240,000	240,000	240,000
400100	5% Reserve	-	(50)	(125)
400200	Carry Forward	-	11,642	13,020
Subtotal		603,817	608,150	304,575
Total Revenues		611,264	609,150	307,075

Department: 4125

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Debt Service				
57100	Principal	547,627	572,050	295,525
57200	Interest	56,402	32,100	6,550
Subtotal		604,029	604,150	302,075
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
Subtotal		-	5,000	5,000
Total Expenditures		604,029	609,150	307,075

233 CR 491 ROAD WIDENING

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	2,649	500	1,000
	Subtotal	2,649	500	1,000
Revenue Sources Other				
381326	Transfer- 326 Gas Tax	731,471	734,854	727,799
400100	5% Reserve	-	(25)	(50)
400200	Carry Forward	-	7,521	12,276
	Subtotal	731,471	742,350	740,025
Total Revenues		734,120	742,850	741,025

Department: 4127

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	2,350	-
	Subtotal	-	2,350	-
Debt Service				
57100	Principal	455,000	475,000	495,000
57200	Interest	278,613	260,100	240,625
57300	Paying Agent Fees	350	400	400
	Subtotal	733,963	735,500	736,025
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
	Subtotal	-	5,000	5,000
Total Expenditures		733,963	742,850	741,025

234 CR 491 WIDENING

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	9,675	1,000	2,500
Subtotal		9,675	1,000	2,500
Revenue Sources Other				
381326	Transfer- 326 Gas Tax	1,224,241	1,216,428	1,211,675
381600	Transfer - Impact Fees	975,000	975,000	975,000
400100	5% Reserve	-	(50)	(125)
400200	Carry Forward	-	14,072	18,650
Subtotal		2,199,241	2,205,450	2,205,200
Total Revenues		2,208,916	2,206,450	2,207,700

Department: 4128

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	1,350	1,350
Subtotal		-	1,350	1,350
Debt Service				
57100	Principal	1,090,000	1,145,000	1,205,000
57200	Interest	1,110,450	1,054,600	995,850
57300	Paying Agent Fees	-	500	500
Subtotal		2,200,450	2,200,100	2,201,350
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
Subtotal		-	5,000	5,000
Total Expenditures		2,200,450	2,206,450	2,207,700

235 2020 TRUIST NOTE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources Other				
361200	Money Mkt & LGIP Interest	2,450	1,000	1,000
381001	Transfer - General Fund	1,086,893	1,062,444	1,085,559
400100	5% Reserve	-	(50)	(50)
400200	Carry Forward	-	30,031	6,466
	Subtotal	1,089,343	1,093,425	1,092,975
Total Revenues		1,089,343	1,093,425	1,092,975

Department: 4129

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	1,250	1,250
	Subtotal	-	1,250	1,250
Debt Service				
57100	Principal	939,000	956,000	972,025
57200	Interest	147,051	130,675	114,200
57300	Paying Agent Fees	500	500	500
	Subtotal	1,086,551	1,087,175	1,086,725
Non-operating Expenditure				
60050	Reserve For Contingencies	-	5,000	5,000
	Subtotal	-	5,000	5,000
Total Expenditures		1,086,551	1,093,425	1,092,975





Special Assessment



Citrus County, Florida

SPECIAL ASSESSMENT

Special Assessment Districts

The County Commission established a program to assist residential property owners to acquire water and sewer or road improvements for their communities. The county constructs the requested improvements and assesses the benefited property owners their pro-rata share of the costs. The special assessment budgets reflect the construction of the improvements or payment of the assessment.

Fund 770	BEVERLY HILLS MSBU
Fund 736	CHASS SEWER ASSESSMENT
Fund 733	CHASS WATER ASSESSMENT
Fund 740E	CITRUS SPGS LINE EXT 2014
Fund 740A	CITRUS SPGS WATER LINE #2
Fund 740B	CITRUS SPGS WATER LINE #3
Fund 740C	CITRUS SPGS WATER LINE #4
Fund 740	CITRUS SPGS WTR LINE ASSE
Fund 730	CITRUS SPRINGS MSBU
Fund 740F	CITRUS SPRINGS WATER 2018
Fund 740G	CITRUS SPRINGS WATER 2019
Fund 740H	CITRUS SPRINGS WATER 2020
Fund 740J	CITRUS SPRINGS WATER 2021
Fund 740K	CITRUS SPRINGS WATER 2022
Fund 740L	CITRUS SPRINGS WATER 2023
Fund 740M	CITRUS SPRINGS WATER 2024
Fund 747	FLYING DUTCHMAN 2014 ASMT
Fund 745	LAS BRISAS ROAD PROJ 2014
Fund 710	LIMEROCK SPECIAL ASSESSMT
Fund 790	LOCAL PROVIDER PARTICIPANT ASSESSMENT
Fund 746	MONTEZUMA WATER
Fund 749	NW QUADRANT WATERLINES
Fund 723	PRP-BENNETT POINT
Fund 724	PRP-BOW N ARROW LOOP
Fund 725	PRP-CARAVAN PATH
Fund 727	PRP-HARTLEY CT/SKEETER
Fund 720	PRP-HIGH RIDGE ESTATES
Fund 728	PRP-HULL TERRACE
Fund 729	PRP-KENVERA/OWNES/RALEIGH
Fund 717	PRP-RIVER RD & STOKES FER
Fund 722	PRP-SUBURBAN ACRES
Fund 742	S GARCIA PT WASTEWATER SA
Fund 780	SEA OTTER PATH WASTEWATER
Fund 743	W RED VALLEY CT WATERLINE
Fund 748	WEST BRITAIN ST WATERMAIN
Fund 738C	WWTR SPEC ASSESS-AREA 114

SPECIAL ASSESSMENT

770 BEVERLY HILLS MSBU

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Licenses And Permits				
325100	Special Assessment-Capita	99,589	100,000	100,000
	Subtotal	99,589	100,000	100,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	8,998	1,000	2,500
	Subtotal	8,998	1,000	2,500
Interfund Transfers				
381001	Transfer - General Fund	-	2,920	2,731
	Subtotal	-	2,920	2,731
Statutory Reserves				
400100	5% Reserve	-	(5,050)	(5,125)
	Subtotal	-	(5,050)	(5,125)
Cash Carry Forward				
400200	Carry Forward	-	178,200	201,895
	Subtotal	-	178,200	201,895
Total Revenues		108,587	277,070	302,001

SPECIAL ASSESSMENT

Goal

The Beverly Hills Municipal Services Benefit Unit (MSBU) receives non-ad valorem taxes for projects that benefit all property owners within the district of Beverly Hills. The MSBU promotes community awareness and involvement in the decision-making process and participation of proposed improvements in the development. Future plans for the Beverly Hills MSBU include a continuation of the beautification project to landscape the medians and entrances to the Beverly Hills MSBU in addition to maintenance of the fountain in Lake Beverly.

Core Objectives

Conduct monthly meetings to review the needs of the property owner’s within the Beverly Hills Municipal Service Benefit Unit.

Establish and complete projects that will beautify the entrance areas and main road medians.

Evaluate projects that will assist in the safety of the property owners including street lighting.

Supplement, as necessary, the County’s right-of-way mowing and trimming, to maintain a pleasant and neat appearance within the MSBU. We have and will continue to recommend a combination of County and MSBU cuttings and trimmings. We also plan to continue to introduce, replace and maintain shrubs and trees enhancing county property and roadway medians.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Part-time			
Grounds Maintenance Technician II	0	1	1
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	1	1

SPECIAL ASSESSMENT

8300 BEVERLY HILLS MSBU

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	22,414	23,710	23,710	23,710
52100	FICA Taxes	-	1,715	1,814	1,814	1,814
52200	Retirement Contributions	-	3,042	3,208	3,208	3,208
52400	Workers' Compensation	-	903	948	948	948
Subtotal		-	28,074	29,680	29,680	29,680
Operating Expenses						
53400	Other Contractual Serv	18,049	47,003	93,417	93,417	93,228
54100	Communications Services	-	800	800	800	800
54201	Postage	1	500	500	500	500
54300	Utility Services	2,267	3,360	3,800	3,800	3,800
54306	Street Lights	30,406	33,000	36,960	36,960	36,960
54603	Vehicle Maintenance	-	1,600	1,200	1,200	1,200
54625	Landscaping	-	-	4,000	4,000	4,000
54626	Facilities Maintenance	-	2,000	2,000	2,000	2,000
54907	Commissions-Property Appr	2,058	2,050	2,050	2,050	2,050
54908	Commissions - Tax Coll	1,992	2,050	2,050	2,050	2,050
54921	Advertising	276	250	300	300	300
55100	Office Supplies	111	100	150	150	150
55201	Tools Imp. & Spec. Cloth	-	3,900	1,200	1,200	1,200
55203	Supplies	-	-	2,000	2,000	2,000
55205	Uniforms	-	430	330	330	330
55208	Fuel & Lubes	-	1,000	3,500	3,500	3,500
55226	Safety Supplies	-	500	800	800	800
Subtotal		55,160	98,543	155,057	155,057	154,868
Capital Outlay						
56200	Buildings	-	8,000	-	-	-
56300	Improve Other Than Bldg	-	10,000	10,000	10,000	10,000
56400	Machinery & Equipment	-	25,000	-	-	-
Subtotal		-	43,000	10,000	10,000	10,000
Non-operating Expenses						
59123	Transfer - Indirect Cost	4,253	4,253	4,253	4,253	4,253
59162	Trans-Admin Services	3,200	3,200	3,200	3,200	3,200
61000	Reserved Budget Fund Bal	-	100,000	100,000	100,000	100,000
Subtotal		7,453	107,453	107,453	107,453	107,453
CITRUS SPRINGS MSBU		62,613	277,070	302,190	302,190	302,001

SPECIAL ASSESSMENT

736 CHASS SEWER ASSESSMENT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	7,210	7,196	7,369
361100	Interest	1,559	1,620	1,316
361200	Money Mkt & LGIP Interest	199	-	-
369920	Spec Assmt Admin Fee	439	464	457
Subtotal		9,407	9,280	9,142
Revenue Sources Other				
400100	5% Reserve	-	(464)	(464)
400200	Carry Forward	-	15,801	15,269
Subtotal		-	15,337	14,805
Total Revenues		9,407	24,617	23,947

Department: 7246

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	186	195	195
54908	Commissions - Tax Coll	179	195	195
Subtotal		365	390	390
Non-operating Expenditure				
59100	Transfers	9,324	9,324	9,324
59123	Transfer - Indirect Cost	232	232	232
61000	Reserved Budget Fund Bal	-	14,671	14,001
Subtotal		9,556	24,227	23,557
Total Expenditures		9,921	24,617	23,947

SPECIAL ASSESSMENT

733 CHASS WATER ASSESSMENT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	68,674	67,866	68,031
361100	Interest	8,982	9,300	7,509
361200	Money Mkt & LGIP Interest	6,278	150	-
369920	Spec Assmt Admin Fee	3,839	4,061	3,976
	Subtotal	87,772	81,377	79,516
Revenue Sources Other				
400100	5% Reserve	-	(4,069)	(4,069)
400200	Carry Forward	-	244,988	273,949
	Subtotal	-	240,919	269,880
Total Revenues		87,772	322,296	349,396

Department: 7241

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	1,629	1,700	1,700
54908	Commissions - Tax Coll	1,572	1,700	1,700
	Subtotal	3,201	3,400	3,400
Non-operating Expenditure				
59100	Transfers	55,000	55,000	55,000
59123	Transfer - Indirect Cost	325	325	325
61000	Reserved Budget Fund Bal	-	263,571	290,671
	Subtotal	55,325	318,896	345,996
Total Expenditures		58,526	322,296	349,396

SPECIAL ASSESSMENT

740E CITRUS SPGS LINE EXT 2014

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	732	754	800
361100	Interest	317	317	272
369920	Spec Assmt Admin Fee	48	50	51
	Subtotal	1,097	1,121	1,123
Revenue Sources Other				
400100	5% Reserve	-	(57)	(57)
400200	Carry Forward	-	2,053	2,054
	Subtotal	-	1,996	1,997
Total Revenues		1,097	3,117	3,120

Department: 7440E

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	22	25	25
54908	Commissions - Tax Coll	22	25	25
	Subtotal	44	50	50
Non-operating Expenditure				
59123	Transfer - Indirect Cost	87	87	87
61000	Reserved Budget Fund Bal	-	2,980	2,983
	Subtotal	87	3,067	3,070
Total Expenditures		131	3,117	3,120

SPECIAL ASSESSMENT

740A CITRUS SPGS WATER LINE #2

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	62,465	58,004	-
361100	Interest	3,369	3,591	-
361200	Money Mkt & LGIP Interest	4,593	-	-
369920	Spec Assmt Admin Fee	2,679	2,902	-
	Subtotal	73,107	64,497	-
Revenue Sources Other				
400100	5% Reserve	-	(3,225)	-
400200	Carry Forward	-	184,942	255,445
	Subtotal	-	181,717	255,445
Total Revenues		73,107	246,214	255,445

Department: 7440A

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	1,347	1,385	-
54908	Commissions - Tax Coll	1,422	1,385	-
	Subtotal	2,769	2,770	-
Non-operating Expenditure				
59123	Transfer - Indirect Cost	101	101	-
61000	Reserved Budget Fund Bal	-	243,343	255,445
	Subtotal	101	243,444	255,445
Total Expenditures		2,870	246,214	255,445

SPECIAL ASSESSMENT

740B CITRUS SPGS WATER LINE #3

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	18,077	18,630	19,687
361100	Interest	2,301	2,244	1,186
361200	Money Mkt & LGIP Interest	2,584	50	-
369920	Spec Assmt Admin Fee	941	984	984
Subtotal		23,904	21,908	21,857
Revenue Sources Other				
400100	5% Reserve	-	(1,096)	(1,093)
400200	Carry Forward	-	86,128	111,720
Subtotal		-	85,032	110,627
Total Revenues		23,904	106,940	132,484

Department: 7440B

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	437	485	485
54908	Commissions - Tax Coll	426	485	485
Subtotal		864	970	970
Non-operating Expenditure				
59100	Transfers	-	-	-
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	105,906	131,450
Subtotal		64	105,970	131,514
Total Expenditures		928	106,940	132,484

SPECIAL ASSESSMENT

740C CITRUS SPGS WATER LINE #4

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	2,698	1,865	1,642
361100	Interest	292	357	177
361200	Money Mkt & LGIP Interest	712	25	-
369920	Spec Assmt Admin Fee	82	105	86
Subtotal		3,784	2,352	1,905
Revenue Sources Other				
400100	5% Reserve	-	(118)	(96)
400200	Carry Forward	-	18,290	22,841
Subtotal		-	18,172	22,745
Total Revenues		3,784	20,524	24,650

Department: 7440C

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	47	50	50
54908	Commissions - Tax Coll	59	50	50
Subtotal		106	100	100
Non-operating Expenditure				
59100	Transfers	-	-	-
59123	Transfer - Indirect Cost	46	46	46
61000	Reserved Budget Fund Bal	-	20,378	24,504
Subtotal		46	20,424	24,550
Total Expenditures		152	20,524	24,650

SPECIAL ASSESSMENT

740 CITRUS SPGS WTR LINE ASSE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	(3,586)	-	-
361200	Money Mkt & LGIP Interest	61,091	-	-
	Subtotal	57,505	-	-
Revenue Sources Other				
400200	Carry Forward	-	1,703,378	746,671
	Subtotal	-	1,703,378	746,671
Total Revenues		57,505	1,703,378	746,671

Department: 7440

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	1,200	-
54907	Commissions-Property Appr	11,739	12,000	-
54908	Commissions - Tax Coll	11,668	12,000	-
54916	Board Recording Fees	6,485	-	-
	Subtotal	29,892	25,200	-
Debt Service				
57100	Principal	420,000	440,000	-
57200	Interest	19,008	9,775	-
	Subtotal	439,008	449,775	-
Non-operating Expenditure				
59123	Transfer - Indirect Cost	598	598	598
61000	Reserved Budget Fund Bal	-	1,227,805	746,073
	Subtotal	598	1,228,403	746,671
Total Expenditures		469,499	1,703,378	746,671

SPECIAL ASSESSMENT

730 CITRUS SPRINGS MSBU

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Licenses And Permits				
325100	Special Assessment-Capita	957,857	980,000	980,000
	Subtotal	957,857	980,000	980,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	70,940	7,500	10,000
	Subtotal	70,940	7,500	10,000
Interfund Transfers				
381001	Transfer - General Fund	-	2,877	3,287
	Subtotal	-	2,877	3,287
Statutory Reserves				
400100	5% Reserve	-	(49,375)	(49,500)
	Subtotal	-	(49,375)	(49,500)
Cash Carry Forward				
400200	Carry Forward	-	735,334	1,064,817
	Subtotal	-	735,334	1,064,817
Total Revenues		1,028,797	1,676,336	2,008,604

SPECIAL ASSESSMENT

Goal

The Citrus Springs Municipal Service Benefit Unit receives non-ad valorem taxes for projects that will provide an equal benefit to all of the property owners within the district of Citrus Springs. The MSBU promotes community involvement of the Advisory Council members with short and long range plans for needed services in their community. MSBU member participation in reporting their observations are beneficial for the safety in the community and promotes citizen awareness. Presently the Advisory Council has supplemented the County’s contract for repaving of selected roads, mowing & trimming of County right-of-ways, maintenance of the entrance signs, landscaping, and entrance fountain area. The Citrus Springs MSBU’s future plan includes a continuation of the beautification project to install fire hydrants and landscape medians in the Citrus Springs subdivision.

Core Objectives

Hold monthly meetings as required by the by-laws, as well as call special meetings or workshops as necessary, to review the needs of the property owners within the Citrus Springs Municipal Service Benefit Unit.

Communication – Information will continue to be disseminated through the Citrus Springs MSBU portion of the County’s website. Discussions between the Advisory Council and the County staff during MSBU meetings allow citizen involvement in the decision-making process and yields citizen feedback. This provides additional insight for concerns to be addressed by the MSBU to determine the improvements that can be implemented within the growing community.

Beautification of Boulevards – The MSBU will continue to complete several plantings per year at the main entrance and at other identified areas as they have in the past. In addition, MSBU funds will be used for additional right of way mowing and trimming as necessary.

Informational signs – The MSBU has installed two marquee type signs that inform property owners of meetings and events in the community.

Resurfacing – Since FY 2005, the MSBU has provided over \$5 million dollars to augment the County’s budget for resurfacing streets in Citrus Springs. This year, the budget for resurfacing has been funded at \$1,200,000. Future funds to augment the County’s budget for resurfacing will continue.

Streetlights - Streetlights are installed for traffic safety concerns. As new areas of concern are identified they will be considered for lighting.

Storm drain covers – In an effort to beautify the community, a long-range replacement plan has been developed to replace the concrete storm drain covers with lowered, steel grate covers that are at ground level, to facilitate the mowing of the roadsides. During the last fiscal year, 10 lid replacements were completed and more have been ordered to be installed this year. The program will continue as funds are available.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Grounds Maintenance Technician I	1	1	1
Grounds Maintenance Technician II	1	1	1
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	2	2	2

SPECIAL ASSESSMENT

8200 CITRUS SPRINGS MSBU

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	52,273	73,227	99,541	99,541	99,541
52100	FICA Taxes	3,717	5,602	7,615	7,615	7,615
52200	Retirement Contributions	6,424	9,889	13,519	13,519	13,519
52300	Life & Health Insurance	13,491	18,179	20,042	20,042	20,042
52400	Workers' Compensation	2,250	2,937	3,997	3,997	3,997
Subtotal		78,155	109,834	144,714	144,714	144,714
Operating Expenses						
53400	Other Contractual Serv	910	5,000	5,000	5,000	5,000
53409	Contractual Serv Mowing	-	5,000	5,000	5,000	5,000
53416	Software As A Service	-	-	-	372	372
54100	Communications Services	18	1,000	1,800	1,800	1,800
54201	Postage	423	1,000	1,000	1,000	1,000
54300	Utility Services	9,419	10,080	11,300	11,300	11,300
54306	Street Lights	48,950	60,000	60,000	60,000	60,000
54400	Rentals & Leases	-	-	2,000	2,000	2,000
54550	General Liability Claims	-	675	675	675	675
54600	Repair & Maintenance	-	9,000	9,000	9,000	9,000
54603	Vehicle Maintenance	8,204	4,000	9,000	9,000	9,000
54625	Landscaping	6,597	8,000	12,000	12,000	12,000
54626	Facilities Maintenance	2,450	2,500	2,500	2,500	2,500
54907	Commissions-Property Appr	19,673	20,000	20,000	20,000	20,000
54908	Commissions - Tax Coll	19,157	20,000	20,000	20,000	20,000
54921	Advertising	279	300	300	300	300
55100	Office Supplies	-	-	150	150	150
55201	Tools Imp. & Spec. Cloth	1,278	2,000	2,500	2,500	2,500
55203	Supplies	3,634	2,200	3,200	3,200	3,200
55205	Uniforms	301	1,000	1,000	1,000	1,000
55208	Fuel & Lubes	3,336	7,600	4,500	4,500	4,500
55221	Meals	63	-	500	500	500
55226	Safety Supplies	-	-	1,600	1,600	1,600
Subtotal		124,691	159,355	173,025	173,397	173,397
Capital Outlay						
56300	Improve Other Than Bldg	5,110	20,000	20,000	20,000	20,000
56400	Machinery & Equipment	13,725	-	20,000	20,000	20,000
56549	Road Resurfacing	570,298	850,000	650,000	850,000	1,249,208
Subtotal		589,133	870,000	690,000	890,000	1,289,208
Non-operating Expenses						
59100	Transfers	623	623	623	623	623
59123	Transfer - Indirect Cost	14,088	14,088	14,088	14,088	14,088
59162	Trans-Admin Services	14,000	14,000	14,000	14,000	14,000
61000	Reserved Budget Fund Bal	-	508,436	572,164	372,164	372,574

SPECIAL ASSESSMENT

	Subtotal	28,711	537,147	600,875	400,875	401,285
CITRUS SPRINGS MSBU		820,690	1,676,336	1,608,614	1,608,986	2,008,604

SPECIAL ASSESSMENT

740F CITRUS SPRINGS WATER 2018

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,321	3,684	3,687
361100	Interest	2,862	2,926	2,637
361200	Money Mkt & LGIP Interest	1,633	-	-
369920	Spec Assmt Admin Fee	292	311	298
	Subtotal	8,107	6,921	6,622
Revenue Sources Other				
400100	5% Reserve	-	(347)	(332)
400200	Carry Forward	-	45,402	54,265
	Subtotal	-	45,055	53,933
Total Revenues		8,107	51,976	60,555

Department: 7440F

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	138	145	145
54908	Commissions - Tax Coll	135	145	145
	Subtotal	274	290	290
Non-operating Expenditure				
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	51,622	60,201
	Subtotal	64	51,686	60,265
Total Expenditures		338	51,976	60,555

SPECIAL ASSESSMENT

740G CITRUS SPRINGS WATER 2019

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	2,786	2,923	2,966
361100	Interest	2,658	2,652	2,483
361200	Money Mkt & LGIP Interest	1,283	-	-
369920	Spec Assmt Admin Fee	253	293	287
Subtotal		6,979	5,868	5,736
Revenue Sources Other				
400100	5% Reserve	-	(294)	(287)
400200	Carry Forward	-	35,933	43,329
Subtotal		-	35,639	43,042
Total Revenues		6,979	41,507	48,778

Department: 7440G

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	117	125	125
54908	Commissions - Tax Coll	114	125	125
Subtotal		231	250	250
Non-operating Expenditure				
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	41,193	48,464
Subtotal		64	41,257	48,528
Total Expenditures		295	41,507	48,778

SPECIAL ASSESSMENT

740H CITRUS SPRINGS WATER 2020

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,484	3,671	3,895
361100	Interest	3,774	3,777	3,554
361200	Money Mkt & LGIP Interest	842	-	-
369920	Spec Assmt Admin Fee	338	392	392
Subtotal		8,437	7,840	7,841
Revenue Sources Other				
400100	5% Reserve	-	(392)	(393)
400200	Carry Forward	-	28,341	37,015
Subtotal		-	27,949	36,622
Total Revenues		8,437	35,789	44,463

Department: 7440H

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	157	175	175
54908	Commissions - Tax Coll	152	175	175
Subtotal		309	350	350
Non-operating Expenditure				
59100	Transfers	-	-	-
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	35,375	44,049
Subtotal		64	35,439	44,113
Total Expenditures		373	35,789	44,463

SPECIAL ASSESSMENT

740J CITRUS SPRINGS WATER 2021

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	11,151	6,206	6,292
361100	Interest	6,713	7,038	6,322
361200	Money Mkt & LGIP Interest	1,574	-	-
369920	Spec Assmt Admin Fee	569	624	595
Subtotal		20,006	13,868	13,209
Revenue Sources Other				
400100	5% Reserve	-	(694)	(661)
400200	Carry Forward	-	51,662	49,808
Subtotal		-	50,968	49,147
Total Revenues		20,006	64,836	62,356

Department: 7440J

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54201	Postage	-	-	-
54907	Commissions-Property Appr	277	300	300
54908	Commissions - Tax Coll	270	300	300
54921	Advertising	-	-	-
Subtotal		547	600	600
Debt Service				
57100	Principal	-	-	11,520
57200	Interest	-	-	14,110
Subtotal		-	-	25,630
Non-operating Expenditure				
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	64,172	36,062
Subtotal		64	64,236	36,126
Total Expenditures		611	64,836	62,356

SPECIAL ASSESSMENT

740K CITRUS SPRINGS WATER 2022

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	18,772	11,583	12,644
361100	Interest	15,157	16,019	14,321
361200	Money Mkt & LGIP Interest	2,884	-	-
369920	Spec Assmt Admin Fee	1,222	1,301	1,271
	Subtotal	38,036	28,903	28,236
Revenue Sources Other				
400100	5% Reserve	-	(1,446)	(1,412)
400200	Carry Forward	-	89,966	107,502
	Subtotal	-	88,520	106,090
Total Revenues		38,036	117,423	134,326

Department: 7440K

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54201	Postage	367	-	-
54907	Commissions-Property Appr	994	410	570
54908	Commissions - Tax Coll	573	410	570
	Subtotal	1,934	820	1,140
Debt Service				
57100	Principal	-	-	59,500
57200	Interest	-	-	72,875
	Subtotal	-	-	132,375
Non-operating Expenditure				
59123	Transfer - Indirect Cost	64	64	64
61000	Reserved Budget Fund Bal	-	116,539	747
	Subtotal	64	116,603	811
Total Expenditures		1,998	117,423	134,326

SPECIAL ASSESSMENT

740L CITRUS SPRINGS WATER 2023

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	155,737	-	45,805
361100	Interest	-	-	83,939
361200	Money Mkt & LGIP Interest	506	-	-
369920	Spec Assmt Admin Fee	-	-	6,829
Subtotal		156,243	-	136,573
Revenue Sources Other				
400100	5% Reserve	-	-	(6,829)
400200	Carry Forward	-	-	371,003
Subtotal		-	-	364,174
Total Revenues		156,243	-	500,747

Department: 7440L

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54201	Postage	736	-	-
54907	Commissions-Property Appr	-	-	2,750
54908	Commissions - Tax Coll	-	-	2,750
Subtotal		736	-	5,500
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	-	495,247
Subtotal		-	-	495,247
Total Expenditures		736	-	500,747

SPECIAL ASSESSMENT

740M CITRUS SPRINGS WATER 2024

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	-	153,277
	Subtotal	-	-	153,277
Revenue Sources Other				
400100	5% Reserve	-	-	(7,664)
	Subtotal	-	-	(7,664)
Total Revenues		-	-	145,613

Department: 7440M

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54201	Postage	-	-	-
54907	Commissions-Property Appr	-	-	4,750
54908	Commissions - Tax Coll	-	-	3,075
	Subtotal	-	-	7,825
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	-	137,788
	Subtotal	-	-	137,788
Total Expenditures		-	-	145,613

SPECIAL ASSESSMENT

747 FLYING DUTCHMAN 2014 ASMT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	22,471	22,997	-
361100	Interest	(4,166)	(2,178)	-
361200	Money Mkt & LGIP Interest	4,069	175	-
369920	Spec Assmt Admin Fee	1,173	1,286	-
	Subtotal	23,547	22,280	-
Revenue Sources Other				
400100	5% Reserve	-	(1,114)	-
400200	Carry Forward	-	84,744	73,187
	Subtotal	-	83,630	73,187
Total Revenues		23,547	105,910	73,187

Department: 7470

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	514	550	-
54908	Commissions - Tax Coll	497	550	-
	Subtotal	1,011	1,100	-
Debt Service				
57100	Principal	-	35,197	35,521
57200	Interest	-	-	3,608
	Subtotal	-	35,197	39,129
Non-operating Expenditure				
59123	Transfer - Indirect Cost	150	150	-
61000	Reserved Budget Fund Bal	-	69,463	34,058
	Subtotal	150	69,613	34,058
Total Expenditures		1,161	105,910	73,187

SPECIAL ASSESSMENT

745 LAS BRISAS ROAD PROJ 2014

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	3,312	3,347	3,541
361100	Interest	(942)	(468)	(232)
361200	Money Mkt & LGIP Interest	1,597	75	75
369920	Spec Assmt Admin Fee	189	198	198
	Subtotal	4,156	3,152	3,582
Revenue Sources Other				
400100	5% Reserve	-	(158)	(180)
400200	Carry Forward	-	7,909	27,564
	Subtotal	-	7,751	27,384
Total Revenues		4,156	10,903	30,966

Department: 7450

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	79	90	-
54908	Commissions - Tax Coll	77	90	-
	Subtotal	156	180	-
Debt Service				
57100	Principal	-	8,610	9,040
	Subtotal	-	8,610	9,040
Non-operating Expenditure				
59123	Transfer - Indirect Cost	179	179	179
61000	Reserved Budget Fund Bal	-	1,934	21,747
	Subtotal	179	2,113	21,926
Total Expenditures		335	10,903	30,966

SPECIAL ASSESSMENT

710 LIMEROCK SPECIAL ASSESSMT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	12,255	10,502	10,066
361100	Interest	2,752	2,150	1,427
361200	Money Mkt & LGIP Interest	4,546	-	-
369920	Spec Assmt Admin Fee	625	666	604
	Subtotal	20,178	13,318	12,097
Revenue Sources Other				
400100	5% Reserve	-	(666)	(605)
400200	Carry Forward	-	119,941	131,592
	Subtotal	-	119,275	130,987
Total Revenues		20,178	132,593	143,084

Department: 7102

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	275	275	275
54908	Commissions - Tax Coll	309	275	275
	Subtotal	584	550	550
Non-operating Expenditure				
59100	Transfers	20,000	20,000	20,000
59123	Transfer - Indirect Cost	279	279	279
61000	Reserved Budget Fund Bal	-	111,764	122,255
	Subtotal	20,279	132,043	142,534
Total Expenditures		20,863	132,593	143,084

SPECIAL ASSESSMENT

790 LOCAL PROV PARTICIPATION SPECIAL ASSESSMT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	-	9,673,998	2,243,341
Subtotal		-	9,673,998	2,243,341
Revenue Sources Other				
400100	5% Reserve	-	(483,701)	(112,168)
400200	Carry Forward	-	1,727,008	549,495
Subtotal		-	1,243,307	437,327
Total Revenues		-	10,917,305	2,680,668

Department: 7900

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
Non-operating Expenditure				
58100	Aid To Government Agency	-	10,767,305	2,530,668
59100	Transfers	143,975	150,000	150,000
Subtotal		143,975	10,917,305	2,680,668
Total Expenditures		143,975	10,917,305	2,680,668

SPECIAL ASSESSMENT

746 MONTEZUMA WATER SPECIAL ASSESSMT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	15,688	16,375	17,270
361100	Interest	9,714	9,631	8,736
361200	Money Mkt & LGIP Interest	11,013	-	-
369920	Spec Assmt Admin Fee	1,304	1,369	1,369
Subtotal		37,718	27,375	27,375
Revenue Sources Other				
400100	5% Reserve	-	(1,369)	(1,369)
400200	Carry Forward	-	289,032	325,290
Subtotal		-	287,663	323,921
Total Revenues		37,718	315,038	351,296

Department: 7460

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	547	580	580
54908	Commissions - Tax Coll	534	580	580
Subtotal		1,082	1,160	1,160
Non-operating Expenditure				
59123	Transfer - Indirect Cost	234	234	234
61000	Reserved Budget Fund Bal	-	313,644	349,902
Subtotal		234	313,878	350,136
Total Expenditures		1,316	315,038	351,296

SPECIAL ASSESSMENT

749 NW QUADRANT WATERLINES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	56,269	-
361200	Money Mkt & LGIP Interest	72	-	-
	Subtotal	72	56,269	-
Revenue Sources Other				
400100	5% Reserve	-	(2,814)	-
400200	Carry Forward	-	1,650	1,573
	Subtotal	-	(1,164)	1,573
Total Revenues		72	55,105	1,573

Department: 7490

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	-	1,130	-
54908	Commissions - Tax Coll	-	1,130	-
	Subtotal	-	2,260	-
Non-operating Expenditure				
59123	Transfer - Indirect Cost	150	150	-
61000	Reserved Budget Fund Bal	-	52,695	1,573
	Subtotal	150	52,845	1,573
Total Expenditures		150	55,105	1,573

SPECIAL ASSESSMENT

723 PRP-BENNETT POINT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	604	612	612
361200	Money Mkt & LGIP Interest	940	30	30
	Subtotal	1,544	642	642
Revenue Sources Other				
400100	5% Reserve	-	(33)	(33)
400200	Carry Forward	-	21,506	23,069
	Subtotal	-	21,473	23,036
Total Revenues		1,544	22,115	23,678

Department: 7133

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	22,065	23,628
54907	Commissions-Property Appr	12	13	13
54908	Commissions - Tax Coll	12	13	13
	Subtotal	24	22,091	23,654
Non-operating Expenditure				
59123	Transfer - Indirect Cost	24	24	24
	Subtotal	24	24	24
Total Expenditures		48	22,115	23,678

SPECIAL ASSESSMENT

724 PRP-BOW N ARROW LOOP

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,362	1,344	1,344
361200	Money Mkt & LGIP Interest	2,400	75	75
	Subtotal	3,762	1,419	1,419
Revenue Sources Other				
400100	5% Reserve	-	(71)	(71)
400200	Carry Forward	-	55,175	58,246
	Subtotal	-	55,104	58,175
Total Revenues		3,762	56,523	59,594

Department: 7134

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	413	56,381	59,452
54907	Commissions-Property Appr	27	27	27
54908	Commissions - Tax Coll	27	27	27
	Subtotal	467	56,435	59,506
Non-operating Expenditure				
59123	Transfer - Indirect Cost	88	88	88
	Subtotal	88	88	88
Total Expenditures		555	56,523	59,594

SPECIAL ASSESSMENT

725 PRP-CARAVAN PATH

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	835	791	791
361200	Money Mkt & LGIP Interest	298	15	15
	Subtotal	1,132	806	806
Revenue Sources Other				
400100	5% Reserve	-	(41)	(41)
400200	Carry Forward	-	5,760	4,611
	Subtotal	-	5,719	4,570
Total Revenues		1,132	6,525	5,376

Department: 7135

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	2,208	6,451	5,302
54907	Commissions-Property Appr	17	17	17
54908	Commissions - Tax Coll	17	17	17
	Subtotal	2,242	6,485	5,336
Non-operating Expenditure				
59123	Transfer - Indirect Cost	40	40	40
	Subtotal	40	40	40
Total Expenditures		2,282	6,525	5,376

SPECIAL ASSESSMENT

727 PRP-HARTLEY CT/SKEETER

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,127	1,142	1,142
361200	Money Mkt & LGIP Interest	948	30	30
	Subtotal	2,075	1,172	1,172
Revenue Sources Other				
400100	5% Reserve	-	(59)	(59)
400200	Carry Forward	-	21,425	22,682
	Subtotal	-	21,366	22,623
Total Revenues		2,075	22,538	23,795

Department: 7137

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	825	22,438	23,695
54907	Commissions-Property Appr	23	23	23
54908	Commissions - Tax Coll	23	23	23
	Subtotal	870	22,484	23,741
Non-operating Expenditure				
59123	Transfer - Indirect Cost	54	54	54
	Subtotal	54	54	54
Total Expenditures		924	22,538	23,795

SPECIAL ASSESSMENT

720 PRP-HIGH RIDGE ESTATES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,536	1,495	1,495
361200	Money Mkt & LGIP Interest	2,262	75	75
	Subtotal	3,798	1,570	1,570
Revenue Sources Other				
400100	5% Reserve	-	(79)	(79)
400200	Carry Forward	-	51,707	54,685
	Subtotal	-	51,628	54,606
Total Revenues		3,798	53,198	56,176

Department: 7131

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	825	53,051	56,029
54907	Commissions-Property Appr	30	30	30
54908	Commissions - Tax Coll	31	30	30
	Subtotal	886	53,111	56,089
Non-operating Expenditure				
59123	Transfer - Indirect Cost	87	87	87
	Subtotal	87	87	87
Total Expenditures		973	53,198	56,176

SPECIAL ASSESSMENT

728 PRP-HULL TERRACE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	335	305	305
361200	Money Mkt & LGIP Interest	480	15	15
	Subtotal	815	320	320
Revenue Sources Other				
400100	5% Reserve	-	(16)	(16)
400200	Carry Forward	-	11,063	11,889
	Subtotal	-	11,047	11,873
Total Revenues		815	11,367	12,193

Department: 7138

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	11,341	12,167
54907	Commissions-Property Appr	6	7	7
54908	Commissions - Tax Coll	7	7	7
	Subtotal	13	11,355	12,181
Non-operating Expenditure				
59123	Transfer - Indirect Cost	12	12	12
	Subtotal	12	12	12
Total Expenditures		25	11,367	12,193

SPECIAL ASSESSMENT

729 PRP-KENVERA/OWNES/RALEIGH

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,698	2,770	2,770
361200	Money Mkt & LGIP Interest	4,216	150	150
	Subtotal	6,914	2,920	2,920
Revenue Sources Other				
400100	5% Reserve	-	(146)	(146)
400200	Carry Forward	-	96,161	102,717
	Subtotal	-	96,015	102,571
Total Revenues		6,914	98,935	105,491

Department: 7139

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	413	98,684	105,240
54907	Commissions-Property Appr	55	57	57
54908	Commissions - Tax Coll	54	57	57
	Subtotal	522	98,798	105,354
Non-operating Expenditure				
59123	Transfer - Indirect Cost	137	137	137
	Subtotal	137	137	137
Total Expenditures		659	98,935	105,491

SPECIAL ASSESSMENT

717 PRP-RIVER RD & STOKES FER

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,082	2,151	2,151
361200	Money Mkt & LGIP Interest	1,033	30	30
	Subtotal	3,114	2,181	2,181
Revenue Sources Other				
381001	Transfer - General Fund	-	69	69
400100	5% Reserve	-	(110)	(110)
400200	Carry Forward	-	21,153	24,333
	Subtotal	-	21,112	24,292
Total Revenues		3,114	23,293	26,473

Department: 7130

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	23,180	26,360
54907	Commissions-Property Appr	43	45	45
54908	Commissions - Tax Coll	42	45	45
	Subtotal	85	23,270	26,450
Non-operating Expenditure				
59123	Transfer - Indirect Cost	23	23	23
	Subtotal	23	23	23
Total Expenditures		108	23,293	26,473

SPECIAL ASSESSMENT

722 PRP-SUBURBAN ACRES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	8,356	8,578	8,578
361200	Money Mkt & LGIP Interest	12,489	400	400
Subtotal		20,845	8,978	8,978
Revenue Sources Other				
400100	5% Reserve	-	(449)	(449)
400200	Carry Forward	-	269,432	289,671
Subtotal		-	268,983	289,222
Total Revenues		20,845	277,961	298,200

Department: 7132

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	825	277,266	297,505
54907	Commissions-Property Appr	172	172	172
54908	Commissions - Tax Coll	167	172	172
Subtotal		1,164	277,610	297,849
Non-operating Expenditure				
59123	Transfer - Indirect Cost	351	351	351
Subtotal		351	351	351
Total Expenditures		1,515	277,961	298,200

SPECIAL ASSESSMENT

742 S GARCIA PT WASTEWATER SA

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	30,878	32,100	34,026
361100	Interest	13,485	13,492	11,566
361200	Money Mkt & LGIP Interest	16,190	500	-
369920	Spec Assmt Admin Fee	2,285	2,400	2,400
	Subtotal	62,839	48,492	47,992
Revenue Sources Other				
400100	5% Reserve	-	(2,425)	(2,400)
400200	Carry Forward	-	431,572	494,196
	Subtotal	-	429,147	491,796
Total Revenues		62,839	477,639	539,788

Department: 7420

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	960	980	980
54908	Commissions - Tax Coll	933	980	980
	Subtotal	1,893	1,960	1,960
Non-operating Expenditure				
59123	Transfer - Indirect Cost	305	305	305
61000	Reserved Budget Fund Bal	-	475,374	537,523
	Subtotal	305	475,679	537,828
Total Expenditures		2,198	477,639	539,788

SPECIAL ASSESSMENT

780 SEA OTTER PATH WASTEWATER SA

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	474	485	514
361100	Interest	333	333	304
361200	Money Mkt & LGIP Interest	1,615	-	-
369920	Spec Assmt Admin Fee	41	39	39
Subtotal		2,463	857	857
Revenue Sources Other				
400100	5% Reserve	-	(43)	(43)
400200	Carry Forward	-	38,854	40,729
Subtotal		-	38,811	40,686
Total Revenues		2,463	39,668	41,543

Department: 7810

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	126	130	130
54908	Commissions - Tax Coll	17	130	130
Subtotal		143	260	260
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	64	64
61000	Reserved Budget Fund Bal	-	39,344	41,219
Subtotal		-	39,408	41,283
Total Expenditures		143	39,668	41,543

SPECIAL ASSESSMENT

743 W RED VALLEY CT WATERLINE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	4,850	2,459	2,207
361100	Interest	860	1,033	703
361200	Money Mkt & LGIP Interest	1,019	-	-
369920	Spec Assmt Admin Fee	146	184	154
	Subtotal	6,875	3,676	3,064
Revenue Sources Other				
400100	5% Reserve	-	(184)	(154)
400200	Carry Forward	-	26,809	33,655
	Subtotal	-	26,625	33,501
Total Revenues		6,875	30,301	36,565

Department: 7430

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	74	75	75
54908	Commissions - Tax Coll	72	75	75
	Subtotal	145	150	150
Non-operating Expenditure				
59123	Transfer - Indirect Cost	100	100	100
61000	Reserved Budget Fund Bal	-	30,051	36,315
	Subtotal	100	30,151	36,415
Total Expenditures		245	30,301	36,565

SPECIAL ASSESSMENT

748 WEST BRITAIN ST WATERMAIN

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	2,239	1,478	1,325
361100	Interest	324	390	232
361200	Money Mkt & LGIP Interest	1,179	75	-
369920	Spec Assmt Admin Fee	78	98	82
	Subtotal	3,821	2,041	1,639
Revenue Sources Other				
400100	5% Reserve	-	(103)	(82)
400200	Carry Forward	-	29,320	33,046
	Subtotal	-	29,217	32,964
Total Revenues		3,821	31,258	34,603

Department: 7480

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	39	50	50
54908	Commissions - Tax Coll	38	50	50
	Subtotal	77	100	100
Non-operating Expenditure				
59123	Transfer - Indirect Cost	163	163	163
61000	Reserved Budget Fund Bal	-	30,995	34,340
	Subtotal	163	31,158	34,503
Total Expenditures		240	31,258	34,603

738C WWTR SPEC ASSESS-AREA 114

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325100	Special Assessment-Capita	-	39,818	-
361100	Interest	-	838	-
369920	Spec Assmt Admin Fee	-	2,140	-
	Subtotal	-	42,796	-
Revenue Sources Other				
400100	5% Reserve	-	(2,140)	-
400200	Carry Forward	-	4,761	38,681
	Subtotal	-	2,621	38,681
Total Revenues		-	45,417	38,681

Department: 5925C

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54907	Commissions-Property Appr	-	880	-
54908	Commissions - Tax Coll	-	880	-
	Subtotal	-	1,760	-
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	396	396
61000	Reserved Budget Fund Bal	-	43,261	38,285
	Subtotal	-	43,657	38,681
Total Expenditures		-	45,417	38,681





Street Lighting Districts



Citrus County, Florida

STREET LIGHTING DISTRICTS

Street Lighting Districts

Residents of Citrus County communities may request that the Board of County Commissioners install street lights in their neighborhood. The cost of installation and monthly utility charges are paid by the benefited property owners through an annual assessment. The street lighting budgets reflect the collection of the assessments and payments of the monthly charges.

Fund 138	APACHE SHORES
Fund 020	CARPENTERS CTRY SQ U1 SLD
Fund 128	CASTLE LAKE PARK SLD
Fund 019	CEDAR LAKE ESTATES SLD
Fund 145	CINNAMON RIDGE
Fund 135	CONNELL HEIGHTS
Fund 144	CRYSTAL GLEN
Fund 144A	CRYSTAL GLEN PH IIA SLD
Fund 139	CRYSTAL OAKS
Fund 027	CRYSTAL OAKS SLD PH 7&8
Fund 143	CRYSTAL PARADISE
Fund 140	CYPRESS VILLAGE
Fund 136	DIXIE SHORES
Fund 137	EMERALD OAKS
Fund 147	FLYING DUTCHMAN
Fund 141	FOXWOOD
Fund 050	HAMPTON HILLS
Fund 018	KENSINGTON EST U1&2 SLD
Fund 021	LOVELACE LODGES SLD
Fund 148	OAK FOREST
Fund 142	RIVERHAVEN VILLAGE
Fund 028	SOUTHERN WDS SLD PH 2&3
Fund 029A	SOUTHERN WOODS PHIIB SLD
Fund 029B	SOUTHERN WOODS PHIV SLD
Fund 029	SOUTHERN WOODS SLD
Fund 149	SPRING GARDENS
Fund 146	WATER OAKS SUBDIV

138 APACHE SHORES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,768	3,882	3,882
361200	Money Mkt & LGIP Interest	148	-	-
	Subtotal	3,915	3,882	3,882
Revenue Sources Other				
400100	5% Reserve	-	(195)	(195)
400200	Carry Forward	-	1,886	3,091
	Subtotal	-	1,691	2,896
Total Revenues		3,915	5,573	6,778

Department: 7117

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	3,584	4,100	4,100
54907	Commissions-Property Appr	78	90	90
54908	Commissions - Tax Coll	75	90	90
	Subtotal	3,737	4,280	4,280
Non-operating Expenditure				
59123	Transfer - Indirect Cost	496	496	496
61000	Reserved Budget Fund Bal	-	797	2,002
	Subtotal	496	1,293	2,498
Total Expenditures		4,233	5,573	6,778

020 CARPENTERS CTRY SQ U1 SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,088	4,083	4,083
361200	Money Mkt & LGIP Interest	56	-	-
Subtotal		3,144	4,083	4,083
Revenue Sources Other				
400100	5% Reserve	-	(205)	(205)
400200	Carry Forward	-	265	1,174
Subtotal		-	60	969
Total Revenues		3,144	4,143	5,052

Department: 7124

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	2,561	2,800	2,800
54907	Commissions-Property Appr	64	82	82
54908	Commissions - Tax Coll	62	82	82
Subtotal		2,686	2,964	2,964
Non-operating Expenditure				
59123	Transfer - Indirect Cost	444	444	444
61000	Reserved Budget Fund Bal	-	735	1,644
Subtotal		444	1,179	2,088
Total Expenditures		3,130	4,143	5,052

128 CASTLE LAKE PARK SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	5,578	5,768	5,768
361200	Money Mkt & LGIP Interest	211	25	25
	Subtotal	5,788	5,793	5,793
Revenue Sources Other				
400100	5% Reserve	-	(290)	(290)
400200	Carry Forward	-	3,289	4,891
	Subtotal	-	2,999	4,601
Total Revenues		5,788	8,792	10,394

Department: 7126

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	4,626	5,000	5,000
54907	Commissions-Property Appr	115	116	116
54908	Commissions - Tax Coll	112	116	116
	Subtotal	4,853	5,232	5,232
Non-operating Expenditure				
59123	Transfer - Indirect Cost	484	484	484
61000	Reserved Budget Fund Bal	-	3,076	4,678
	Subtotal	484	3,560	5,162
Total Expenditures		5,337	8,792	10,394

019 CEDAR LAKE ESTATES SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,169	2,232	2,232
361200	Money Mkt & LGIP Interest	44	-	-
Subtotal		2,213	2,232	2,232
Revenue Sources Other				
400100	5% Reserve	-	(112)	(112)
400200	Carry Forward	-	491	758
Subtotal		-	379	646
Total Revenues		2,213	2,611	2,878

Department: 7123

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	1,290	1,700	1,900
54907	Commissions-Property Appr	45	55	55
54908	Commissions - Tax Coll	43	55	55
Subtotal		1,378	1,810	2,010
Non-operating Expenditure				
59123	Transfer - Indirect Cost	466	466	466
61000	Reserved Budget Fund Bal	-	335	402
Subtotal		466	801	868
Total Expenditures		1,844	2,611	2,878

145 CINNAMON RIDGE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	9,245	11,566	11,566
361200	Money Mkt & LGIP Interest	221	25	25
	Subtotal	9,467	11,591	11,591
Revenue Sources Other				
400100	5% Reserve	-	(580)	(580)
400200	Carry Forward	-	2,156	3,753
	Subtotal	-	1,576	3,173
Total Revenues		9,467	13,167	14,764

Department: 7107

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	8,889	9,500	9,500
54907	Commissions-Property Appr	189	235	235
54908	Commissions - Tax Coll	185	235	235
	Subtotal	9,263	9,970	9,970
Non-operating Expenditure				
59123	Transfer - Indirect Cost	600	600	600
61000	Reserved Budget Fund Bal	-	2,597	4,194
	Subtotal	600	3,197	4,794
Total Expenditures		9,863	13,167	14,764

132 CITRUS SPRINGS - HABITAT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,992	5,200	5,200
361200	Money Mkt & LGIP Interest	165	-	-
	Subtotal	5,157	5,200	5,200
Revenue Sources Other				
400100	5% Reserve	-	(260)	(260)
400200	Carry Forward	-	496	5,497
	Subtotal	-	236	5,237
Total Revenues		5,157	5,436	10,437

Department: 5832

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54201	Postage	-	-	-
54300	Utility Services	636	2,500	2,500
54907	Commissions-Property Appr	266	105	105
54908	Commissions - Tax Coll	100	105	105
	Subtotal	1,002	2,710	2,710
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	2,726	7,727
	Subtotal	-	2,726	7,727
Total Expenditures		1,002	5,436	10,437

135 CONNELL HEIGHTS

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,360	1,407	1,407
361200	Money Mkt & LGIP Interest	26	-	-
	Subtotal	1,386	1,407	1,407
Revenue Sources Other				
400100	5% Reserve	-	(71)	(71)
400200	Carry Forward	-	548	250
	Subtotal	-	477	179
Total Revenues		1,386	1,884	1,586

Department: 7115

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	2,491	1,050	1,050
54907	Commissions-Property Appr	28	29	29
54908	Commissions - Tax Coll	27	29	29
	Subtotal	2,546	1,108	1,108
Non-operating Expenditure				
59123	Transfer - Indirect Cost	446	446	446
61000	Reserved Budget Fund Bal	-	330	32
	Subtotal	446	776	478
Total Expenditures		2,992	1,884	1,586

144 CRYSTAL GLEN

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,191	9,017	9,017
361200	Money Mkt & LGIP Interest	169	25	25
Subtotal		7,360	9,042	9,042
Revenue Sources Other				
400100	5% Reserve	-	(453)	(453)
400200	Carry Forward	-	1,489	3,375
Subtotal		-	1,036	2,922
Total Revenues		7,360	10,078	11,964

Department: 7108

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	6,941	7,200	7,200
54907	Commissions-Property Appr	149	181	181
54908	Commissions - Tax Coll	144	181	181
Subtotal		7,233	7,562	7,562
Non-operating Expenditure				
59123	Transfer - Indirect Cost	512	512	512
61000	Reserved Budget Fund Bal	-	2,004	3,890
Subtotal		512	2,516	4,402
Total Expenditures		7,745	10,078	11,964

144A CRYSTAL GLEN PH IIA SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,459	1,518	1,518
361200	Money Mkt & LGIP Interest	34	-	-
	Subtotal	1,493	1,518	1,518
Revenue Sources Other				
400100	5% Reserve	-	(76)	(76)
400200	Carry Forward	-	527	816
	Subtotal	-	451	740
Total Revenues		1,493	1,969	2,258

Department: 7108a

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	839	1,000	1,000
54907	Commissions-Property Appr	30	31	31
54908	Commissions - Tax Coll	29	31	31
	Subtotal	899	1,062	1,062
Non-operating Expenditure				
59123	Transfer - Indirect Cost	386	386	386
61000	Reserved Budget Fund Bal	-	521	810
	Subtotal	386	907	1,196
Total Expenditures		1,285	1,969	2,258

139 CRYSTAL OAKS

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	12,628	13,083	13,083
361200	Money Mkt & LGIP Interest	681	25	25
Subtotal		13,309	13,108	13,108
Revenue Sources Other				
400100	5% Reserve	-	(656)	(656)
400200	Carry Forward	-	10,902	12,354
Subtotal		-	10,246	11,698
Total Revenues		13,309	23,354	24,806

Department: 7113

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	10,899	13,500	13,500
54907	Commissions-Property Appr	262	265	265
54908	Commissions - Tax Coll	253	265	265
Subtotal		11,414	14,030	14,030
Non-operating Expenditure				
59123	Transfer - Indirect Cost	640	640	640
61000	Reserved Budget Fund Bal	-	8,684	10,136
Subtotal		640	9,324	10,776
Total Expenditures		12,054	23,354	24,806

027 CRYSTAL OAKS SLD PH 7&8

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,159	8,372	8,372
361200	Money Mkt & LGIP Interest	183	25	25
	Subtotal	7,342	8,397	8,397
Revenue Sources Other				
400100	5% Reserve	-	(420)	(420)
400200	Carry Forward	-	1,753	2,666
	Subtotal	-	1,333	2,246
Total Revenues		7,342	9,730	10,643

Department: 7121

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	6,585	6,900	6,900
54907	Commissions-Property Appr	148	175	175
54908	Commissions - Tax Coll	143	175	175
	Subtotal	6,877	7,250	7,250
Non-operating Expenditure				
59123	Transfer - Indirect Cost	543	543	543
61000	Reserved Budget Fund Bal	-	1,937	2,850
	Subtotal	543	2,480	3,393
Total Expenditures		7,420	9,730	10,643

143 CRYSTAL PARADISE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	11,372	11,705	11,705
361200	Money Mkt & LGIP Interest	334	50	50
Subtotal		11,706	11,755	11,755
Revenue Sources Other				
400100	5% Reserve	-	(588)	(588)
400200	Carry Forward	-	3,936	5,826
Subtotal		-	3,348	5,238
Total Revenues		11,706	15,103	16,993

Department: 7109

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	9,656	11,000	11,000
54907	Commissions-Property Appr	234	236	236
54908	Commissions - Tax Coll	227	236	236
Subtotal		10,117	11,472	11,472
Non-operating Expenditure				
59123	Transfer - Indirect Cost	877	877	877
61000	Reserved Budget Fund Bal	-	2,754	4,644
Subtotal		877	3,631	5,521
Total Expenditures		10,994	15,103	16,993

140 CYPRESS VILLAGE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	203,102	288,994	288,994
361200	Money Mkt & LGIP Interest	12,259	500	500
	Subtotal	215,362	289,494	289,494
Revenue Sources Other				
400100	5% Reserve	-	(14,475)	(14,475)
400200	Carry Forward	-	153,922	178,246
	Subtotal	-	139,447	163,771
Total Revenues		215,362	428,941	453,265

Department: 7112

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	282,966	315,000	315,000
54907	Commissions-Property Appr	4,200	5,800	5,800
54908	Commissions - Tax Coll	4,062	5,800	5,800
	Subtotal	291,228	326,600	326,600
Non-operating Expenditure				
59123	Transfer - Indirect Cost	4,833	4,833	4,833
61000	Reserved Budget Fund Bal	-	97,508	121,832
	Subtotal	4,833	102,341	126,665
Total Expenditures		296,061	428,941	453,265

136 DIXIE SHORES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,375	2,451	2,451
361200	Money Mkt & LGIP Interest	67	-	-
Subtotal		2,442	2,451	2,451
Revenue Sources Other				
400100	5% Reserve	-	(123)	(123)
400200	Carry Forward	-	852	1,472
Subtotal		-	729	1,349
Total Revenues		2,442	3,180	3,800

Department: 7114

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	1,909	2,100	2,100
54907	Commissions-Property Appr	49	50	50
54908	Commissions - Tax Coll	47	50	50
Subtotal		2,005	2,200	2,200
Non-operating Expenditure				
59123	Transfer - Indirect Cost	458	458	458
61000	Reserved Budget Fund Bal	-	522	1,142
Subtotal		458	980	1,600
Total Expenditures		2,463	3,180	3,800

137 EMERALD OAKS

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	1,686	1,749	1,749
361200	Money Mkt & LGIP Interest	44	-	-
	Subtotal	1,730	1,749	1,749
Revenue Sources Other				
400100	5% Reserve	-	(88)	(88)
400200	Carry Forward	-	724	1,005
	Subtotal	-	636	917
Total Revenues		1,730	2,385	2,666

Department: 7116

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	964	1,100	1,100
54907	Commissions-Property Appr	35	35	35
54908	Commissions - Tax Coll	34	35	35
	Subtotal	1,032	1,170	1,170
Non-operating Expenditure				
59123	Transfer - Indirect Cost	414	414	414
61000	Reserved Budget Fund Bal	-	801	1,082
	Subtotal	414	1,215	1,496
Total Expenditures		1,446	2,385	2,666

147 FLYING DUTCHMAN

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	5,354	5,547	5,547
361200	Money Mkt & LGIP Interest	121	-	-
Subtotal		5,475	5,547	5,547
Revenue Sources Other				
400100	5% Reserve	-	(278)	(278)
400200	Carry Forward	-	1,318	2,930
Subtotal		-	1,040	2,652
Total Revenues		5,475	6,587	8,199

Department: 7105

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	4,267	4,600	4,600
54907	Commissions-Property Appr	111	111	111
54908	Commissions - Tax Coll	107	111	111
Subtotal		4,485	4,822	4,822
Non-operating Expenditure				
59123	Transfer - Indirect Cost	505	505	505
61000	Reserved Budget Fund Bal	-	1,260	2,872
Subtotal		505	1,765	3,377
Total Expenditures		4,990	6,587	8,199

141 FOXWOOD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,365	4,502	4,502
361200	Money Mkt & LGIP Interest	110	-	-
	Subtotal	4,474	4,502	4,502
Revenue Sources Other				
400100	5% Reserve	-	(226)	(226)
400200	Carry Forward	-	1,402	3,068
	Subtotal	-	1,176	2,842
Total Revenues		4,474	5,678	7,344

Department: 7111

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	2,471	3,200	3,200
54907	Commissions-Property Appr	90	91	91
54908	Commissions - Tax Coll	87	91	91
	Subtotal	2,649	3,382	3,382
Non-operating Expenditure				
59123	Transfer - Indirect Cost	544	544	544
61000	Reserved Budget Fund Bal	-	1,752	3,418
	Subtotal	544	2,296	3,962
Total Expenditures		3,193	5,678	7,344

050 HAMPTON HILLS

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	7,683	6,944	6,944
361200	Money Mkt & LGIP Interest	358	25	25
	Subtotal	8,041	6,969	6,969
Revenue Sources Other				
400100	5% Reserve	-	(349)	(349)
400200	Carry Forward	-	6,158	6,512
	Subtotal	-	5,809	6,163
Total Revenues		8,041	12,778	13,132

Department: 7118

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	5,866	7,400	7,400
54907	Commissions-Property Appr	160	160	160
54908	Commissions - Tax Coll	154	160	160
	Subtotal	6,180	7,720	7,720
Non-operating Expenditure				
59123	Transfer - Indirect Cost	701	701	701
61000	Reserved Budget Fund Bal	-	4,357	4,711
	Subtotal	701	5,058	5,412
Total Expenditures		6,881	12,778	13,132

018 KENSINGTON EST U1&2 SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,577	4,745	4,745
361200	Money Mkt & LGIP Interest	103	-	-
	Subtotal	4,680	4,745	4,745
Revenue Sources Other				
400100	5% Reserve	-	(238)	(238)
400200	Carry Forward	-	1,159	2,999
	Subtotal	-	921	2,761
Total Revenues		4,680	5,666	7,506

Department: 7122

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	2,739	3,300	3,300
54907	Commissions-Property Appr	95	95	95
54908	Commissions - Tax Coll	92	95	95
	Subtotal	2,925	3,490	3,490
Non-operating Expenditure				
59123	Transfer - Indirect Cost	471	471	471
61000	Reserved Budget Fund Bal	-	1,705	3,545
	Subtotal	471	2,176	4,016
Total Expenditures		3,396	5,666	7,506

021 LOVELACE LODGES SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	4,890	4,740	4,740
361200	Money Mkt & LGIP Interest	224	5	5
Subtotal		5,114	4,745	4,745
Revenue Sources Other				
400100	5% Reserve	-	(238)	(238)
400200	Carry Forward	-	3,640	4,246
Subtotal		-	3,402	4,008
Total Revenues		5,114	8,147	8,753

Department: 7125

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	4,447	4,700	4,700
54907	Commissions-Property Appr	95	105	105
54908	Commissions - Tax Coll	98	105	105
Subtotal		4,640	4,910	4,910
Non-operating Expenditure				
59123	Transfer - Indirect Cost	525	525	525
61000	Reserved Budget Fund Bal	-	2,712	3,318
Subtotal		525	3,237	3,843
Total Expenditures		5,165	8,147	8,753

148 OAK FOREST

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	2,380	1,939	1,939
361200	Money Mkt & LGIP Interest	145	25	25
	Subtotal	2,525	1,964	1,964
Revenue Sources Other				
400100	5% Reserve	-	(99)	(99)
400200	Carry Forward	-	2,794	2,766
	Subtotal	-	2,695	2,667
Total Revenues		2,525	4,659	4,631

Department: 7104

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	1,541	2,050	2,050
54907	Commissions-Property Appr	49	60	60
54908	Commissions - Tax Coll	48	60	60
	Subtotal	1,638	2,170	2,170
Non-operating Expenditure				
59123	Transfer - Indirect Cost	450	450	450
61000	Reserved Budget Fund Bal	-	2,039	2,011
	Subtotal	450	2,489	2,461
Total Expenditures		2,088	4,659	4,631

142 RIVERHAVEN VILLAGE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	23,999	35,318	35,318
361200	Money Mkt & LGIP Interest	721	100	100
Subtotal		24,721	35,418	35,418
Revenue Sources Other				
400100	5% Reserve	-	(1,771)	(1,771)
400200	Carry Forward	-	5,556	13,335
Subtotal		-	3,785	11,564
Total Revenues		24,721	39,203	46,982

Department: 7110

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	26,994	29,000	29,000
54907	Commissions-Property Appr	496	710	710
54908	Commissions - Tax Coll	480	710	710
Subtotal		27,970	30,420	30,420
Non-operating Expenditure				
59123	Transfer - Indirect Cost	819	819	819
61000	Reserved Budget Fund Bal	-	7,964	15,743
Subtotal		819	8,783	16,562
Total Expenditures		28,789	39,203	46,982

028 SOUTHERN WDS SLD PH 2&3

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	6,133	5,264	5,264
361200	Money Mkt & LGIP Interest	255	25	25
	Subtotal	6,389	5,289	5,289
Revenue Sources Other				
400100	5% Reserve	-	(265)	(265)
400200	Carry Forward	-	4,658	6,468
	Subtotal	-	4,393	6,203
Total Revenues		6,389	9,682	11,492

Department: 7120

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	4,112	5,100	5,100
54907	Commissions-Property Appr	126	127	127
54908	Commissions - Tax Coll	123	127	127
	Subtotal	4,361	5,354	5,354
Non-operating Expenditure				
59123	Transfer - Indirect Cost	503	503	503
61000	Reserved Budget Fund Bal	-	3,825	5,635
	Subtotal	503	4,328	6,138
Total Expenditures		4,864	9,682	11,492

029A SOUTHERN WOODS PHIIB SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,091	3,188	3,188
361200	Money Mkt & LGIP Interest	96	-	-
Subtotal		3,187	3,188	3,188
Revenue Sources Other				
400100	5% Reserve	-	(160)	(160)
400200	Carry Forward	-	1,683	2,718
Subtotal		-	1,523	2,558
Total Revenues		3,187	4,711	5,746

Department: 7119a

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	2,022	2,600	2,600
54907	Commissions-Property Appr	64	64	64
54908	Commissions - Tax Coll	62	64	64
Subtotal		2,148	2,728	2,728
Non-operating Expenditure				
59123	Transfer - Indirect Cost	444	444	444
61000	Reserved Budget Fund Bal	-	1,539	2,574
Subtotal		444	1,983	3,018
Total Expenditures		2,592	4,711	5,746

029B SOUTHERN WOODS PHIV SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	6,178	6,406	6,406
361200	Money Mkt & LGIP Interest	208	50	50
	Subtotal	6,386	6,456	6,456
Revenue Sources Other				
400100	5% Reserve	-	(323)	(323)
400200	Carry Forward	-	3,632	4,660
	Subtotal	-	3,309	4,337
Total Revenues		6,386	9,765	10,793

Department: 7119b

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	4,198	5,200	5,200
54907	Commissions-Property Appr	128	130	130
54908	Commissions - Tax Coll	124	130	130
	Subtotal	4,450	5,460	5,460
Non-operating Expenditure				
59123	Transfer - Indirect Cost	518	518	518
61000	Reserved Budget Fund Bal	-	3,787	4,815
	Subtotal	518	4,305	5,333
Total Expenditures		4,968	9,765	10,793

029 SOUTHERN WOODS SLD

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	5,792	6,008	6,008
361200	Money Mkt & LGIP Interest	134	-	-
	Subtotal	5,926	6,008	6,008
Revenue Sources Other				
400100	5% Reserve	-	(301)	(301)
400200	Carry Forward	-	1,510	2,959
	Subtotal	-	1,209	2,658
Total Revenues		5,926	7,217	8,666

Department: 7119

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	4,191	4,700	4,700
54907	Commissions-Property Appr	120	125	125
54908	Commissions - Tax Coll	116	125	125
	Subtotal	4,427	4,950	4,950
Non-operating Expenditure				
59123	Transfer - Indirect Cost	518	518	518
61000	Reserved Budget Fund Bal	-	1,749	3,198
	Subtotal	518	2,267	3,716
Total Expenditures		4,945	7,217	8,666

149 SPRING GARDENS

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,317	3,427	3,427
361200	Money Mkt & LGIP Interest	115	-	-
	Subtotal	3,432	3,427	3,427
Revenue Sources Other				
400100	5% Reserve	-	(172)	(172)
400200	Carry Forward	-	1,893	2,182
	Subtotal	-	1,721	2,010
Total Revenues		3,432	5,148	5,437

Department: 7103

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	2,500	2,600	2,600
54907	Commissions-Property Appr	69	69	69
54908	Commissions - Tax Coll	66	69	69
	Subtotal	2,635	2,738	2,738
Non-operating Expenditure				
59123	Transfer - Indirect Cost	479	479	479
61000	Reserved Budget Fund Bal	-	1,931	2,220
	Subtotal	479	2,410	2,699
Total Expenditures		3,114	5,148	5,437

146 WATER OAKS SUBDIV

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325200	Special Assessment-Serv	3,015	3,122	3,122
361200	Money Mkt & LGIP Interest	125	-	-
Subtotal		3,141	3,122	3,122
Revenue Sources Other				
400100	5% Reserve	-	(157)	(157)
400200	Carry Forward	-	2,040	2,549
Subtotal		-	1,883	2,392
Total Revenues		3,141	5,005	5,514

Department: 7106

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54300	Utility Services	2,501	2,700	2,700
54907	Commissions-Property Appr	62	71	71
54908	Commissions - Tax Coll	60	71	71
Subtotal		2,623	2,842	2,842
Non-operating Expenditure				
59123	Transfer - Indirect Cost	445	445	445
61000	Reserved Budget Fund Bal	-	1,718	2,227
Subtotal		445	2,163	2,672
Total Expenditures		3,068	5,005	5,514



Library



Citrus County, Florida

LIBRARY

131 LIBRARIES

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Taxes				
311100	Current Ad Valorem Taxes	3,698,896	4,282,916	4,703,977
	Subtotal	3,698,896	4,282,916	4,703,977
Intergovernmental Revenue				
Charges For Services				
341560	Excess Fees - Prop Appr	2,748	250	250
341610	Excess Fees - Tax Coll	11,394	5,000	5,000
347205	Taxable Sales - Other	217	250	250
	Subtotal	14,359	5,500	5,500
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	80,127	7,500	10,000
366000	Contributions(Private)	24,385	-	-
366900	Other Contrib & Donations	9,884	10,000	2,500
366907	Donation-Friends Library	60,804	25,000	25,000
369900	Other Misc Revenues	2,996	2,500	2,500
369940	Library Copy Charges	20,302	20,000	20,000
369961	Reimbursements	-	-	14,400
	Subtotal	198,497	65,000	74,400
Statutory Reserves				
400100	5% Reserve	-	(217,671)	(239,194)
	Subtotal	-	(217,671)	(239,194)
Cash Carry Forward				
400200	Carry Forward	-	796,791	821,388
	Subtotal	-	796,791	821,388
Other				
389910	In Kind	32,992	-	-
	Subtotal	32,992	-	-
Total Revenues		3,944,745	4,932,536	5,366,071

Goal

The mission of the Citrus County Library System (CCLS) is to promote the pursuit of knowledge and deliver quality education to the community, embracing the power of information, imagination, and ideas. Our vision is to be recognized as the go-to resource for educational support, self-directed learning, and literacy in our community. We will provide invaluable tools for discovery, self-empowerment, and life enrichment while ensuring the library is a welcoming community gathering place for families, cultural activities, and civic life.

This is accomplished by providing an excellent library experience in a learning rich environment and focusing on guiding principles that include; Advance Education, Inspire a culture of quality, Create passionately loyal customers, Communicate openly, Celebrate teamwork, and Provide exceptional value to the community.

Core Objectives

Advance educational partnerships with public, private and nonprofit organizations that maximize the best of Library and community resources.

Refine the CCLS collection of materials, as a shared community asset, providing for the community needs on a variety of levels including educational, cultural, and recreational. Identify and promote the value of the Library as a community and cultural center, an anchor institution for the community.

Continue to strengthen the Library's role in providing quality education to Citrus County youth and adults by leading community efforts for Early Learning, where families read, play, and learn together as well as providing solutions for adult literacy needs.

Deliver technology driven solutions such as self-check-out and print-on-demand stations that foster efficiency and provide for greater customer convenience.

Inspire a culture of learning and encourage everyone to increase knowledge, competence and performance levels.

Expand avenues for customer feedback and listening to develop better methods of service, create more efficiency, and continue to provide an exceptional user experience.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Assistant II	-	1	1
Branch Supervisor	5	5	5
Customer Service Specialist	5	5	5
Digital Services Librarian	1	1	1
Instruction and Research Librarian	4	4	4
Library Acquisition Manager	1	1	1
Library Aide	2	2	4
Library Assistant	2	2	2
Library Project Coordinator	1	1	1
Library Services Director	1	1	1
Library Services Specialist	1	1	1
Library Systems Manager	1	1	1
Library Systems Support Technician	2	2	2
Literacy Services Librarian	1	1	1
Public Relations Coordinator	1	1	1
Region Manager	2	2	2
Senior Secretary	1	-	-
Youth Services Librarian	4	4	4

LIBRARY SERVICES

131-6212

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Part-time			
Custodian	-	3	3
Library Aide	13	13	13
	49	52	54

6212 LIBRARIES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,678,052	2,326,941	2,438,662	2,438,662	2,438,662
52100	FICA Taxes	123,666	178,011	186,558	186,558	186,558
52200	Retirement Contributions	211,112	322,545	339,258	339,258	339,258
52300	Life & Health Insurance	305,131	365,791	414,538	414,538	414,538
52400	Workers' Compensation	3,189	6,224	6,527	6,527	6,527
	Subtotal	2,321,150	3,199,512	3,385,543	3,385,543	3,385,543
Operating Expenses						
53400	Other Contractual Serv	30,946	64,141	28,575	28,575	67,075
53416	Software As A Service	27,365	42,803	44,431	44,431	44,431
53452	Janitorial Service	64,232	-	16,000	16,000	16,000
54000	Travel & Per Diem	3,448	5,305	5,405	9,805	9,805
54022	Travel - Mileage	2,353	3,200	4,400	-	-
54100	Communications Services	52,554	66,894	67,434	67,434	67,434
54201	Postage	5,400	6,500	6,500	6,500	6,500
54300	Utility Services	146,756	152,770	157,300	157,300	157,300
54400	Rentals & Leases	13,264	13,300	13,800	13,800	13,800
54550	General Liability Claims	4,062	4,468	4,468	4,468	4,468
54603	Vehicle Maintenance	2,845	8,050	3,500	3,500	3,500
54604	Maintenance - Buildings	62,224	74,249	68,664	68,664	68,664
54605	Equipment Maintenance	15	1,500	1,500	1,500	1,500
54612	Computer Maintenance	1,509	1,950	1,950	1,950	1,950
54615	Software Maint/Support	33,274	78,892	74,203	74,203	94,203
54700	Printing & Binding	4,156	5,600	7,550	7,550	7,550
54800	Promotional Activities	3,697	5,300	5,700	5,700	5,700
54907	Commissions-Property Appr	76,700	84,654	84,654	94,100	94,100
54908	Commissions - Tax Coll	73,978	84,650	84,650	94,100	94,100
54915	Refunds	235	450	450	450	450
54921	Advertising	212	200	200	200	200
54930	Inter-Library Loan Fees	305	750	750	750	750
55100	Office Supplies	1,484	2,250	2,350	2,350	2,350
55120	Office/Non-Cap Equipment	2,869	125,400	57,000	57,000	57,000
55200	Operating Supplies	28,436	34,830	35,230	35,230	35,230
55205	Uniforms	-	1,000	1,000	1,000	1,000
55208	Fuel & Lubes	3,986	6,300	5,250	5,250	5,250
55211	Janitorial Supplies	5,914	12,930	15,030	15,030	15,030
55221	Meals	2,819	3,400	3,600	3,600	3,600
55250	Misc. - In Kind	52,096	-	-	-	-
55270	Computer Accessories	36,477	71,425	52,000	52,000	52,000
55275	Computer Software	-	15,350	350	350	350
55400	Dues Bks Subscr Mem Publ	30,949	69,302	55,474	55,474	55,474
55500	Training	2,739	5,770	5,770	5,770	5,770

6212 LIBRARIES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Subtotal		777,298	1,053,583	915,138	934,034	992,534
Capital Outlay						
56200	Buildings	34,769	16,000	175,000	175,000	191,000
56400	Machinery & Equipment	46,148	-	35,000	50,000	57,000
56600	Library Books-Publication	241,295	306,550	312,570	312,570	312,570
Subtotal		322,213	322,550	522,570	537,570	560,570
Non-operating Expenses						
58140	CRA Pmts-Crystal River	17,460	19,288	20,775	20,775	20,775
58145	CRA Payments-Inverness	28,062	31,086	34,870	34,870	34,870
Subtotal		45,522	50,374	55,645	55,645	55,645
Non-operating Expenses						
59100	Transfers	8,796	8,796	8,796	8,796	8,796
59123	Transfer - Indirect Cost	145,474	145,474	145,474	145,474	145,474
59159	Trans Fleet Veh Trust	-	-	-	-	-
61000	Reserved Budget Fund Bal	-	152,247	263,676	224,509	217,509
Subtotal		154,270	306,517	417,946	378,779	371,779
LIBRARIES		3,620,452	4,932,536	5,296,842	5,291,571	5,366,071



Fire Funds



Citrus County, Florida

FIRE FUNDS

154 FIRE ADMINISTRATION

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Taxes				
311100	Current Ad Valorem Taxes	6,145,801	7,122,232	7,836,136
	Subtotal	6,145,801	7,122,232	7,836,136
Licenses And Permits				
325100	Special Assessment-Capita	6,977,830	7,119,194	7,227,650
	Subtotal	6,977,830	7,119,194	7,227,650
Intergovernmental Revenue				
335200	Firefighter Supplemental	21,995	23,766	20,000
	Subtotal	21,995	23,766	20,000
Charges For Services				
341560	Excess Fees - Prop Appr	5,430	500	500
341610	Excess Fees - Tax Coll	39,945	10,000	10,000
342902	Fire Training - Tuition	30,788	40,000	30,000
	Subtotal	76,163	50,500	40,500
Fines And Forfeitures				
354000	Violations Of Local Ordin	1,525	300	300
	Subtotal	1,525	300	300
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	231,246	40,000	50,000
362000	Rents & Royalties	2,700	-	-
362010	Rents & Royalties-Non-Tax	4,538	-	-
364200	GovDeals - Tax Exempt	2,847	-	-
366900	Other Contrib & Donations	5,014	-	-
369900	Other Misc Revenues	2,115	-	-
369961	Reimbursements	102,745	10,000	15,000
369963	Insurance Reimbursement	175,902	-	-
	Subtotal	527,106	50,000	65,000
Interfund Transfers				
381001	Transfer - General Fund	110,600	121,306	131,071
383000	Capital Leases	162,463	-	-
	Subtotal	273,063	121,306	131,071
Statutory Reserves				
400100	5% Reserve	-	(718,300)	(759,559)
	Subtotal	-	(718,300)	(759,559)
Cash Carry Forward				
400200	Carry Forward	-	1,802,114	1,005,775
	Subtotal	-	1,802,114	1,005,775
Total Revenues		14,023,483	15,571,112	15,566,873

Goal

The Fire Rescue Department responds to various types of emergencies and hazards that may affect the citizens and visitors that reside in Citrus County. This includes, but is not limited to all categories of fires, natural and man-made disasters, hazardous materials incidents, medical emergencies and other incidents that threaten life and property. In addition, Fire Rescue provides public education through community risk reduction programs to enhance the level of public safety.

Core Objectives

Strive to place the first unit on scene within 8-minutes of dispatch for units 90% of the time.

Ensure adequate fire protection to the citizens of Citrus County by addressing additional stations and improvements to equipment, apparatus, and facilities.

Continue addressing long-term funding and alternative funding to enhance current levels of fire protection and services.

Continue to provide quality training to enhance the proficiency, operational consistency, and safety for firefighters.

Increase public awareness of fire safety standards and compliance through inspections, public education, and outreach efforts.

Modify operational performance and risk reduction efforts based on the needs of the community and implement advanced life support services at all stations.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Battalion Chief	4	-	-
Battalion Chief/Paramedic	2	6	6
Captain of Training/Paramedic	2	2	2
Driver/Engineer	21	-	-
Driver/Engineer/Paramedic	9	30	30
Fire Captain	4	-	-
Fire Captain/Paramedic	6	10	30
Fire Inspector	2	2	2
Fire Lieutenant	8	-	-
Fire Lieutenant/Paramedic	12	20	-
Fire Marshall	1	1	1
Firefighter/EMT	14	-	-
Firefighter/EMT/Paramedic	3	17	17
Part-time			
Accounting Supervisor	1	1	1
Administrative Assistant III	-	1	1
Administrative Coordinator I	-	-	1
Captain of Logistics/Paramedic	1	1	1
Communication Specialist	1	1	1
Deputy Chief/Paramedic	1	1	1
Division Chief of Administration	1	1	1
Division Chief of EMS	1	1	1
Executive Secretary	1	-	-
Fire Chief	1	1	1
Fire Instructor	12	12	12
Fire Rescue Inventory Supply Manager	1	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator III	1	1	1
Inventory Control Coordinator	2	2	2

FIRE RESCUE

154-3200

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
	113	113	114

3200 FIRE RESCUE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	6,465,597	6,835,281	7,170,524	7,170,524	7,173,062
51306	Casual Labor	1,620	15,000	3,000	3,000	3,000
51400	Overtime	-	50,000	50,000	5,000	5,000
52100	FICA Taxes	474,584	522,899	548,545	548,545	548,739
52200	Retirement Contributions	1,854,159	2,184,292	2,297,874	2,297,874	2,298,219
52300	Life & Health Insurance	721,047	841,583	959,140	959,140	959,678
52400	Workers' Compensation	364,260	352,243	367,514	367,514	367,519
52500	Unemployment Compensation	6,600	-	-	-	-
Subtotal		9,887,867	10,801,298	11,396,597	11,351,597	11,355,217
Operating Expenses						
53100	Professional Services	6,839	6,000	5,000	5,000	5,000
53400	Other Contractual Serv	290,447	348,908	395,591	410,121	410,121
53416	Software As A Service	8,905	34,856	81,715	98,175	98,175
54000	Travel & Per Diem	1,192	1,875	2,100	2,100	2,100
54100	Communications Services	51,679	59,218	59,454	59,806	60,586
54201	Postage	2,019	1,650	1,600	1,600	1,600
54300	Utility Services	111,309	89,781	89,331	89,331	89,331
54400	Rentals & Leases	2,587	3,000	2,400	2,400	2,400
54500	Insurance	38,923	41,350	41,350	41,350	41,350
54550	General Liability Claims	290,754	75,000	75,000	75,000	75,000
54600	Repair & Maintenance	4,803	10,300	9,000	23,765	23,765
54603	Vehicle Maintenance	562,854	544,555	601,134	601,134	601,134
54604	Maintenance - Buildings	62,548	40,650	86,680	86,680	86,680
54605	Equipment Maintenance	76,636	87,939	74,580	98,935	98,935
54615	Software Maint/Support	91,937	183,981	60,826	42,692	42,692
54700	Printing & Binding	-	1,000	1,000	1,000	1,000
54800	Promotional Activities	-	250	3,000	3,000	3,000
54901	Court Cost	-	100	100	100	100
54907	Commissions-Property Appr	292,174	302,676	302,676	303,219	300,879
54908	Commissions - Tax Coll	259,347	302,676	302,676	303,219	303,219
54921	Advertising	199	250	250	250	250
55100	Office Supplies	2,048	5,000	6,400	6,400	6,400
55101	Employee Incentive Prog	6,774	15,000	18,000	18,000	18,000
55120	Office/Non-Cap Equipment	23,806	26,000	30,000	30,000	30,000
55200	Operating Supplies	28,689	63,260	71,500	71,500	71,500
55201	Tools Imp. & Spec. Cloth	-	-	-	-	-
55205	Uniforms	206,562	193,800	206,980	206,980	206,980
55208	Fuel & Lubes	270,710	317,000	272,500	272,500	272,500
55211	Janitorial Supplies	19,638	13,600	22,560	18,400	18,400
55221	Meals	2,677	2,100	2,400	2,400	2,400
55270	Computer Accessories	22,348	31,890	22,500	22,500	22,500

FIRE RESCUE

154-3200

3200 FIRE RESCUE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
55275	Computer Software	-	-	-	-	-
55280	Medical Supplies	-	-	-	-	-
55400	Dues Bks Subscr Mem Publ	8,247	17,405	17,585	17,585	17,585
55500	Training	2,650	3,850	5,725	5,725	5,725
Subtotal		2,749,303	2,824,920	2,871,613	2,920,867	2,919,307
Capital Outlay						
56200	Buildings	60,212	128,200	296,540	227,540	227,540
56300	Improve Other Than Bldg	8,685	67,047	11,500	11,500	44,588
56400	Machinery & Equipment	219,695	-	66,355	42,000	42,000
Subtotal		288,591	195,247	374,395	281,040	314,128
FIRE RESCUE		12,925,761	13,821,465	14,642,605	14,553,504	14,588,652

3220 FIRE CAPITAL IMPROVEMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53416	Software As A Service	4,740	-	-	-	-
54605	Equipment Maintenance	-	4,590	24,354	-	-
55200	Operating Supplies	-	-	-	-	-
	Subtotal	4,740	4,590	24,354	-	-
Capital Outlay						
56200	Buildings	-	25,000	1,000,000	-	-
56400	Machinery & Equipment	145,058	393,378	194,600	194,600	194,600
56800	Intangible Assets	119,045	-	-	-	-
	Subtotal	264,103	418,378	1,194,600	194,600	194,600
Debt Service						
57100	Principal	-	-	-	-	-
57200	Interest	-	-	-	-	-
FIRE CAPITAL IMPROVEMENT		268,843	422,968	1,218,954	194,600	194,600

3225 FIRE TRAINING CENTER

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
53400	Other Contractual Serv	-	2,210	4,940	4,940	4,940
54100	Communications Services	-	2,736	2,736	2,736	2,736
54300	Utility Services	13,568	13,125	15,700	15,700	15,700
54400	Rentals & Leases	121	1,500	1,350	1,350	1,350
54600	Repair & Maintenance	-	1,000	1,000	1,000	1,000
54604	Maintenance - Buildings	1,399	3,000	500	500	500
55120	Office/Non-Cap Equipment	-	-	-	-	-
55200	Operating Supplies	5,954	8,600	3,500	3,500	3,500
55201	Tools Imp. & Spec. Cloth	-	500	500	500	500
55211	Janitorial Supplies	704	3,000	3,000	3,000	3,000
55400	Dues Bks Subscr Mem Publ	-	315	350	350	350
Subtotal		21,746	35,986	33,576	33,576	33,576
Capital Outlay						
56200	Buildings	-	-	-	-	-
56300	Improve Other Than Bldg	-	-	-	-	-
56400	Machinery & Equipment	-	-	-	-	-
FIRE TRAINING CENTER		21,746	35,986	33,576	33,576	33,576

9996 RESERVES AND TRANSFERS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Non-operating Expenses						
59100	Transfers	171,967	172,247	172,544	172,544	217,544
59107	Transfer To General Fund	119,735	119,735	147,903	147,903	147,903
59123	Transfer - Indirect Cost	291,179	291,179	291,179	291,179	291,179
59159	Trans Fleet Veh Trust	362,877	366,811	370,480	75,898	75,898
61000	Reserved Budget Fund Bal	-	340,721	-	10,500	17,521
Subtotal		945,758	1,290,693	982,106	698,024	750,045
RESERVES AND TRANSFERS		945,758	1,290,693	982,106	698,024	750,045

155 FIRE SVCS VEHICLE TRUST

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	69,696	-	-
364100	GovDeals - Taxable	-	-	-
364200	GovDeals - Tax Exempt	1,100	-	-
369963	Insurance Reimbursement	-	-	-
	Subtotal	70,796	-	-
Revenue Sources Other				
381000	Interfund Transfers	-	-	-
381154	Transfer - Fire Tax Dist	362,877	366,811	75,898
400100	5% Reserve	-	-	-
400200	Carry Forward	-	1,405,568	1,754,758
	Subtotal	362,877	1,772,379	1,830,656
Total Revenues		433,673	1,772,379	1,830,656

Department: 3215

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	6,347	-	-
53416	Software As A Service	7,933	-	-
54603	Vehicle Maintenance	-	-	-
	Subtotal	14,280	-	-
Capital Outlay				
56400	Machinery & Equipment	1,523,601	135,061	772,500
	Subtotal	1,523,601	135,061	772,500
Debt Service				
57100	Principal	195,961	201,487	207,175
57200	Interest	35,584	30,058	24,400
	Subtotal	231,545	231,545	231,575
Non-operating Expenditure				
60020	Res For Outstanding PO's	-	-	-
61000	Reserved Budget Fund Bal	-	1,405,773	826,581
	Subtotal	-	1,405,773	826,581
Total Expenditures		1,769,426	1,772,379	1,830,656



Special Revenue Funds



Citrus County, Florida

SPECIAL REVENUE FUNDS

Fund	002J	AMERICAN RESCUE PLN GRANT
Fund	106	ANIMAL SERVICES
Fund	317	ANIMAL SHELTER
Fund	150Y	AQUATIC PLANT CONTROL
Fund	150	AQUATIC SERVICES VEH & EQ
Fund	094	ARTICLE V FACILITIES
Fund	098	ARTICLE V INNOVATIVE PROG
Fund	097	ARTICLE V JUVENILE ALTERN
Fund	099	ARTICLE V LAW ENFORCE TRN
Fund	096	ARTICLE V LAW LIBRARY
Fund	095	ARTICLE V LEGAL AID
Fund	093	ARTICLE V TECHNOLOGY
Fund	010	AVIATION
Fund	105	BOAT LAUNCH FEES/IMPRVMNT
Fund	065	BOATING IMPROVEMENT
Fund	112	BUSINESS TAX FUND
Fund	108	CHASSAHOWITZKA RV CMPGRND
Fund	049	COUNTY COURT MEDIATION
Fund	001C	COUNTY COVID GRANT
Fund	332C	COUNTY ROAD 491 WIDENING
Fund	090	CRIME PREVENTION PROGRAMS
Fund	005E	DEPT OF JUSTICE FORFEITURE
Fund	040	DRUG COURT
Fund	178	DRUG FORFEITURE FUND
Fund	130	FISHING IMPROVEMENT
Fund	131D	FL ARTS LICENSE PLATE
Fund	008	FL GAS REFORESTATION COMP
Fund	001A	GENERAL FUND CIP
Fund	505	HEALTH DEPARTMENT
Fund	002M	HURRICANE IDALIA
Fund	002G	HURRICANE IRMA
Fund	031	METROPOLITAN PLAN ORG
Fund	115	OPIOID SETTLEMENT
Fund	104	PARKS SPECIAL PROGRAMS
Fund	001D	PROPERTY APBATEMENT FUND
Fund	001B	RADIO SYSTEM MAINTENANCE
Fund	004	SUPERVISOR OF ELECTIONS
Fund	001E	SURPLUS LAND PROCEEDS
Fund	079	TEEN COURT
Fund	645	UTILITY FEE TRUST ACCOUNT
Fund	160	VISITOR & CONV BUREAU
Fund	160H	VISITOR & CONV BUREAU 1ST
Fund	365	WATER/WWATER INFRAST MATC

SPECIAL REVENUE FUNDS

002J AMERICAN RESCUE PLAN GRANT

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Intergovernmental Revenue				
335501	American Rescue Plan	5,851,324	-	-
Subtotal		5,851,324	-	-
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	457,065	-	-
361300	Invest Interest (Inc/Dec)	499,698	-	-
Subtotal		956,763	-	-
Cash Carry Forward				
400200	Carry Forward	-	14,914,917	8,071,530
Subtotal		-	14,914,917	8,071,530
Total Revenues		6,808,087	14,914,917	8,071,530

SPECIAL REVENUE FUNDS

2100J AMERICAN RESCUE PLAN GRANT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,623	-	-	-	-
52100	FICA Taxes	116	-	-	-	-
52200	Retirement Contributions	192	-	-	-	-
52300	Life & Health Insurance	263	-	-	-	-
52400	Workers' Compensation	3	-	-	-	-
Subtotal		2,196	-	-	-	-
Operating Expenses						
53100	Professional Services	4,736	-	-	-	100,000
55120	Office/Non-Cap Equipment	4,875	31,000	-	-	-
Subtotal		9,611	31,000	-	-	100,000
Capital Outlay						
56200	Buildings	-	232,000	825,000	825,000	1,575,000
56300	Improve Other Than Bldg	-	237,207	330,000	330,000	768,144
56400	Machinery & Equipment	355,147	1,690,884	516,000	516,000	962,002
Subtotal		355,147	2,160,091	1,671,000	1,671,000	3,305,146
Non-operating Expenses						
59100	Transfers	-	-	-	-	-
60080	Res For Capital Projects	-	1,396,891	1,915,778	1,915,778	1,515,778
Subtotal		-	1,396,891	1,915,778	1,915,778	1,515,778
ANIMAL SERVICES		366,955	3,587,982	3,586,778	3,586,778	4,920,924

SPECIAL REVENUE FUNDS

2100J5 ARPA - HOMOSASSA PHASE V

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	1,589,559	-	-	1,589,559
Subtotal		-	1,589,559	-	-	1,589,559
ARPA - HOMOSASSA PHASE V		-	1,589,559	-	-	1,589,559

SPECIAL REVENUE FUNDS

2100J10 ARPA - MEADOWCREST MODIFICATION

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	2,646,000	-	-	1,000,000
Subtotal		-	2,646,000	-	-	1,000,000
ARPA - MEADOWCREST MODIFICATION		-	2,646,000	-	-	1,000,000

SPECIAL REVENUE FUNDS

2100J12 ARPA - AMI IMPLEMENTATION

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Capital Outlay						
56300	Improve Other Than Bldg	-	870,000	-	-	561,047
Subtotal		-	870,000	-	-	561,047
ARPA - AMI IMPLEMENTATION						
		-	870,000	-	-	561,047

SPECIAL REVENUE FUNDS

106 ANIMAL SERVICES

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
346400	County Shelter Fees	56,867	60,000	60,000
346450	Animal Svcs Clinic Fees	58,107	37,500	50,000
347207	Taxbl Sales-Animal Svcs	5,442	5,000	5,000
	Subtotal	120,415	102,500	115,000
Fines And Forfeitures				
354110	Animal Control Violations	4,935	5,000	5,000
	Subtotal	4,935	5,000	5,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	77,293	10,000	25,000
366940	Animal Services Donations	41,829	35,000	35,000
367300	Animal License Fees	131,848	135,000	130,000
369900	Other Misc Revenues	4,155	-	-
369961	Reimbursements	46,040	-	-
	Subtotal	301,166	180,000	190,000
Interfund Transfers				
381001	Transfer - General Fund	2,120,341	2,289,019	2,314,931
	Subtotal	2,120,341	2,289,019	2,314,931
Statutory Reserves				
400100	5% Reserve	-	(14,375)	(15,500)
	Subtotal	-	(14,375)	(15,500)
Cash Carry Forward				
400200	Carry Forward	-	828,602	797,458
	Subtotal	-	828,602	797,458
Total Revenues		2,546,857	3,390,746	3,406,889

Goal

Animal Services provides a safe, comfortable, and humane environment for all animals in our care. The Division promotes adoptions, responsible pet ownership, and community involvement while working towards reducing pet overpopulation in our community. The Division strives to reunite lost pets with their owners, determine the most appropriate outcome for animals in our care, provide veterinary forensic evidence, and maintain evidence for cruelty cases. Animal Services is also responsible for protecting people and pets in our community from health-related issues and ensuring the public's safety.

Core Objectives

To increase animal adoptions by promoting awareness of adoptable animals through advertising, media, and off-site adoption events.

To ensure the health and safety of the people and pets in our community by encouraging responsible pet ownership through education about proper care of animals and laws set by County Ordinance.

To increase safety net programs that help owners keep their pets before having to surrender them to the shelter.

To ensure best sheltering practices are always adhered to and continue to evolve as the needs of the shelter and animals change.

To expand wellness services to citizens of Citrus County and their pets while decreasing pet overpopulation through low cost spay/neuter, pet retention low cost veterinary services.

Expand education by increasing off-site events, social media, and literature.

To continue to grow our foster program and community involvement.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Accounting Clerk - Animal Svcs	1	1	1
Animal Services Director	1	1	1
Animal Services Operations Supervisor	1	1	1
Animal Services Technician II	6	6	6
Chief Veterinarian	1	1	1
Customer Service Representative	3	3	3
Foster and Rescue Specialist	1	1	1
Kennel Crew Chief	1	1	1
Lead Veterinary Technician	1	1	1
Senior Animal Services Tech	2	2	2
Veterinary Technician	2	2	2
	20	20	20

5106 ANIMAL SERVICES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51000	Personal Services	488,564	531,924	799,198	531,924	550,541
51200	Regular Salaries & Wages	741,798	981,109	1,003,618	1,003,618	1,003,618
51306	Casual Labor	-	3,000	-	-	-
51400	Overtime	-	4,000	-	-	-
52100	FICA Taxes	55,551	75,055	76,777	76,777	76,777
52200	Retirement Contributions	91,566	133,137	136,793	136,793	136,793
52300	Life & Health Insurance	146,226	173,766	205,733	205,733	205,733
52400	Workers' Compensation	12,496	15,796	16,158	16,158	16,158
	Subtotal	1,536,201	1,917,787	2,238,277	1,971,003	1,989,620
Operating Expenses						
53000	Operating Expenses	120,742	117,230	233,259	117,230	121,333
53100	Professional Services	5,309	5,100	5,100	5,100	5,100
53400	Other Contractual Serv	37,747	46,163	86,163	65,400	65,400
53412	Veterinarian Fees	401	500	500	500	500
53415	Emerg Health Care (A.C.)	37,033	62,760	62,880	62,880	62,880
53416	Software As A Service	762	-	-	10,150	10,150
54000	Travel & Per Diem	309	4,765	4,965	4,965	4,965
54100	Communications Services	8,043	10,620	10,885	10,885	10,885
54201	Postage	910	1,800	1,800	1,800	1,800
54300	Utility Services	48,230	60,200	64,000	64,000	64,000
54400	Rentals & Leases	2,054	3,240	3,240	3,240	3,240
54550	General Liability Claims	18,490	20,114	20,114	20,114	20,114
54603	Vehicle Maintenance	450	2,354	2,354	1,000	1,000
54604	Maintenance - Buildings	-	315	315	315	315
54605	Equipment Maintenance	4,659	11,765	20,971	20,971	20,971
54615	Software Maint/Support	6,333	8,413	8,413	793	793
54700	Printing & Binding	301	500	336	336	336
54800	Promotional Activities	-	-	5,000	5,000	5,000
54901	Court Cost	-	500	500	500	500
54921	Advertising	-	200	200	200	200
55100	Office Supplies	2,166	2,515	2,515	2,515	2,515
55106	Medical Supplies & Linen	6,171	7,056	7,476	7,476	7,476
55120	Office/Non-Cap Equipment	2,581	3,600	3,600	3,600	3,600
55200	Operating Supplies	-	6,179	6,179	6,179	6,179
55202	Shelter Operating Expense	221,359	239,500	263,700	263,700	263,700
55205	Uniforms	3,998	7,375	7,375	7,375	7,375
55208	Fuel & Lubes	1,690	1,900	2,800	2,800	2,800
55211	Janitorial Supplies	8,723	10,000	10,000	10,000	10,000
55256	Volunteer Recognition	-	1,000	1,000	1,000	1,000
55270	Computer Accessories	4,745	10,500	-	-	-
55400	Dues Bks Subscr Mem Publ	759	675	824	675	675

5106 ANIMAL SERVICES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
55500	Training	3,580	5,900	5,900	5,900	5,900
	Subtotal	547,544	652,739	842,364	706,599	710,702
Capital Outlay						
56000	Capital Outlay	56,800	91,207	346,078	91,207	94,399
56400	Machinery & Equipment	-	51,725	51,725	45,725	44,965
	Subtotal	56,800	142,932	397,803	136,932	139,364
Debt Service						
57100	Principal	-	-	-	-	-
57200	Interest	-	-	-	-	-
Non-operating Expenses						
59100	Transfers	2,847	2,847	2,847	2,847	2,847
59123	Transfer - Indirect Cost	236,160	236,160	236,160	236,160	236,160
59920	Cost Of Goods Sold	26,501	66,240	66,240	66,240	66,240
60080	Res For Capital Projects	-	-	-	-	-
61000	Reserved Budget Fund Bal	-	372,041	189,488	189,488	190,248
	Subtotal	265,508	677,288	494,735	494,735	495,495
ANIMAL SERVICES		2,406,053	3,390,746	3,973,179	3,309,269	3,335,181

5106A SHELTER ME CITRUS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54604	Maintenance - Buildings	-	-	72,023	71,708	71,708
Subtotal		-	-	72,023	71,708	71,708
SHELTER ME CITRUS		-	-	72,023	71,708	71,708

317 ANIMAL SHELTER

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	136,316	-	-
361300	Invest Interest (Inc/Dec)	-	-	-
364220	Surplus Lands	100,000	-	-
366000	Contributions(Private)	37,845	-	-
	Subtotal	274,161	-	-
Revenue Sources Other				
381000	Interfund Transfers	-	-	-
381001	Transfer - General Fund	-	-	-
400200	Carry Forward	-	2,323,875	2,948,544
	Subtotal	-	2,323,875	2,948,544
Total Revenues		274,161	2,323,875	2,948,544

Department: 5160

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56200	Buildings	-	2,323,875	2,948,544
	Subtotal	-	2,323,875	2,948,544
Total Expenditures		-	2,323,875	2,948,544

AQUATIC PLANT CONTROL

150Y

150Y AQUATIC PLANT CONTROL

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
343700	Aquatic Plant Control	328,977	1,274,357	1,274,357
Subtotal		328,977	1,274,357	1,274,357
Interfund Transfers				
381001	Transfer - General Fund	-	845,954	943,759
Subtotal		-	845,954	943,759
Carry Forward				
Total Revenues		328,977	2,120,311	2,218,116

Goal

The Division of Aquatic Services administers an aquatic plant control program which is designed to ensure management of invasive aquatic weeds. With the help and support of the state government, Aquatic Services aids in providing services and benefits for the enhancement of recreational opportunities through various management activities on publicly accessible waterways within the geographical boundaries of Citrus County. With access and navigation being the Division's primary concern, this program is focused on bringing invasive, non-indigenous (exotic) aquatic weeds under what is called "maintenance control".

Field staff maintains approximately 25,000 surface acres of water within the geographical area of Citrus County. This approximates to each field staff having to individually maintain 4,167 surface acres of water. On average, Aquatic Services controls 3,540 total acres of vegetation annually. Additionally, field staff respond to nearly 500 citizen requests for services involving the navigation of the waterways, as well as, maintaining numerous navigational aids within the County.

Staff administers numerous grants, agreements, and contracts on an annual basis which includes grants through the Florida Fish and Wildlife Conservation Commission, Department of Environmental Protection, and various other opportunities through Legislative Issues.

Core Objectives

Expand "Public Awareness" of the program. Building trust, confidence and interaction with the public.

Continue to actively pursue Federal/State/Regional grant funding opportunities.

Actively maintain the navigational signage pursuant to boaters' safety requirements and requirements of the Coast Guard and State of Florida.

Continue to expand on Citrus County's artificial reefs to enhance fisheries and habitat.

Continuously monitor Legislative Issues and work with other state entities on water quality issues, mooring regulations, and actively pursue and be involved with the updating/creating new, safer and more efficient regulations.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Aquatic Plant Control Director	1	1	1
Aquatic Plant Technician	2	2	2
Aquatic Services Inspector	1	1	1
Grant Administrator I	1	1	1
Lead Aquatic Plant Technician	2	2	2
Senior Aquatic Plant Technician	1	1	1
	8	8	8

6304Y AQUATIC PLANT CONTROL

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	462,096	481,397	530,984	530,984
52100	FICA Taxes	-	35,350	36,827	40,115	40,115
52200	Retirement Contributions	-	72,084	75,114	85,630	85,630
52300	Life & Health Insurance	-	73,312	82,384	82,557	82,557
52400	Workers' Compensation	-	10,437	10,721	10,810	10,810
Subtotal		-	653,279	686,443	750,096	750,096
Operating Expenses						
53400	Other Contractual Serv	156,487	1,270,325	1,270,325	1,270,325	1,270,325
53424	Fishing Reef	-	1,500	1,500	1,500	1,500
54000	Travel & Per Diem	-	5,930	7,030	7,030	7,030
54100	Communications Services	161	3,000	3,000	3,720	3,720
54201	Postage	-	200	300	300	300
54300	Utility Services	-	250	250	250	250
54400	Rentals & Leases	-	1,600	1,800	1,800	1,800
54550	General Liability Claims	-	2,347	2,347	2,347	2,347
54603	Vehicle Maintenance	-	7,580	5,990	7,080	7,080
54605	Equipment Maintenance	-	6,517	6,517	6,517	6,517
54921	Advertising	288	1,450	1,450	1,450	1,450
55100	Office Supplies	-	600	750	600	600
55205	Uniforms	460	3,825	3,825	3,825	3,825
55207	Chemicals	-	136,069	136,000	136,000	136,000
55208	Fuel & Lubes	-	10,919	9,696	9,696	9,696
55210	Misc Supplies	-	3,563	3,563	3,563	3,563
55211	Janitorial Supplies	-	200	200	200	200
55226	Safety Supplies	-	2,546	2,546	2,546	2,546
55275	Computer Software	-	150	1,230	150	150
55297	Channel Marking	-	3,660	3,660	3,660	3,660
55400	Dues Bks Subscr Mem Publ	-	275	645	645	645
55500	Training	-	2,615	2,905	2,905	2,905
Subtotal		157,397	1,465,121	1,465,529	1,466,109	1,466,109
Non-operating Expenses						
59100	Transfers	21,875	1,911	1,911	1,911	1,911
Subtotal		21,875	1,911	1,911	1,911	1,911
AQUATIC PLANT CONTROL		179,271	2,120,311	2,153,883	2,218,116	2,218,116

150 AQUATIC SERVICES VEH & EQ

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	14,209	1,500	2,500
364100	GovDeals - Taxable	-	-	-
364200	GovDeals - Tax Exempt	-	-	-
369961	Reimbursements	-	-	-
	Subtotal	14,209	1,500	2,500
Revenue Sources Other				
381000	Interfund Transfers	106,603	75,000	75,000
400100	5% Reserve	-	(75)	(125)
400200	Carry Forward	-	323,110	344,462
	Subtotal	106,603	398,035	419,337
Total Revenues		120,812	399,535	421,837

Department: 6314

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54603	Vehicle Maintenance	24,030	30,000	28,000
55208	Fuel & Lubes	30,461	42,333	37,440
	Subtotal	54,491	72,333	65,440
Capital Outlay				
56400	Machinery & Equipment	-	60,000	-
	Subtotal	-	60,000	-
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	267,202	356,397
	Subtotal	-	267,202	356,397
Total Expenditures		54,491	399,535	421,837

094 ARTICLE V FACILITIES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
348930	Art V Facilities 318.18	441,329	300,000	350,000
361200	Money Mkt & LGIP Interest	57,535	10,000	15,000
Subtotal		498,864	310,000	365,000
Revenue Sources Other				
400100	5% Reserve	-	(15,500)	(18,250)
400200	Carry Forward	-	1,565,654	2,056,317
Subtotal		-	1,550,154	2,038,067
Total Revenues		498,864	1,860,154	2,403,067

Department: 5704

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	252,748	306,361
Subtotal		-	252,748	306,361
Capital Outlay				
56400	Machinery & Equipment	-	697,803	845,822
Subtotal		-	697,803	845,822
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	909,603	1,250,884
Subtotal		-	909,603	1,250,884
Total Expenditures		-	1,860,154	2,403,067

098 ARTICLE V INNOVATIVE PROG

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
348921	Court Cost - Drug Court	36,161	33,000	35,000
	Subtotal	36,161	33,000	35,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	3,077	250	2,450
	Subtotal	3,077	250	2,450
Interfund Transfers				
381000	Interfund Transfers	56,693	45,824	48,550
381001	Transfer - General Fund	33,306	88,916	98,872
	Subtotal	89,999	134,740	147,422
Statutory Reserves				
400100	5% Reserve	-	(1,663)	(1,873)
	Subtotal	-	(1,663)	(1,873)
Cash Carry Forward				
400200	Carry Forward	-	28,671	23,282
	Subtotal	-	28,671	23,282
Total Revenues		129,237	194,998	206,281

Goal

The Article V revision of the Florida Constitution requires the State to fund the majority of the costs for the Florida court system effective July 1,2004. Under the guidelines of this revision the Board of County Commissioners has adopted an additional court fee to be imposed on certain court cases specified in the revision and the funds be used to supplement such programs as Drug Court, Teen Court, Legal Aid and the Law Library.

Refer to Florida Statutes - Title XLVII - 939.185

Core Objectives

- Increase community awareness through partnerships and collaborations.
- Work with the community partners to increase participation.
- Increase public safety by providing individual treatment services for all participants.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Court Alternative/Program Assistant	1	1	1
Part-time			
Court Alternative Supervisor	1	1	1
Court Alternative/Program Assistant	1	1	1
Drug Court Coordinator	1	1	1
	4	4	4

5708 ARTICLE V INNOVATIVE PROG

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	101,348	141,480	147,884	147,884	147,884
52100	FICA Taxes	7,622	10,823	11,313	11,313	11,313
52200	Retirement Contributions	12,412	19,199	20,157	20,157	20,157
52300	Life & Health Insurance	17,845	20,120	22,614	22,614	22,614
52400	Workers' Compensation	1,669	255	2,253	2,253	2,253
	Subtotal	140,897	191,877	204,221	204,221	204,221
Operating Expenses						
53416	Software As A Service	-	-	1,275	1,377	1,377
54550	General Liability Claims	-	171	171	171	171
54615	Software Maint/Support	-	1,326	285	183	183
55270	Computer Accessories	-	1,200	-	-	-
	Subtotal	-	2,697	1,731	1,731	1,731
Non-operating Expenses						
59100	Transfers	329	329	329	329	329
61000	Reserved Budget Fund Bal	-	95	-	-	-
	Subtotal	329	424	329	329	329
ARTICLE V INNOVATIVE PROG		141,226	194,998	206,281	206,281	206,281

097 ARTICLE V JUVENILE ALTERN

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
348924	Court Cost - Juvenile Alt	36,161	33,000	35,000
361200	Money Mkt & LGIP Interest	916	50	300
Subtotal		37,077	33,050	35,300
Revenue Sources Other				
400100	5% Reserve	-	(1,653)	(1,765)
400200	Carry Forward	-	35,467	38,050
Subtotal		-	33,814	36,285
Total Revenues		37,077	66,864	71,585

Department: 5707

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Non-operating Expenditure				
59100	Transfers	37,661	35,467	38,050
61000	Reserved Budget Fund Bal	-	31,397	33,535
Subtotal		37,661	66,864	71,585
Total Expenditures		37,661	66,864	71,585

099 ARTICLE V LAW ENFORCE TRN

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
348990	Other Court Collections	36,197	27,500	28,500
361200	Money Mkt & LGIP Interest	911	100	150
	Subtotal	37,108	27,600	28,650
Revenue Sources Other				
400100	5% Reserve	-	(1,380)	(1,433)
400200	Carry Forward	-	36,495	35,218
	Subtotal	-	35,115	33,785
Total Revenues		37,108	62,715	62,435

Department: 5709

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53000	Operating Expenses	-	26,220	27,217
	Subtotal	-	26,220	27,217
Non-operating Expenditure				
59100	Transfers	22,720	36,495	35,218
	Subtotal	22,720	36,495	35,218
Total Expenditures		22,720	62,715	62,435

096 ARTICLE V LAW LIBRARY

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
348923	Court Cost - Law Library	36,161	33,000	35,000
361200	Money Mkt & LGIP Interest	472	50	100
	Subtotal	36,633	33,050	35,100
Revenue Sources Other				
400100	5% Reserve	-	(1,653)	(1,755)
	Subtotal	-	(1,653)	(1,755)
Total Revenues		36,633	31,397	33,345

Department: 5706

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
55270	Computer Accessories	-	-	1,250
55400	Dues Bks Subscr Mem Publ	19,962	21,040	21,595
	Subtotal	19,962	21,040	22,845
Non-operating Expenditure				
59100	Transfers	18,995	10,357	10,500
	Subtotal	18,995	10,357	10,500
Total Expenditures		38,957	31,397	33,345

095 ARTICLE V LEGAL AID

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
348922	Court Cost - Legal Aid	36,161	33,000	35,000
361200	Money Mkt & LGIP Interest	265	50	50
	Subtotal	36,426	33,050	35,050
Revenue Sources Other				
400100	5% Reserve	-	(1,653)	1,755
	Subtotal	-	(1,653)	1,755
Total Revenues		36,426	31,397	36,805

Department: 5705

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	36,161	31,397	36,805
	Subtotal	36,161	31,397	36,805
Non-operating Expenditure				
59100	Transfers	37	-	-
	Subtotal	37	-	-
Total Expenditures		36,198	31,397	36,805

093 ARTICLE V TECHNOLOGY

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
341160	Cnty Portion Adtl Svc Chg	360,093	350,000	350,000
	Subtotal	360,093	350,000	350,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	9,836	1,500	2,500
	Subtotal	9,836	1,500	2,500
Interfund Transfers				
381001	Transfer - General Fund	-	481,661	502,828
	Subtotal	-	481,661	502,828
Statutory Reserves				
400100	5% Reserve	-	(17,575)	(17,625)
	Subtotal	-	(17,575)	(17,625)
Cash Carry Forward				
400200	Carry Forward	-	2,059	136,694
	Subtotal	-	2,059	136,694
Total Revenues		369,928	817,645	974,397

Goal

The information technology (IT) costs associated with this budget are pursuant to Chapter 29.008, Florida Statutes, with funding available pursuant to Chapter 28.24, Florida Statutes. Many of the IT costs are for circuit wide applications and, as such, are prorated based on the approximate percentage of Circuit County employees per office location.

Core Objectives

The mission of the judicial branch is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Distributed Systems Network Coord	1	1	1
User Support Analyst	1	1	1
	2	2	2

5703-605 CIRCUIT COURT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	123,998	170,292	174,655	174,655	174,655
52100	FICA Taxes	9,486	13,027	13,361	13,361	13,361
52200	Retirement Contributions	15,328	23,109	23,805	23,805	23,805
52300	Life & Health Insurance	16,394	18,520	20,793	20,793	20,793
52400	Workers' Compensation	235	307	314	314	314
	Subtotal	165,440	225,255	232,928	232,928	232,928
Operating Expenses						
53400	Other Contractual Serv	-	26,500	20,000	20,000	20,000
54000	Travel & Per Diem	1,685	4,750	4,750	4,750	4,750
54100	Communications Services	20,253	19,380	20,760	20,760	20,760
54600	Repair & Maintenance	17,459	17,525	2,525	2,525	2,525
54615	Software Maint/Support	39,155	72,956	82,660	82,660	82,660
55100	Office Supplies	4,908	15,100	14,100	14,100	14,100
55270	Computer Accessories	56,458	32,975	92,666	92,666	92,666
55275	Computer Software	5,888	13,750	5,100	5,100	5,100
55400	Dues Bks Subscr Mem Publ	-	675	700	700	700
55500	Training	3,033	9,500	12,500	12,500	12,500
	Subtotal	148,839	213,111	255,761	255,761	255,761
Capital Outlay						
56400	Machinery & Equipment	31,634	20,500	56,000	56,000	56,000
	Subtotal	31,634	20,500	56,000	56,000	56,000
Non-operating Expenses						
59100	Transfers	625	625	625	625	625
	Subtotal	625	625	625	625	625
CIRCUIT COURT		346,538	459,491	545,314	545,314	545,314

Goal

The Information Technology (IT) and Public Defender Administration budget requests are made pursuant to Chapter 29.008, Florida Statutes, with funding available pursuant to Chapter 28.24, Florida Statutes. Many of the associated IT costs are for circuit wide applications and, as such, are prorated based on approximate percentage of Public Defender employees per office location. Citrus County’s FY 22-23 portion is calculated at 10% of the circuit-wide total. Also pursuant, to remain in compliance with the Mandated Supreme Court Order SC11-399 - Implementation of Electronic Filing (e-filing). The implementation of e-filing requires additional funding needs from the Court Related Technology fund.

Core Objectives

Pursue increased automation as the most efficient and cost effective means to fulfill statutory mandates.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Public Defender Technology Staff	1	1	1
	1	1	1

5703-603 PUBLIC DEFENDER

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51000	Personal Services	55,966	58,852	65,413	65,413	65,413
	Subtotal	55,966	58,852	65,413	65,413	65,413
Operating Expenses						
53416	Software As A Service	5,823	6,255	6,624	6,624	6,624
54000	Travel & Per Diem	-	200	200	200	200
54100	Communications Services	6,684	6,867	8,927	8,927	8,927
54605	Equipment Maintenance	2,335	2,880	3,100	3,100	3,100
54612	Computer Maintenance	-	1,657	415	415	415
54615	Software Maint/Support	-	-	2,832	2,832	2,832
55100	Office Supplies	507	693	908	908	908
55270	Computer Accessories	5,459	17,234	13,330	13,330	13,330
55275	Computer Software	6,935	12,526	18,312	18,312	18,312
55400	Dues Bks Subscr Mem Publ	4,997	5,460	5,612	5,612	5,612
	Subtotal	32,741	53,772	60,260	60,260	60,260
Capital Outlay						
56400	Machinery & Equipment	-	4,590	-	-	-
	Subtotal	-	4,590	-	-	-
PUBLIC DEFENDER		88,707	117,214	125,673	125,673	125,673

Goal

The information technology (IT) costs associated with this budget are pursuant to Chapter 29.008, Florida Statutes, with funding available pursuant to Chapter 28.24, Florida Statutes. Many of the IT costs are for circuit-wide applications and, as such, are prorated based on the approximate percentage of State Attorney employees and workload per office location.

Core Objectives

The State Attorney represents the people in both capital and non-capital prosecutions for violation of state laws and related matters in state and federal courts. The State Attorney is Chief Advisor to the grand jury; represents the public interest in all criminal matters and cases that affect the community safety, peace and welfare; and conducts and coordinates all criminal investigations with local, state and federal law enforcement agencies concerning violations of state law.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
State Attorney Technology Staff	2	2	2
	2	2	2

5703-602 STATE ATTORNEY

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51000	Personal Services	131,413	141,500	172,000	172,000	172,000
	Subtotal	131,413	141,500	172,000	172,000	172,000
Operating Expenses						
53400	Other Contractual Serv	301	2,200	750	750	750
54000	Travel & Per Diem	185	-	-	-	-
54100	Communications Services	8,398	16,960	21,655	18,155	18,155
54612	Computer Maintenance	3,585	8,140	3,800	3,800	3,800
54615	Software Maint/Support	35,050	41,970	45,040	45,040	45,040
55120	Office/Non-Cap Equipment	-	5,280	5,400	2,900	2,900
55270	Computer Accessories	9,997	8,860	21,118	21,118	21,118
55275	Computer Software	-	-	285	285	285
55500	Training	986	4,400	2,000	2,000	2,000
	Subtotal	58,501	87,810	100,048	94,048	94,048
Capital Outlay						
56400	Machinery & Equipment	4,536	5,500	27,197	27,197	27,197
	Subtotal	4,536	5,500	27,197	27,197	27,197
STATE ATTORNEY		194,449	234,810	299,245	293,245	293,245

Goal

The information technology (IT) costs associated with this budget are pursuant to Chapter 29.008, Florida Statutes, with funding available pursuant to Chapter 28.24, Florida Statutes. Many of the IT costs are for circuit wide applications and, as such, are prorated based on the approximate percentage of Circuit County employees per office location.

Core Objectives

The Guardian ad Litem Program provides court appointed advocates as required by statute to serve as non-biased advocate for children involved in dependency court proceedings. The program accomplishes this task by utilizing lay volunteers from the community. The program recruits, trains, and supervises 108 volunteers who monitor the wellbeing of children and provides best-interest recommendations to the court.

5703-685 GUARDIAN AD LITEM

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Operating Expenses						
54615	Software Maint/Support	-	810	810	810	810
55100	Office Supplies	-	1,200	1,200	1,200	1,200
55270	Computer Accessories	86	4,120	4,555	4,555	4,555
	Subtotal	86	6,130	6,565	6,565	6,565
Capital Outlay						
56400	Machinery & Equipment	-	-	3,600	3,600	3,600
	Subtotal	-	-	3,600	3,600	3,600
GUARDIAN AD LITEM		86	6,130	10,165	10,165	10,165

010 AVIATION

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Miscellaneous Revenues				
362115	Inverness Airport Rental	-	-	154,602
362116	Crystal River Airport Rental	-	-	175,700
362125	Inverness Airport Rental - Exempt	-	-	27,558
Subtotal		-	-	357,860
Interfund Transfers				
381001	Transfer - General Fund	-	-	2,301,530
Subtotal		-	-	2,301,530
Statutory Reserves				
Cash Carry Forward				
Total Revenues		-	-	2,659,390

Program Description

Citrus County has two general aviation airports, one located in Crystal River and the other in Inverness. These two airports accommodate the needs of business transportation, provide a safe haven for pleasure aircraft, provide for medical transports, provide services for tourism, and are used by law enforcement and State agencies. Both airports have a Fixed Base Operator (FBO) who provides such services as fuel sales, flight training, aircraft repairs and aircraft parking (covered and uncovered). Both airports provide significant indirect revenue to the County, and are important facilities for future County business development.

Airport improvements are funded jointly by the Florida Department of Transportation (FDOT) and Citrus County using Joint Participation Agreements (JPA). Most projects have been funded 80% by FDOT and 20% by the County. The Federal Aviation Administration (FAA) funds 90% of an FAA eligible improvement project. At the present time, many improvements that are scheduled relate to safety and the expansion of the airports to accommodate customer increase, and the proposed Business Park at the Inverness Airport. These improvements/projects are identified in the adopted Master Plans and Layout Plans for both airports.

Core Objectives/Goals

The primary goal for the Crystal River and Inverness Airports is to manage, maintain and proceed with the improvements/growth/expansion of the airports in accordance with the approved and adopted Master Plans and Airport Layout Plans to better serve the citizens and businesses of Citrus County.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Part-time			
Aviation Project Manager	-	-	1
Grant Administration & Compliance Manager	1	1	-
Grant Administrator III	1	1	1
	2	2	2

7201CR AVIATON CRYSTAL RIVER

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	-	44,561	44,561	44,561
52100	FICA Taxes	-	-	3,409	3,409	3,409
52200	Retirement Contributions	-	-	6,074	6,074	6,074
52300	Life & Health Insurance	-	-	703	703	703
52400	Workers' Compensation	-	-	80	80	80
Subtotal		-	-	54,827	54,827	54,827
Operating Expenses						
53100	Professional Services	-	-	41,825	41,825	69,825
53102	Contract Attorney Fees	-	-	-	-	10,000
53400	Other Contractual Serv	-	-	2,000	2,000	2,000
53409	Contractual Serv Mowing	-	-	44,000	44,000	44,000
54000	Travel & Per Diem	-	-	800	800	800
54100	Communications Services	-	-	2,062	2,062	2,062
54201	Postage	-	-	100	100	100
54300	Utility Services	-	-	13,074	13,074	13,074
54600	Repair & Maintenance	-	-	24,125	24,125	24,125
54603	Vehicle Maintenance	-	-	1,250	1,250	1,250
54604	Maintenance - Buildings	-	-	23,700	23,700	23,700
54605	Equipment Maintenance	-	-	21,380	21,380	21,380
54700	Printing & Binding	-	-	75	75	75
54912	Fees & Permits	-	-	200	200	200
54921	Advertising	-	-	250	250	250
55100	Office Supplies	-	-	250	250	250
55205	Uniforms	-	-	65	65	65
55208	Fuel & Lubes	-	-	2,450	2,450	2,450
55400	Dues Bks Subscr Mem Publ	-	-	850	850	850
55500	Training	-	-	450	450	450
Subtotal		-	-	178,906	178,906	216,906
Capital Outlay						
Debt Service						
Non-operating Expenses						
59100	Transfers	-	-	890,400	890,400	1,034,358
Subtotal		-	-	890,400	890,400	1,034,358
ANIMAL SERVICES		-	-	1,124,133	1,124,133	1,306,091

Program Description

Citrus County has two general aviation airports, one located in Crystal River and the other in Inverness. These two airports accommodate the needs of business transportation, provide a safe haven for pleasure aircraft, provide for medical transports, provide services for tourism, and are used by law enforcement and State agencies. Both airports have a Fixed Base Operator (FBO) who provides such services as fuel sales, flight training, aircraft repairs and aircraft parking (covered and uncovered). Both airports provide significant indirect revenue to the County, and are important facilities for future County business development.

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Core Objectives/Goals

The primary goal for the Crystal River and Inverness Airports is to manage, maintain and proceed with the improvements/growth/expansion of the airports in accordance with the approved and adopted Master Plans and Airport Layout Plans to better serve the citizens and businesses of Citrus County.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Part-time			
Aviation Project Manager	-	-	1
Grant Administration & Compliance Manager	1	1	-
Grant Administrator III	1	1	1
	2	2	2

7201I AVIATON INVERNESS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	-	44,561	44,561	44,561
52100	FICA Taxes	-	-	3,409	3,409	3,409
52200	Retirement Contributions	-	-	6,074	6,074	6,074
52300	Life & Health Insurance	-	-	703	703	703
52400	Workers' Compensation	-	-	80	80	80
Subtotal		-	-	54,827	54,827	54,827
Operating Expenses						
53100	Professional Services	-	-	879,175	879,175	907,175
53102	Contract Attorney Fees	-	-	-	-	10,000
53400	Other Contractual Serv	-	-	2,000	2,000	2,000
53409	Contractual Serv Mowing	-	-	57,250	57,250	57,250
54000	Travel & Per Diem	-	-	800	800	800
54100	Communications Services	-	-	2,062	2,062	2,062
54201	Postage	-	-	100	100	100
54300	Utility Services	-	-	8,814	8,814	8,814
54600	Repair & Maintenance	-	-	24,125	24,125	24,125
54603	Vehicle Maintenance	-	-	1,250	1,250	1,250
54604	Maintenance - Buildings	-	-	18,700	18,700	18,700
54605	Equipment Maintenance	-	-	11,380	11,380	11,380
54700	Printing & Binding	-	-	75	75	75
54912	Fees & Permits	-	-	200	200	200
54921	Advertising	-	-	250	250	250
55100	Office Supplies	-	-	250	250	250
55205	Uniforms	-	-	65	65	65
55208	Fuel & Lubes	-	-	2,450	2,450	2,450
55400	Dues Bks Subscr Mem Publ	-	-	850	850	850
55500	Training	-	-	450	450	450
Subtotal		-	-	1,010,246	1,010,246	1,048,246
Capital Outlay						
Debt Service						
Non-operating Expenses						
59100	Transfers	-	-	162,220	162,220	250,226
Subtotal		-	-	162,220	162,220	250,226
ANIMAL SERVICES		-	-	1,227,293	1,227,293	1,353,299

105 BOAT LAUNCH FEES/IMPRVMNT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
347204	Boat Launch Fees	242,215	165,000	180,000
351000	Judgments & Fines	1,350	-	-
361200	Money Mkt & LGIP Interest	11,069	-	1,000
Subtotal		254,634	165,000	181,000
Revenue Sources Other				
400100	5% Reserve	-	(8,250)	(9,050)
400200	Carry Forward	-	313,100	634,794
Subtotal		-	304,850	625,744
Total Revenues		254,634	469,850	806,744

Department: 5805

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53102	Contract Attorney Fees	6,851	10,000	10,000
53400	Other Contractual Serv	904	10,000	10,000
54201	Postage	-	1,000	1,000
54300	Utility Services	737	12,000	12,000
54600	Repair & Maintenance	-	10,000	-
54916	Board Recording Fees	-	500	-
54921	Advertising	21	-	250
55200	Operating Supplies	-	7,000	7,000
Subtotal		8,513	50,500	40,250
Capital Outlay				
56300	Improve Other Than Bldg	-	200,000	90,000
Subtotal		-	200,000	90,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	219,350	676,494
Subtotal		-	219,350	676,494
Total Expenditures		8,513	469,850	806,744

065 BOATING IMPROVEMENT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
334901	Boating Improvement	99,420	69,000	69,000
361200	Money Mkt & LGIP Interest	16,229	1,000	2,500
	Subtotal	115,649	70,000	71,500
Revenue Sources Other				
400100	5% Reserve	-	(3,500)	(3,575)
400200	Carry Forward	-	410,965	532,914
	Subtotal	-	407,465	529,339
Total Revenues		115,649	477,465	600,839

Department: 6115

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
Capital Outlay				
56300	Improve Other Than Bldg	-	410,000	410,000
	Subtotal	-	410,000	410,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	67,465	190,839
	Subtotal	-	67,465	190,839
Total Expenditures		-	477,465	600,839

112 BUSINESS TAX FUND

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Taxes				
316000	Business Tax	91,394	110,000	95,000
Subtotal		91,394	110,000	95,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	13,277	1,500	2,500
Subtotal		13,277	1,500	2,500
Statutory Reserves				
400100	5% Reserve	-	(5,575)	(4,875)
Subtotal		-	(5,575)	(4,875)
Cash Carry Forward				
400200	Carry Forward	-	348,658	254,976
Subtotal		-	348,658	254,976
Total Revenues		104,671	454,583	347,601

Goal

The business tax represents the fees charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction.

These funds are for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.

Core Objectives

Economic Development works directly with the various private economic development/ business organizations and is a liaison between businesses and other County departments.

The goal of the Economic Development program is to proactively solicit feedback from the business community, address business concerns and advocate for business interests.

Economic Development provides the support necessary to make local businesses prosper by offering any help or assistance within the County’s jurisdiction to facilitate business growth.

Economic Development is responsible for working with new businesses to facilitate their entry into Citrus County, and to work with current businesses to support their success and expansion into the community.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Economic Development Director	1	1	1
	1	1	1

2790 BUSINESS TAX FUND

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	62,222	99,578	112,312	112,312	112,312
52100	FICA Taxes	4,760	7,618	8,592	8,592	8,592
52200	Retirement Contributions	20,418	34,374	38,770	38,770	38,770
52300	Life & Health Insurance	4,182	9,310	10,456	10,456	10,456
52400	Workers' Compensation	118	179	202	202	202
	Subtotal	91,700	151,059	170,332	170,332	170,332
Operating Expenses						
53100	Professional Services	-	5,000	5,000	5,000	5,000
53400	Other Contractual Serv	1,600	-	-	-	-
53416	Software As A Service	-	100	100	100	100
54000	Travel & Per Diem	361	5,000	5,000	5,000	5,000
54100	Communications Services	347	676	676	676	676
54201	Postage	1	100	100	100	100
54550	General Liability Claims	-	247	247	247	247
54603	Vehicle Maintenance	-	500	250	250	250
54615	Software Maint/Support	393	442	442	442	442
54700	Printing & Binding	51	-	-	-	-
54807	Marketing	5,805	10,000	10,000	10,000	10,000
55100	Office Supplies	230	500	500	500	500
55208	Fuel & Lubes	76	5,000	1,000	1,000	1,000
55270	Computer Accessories	1,280	-	-	-	-
55400	Dues Bks Subscr Mem Publ	1,260	1,700	1,700	1,700	1,700
55500	Training	1,130	5,000	5,000	5,000	5,000
	Subtotal	12,533	34,265	30,015	30,015	30,015
Non-operating Expenses						
59100	Transfers	650	650	650	650	650
59123	Transfer - Indirect Cost	9,354	9,354	9,354	9,354	9,354
61000	Reserved Budget Fund Bal	-	259,255	137,250	137,250	137,250
	Subtotal	10,004	269,259	147,254	147,254	147,254
BUSINESS TAX FUND		114,237	454,583	347,601	347,601	347,601

108 CHASSAHOWITZKA RV CMPGRND

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	20,105	-	-
362000	Rents & Royalties	88,734	-	-
	Subtotal	108,839	-	-
Revenue Sources Other				
400200	Carry Forward	-	475,493	499,788
	Subtotal	-	475,493	499,788
Total Revenues		108,839	475,493	499,788

Department: 6150

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	475,493	499,788
	Subtotal	-	475,493	499,788
Total Expenditures		-	475,493	499,788

049 COUNTY COURT MEDIATION

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,286	-	-
Subtotal		1,286	-	-
Revenue Sources Other				
400200	Carry Forward	-	27,729	30,219
Subtotal		-	27,729	30,219
Total Revenues		1,286	27,729	30,219

Department: 2334-609

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	6,000	6,000
54000	Travel & Per Diem	-	1,000	1,000
55100	Office Supplies	446	500	450
55205	Uniforms	-	-	50
55500	Training	-	3,000	3,000
Subtotal		446	10,500	10,500
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	17,229	19,719
Subtotal		-	17,229	19,719
Total Expenditures		446	27,729	30,219

001C COUNTY COVID GRANT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	144,130	-	-
	Subtotal	144,130	-	-
Revenue Sources Other				
400200	Carry Forward	-	4,069,300	2,911,661
	Subtotal	-	4,069,300	2,911,661
Total Revenues		144,130	4,069,300	2,911,661

Department: 3110

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Personnel Services				
Operating Expenditures				
53100	Professional Services	236,935	350,000	350,000
53416	Software As A Service	8,550	11,400	11,400
54604	Maintenance - Buildings	58,000	-	-
	Subtotal	303,485	361,400	361,400
Capital Outlay				
56100	Land	-	100,000	100,000
56200	Buildings	129,953	472,242	517,242
56300	Improve Other Than Bldg	-	950,000	950,000
	Subtotal	129,953	1,522,242	1,567,242
Non-operating Expenditure				
58200	Dist Of Fund To Other Org	45,876	375,006	283,297
59100	Transfers	603,668	-	-
61000	Reserved Budget Fund Bal	-	1,810,652	699,722
	Subtotal	649,544	2,185,658	983,019
Total Expenditures		1,082,982	4,069,300	2,911,661

332C CR 491 WIDENING

Account #		Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources					
361200		Money Mkt & LGIP Interest	162,687	-	-
361300		Invest Interest (Inc/Dec)	77,969	-	-
Subtotal			240,656	-	-
Revenue Sources Other					
400200		Carry Forward	-	146,700	584,071
Subtotal			-	146,700	584,071
Total Revenues			240,656	146,700	584,071

Department: 3321C

Account #		Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures					
Debt Service					
Capital Outlay					
56339		CR491-CR486 To SR44	2,615,673	146,700	584,071
Subtotal			2,615,673	146,700	584,071
Non-operating Expenditure					
Total Expenditures			2,615,673	146,700	584,071

090 CRIME PREVENTION PROGRAMS

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
348990	Other Court Collections	51,921	50,000	50,000
361200	Money Mkt & LGIP Interest	224	-	-
	Subtotal	52,145	50,000	50,000
Revenue Sources Other				
400100	5% Reserve	-	(2,500)	(2,500)
400200	Carry Forward	-	23,804	31,075
	Subtotal	-	21,304	28,575
Total Revenues		52,145	71,304	78,575

Department: 5860

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Non-operating Expenditure				
59100	Transfers	45,000	45,000	45,000
61000	Reserved Budget Fund Bal	-	26,304	33,575
	Subtotal	45,000	71,304	78,575
Total Expenditures		45,000	71,304	78,575

005E DEPT OF JUSTICE FORFEITURE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	715	-	-
Subtotal		715	-	-
Revenue Sources Other				
400200	Carry Forward	-	-	221,978
Subtotal		-	-	221,978
Total Revenues		715	-	221,978

Department: 5910E

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	-	221,978
Subtotal		-	-	221,978
Total Expenditures		-	-	221,978

040 DRUG COURT

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
342900	Lab Fees	41,107	33,000	37,000
346906	Fees For Services	175	200	200
	Subtotal	41,282	33,200	37,200
Fines And Forfeitures				
351100	Court Fines	9,055	4,000	7,000
351900	Court Participation Fees	112	20	20
351910	Mental Health Part Fee	550	900	2,000
351915	Veterans Court	200	500	1,000
	Subtotal	9,917	5,420	10,020
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	1,392	750	750
369900	Other Misc Revenues	(95)	-	-
	Subtotal	1,297	750	750
Interfund Transfers				
381001	Transfer - General Fund	53,102	63,233	35,778
	Subtotal	53,102	63,233	35,778
Statutory Reserves				
400100	5% Reserve	-	(1,969)	(2,399)
	Subtotal	-	(1,969)	(2,399)
Cash Carry Forward				
400200	Carry Forward	-	760	29,364
	Subtotal	-	760	29,364
Total Revenues		105,598	101,394	110,713

Goal

Drug Court is a collaboration with of the State Attorney, Public Defender, Department of Corrections, Law Enforcement, Guardian Ad-Litem, Department of Children and Families, Youth & Family Alternatives, treatment providers, and the presiding Drug Court Judge and Magistrate to work together as a team sharing one goal: to reduce the revolving door of crime and drugs by providing treatment to drug-addicted criminal offenders. This is an 18 month program that with successful completion results in the dismissal of the felony charge or completion of probation and increases the participant’s opportunity for future success.

Core Objectives

- To provide community education on prevention and detection of substance abuse.
- To assist eligible Substance Abuse defendants in recovery and becoming productive Citrus County citizens through treatment, education, literacy and employment assistance.
- Continue to provide new alternatives for participants in the Drug Court program through weekly treatment team meetings and community partnerships.
- To provide Substance Abuse Evaluations for juveniles and adults in Citrus County by referral.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Part-time			
Court Alternative Supervisor	1	1	1
Drug Court Coordinator	1	1	1
	2	2	2

5750 DRUG COURT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	23,393	33,791	34,653	34,653	34,653
52100	FICA Taxes	1,746	2,585	2,651	2,651	2,651
52200	Retirement Contributions	2,865	4,585	4,723	4,723	4,723
52300	Life & Health Insurance	4,471	5,047	5,671	5,671	5,671
52400	Workers' Compensation	45	61	62	62	62
	Subtotal	32,520	46,069	47,760	47,760	47,760
Operating Expenses						
53100	Professional Services	91	-	-	-	-
53400	Other Contractual Serv	41,495	52,000	56,000	60,000	60,000
53416	Software As A Service	-	-	425	459	459
54000	Travel & Per Diem	3	40	40	40	40
54100	Communications Services	-	350	300	300	300
54201	Postage	-	20	20	20	20
54400	Rentals & Leases	325	1,500	1,100	1,100	1,100
54550	General Liability Claims	-	114	114	114	114
54615	Software Maint/Support	1,305	442	95	61	61
55100	Office Supplies	699	700	700	700	700
55270	Computer Accessories	2,847	-	-	-	-
	Subtotal	46,764	55,166	58,794	62,794	62,794
Non-operating Expenses						
59100	Transfers	159	159	159	159	159
	Subtotal	159	159	159	159	159
DRUG COURT		79,443	101,394	106,713	110,713	110,713

178 DRUG FORFEITURE FUND

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
351920	Drug Forfeiture Funds	109,763	-	-
361200	Money Mkt & LGIP Interest	7,302	-	-
Subtotal		117,065	-	-
Revenue Sources Other				
400200	Carry Forward	-	153,289	223,930
Subtotal		-	153,289	223,930
Total Revenues		117,065	153,289	223,930

Department: 5870

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	24,196	30,000	30,000
Subtotal		24,196	30,000	30,000
Non-operating Expenditure				
58200	Dist Of Fund To Other Org	31,978	-	10,000
61000	Reserved Budget Fund Bal	-	123,289	183,930
Subtotal		31,978	123,289	193,930
Total Expenditures		56,174	153,289	223,930

130 FISHING IMPROVEMENT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	5,192	750	750
	Subtotal	5,192	750	750
Revenue Sources Other				
400100	5% Reserve	-	(38)	(38)
400200	Carry Forward	-	114,908	120,601
	Subtotal	-	114,870	120,563
Total Revenues		5,192	115,620	121,313

Department: 6306

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
55200	Operating Supplies	-	10,000	10,000
	Subtotal	-	10,000	10,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	105,620	111,313
	Subtotal	-	105,620	111,313
Total Expenditures		-	115,620	121,313

131D FL ARTS LICENSE PLATE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
335715	Fl Arts License Plates	2,154	1,800	1,800
361200	Money Mkt & LGIP Interest	438	50	50
Subtotal		2,592	1,850	1,850
Revenue Sources Other				
400100	5% Reserve	-	(93)	(93)
400200	Carry Forward	-	4,445	9,127
Subtotal		-	4,352	9,034
Total Revenues		2,592	6,202	10,884

Department: 6212d

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	1,500	1,500
Subtotal		-	1,500	1,500
Capital Outlay				
56600	Library Books-Publication	-	2,500	2,500
Subtotal		-	2,500	2,500
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	2,202	6,884
Subtotal		-	2,202	6,884
Total Expenditures		-	6,202	10,884

008 FL GAS REFORESTATION COMP

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	11,624	1,000	1,000
369310	Florida Gas Reforestation	47,781	-	-
	Subtotal	59,405	1,000	1,000
Revenue Sources Other				
400100	5% Reserve	-	(50)	(50)
400200	Carry Forward	-	260,328	283,952
	Subtotal	-	260,278	283,902
Total Revenues		59,405	261,278	284,902

Department: 5765

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
55200	Operating Supplies	-	261,278	284,902
	Subtotal	-	261,278	284,902
Total Expenditures		-	261,278	284,902

GENERAL FUND CIP

001A-3120

001A GENERAL FUND CIP

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	228,264	-	-
	Subtotal	228,264	-	-
Revenue Sources Other				
381001	Transfer - General Fund	2,185,000	2,185,000	2,185,000
400200	Carry Forward	-	4,300,213	3,414,442
	Subtotal	2,185,000	6,485,213	5,599,442
Total Revenues		2,413,264	6,485,213	5,599,442

Department: 3120

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	10,000	10,000
53416	Software As A Service	4,740	25,500	35,000
54615	Software Maint/Support	-	31,464	31,464
	Subtotal	4,740	66,964	76,464
Capital Outlay				
56200	Buildings	-	2,000,000	-
56300	Improve Other Than Bldg	19,078	2,762,662	1,552,662
56400	Machinery & Equipment	25,374	470,850	-
56800	Intangible Assets	119,045	-	-
	Subtotal	163,496	5,233,512	1,552,662
Non-operating Expenditure				
59100	Transfers	1,392,000	-	250,000
61000	Reserved Budget Fund Bal	-	1,184,737	3,720,316
	Subtotal	1,392,000	1,184,737	3,970,316
Total Expenditures		1,560,236	6,485,213	5,599,442

Goal

The mission of the Florida Department of Health in Citrus County (DOH-Citrus) is to protect, promote and improve the health of all people in Citrus County through integrated state, county and community efforts. State, federal and local funds allow DOH-Citrus to meet this mission.

Core Objectives

At the local level, DOH-Citrus works to achieve the following objectives:

- > Increase initiation of HPV vaccination in 11 and 12-year-olds
- > Reduce infant mortality rates
- > Increase the number of children at a healthy weight per the body mass index (BMI) scale
- > Increase community partner's knowledge of health equity
- > Have a competent workforce that promotes customer service

GENERAL FUND CIP

001A-3120

505 HEALTH DEPARTMENT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
311300	Current Ad Valorem Taxes	721,729	767,577	843,039
341560	Excess Fees - Prop Appr	536	50	50
341610	Excess Fees - Tax Coll	2,223	1,000	1,000
361200	Money Mkt & LGIP Interest	41,546	5,000	10,000
	Subtotal	766,034	773,627	854,089
Revenue Sources Other				
400100	5% Reserve	-	(38,682)	(42,705)
400200	Carry Forward	-	790,942	815,175
	Subtotal	-	752,260	772,470
Total Revenues		766,034	1,525,887	1,626,559

Department: 2114

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53000	Operating Expenses	656,374	1,093,954	1,157,580
53400	Other Contractual Serv	2,500	-	2,500
54907	Commissions-Property Appr	14,965	16,725	16,875
54908	Commissions - Tax Coll	14,435	16,725	16,875
	Subtotal	688,273	1,127,404	1,193,830
Capital Outlay				
Non-operating Expenditure				
58140	CRA Pmts-Crystal River	3,406	3,764	3,725
58145	CRA Payments-Inverness	5,475	6,066	6,250
59100	Transfers	3,911	3,911	3,911
61000	Reserved Budget Fund Bal	-	384,742	418,843
	Subtotal	12,793	398,483	432,729
Total Expenditures		701,066	1,525,887	1,626,559

002M HURRICANE IDALIA

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
331500	FEMA Grant	587,867	-	-
	Subtotal	587,867	-	-
Revenue Sources Other				
400200	Carry Forward	-	-	632,788
	Subtotal	-	-	632,788
Total Revenues		587,867	-	632,788

Department: 2100M

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56300	Improve Other Than Bldg	-	-	632,788
	Subtotal	-	-	632,788
Non-operating Expenditure				
Total Expenditures		-	-	632,788

002G HURRICANE IRMA

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	8,635	-	-
Subtotal		8,635	-	-
Revenue Sources Other				
400200	Carry Forward	-	199,396	208,656
Subtotal		-	199,396	208,656
Total Revenues		8,635	199,396	208,656

Department: 2100G

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56200	Buildings	-	199,396	208,656
Subtotal		-	199,396	208,656
Non-operating Expenditure				
Total Expenditures		-	199,396	208,656

031 METROPOLITAN PLAN ORG

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	520	-	-
	Subtotal	520	-	-
Revenue Sources Other				
400200	Carry Forward	-	6,405	12,564
	Subtotal	-	6,405	12,564
Total Revenues		520	6,405	12,564

Department: 5793

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Non-operating Expenditure				
58100	Aid To Government Agency	-	5,600	5,600
61000	Reserved Budget Fund Bal	-	805	6,964
	Subtotal	-	6,405	12,564
Total Expenditures		-	6,405	12,564

115 OPIOID SETTLEMENT

Account #		Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Miscellaneous Revenues					
361200		Money Mkt & LGIP Interest	7,951	-	-
369300		Misc Revenue-Settlements	-	-	450,000
Subtotal			7,951	-	450,000
Statutory Reserves					
400100		5% Reserve	-	-	(22,500)
Subtotal			-	-	(22,500)
Cash Carry Forward					
400200		Carry Forward	-	211,345	534,490
Subtotal			-	211,345	534,490
Total Revenues			7,951	211,345	961,990

Program Description

National opioid settlements have been reached with Janssen, Cardinal, McKesson, AmerisourceBergen, Teva, Allergan, CVS, Walgreens, Walmart, and Kroger Co. Coordinated Opioid Recovery (CORE) Network is the first of its kind in the U.S. and aims to eliminate the stigma of addiction and treat Substance Use Disorder as a disease, with the same level of continuous care.

Core Objectives/Goals

To reduce opioid addiction by providing immediate access with the implementation of the Coordinated Opioid Recovery (CORE) Network which is a substance abuse and recovery initiative to disrupt the opioid epidemic.

Provide adequate information and education for the community to increase awareness of our service and proper risk reduction.

Patient care is always the most important and is held in the highest regard overall.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Licensed Clinical Social Worker	-	-	1
	-	-	1

7250 OPIOID SETTLEMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	-	-	89,253	89,253	89,253
52100	FICA Taxes	-	-	6,828	6,828	6,828
52200	Retirement Contributions	-	-	12,165	12,165	12,165
52300	Life & Health Insurance	-	-	10,403	10,403	10,403
52400	Workers' Compensation	-	-	991	991	991
Subtotal		-	-	119,640	119,640	119,640
Operating Expenses						
54100	Communications Services	-	-	1,600	1,600	1,600
54603	Vehicle Maintenance	-	-	1,000	1,000	1,000
54615	Software Maint/Support	-	-	638	638	638
54800	Promotional Activities	-	-	1,500	1,500	1,500
55100	Office Supplies	-	-	500	500	500
55205	Uniforms	-	-	1,250	1,250	1,250
55208	Fuel & Lubes	-	-	4,000	4,000	4,000
55280	Medical Supplies	-	-	750	750	750
Subtotal		-	-	11,238	11,238	11,238
Non-operating Expenses						
61000	Reserved Budget Fund Bal	-	211,345	831,112	831,112	831,112
Subtotal		-	211,345	831,112	831,112	831,112
DRUG COURT		-	211,345	961,990	961,990	961,990

104 PARKS SPECIAL PROGRAMS

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
366900	Other Contrib & Donations	5,700	2,500	2,500
	Subtotal	5,700	2,500	2,500
Revenue Sources Other				
400100	5% Reserve	-	(125)	(125)
400200	Carry Forward	-	10,503	11,521
	Subtotal	-	10,378	11,396
Total Revenues		5,700	12,878	13,896

Department: 6104

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	2,500	2,500
55200	Operating Supplies	1,610	3,000	3,000
	Subtotal	1,610	5,500	5,500
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	7,378	8,396
	Subtotal	-	7,378	8,396
Total Expenditures		1,610	12,878	13,896

001D PROPERTY ABATEMENT FUND

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325300	Property Abatement Assmt	127,422	96,129	137,871
361200	Money Mkt & LGIP Interest	16,525	-	-
Subtotal		143,947	96,129	137,871
Revenue Sources Other				
400100	5% Reserve	-	(4,807)	(6,894)
400200	Carry Forward	-	219,883	402,177
Subtotal		-	215,076	395,283
Total Revenues		143,947	311,205	533,154

Department: 1350

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54906	Abandoned Buildings	9,145	50,000	50,000
54907	Commissions-Property Appr	2,109	5,240	1,950
54908	Commissions - Tax Coll	2,548	4,275	1,950
54916	Board Recording Fees	1,500	-	-
Subtotal		15,302	59,515	53,900
Non-operating Expenditure				
59100	Transfers	104,414	1,000	1,000
61000	Reserved Budget Fund Bal	-	250,690	478,254
Subtotal		104,414	251,690	479,254
Total Expenditures		119,716	311,205	533,154

001B RADIO SYSTEM MAINTENANCE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	736	-	-
369961	Reimbursements	662,647	665,866	669,279
	Subtotal	663,383	665,866	669,279
Revenue Sources Other				
381000	Interfund Transfers	245,434	246,608	247,852
381001	Transfer - General Fund	213,574	213,388	247,130
381154	Transfer - Fire Tax Dist	79,849	80,129	80,426
381619	Transfer-Law Impact Fees	43,937	43,937	43,937
381620	Transfer- Impact Fees	7,823	7,823	7,823
381621	Transfer-EMS Impact Fees	15,825	15,825	15,825
400200	Carry Forward	-	33,394	523
	Subtotal	606,442	641,104	643,516
Total Revenues		1,269,825	1,306,970	1,312,795

Department: 1250

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54605	Equipment Maintenance	579,697	585,200	590,995
	Subtotal	579,697	585,200	590,995
Debt Service				
57100	Principal	650,038	673,120	697,050
57200	Interest	71,716	48,650	24,750
	Subtotal	721,754	721,770	721,800
Total Expenditures		1,301,451	1,306,970	1,312,795

004 SUPERVISOR OF ELECTIONS

Account #		Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Miscellaneous Revenues					
361200		Money Mkt & LGIP Interest	76,370	5,000	10,000
369900		Other Misc Revenues	8,732	-	-
Subtotal			85,102	5,000	10,000
Statutory Reserves					
400100		5% Reserve	-	(250)	(500)
Subtotal			-	(250)	(500)
Cash Carry Forward					
400200		Carry Forward	-	191,741	382,564
Subtotal			-	191,741	382,564
Other					
380000		Operating Transfers In	1,932,310	2,517,689	2,491,214
Subtotal			1,932,310	2,517,689	2,491,214
Total Revenues			2,017,412	2,714,180	2,883,278

Goal

The Citrus County Elections Office costs are related to maintaining voter registration rolls. This includes complete operations of the Supervisor of Elections offices, preparation for elections and tabulation, as well as responsibility for Citrus County’s compliance with regulations and procedures of the National Voter Registration Act.

Core Objectives

Ensure the integrity of the electoral process and to enhance public confidence. This is achieved by conducting fair, honest and accurate elections while encouraging participation by providing voter education to citizens of all ages.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Services Director	1	1	2
Deputy Supervisor	9	9	9
Supervisor of Elections	1	1	1
	11	11	12

2440 SUPERVISOR OF ELECTIONS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51100	Executive Salaries	146,477	155,266	160,000	160,000	160,000
51200	Regular Salaries & Wages	451,377	524,500	605,626	605,626	605,626
51306	Casual Labor	-	-	1,040	1,040	1,040
51400	Overtime	-	21,000	20,000	20,000	20,000
52100	FICA Taxes	44,509	53,609	60,180	60,180	60,180
52200	Retirement Contributions	123,034	146,169	157,560	157,560	157,560
52300	Life & Health Insurance	77,271	101,033	123,509	123,509	123,509
52400	Workers' Compensation	2,508	2,547	2,358	2,358	2,358
52500	Unemployment Compensation	2,495	5,225	5,225	5,225	5,225
Subtotal		847,671	1,009,349	1,135,498	1,135,498	1,135,498
Operating Expenses						
53100	Professional Services	563	2,000	2,000	2,000	2,000
53400	Other Contractual Serv	10,137	25,455	16,215	16,215	16,215
53416	Software As A Service	51,959	44,612	47,541	47,541	47,541
54000	Travel & Per Diem	8,374	11,600	11,600	11,600	11,600
54100	Communications Services	21,746	23,486	25,058	25,058	25,058
54201	Postage	65,497	121,427	115,933	115,933	115,933
54400	Rentals & Leases	9,157	9,478	14,200	14,200	14,200
54603	Vehicle Maintenance	1,608	1,100	1,100	1,100	1,100
54605	Equipment Maintenance	520	1,515	1,500	1,500	1,500
54612	Computer Maintenance	-	4,080	4,080	4,080	4,080
54615	Software Maint/Support	29,164	58,202	73,744	73,744	77,744
54700	Printing & Binding	44,283	43,830	39,427	39,427	39,427
54921	Advertising	2,374	11,650	6,650	6,650	6,650
55100	Office Supplies	9,675	10,040	12,380	12,380	12,380
55120	Office/Non-Cap Equipment	2,479	5,279	2,500	2,500	2,500
55208	Fuel & Lubes	1,519	2,000	2,000	2,000	2,000
55221	Meals	558	1,000	750	750	750
55270	Computer Accessories	7,459	9,675	16,663	16,663	16,663
55275	Computer Software	6,892	5,260	2,630	2,630	2,630
55400	Dues Bks Subscr Mem Publ	3,705	5,131	5,210	5,210	5,210
55500	Training	12,081	11,810	22,510	22,510	22,510
Subtotal		289,749	408,630	423,691	423,691	427,691
Capital Outlay						
Non-operating Expenses						
59902	Excess Fess - Elections	377,546	-	-	-	-
61000	Reserved Budget Fund Bal	-	-	314,063	314,063	314,063
Subtotal		377,546	-	314,063	314,063	314,063
SUPERVISOR OF ELECTIONS		1,514,966	1,417,979	1,873,252	1,873,252	1,877,252

Goal

These funds represent costs directly related to election activities and equipment. This includes ballot costs, poll worker salary and travel, and costs related to delivery, maintenance, setup and transport of voting booths and other poll supplies.

Core Objectives

To ensure the integrity of the electoral process and to enhance public confidence. This is achieved by conducting fair, honest and accurate elections while encouraging participation by providing voter education to citizens of all ages.

2441 ELECTIONS

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51300	Other Salaries & Wages	61,909	136,677	120,295	120,295	120,295
51301	Casual Labor Mach Const	4,065	24,962	12,370	12,370	12,370
51306	Casual Labor	76,914	212,512	128,931	128,931	128,931
52100	FICA Taxes	3,714	14,994	4,772	4,772	4,772
52200	Retirement Contributions	-	1,000	1,000	-	-
52400	Workers' Compensation	479	1,353	667	667	667
52500	Unemployment Compensation	-	2,100	2,100	2,100	2,100
	Subtotal	147,082	393,598	270,135	269,135	269,135
Operating Expenses						
53300	Court Reporter Services	7,398	24,920	18,100	18,100	18,100
53400	Other Contractual Serv	35,287	321,233	116,525	116,525	116,525
53416	Software As A Service	11,659	20,742	27,321	27,321	27,321
54000	Travel & Per Diem	830	2,000	1,500	1,500	1,500
54100	Communications Services	1,502	5,306	3,798	3,798	3,798
54201	Postage	25,869	117,331	63,268	63,268	63,268
54400	Rentals & Leases	3,091	6,174	4,000	4,000	4,000
54408	Building Rental	4,961	11,500	6,200	6,200	6,200
54550	General Liability Claims	5,912	10,000	10,000	10,000	10,000
54605	Equipment Maintenance	1,361	8,223	10,125	10,125	10,125
54612	Computer Maintenance	13,207	24,341	24,341	24,341	24,341
54615	Software Maint/Support	68,574	91,745	96,431	95,098	95,098
54700	Printing & Binding	29,088	208,946	36,791	36,791	111,791
54921	Advertising	5,626	12,450	11,000	11,000	11,000
55100	Office Supplies	19,034	12,500	16,035	16,035	16,035
55120	Office/Non-Cap Equipment	1,152	-	181,984	181,984	181,984
55270	Computer Accessories	56,695	24,632	17,005	17,005	17,005
55500	Training	-	500	300	300	300
	Subtotal	291,245	902,543	644,724	643,391	718,391
Capital Outlay						
56400	Machinery & Equipment	64,139	60	18,500	18,500	18,500
	Subtotal	64,139	60	18,500	18,500	18,500
ELECTIONS		502,465	1,296,201	933,359	931,026	1,006,026

001E SURPLUS PROPERTY PROCEEDS

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources Other				
400200	Carry Forward	-	52,250	54,673
Subtotal		-	52,250	54,673
Total Revenues		-	52,250	54,673

Department: 1351

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	52,250	54,673
Subtotal		-	52,250	54,673
Total Expenditures		-	52,250	54,673

079 TEEN COURT

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
348990	Other Court Collections	41,803	29,000	33,000
Subtotal		41,803	29,000	33,000
Fines And Forfeitures				
351900	Court Participation Fees	18,592	16,000	16,000
Subtotal		18,592	16,000	16,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	1,570	750	750
366901	Donation	5,625	2,000	2,000
369900	Other Misc Revenues	7,345	2,000	2,000
Subtotal		14,540	4,750	4,750
Interfund Transfers				
381001	Transfer - General Fund	10,117	35,466	10,557
Subtotal		10,117	35,466	10,557
Statutory Reserves				
400100	5% Reserve	-	(2,488)	(2,688)
Subtotal		-	(2,488)	(2,688)
Cash Carry Forward				
400200	Carry Forward	-	16,557	41,381
Subtotal		-	16,557	41,381
Total Revenues		85,052	99,285	103,000

Goal

The Citrus County Teen Court is a legally binding alternative that offers young offenders an opportunity of restoration and rehabilitation through community service, educational classes, and jury performance for their offenses. It is a sentencing hearing directed toward juvenile offenders who have admitted guilt to a law violation. The purpose of Teen Court is to educate and motivate both defendants and student participants, while promoting better communication between schools, government, the court, law enforcement and the general public. Teen Court provides the justice system with an alternative to the traditional handling of a juvenile delinquency charge. Teen Court interrupts the beginning criminal behavior in the juvenile and assists the offender in recognizing they are responsible for their behavior. Teen Court also helps in relieving an overburdened docket in juvenile court.

Core Objectives

- Maintain memberships in Florida Association Teen Court, National Youth Courts and local Partners for the Anti-Drug Coalition of Citrus County to research and apply program best practices for the enhancement of the Teen Court program.
- Maintain demographic data on teen crime recidivism for youths 13 to 17 years of age.
- Increase adult Teen Court volunteers so the youth will have adults to be mentors.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Teen Court Coordinator	1	1	1
Part-time			
Court Alternative Supervisor	1	1	1
	2	2	2

2155 TEEN COURT - FINES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	50,060	70,891	72,683	72,683	72,683
52100	FICA Taxes	3,801	5,423	5,560	5,560	5,560
52200	Retirement Contributions	6,159	9,620	9,907	9,907	9,907
52300	Life & Health Insurance	10,150	11,450	12,868	12,868	12,868
52400	Workers' Compensation	95	128	131	131	131
Subtotal		70,265	97,512	101,149	101,149	101,149
Operating Expenses						
53416	Software As A Service	-	-	425	459	459
54000	Travel & Per Diem	-	100	100	100	100
54100	Communications Services	-	350	300	300	300
54201	Postage	142	100	150	150	150
54550	General Liability Claims	-	62	62	62	62
54615	Software Maint/Support	344	442	95	61	61
55100	Office Supplies	449	550	550	550	550
55270	Computer Accessories	949	-	-	-	-
55400	Dues Bks Subscr Mem Publ	-	50	50	50	50
Subtotal		1,883	1,654	1,732	1,732	1,732
Non-operating Expenses						
59100	Transfers	119	119	119	119	119
Subtotal		119	119	119	119	119
TEEN COURT - FINES		72,267	99,285	103,000	103,000	103,000

645 UTILITY FEE TRUST ACCOUNT

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Taxes				
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	38,658	5,000	-
367500	Utility Regulatory Fees	128,133	140,000	-
	Subtotal	166,791	145,000	-
Statutory Reserves				
400100	5% Reserve	-	(7,250)	-
	Subtotal	-	(7,250)	-
Cash Carry Forward				
400200	Carry Forward	-	888,532	927,674
	Subtotal	-	888,532	927,674
Total Revenues		166,791	1,026,282	927,674

Goal

The Office of Utility Regulation and the five members of the Water and Wastewater Authority provide for local regulation of the private, for-profit water and wastewater utilities operating within the unincorporated areas of Citrus County.

Core Objectives

Track responses to customer inquiries or complaints as a performance measure to promote turnaround time of one business day.

To partner with regulated utilities in reducing deficiencies noted in state inspections with a goal of zero deficiencies. This is accomplished by annual inspections of facilities using state regulatory checklists.

Set rates in a manner that conforms to state guidelines for reasonable rate of return, prudent investment, and recovery of operating and maintenance costs while annually reviewing rate structure and earnings through financial reports. The annual financial review goal is to achieve a positive cash flow in utilities.

Track the acceptable level of service to ratepayers of regulated utilities through customer meetings, regulatory agency reports, and customer complaints. The intended goal is to achieve zero monthly customer complaints.

Promote better management of water resources by encouraging eco-friendly efficiencies in operations and maintenance. The efficiencies are intended to capture a higher rate of return on investment with a lower cost of regulation per customer.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Executive Assistant II	-	1	-
	-	1	-

6400 UTILITY FEE TRUST ACCOUNT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	13,681	61,756	-	-	-
52100	FICA Taxes	1,038	4,724	-	-	-
52200	Retirement Contributions	1,857	8,380	-	-	-
52300	Life & Health Insurance	1,371	9,178	-	-	-
52400	Workers' Compensation	26	111	-	-	-
	Subtotal	17,973	84,149	-	-	-
Operating Expenses						
53400	Other Contractual Serv	25,087	33,000	-	-	-
54000	Travel & Per Diem	-	2,500	-	-	-
54100	Communications Services	323	60	-	-	-
54201	Postage	113	100	-	-	-
54550	General Liability Claims	-	225	-	-	-
54700	Printing & Binding	-	100	-	-	-
54921	Advertising	84	100	-	-	-
55100	Office Supplies	592	200	-	-	-
55270	Computer Accessories	1,129	-	-	-	-
55400	Dues Bks Subscr Mem Publ	25	300	-	-	-
55500	Training	-	2,000	-	-	-
	Subtotal	27,353	38,585	-	-	-
Non-operating Expenses						
Non-operating Expenses						
59100	Transfers	477	477	-	-	-
59123	Transfer - Indirect Cost	4,064	4,064	-	-	-
61000	Reserved Budget Fund Bal	-	899,007	927,674	927,674	927,674
	Subtotal	4,541	903,548	927,674	927,674	927,674
VISITOR & CONV BUREAU		49,867	1,026,282	927,674	927,674	927,674

160 VISITOR & CONV BUREAU

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Taxes				
312130	Tourist Tax	2,683,331	2,100,000	2,300,000
Subtotal		2,683,331	2,100,000	2,300,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	139,282	10,000	25,000
369900	Other Misc Revenues	26	-	-
Subtotal		139,309	10,000	25,000
Statutory Reserves				
400100	5% Reserve	-	(105,500)	(116,250)
Subtotal		-	(105,500)	(116,250)
Cash Carry Forward				
400200	Carry Forward	-	3,389,641	4,202,369
Subtotal		-	3,389,641	4,202,369
Total Revenues		2,822,640	5,394,141	6,411,119

Goal

Provision for the Tourist Development Tax is by FS 125.0104, known as the Local Option Tourist Development Act. The Local Option Tourist Development Tax Voter Referendum was passed and subsequently adopted by the Board of County Commissioners in 1986. On January 24, 2017, the Citrus County Board of County Commissioner approved and adopted two separate ordinances to increase the Tourist Development Tax to 5% on all transient accommodation rentals (transient is defined as six months or less).

VCB Mission

Discover Crystal River Florida is the official destination marketing organization that promotes and develops the Citrus County visitor experience to enhance community economic growth and resident quality of life.

VCB Vision 2025

As a brand driven destination leader focused on ecotourism we are innovative and influential in our visitor marketing and sales, product development partnerships and stakeholder advocacy efforts.

Visitor Promise

We commit to providing on-demand information and advice on Citrus County communities' brand experiences.

Partner Promise

We commit to facilitating opportunities for the Citrus County visitor industry and communities on business development, research and education.

Our Destination Commitment

Brand Promise

Citrus County, on Florida's Gulf Coast and world renowned for its iconic manatees, is an inspiring and laidback destination with its unique blend of varied ecotourism, adventure travel and cultural heritage pursuits in the welcoming communities of Crystal River, Floral City, Homosassa and Inverness.

Brand Vision 2025

Citrus County is the premier ecotourism and adventure travel destination in Florida. We provide accessible highly immersive nature and community based heritage experiences year round to travelers worldwide that inspire and renew.

In accordance with the Tourist Development Plan, the Citrus County Tourist Development Council recommends the first 4% of the revenues be used for the promotion and advertisement of tourism through a wide variety of advertising, public relations, trade show promotions and more, all of which will focus on Citrus County being a marquis eco-tourism destination with soft adventure aquatic activities, ecological amenities and cultural and heritage tourism. 1% of the increased Tourist Development Tax collection is to be used for the intention of Tourism Product Development that will ultimately increase or extend visitor-night stays through economic vitality in Citrus County.

Tourism has a low impact, high return on economic development. Tourism uses the community's exciting infrastructure while generating sales tax revenue that helps lessen the tax burden of local citizens throughout the County.

Local restaurants and attractions survival during the slow season is dependent upon visitor patronage during our peak tourism months of Nov-Mar & July-Sept. People might think of tourism as only supporting hotels, attractions and restaurants. However, tourism creates jobs and generates revenue for many businesses in Citrus County including convenience/grocery stores, gas stations, retail, beverage and food distributors.

Core Objectives

Destination Marketing, Sales and Service: Drive Visitor Demand

To increase the awareness of the Citrus County destination brand experience and subsequent higher visitor conversion through targeted promotion/sales, service and media relations strategies.

Destination Development: Enhance Visitor Experience

To facilitate and fully support the strategic branded development of Citrus County attractions, events, amenities, hospitality services and related public infrastructure.

VISITOR & CONVENTION BUREAU

160-2122

VCB Advocacy and Stakeholder Relations: Communicate Tourism Value

To inform stakeholders on the importance and value of tourism and the effective roles, responsibilities and benefits/ impacts of the Citrus County DMO.

VCB Resources and Management: Lead Tourism Effectively

To operate as a fiscally responsible and accountable organization through effective planning, staff development and partnership development for optimal destination returns.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Assistant II	-	1	1
Customer Service Representative	1	1	1
Destination Experience Specialist	1	1	1
Marketing & Content Manager	1	1	1
Marketing & Sales Manager	1	1	1
Senior Secretary	1	-	-
Tourism Director	1	1	1
	6	6	6

2122 VISITOR & CONV BUREAU

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	292,945	367,133	393,933	393,933	393,933
51306	Casual Labor	6,468	10,000	25,370	25,370	25,370
51400	Overtime	-	2,500	2,500	2,500	2,500
52100	FICA Taxes	21,939	28,086	30,136	30,136	30,136
52200	Retirement Contributions	36,068	49,661	53,496	53,496	53,496
52300	Life & Health Insurance	46,587	54,681	61,520	61,520	61,520
52400	Workers' Compensation	670	778	829	829	829
52500	Unemployment Compensation	1,100	-	-	-	-
Subtotal		405,777	512,839	567,784	567,784	567,784
Operating Expenses						
53100	Professional Services	105,748	138,000	246,700	246,700	246,700
53400	Other Contractual Serv	167,035	199,000	205,660	205,660	205,660
53416	Software As A Service	9,972	20,748	27,170	19,724	32,724
54000	Travel & Per Diem	33,901	52,700	73,300	60,300	58,800
54100	Communications Services	6,494	9,240	9,500	9,500	9,500
54201	Postage	6,148	25,000	25,000	25,000	25,000
54300	Utility Services	9,726	9,912	12,400	12,400	12,400
54408	Building Rental	-	24,345	24,345	26,820	26,820
54550	General Liability Claims	-	541	541	541	541
54600	Repair & Maintenance	1,644	1,824	1,940	1,940	1,940
54603	Vehicle Maintenance	-	550	6,600	7,000	7,000
54604	Maintenance - Buildings	14,432	8,944	11,120	11,120	11,120
54605	Equipment Maintenance	5,076	7,020	7,020	7,020	7,020
54615	Software Maint/Support	2,111	2,713	570	427	427
54700	Printing & Binding	6,521	16,000	16,000	16,000	16,000
54800	Promotional Activities	69,322	95,500	101,500	101,500	101,500
54807	Marketing	776,620	797,500	797,500	797,500	797,500
54809	Trade Show Promotion	45,849	42,150	86,700	68,600	71,600
54820	Visit Citrus Magazine	625	22,000	40,000	40,000	40,000
54921	Advertising	260	3,000	3,000	3,000	3,000
55100	Office Supplies	738	3,500	3,500	3,500	3,500
55200	Operating Supplies	2,972	4,900	4,900	4,900	4,900
55205	Uniforms	201	-	1,000	500	500
55208	Fuel & Lubes	448	1,000	1,800	1,000	1,000
55211	Janitorial Supplies	-	500	1,000	1,000	1,000
55221	Meals	274	2,000	3,000	2,000	2,000
55270	Computer Accessories	3,550	3,150	1,200	-	-
55275	Computer Software	2,040	360	-	-	-
55400	Dues Bks Subscr Mem Publ	11,621	20,301	22,909	22,909	22,909
55500	Training	5,490	12,150	15,240	16,435	16,435
Subtotal		1,288,817	1,524,548	1,751,115	1,712,996	1,727,496

2122 VISITOR & CONV BUREAU

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Non-operating Expenses						
58221	Special Projects	3,000	1,999,438	2,610,604	2,610,604	2,610,604
	Subtotal	3,000	1,999,438	2,610,604	2,610,604	2,610,604
Non-operating Expenses						
59100	Transfers	998	998	998	998	998
59123	Transfer - Indirect Cost	93,544	93,544	93,544	93,544	93,544
61000	Reserved Budget Fund Bal	-	1,262,774	1,425,193	1,425,193	1,410,693
	Subtotal	94,542	1,357,316	1,519,735	1,519,735	1,505,235
VISITOR & CONV BUREAU		1,792,136	5,394,141	6,449,238	6,411,119	6,411,119

160H VISITOR & CONV BUREAU 1ST

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
312131	1st Cent Tourist Tax	670,833	525,000	575,000
361200	Money Mkt & LGIP Interest	96,445	2,500	10,000
	Subtotal	767,277	527,500	585,000
Revenue Sources Other				
400100	5% Reserve	-	(26,375)	(29,250)
400200	Carry Forward	-	2,514,005	3,234,082
	Subtotal	-	2,487,630	3,204,832
Total Revenues		767,277	3,015,130	3,789,832

Department: 2122h

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	-	400,000	400,000
	Subtotal	-	400,000	400,000
Non-operating Expenditure				
58100	Aid To Government Agency	-	850,000	850,000
58200	Dist Of Fund To Other Org	50,000	348,000	512,500
60080	Res For Capital Projects	-	1,417,130	2,027,332
	Subtotal	50,000	2,615,130	3,389,832
Total Expenditures		50,000	3,015,130	3,789,832

365 WATER/WWATER INFRAST MATC

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	46,416	-	-
Subtotal		46,416	-	-
Revenue Sources Other				
381000	Interfund Transfers	143,750	75,000	100,000
400200	Carry Forward	-	898,495	994,525
Subtotal		143,750	973,495	1,094,525
Total Revenues		190,166	973,495	1,094,525

Department: 4116

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	1,731	654,250	579,250
Subtotal		1,731	654,250	579,250
Capital Outlay				
Non-operating Expenditure				
60060	Reserve For Water Quality	-	319,245	515,275
Subtotal		-	319,245	515,275
Total Expenditures		1,731	973,495	1,094,525



Internal Service Funds



Citrus County, Florida

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Fund 172	DENTAL INSURANCE
Fund 550	FLEET MANAGEMENT
Fund 551	FLEET VEHICLE TRUST FUND
Fund 555	GENERAL GOV VEHICLE TRUST
Fund 170	HEALTH INSURANCE
Fund 171	INSURANCE TRUST

172 DENTAL INSURANCE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
341230	Family Dental - Int Svc	190,437	134,280	134,280
341250	Board Portion Dental	319,703	352,716	352,716
361200	Money Mkt & LGIP Interest	13,686	1,000	2,500
	Subtotal	523,826	487,996	489,496
Revenue Sources Other				
400200	Carry Forward	-	259,175	346,818
	Subtotal	-	259,175	346,818
Total Revenues		523,826	747,171	836,314

Department: 8150

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Personnel Services				
52305	Dental Claims	488,215	520,000	520,000
	Subtotal	488,215	520,000	520,000
Operating Expenditures				
53100	Professional Services	-	2,000	2,000
53441	Administration	45,524	42,000	45,000
	Subtotal	45,524	44,000	47,000
Non-operating Expenditure				
60050	Reserve For Contingencies	-	183,171	269,314
	Subtotal	-	183,171	269,314
Total Expenditures		533,739	747,171	836,314

550 - FLEET MANAGEMENT

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
341260	Labor Reimbursement	800,634	790,000	800,000
341280	Fuel Sales	24,532	25,000	25,000
	Subtotal	825,167	815,000	825,000
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	6,271	500	2,500
364200	GovDeals - Tax Exempt	900	-	-
369900	Other Misc Revenues	35,127	-	-
369961	Reimbursements	7,459	-	-
	Subtotal	49,758	500	2,500
Interfund Transfers				
381001	Transfer - General Fund	81,340	357,685	303,719
	Subtotal	81,340	357,685	303,719
Cash Carry Forward				
400200	Carry Forward	-	179,026	282,756
	Subtotal	-	179,026	282,756
Total Revenues		956,264	1,352,211	1,413,975

Goal

The Division of Fleet Management is responsible for maintaining and managing approximately 870 motorized and on the road assets which includes, Fire Rescue, Emergency Medical Services, Transit buses, Heavy Equipment, and Trailers. Fleet Management also oversees the County fuel site and Wright Express fuel card program. In the past fiscal year, the Division processed 371,149 gallons of unleaded and 163,339 gallons of diesel fuel.

Fleet Management is tasked with inspecting, fueling, and maintaining 60 county emergency generators to ensure proper operation. This includes FDEP (Florida Department of Environmental Protection) permanently placed generators at the Lecanto Government Building, Health Department facility, the Sheriff's Emergency Operations Center, and School District shelters. Fleet Management is activated along with first responders as a critical support function in a declared emergency.

Fleet Management also operates/manages a tire shop, field service truck, and fuel & lube truck. We provide both on-site and in the field repairs to most divisions and departments within the BOCC. We manage a motor pool at the Lecanto Government Building, the Property Appraiser's Office, the Courthouse, and the Fleet Maintenance Complex.

Core Objectives

Provide the highest quality vehicles and equipment to the employees of the County through a managed maintenance and replacement program. All vehicles and equipment are on a preventative maintenance program.

Maintain the County fleet vehicles and equipment in the safest and most cost-effective manner while minimizing down time.

Maintain the County fuel site for the purpose of emergency fueling during storm and disaster events, along with convenient fueling during normal operations for the County and other government agencies. In addition, provide administration of the County's Wright Express fuel card program.

Administer the vehicle/equipment replacement schedule in accordance with the Fleet Management Administrative Regulation policy. Provide assistance to departments and divisions in determining equipment needs. Provide bid specifications and order vehicles and equipment through State contracts.

Provide 24-hour service as needed to all divisions.

Support the County Staff and Emergency Services during emergency operations to keep our community safe and operational.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Accounting Clerk	1	1	1
Administrative Assistant II	-	1	1
Billing Systems Analyst	1	1	1
Chief Mechanic	1	-	-
Equipment Mechanic	1	-	-
Fleet Management Director	1	1	1
Fleet Operations Supervisor	1	1	1
Fleet Technician I	-	1	1
Fleet Technician II	-	1	1
Fleet Technician III	-	6	6
Fleet Technician IV	-	2	2
Heavy Equipment Mechanic	7	-	-

FLEET MANAGEMENT

550-4150

Maintenance Worker	1	-	-
Senior Secretary	1	-	-
	15	15	15

4150 - FLEET MANAGEMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	610,762	807,452	839,692	839,692	839,692
52100	FICA Taxes	44,578	61,770	64,236	64,236	64,236
52200	Retirement Contributions	82,175	122,898	127,952	127,952	127,952
52300	Life & Health Insurance	105,319	128,349	145,640	145,640	145,640
52350	OPEB-Prop Funds Only	21,159	-	-	-	-
52360	Pension Expense GASB 68	213,880	-	-	-	-
52400	Workers' Compensation	12,827	12,257	12,855	12,855	12,855
	Subtotal	1,090,701	1,132,726	1,190,375	1,190,375	1,190,375
Operating Expenses						
53400	Other Contractual Serv	4,322	3,500	4,500	4,500	4,500
53416	Software As A Service	110	56,980	57,000	61,315	61,315
54000	Travel & Per Diem	2,973	3,000	4,000	4,000	4,000
54100	Communications Services	1,792	1,600	1,700	1,700	1,700
54201	Postage	-	50	50	50	50
54300	Utility Services	22,587	25,000	25,000	25,000	25,000
54400	Rentals & Leases	1,312	1,600	1,600	1,600	1,600
54500	Insurance	6,266	5,000	10,000	10,000	10,000
54550	General Liability Claims	3,856	4,428	4,428	4,428	4,428
54603	Vehicle Maintenance	18,621	15,000	15,000	15,000	15,000
54604	Maintenance - Buildings	8,499	7,500	7,500	7,500	7,500
54605	Equipment Maintenance	4,862	10,200	11,015	11,015	11,015
54615	Software Maint/Support	3,646	5,062	4,650	1,402	1,402
55100	Office Supplies	1,679	2,000	2,000	2,000	2,000
55201	Tools Imp. & Spec. Cloth	9,396	10,000	30,500	3,000	3,000
55205	Uniforms	7,751	8,000	8,375	8,375	8,375
55208	Fuel & Lubes	12,917	16,000	16,000	16,000	16,000
55211	Janitorial Supplies	133	100	100	100	100
55270	Computer Accessories	2,253	8,700	750	750	750
55400	Dues Bks Subscr Mem Publ	1,500	2,050	2,550	2,550	2,550
55500	Training	2,217	13,000	13,000	12,600	12,600
55960	Depreciation Expense	71,414	-	-	-	-
	Subtotal	188,107	198,770	219,718	192,885	192,885
Capital Outlay						
Non-operating Expenses						
59100	Transfers	5,715	5,715	5,715	5,715	5,715
59159	Trans Fleet Veh Trust	15,000	15,000	25,000	25,000	25,000
59921	Loss On Sale Of Assets	3,500	-	-	-	-
	Subtotal	24,215	20,715	30,715	30,715	30,715
FLEET MANAGEMENT		1,303,022	1,352,211	1,440,808	1,413,975	1,413,975

551 FLEET VEHICLE TRUST FUND

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	4,883	-	-
Subtotal		4,883	-	-
Revenue Sources Other				
381000	Interfund Transfers	15,000	15,000	25,000
400200	Carry Forward	-	113,517	99,829
Subtotal		15,000	128,517	124,829
Total Revenues		19,883	128,517	124,829

Department: 4151

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
Capital Outlay				
56400	Machinery & Equipment	-	35,000	-
Subtotal		-	35,000	-
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	93,517	124,829
Subtotal		-	93,517	124,829
Total Expenditures		-	128,517	124,829

555 GENERAL GOV VEHICLE TRUST

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	118,199	5,000	15,000
364200	GovDeals - Tax Exempt	22,821	-	-
369900	Other Misc Revenues	14,700	5,600	8,400
	Subtotal	155,720	10,600	23,400
Revenue Sources Other				
381000	Interfund Transfers	762,000	762,000	762,000
381001	Transfer - General Fund	246,000	246,000	246,000
400100	5% Reserve	-	(530)	(1,170)
400200	Carry Forward	-	2,153,078	1,729,232
	Subtotal	1,008,000	3,160,548	2,736,062
Total Revenues		1,163,720	3,171,148	2,759,462

Department: 4155

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53416	Software As A Service	30,598	-	-
54603	Vehicle Maintenance	528	2,150	2,150
54921	Advertising	-	-	100
	Subtotal	31,126	2,150	2,250
Capital Outlay				
56400	Machinery & Equipment	524,234	2,561,000	2,088,000
	Subtotal	524,234	2,561,000	2,088,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	607,998	669,212
	Subtotal	-	607,998	669,212
Total Expenditures		555,360	3,171,148	2,759,462

170 - HEALTH INSURANCE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
341240	Health Ins Cont - Int Svc	7,837,434	8,686,456	10,052,078
341242	Life Ins Cont - Int Svc	155,722	145,000	180,000
341244	Disability Ins Cont-Int S	153,803	145,000	180,000
341246	Employee Assistance Program	1,909	-	26,827
341253	Tobacco/Nicotine Free Prg	103,875	100,000	100,000
361200	Money Mkt & LGIP Interest	98,131	15,000	25,000
369900	Other Misc Revenues	(54)	-	-
369961	Reimbursements	597,519	150,000	828,000
	Subtotal	8,948,339	9,241,456	11,391,905
Revenue Sources Other				
381001	Transfer - General Fund	274,939	1,655,000	745,439
400200	Carry Forward	-	212,986	885,323
	Subtotal	274,939	1,867,986	1,630,762
Total Revenues		9,223,278	11,109,442	13,022,667

Department: 8000

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Personnel Services				
52300	Life & Health Insurance	1,259,020	1,526,000	1,804,828
52302	Health Claims	6,883,479	7,200,000	8,278,000
52310	Life Insurance Premium	161,966	150,000	194,000
52320	Disability Insurance Prem	163,901	150,000	196,000
52330	Fsa Expenses	6,799	4,000	6,000
	Subtotal	8,475,165	9,030,000	10,478,828
Operating Expenditures				
53100	Professional Services	76,121	86,200	86,200
53400	Other Contractual Serv	1,171,741	1,273,000	1,273,000
53416	Software As A Service	30,000	30,000	30,000
53441	Administration	556,435	600,000	615,000
54100	Communications Services	-	2,000	2,000
54400	Rentals & Leases	1,051	1,500	1,500
54615	Software Maint/Support	-	160	-
55100	Office Supplies	-	250	-
55106	Medical Supplies & Linen	44,725	50,000	50,000
55210	Misc Supplies	-	500	-
	Subtotal	1,880,072	2,043,610	2,057,700
Non-operating Expenditure				
60050	Reserve For Contingencies	-	35,832	486,139
	Subtotal	-	35,832	486,139

Total Expenditures	10,355,237	11,109,442	13,022,667
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INSURANCE TRUST

171-8100

171 - INSURANCE TRUST

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	173,244	10,000	25,000
369300	Misc Revenue-Settlements	9,125	-	-
369900	Other Misc Revenues	5,838	-	-
369960	W/C Contributions	1,293,447	1,200,000	1,550,000
369961	Reimbursements	173,017	-	-
369963	Insurance Reimbursement	37,047	-	-
	Subtotal	1,691,719	1,210,000	1,575,000
Revenue Sources Other				
381000	Interfund Transfers	69,266	71,177	70,700
381001	Transfer - General Fund	811,802	809,891	809,891
381154	Transfer - Fire Tax Dist	91,501	91,501	91,501
381381	Transfer - Road & Bridge	161,912	161,912	161,912
400200	Carry Forward	-	4,119,439	3,884,836
	Subtotal	1,134,481	5,253,920	5,018,840
Total Revenues		2,826,200	6,463,920	6,593,840

Department: 8100

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Personnel Services				
52400	Workers' Compensation	12,041	650,000	650,000
	Subtotal	12,041	650,000	650,000
Operating Expenditures				
53100	Professional Services	4,500	10,000	10,000
53102	Contract Attorney Fees	2,812	10,000	10,000
53400	Other Contractual Serv	27,828	42,800	25,500
53441	Administration	76,444	85,000	85,000
54500	Insurance	1,943,133	2,500,000	2,780,000
54550	General Liability Claims	401,863	550,000	550,000
54800	Promotional Activities	-	500	500
55110	Safety Training/Material	6,046	10,000	10,000
55500	Training	-	-	25,000
	Subtotal	2,462,625	3,208,300	3,496,000
Non-operating Expenditure				
60050	Reserve For Contingencies	-	2,605,620	2,447,840
	Subtotal	-	2,605,620	2,447,840
Total Expenditures		2,474,667	6,463,920	6,593,840



Enterprise Funds



Citrus County, Florida

401 LANDFILL

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Taxes				
316100	Haz Mat Fee	49,300	35,000	35,000
	Subtotal	49,300	35,000	35,000
Charges For Services				
343400	Solid Waste Fees	5,579,103	5,600,000	5,750,000
343405	Residential Solid Waste	2,045,512	2,000,000	2,100,000
343410	Commercial Solid Waste	692,237	650,000	650,000
343415	Yard Waste Fees	401,024	320,000	380,000
	Subtotal	8,717,876	8,570,000	8,880,000
Fines And Forfeitures				
350000	Fines & Forfeitures	1,450	-	-
	Subtotal	1,450	-	-
Miscellaneous Revenues				
361200	Money Mkt & LGIP Interest	243,105	25,000	50,000
364000	Disposition Fixed Assets	(49)	-	-
365000	Sale/Surplus-Matl/Scrap	162,839	100,000	100,000
369900	Other Misc Revenues	727	-	-
	Subtotal	406,621	125,000	150,000
Interfund Transfers				
381001	Transfer - General Fund	351	621	756
	Subtotal	351	621	756
Statutory Reserves				
400100	5% Reserve	-	(436,529)	(453,250)
	Subtotal	-	(436,529)	(453,250)
Cash Carry Forward				
400200	Carry Forward	-	6,520,615	7,270,671
	Subtotal	-	6,520,615	7,270,671
Total Revenues		9,175,598	14,814,707	15,883,177

Goal

The Landfill department provides a location, personnel, and equipment to ensure an environmentally sound, permit compliant, and cost effective solid waste disposal for all residents, self-haulers, and businesses in Citrus County.

Core Objectives

Provide customer service and collect tipping fees efficiently and accurately for all transactions that go through the scalehouse, which can exceed 190,000 transactions a year.

Provide safe and secure disposal for over 130,000 tons of municipal solid waste.

Segregate waste types in the citizen service area utilizing proper handling and disposal protocols.

Save landfill air space by compacting waste to a minimum of 1,500 lbs./cubic yard.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Coordinator I	1	1	1
Customer Service Specialist	1	1	1
Equipment Services Worker	1	1	1
Heavy Equip Operator - SWM	4	4	5
Landfill Maintenance Supervisor	1	1	1
Lead Heavy Equipment Operator-SWM	1	1	1
Lead Solid Waste Technician	1	1	1
Light Equipment Operator - SWM	1	1	1
Maintenance Worker - Solid Waste	1	1	2
Medium Equipment Operator-SWM	2	2	2
Operations Crew Leader	1	1	1
Operations Manager	1	1	1
Solid Waste Compliance Manager	1	1	1
Solid Waste Management Director	1	1	1
Solid Waste Supervisor	1	1	1
Solid Waste Technician I	4	4	4
Part-time			
Billing Review Coordinator	1	1	-
Budget Technician	-	-	1
Senior Budget Analyst	1	1	-
	25	25	26

5212 LANDFILL

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,028,840	1,200,239	1,287,986	1,320,081	1,320,081
51306	Casual Labor	2,698	5,000	5,000	5,000	5,000
51400	Overtime	-	41,448	41,448	41,448	41,448
52100	FICA Taxes	76,137	91,818	98,531	100,986	100,986
52200	Retirement Contributions	124,089	162,872	175,553	179,927	179,927
52300	Life & Health Insurance	183,766	218,466	263,874	263,987	263,987
52350	OPEB-Prop Funds Only	17,828	-	-	-	-
52360	Pension Expense GASB 68	443,796	-	-	-	-
52400	Workers' Compensation	44,788	47,342	50,937	50,995	50,995
	Subtotal	1,921,941	1,767,185	1,923,329	1,962,424	1,962,424
Operating Expenses						
53100	Professional Services	28,821	12,500	12,500	12,500	62,500
53400	Other Contractual Serv	323,942	401,080	416,480	416,480	416,480
53416	Software As A Service	-	400	9,500	10,316	10,316
54000	Travel & Per Diem	536	2,895	5,850	5,850	5,850
54100	Communications Services	4,958	6,300	6,600	6,600	6,600
54201	Postage	5,156	39,580	7,118	7,118	7,118
54300	Utility Services	17,314	22,250	21,984	21,984	21,984
54400	Rentals & Leases	1,478	1,680	1,848	1,848	1,848
54402	Equipment Rental	21,301	21,775	22,900	22,900	22,900
54500	Insurance	11,435	10,000	12,600	12,600	12,600
54550	General Liability Claims	109,606	9,154	110,001	50,000	50,000
54600	Repair & Maintenance	11,451	25,000	25,500	25,500	25,500
54603	Vehicle Maintenance	289,973	296,000	332,398	332,398	332,398
54604	Maintenance - Buildings	7,952	46,000	21,000	21,000	21,000
54605	Equipment Maintenance	6,932	25,240	27,600	27,600	27,600
54615	Software Maint/Support	14,539	16,706	12,970	12,555	12,555
54700	Printing & Binding	3,443	33,380	30,825	30,825	30,825
54800	Promotional Activities	1,945	2,000	2,200	2,200	2,200
54907	Commissions-Property Appr	41,055	45,000	45,000	43,000	43,000
54908	Commissions - Tax Coll	39,831	40,000	40,000	43,000	43,000
54912	Fees & Permits	1,149	1,450	1,475	1,475	1,475
54921	Advertising	811	5,000	5,000	5,000	5,000
55100	Office Supplies	4,218	8,040	7,745	7,745	7,745
55120	Office/Non-Cap Equipment	28,949	11,340	4,200	4,200	4,200
55201	Tools Imp. & Spec. Cloth	2,895	7,095	5,950	5,950	5,950
55205	Uniforms	10,269	17,960	17,745	17,745	17,745
55208	Fuel & Lubes	271,827	460,580	425,630	425,630	425,630
55210	Misc Supplies	42,504	70,980	70,760	70,760	70,760
55211	Janitorial Supplies	3,238	3,850	3,500	3,500	3,500
55226	Safety Supplies	1,429	4,810	4,720	4,720	4,720

5212 LANDFILL

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
55270	Computer Accessories	11,417	13,330	5,185	5,185	5,185
55300	Road Materials & Supplies	3,250	3,250	3,575	3,575	3,575
55400	Dues Bks Subscr Mem Publ	1,234	993	1,093	1,093	1,093
55500	Training	1,420	6,330	10,285	10,035	10,035
55960	Depreciation Expense	919,085	-	-	-	-
Subtotal		2,245,364	1,671,948	1,731,737	1,672,887	1,722,887
Capital Outlay						
56200	Buildings	-	5,000	18,000	18,000	18,000
56400	Machinery & Equipment	-	150,000	24,000	24,000	24,000
Subtotal		-	155,000	42,000	42,000	42,000
Non-operating Expenses						
59100	Transfers	22,325	32,970	32,970	32,970	32,970
59101	Transfers To Other Funds	280,550	275,360	285,280	285,280	285,280
59123	Transfer - Indirect Cost	357,915	357,915	336,491	336,491	336,491
59125	Transfers - Fund 402	705,000	700,000	700,000	700,000	700,000
59142	Transfer - Fund 405	2,000,000	2,000,000	2,000,000	3,500,000	3,500,000
59159	Trans Fleet Veh Trust	2,141	2,141	2,141	344,739	344,739
60020	Res For Outstanding PO's	-	10,000	10,000	10,000	10,000
60050	Reserve For Contingencies	-	4,458,174	4,115,102	4,115,102	4,114,994
Subtotal		3,367,931	7,836,560	7,481,984	9,324,582	9,324,474
LANDFILL		7,535,236	11,430,693	11,179,050	13,001,893	13,051,785

Goal

Following Landfill closure, utilize the long-term care escrow (Fund 402) for a minimum of 30 years to perform maintenance necessary to maintain the Landfill after disposal ceases. Maintenance will include groundwater monitoring, gas monitoring, gas collection, leachate collection, physical care of inactive or closed portions and, if needed, remedial actions as required by regulation and good environmental practices.

Core Objectives

- Operate a Gas Collection System currently exempt from regulatory requirements.
- Expand the existing Gas Collection System(s) as the Landfill rises in elevation.
- Adequately fund the closure and long term care funds as required by regulations.
- Monitor and maintain the Leachate Collection System to ensure compliance with regulations.
- Reduce greenhouse gas emissions to air (CO2, NO2, NH3, SO2 and VOC's) resulting from the collection and destruction of methane (CH4) to reduce ozone depleting substance emissions.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Part-time			
Utility Maintenance Tech	1	1	1
	1	1	1

5216 LONG TERM CARE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	13,140	26,919	24,428	24,428	24,428
52100	FICA Taxes	1,086	2,059	1,869	1,869	1,869
52200	Retirement Contributions	1,970	3,653	3,330	3,330	3,330
52300	Life & Health Insurance	2,751	4,575	5,374	5,374	5,374
52400	Workers' Compensation	481	754	684	684	684
	Subtotal	19,428	37,960	35,685	35,685	35,685
Operating Expenses						
53100	Professional Services	183,754	214,600	249,500	249,500	249,500
53400	Other Contractual Serv	780	20,000	20,000	20,000	20,000
53416	Software As A Service	-	-	425	459	459
54100	Communications Services	400	680	704	704	704
54201	Postage	24	140	200	200	200
54300	Utility Services	54,059	80,100	66,708	66,708	66,708
54400	Rentals & Leases	449	600	400	400	400
54603	Vehicle Maintenance	-	2,100	2,500	2,500	2,500
54605	Equipment Maintenance	19,605	844,200	55,200	55,200	130,200
54615	Software Maint/Support	320	442	95	61	61
55201	Tools Imp. & Spec. Cloth	177	750	750	750	750
55205	Uniforms	276	710	225	-	-
55210	Misc Supplies	579	3,057	3,500	3,500	3,500
55226	Safety Supplies	28	300	300	300	300
55270	Computer Accessories	-	-	1,500	1,500	1,500
55500	Training	-	-	100	100	100
	Subtotal	260,451	1,167,679	402,107	401,882	476,882
Capital Outlay						
56300	Improve Other Than Bldg	-	80,000	80,000	80,000	80,000
56400	Machinery & Equipment	49,200	175,000	206,250	206,250	206,250
	Subtotal	49,200	255,000	286,250	286,250	286,250
Non-operating Expenses						
59100	Transfers	3,894	4,800	4,800	4,800	4,800
59123	Transfer - Indirect Cost	14,972	14,972	14,972	14,972	14,972
	Subtotal	18,866	19,772	19,772	19,772	19,772
LONG TERM CARE		347,946	1,480,411	743,814	743,589	818,589

Goal

Provide personnel for litter collection in the County right of ways. Manage the Adopt-a-Highway and Community Cleanup programs and provide support to Keep Citrus County Beautiful, Inc.

Core Objectives

Increase public awareness and participation in litter prevention and appropriate personal waste management activities.
Increase and promote community participation in neighborhood cleanup efforts, Adopt-A-Highway, and Snag-n-Bag Programs.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Litter Crew Supervisor	1	1	1
Maintenance Worker	4	8	8
	5	9	9

5217 LITTER PROGRAM

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	127,669	298,071	322,398	322,398	322,398
52100	FICA Taxes	9,716	22,802	24,663	24,663	24,663
52200	Retirement Contributions	15,680	40,448	43,943	43,943	43,943
52300	Life & Health Insurance	36,328	81,700	91,918	91,918	91,918
52400	Workers' Compensation	12,329	28,532	30,417	30,417	30,417
	Subtotal	201,722	471,553	513,339	513,339	513,339
Operating Expenses						
53400	Other Contractual Serv	2,688	6,000	7,475	7,475	7,475
53416	Software As A Service	-	-	1,585	1,925	1,925
54100	Communications Services	39	840	2,512	2,512	2,512
54201	Postage	33	40	31	31	31
54550	General Liability Claims	-	1,736	1,736	1,736	1,736
54603	Vehicle Maintenance	7,146	11,000	8,341	8,341	8,341
54605	Equipment Maintenance	-	-	1,549	1,549	1,549
54615	Software Maint/Support	344	772	401	61	61
54700	Printing & Binding	842	1,250	1,475	1,475	1,475
54800	Promotional Activities	2,290	6,550	7,250	7,250	7,250
55100	Office Supplies	282	375	394	394	394
55201	Tools Imp. & Spec. Cloth	1,212	7,512	5,468	5,468	5,468
55205	Uniforms	2,499	6,770	5,745	5,745	5,745
55208	Fuel & Lubes	7,245	11,400	8,750	8,750	8,750
55210	Misc Supplies	2,997	10,980	9,288	9,288	9,288
55226	Safety Supplies	3,228	6,626	6,308	6,308	6,308
55270	Computer Accessories	-	-	800	800	800
55400	Dues Bks Subscr Mem Publ	-	100	100	100	100
55500	Training	-	610	525	525	525
	Subtotal	30,846	72,561	69,733	69,733	69,733
Non-operating Expenses						
59100	Transfers	574	574	574	574	574
59123	Transfer - Indirect Cost	13,846	13,846	23,845	13,846	13,846
	Subtotal	14,420	14,420	24,419	14,420	14,420
LITTER PROGRAM		246,988	558,534	607,491	597,492	597,492

Goal

Provide facilities at the Landfill to segregate yard waste, tires, and scrap metal from the waste for recycling. Offer collection of recyclables, office paper, and recycling opportunities to government buildings throughout the County. Arrange for all materials to be recycled through contracted vendors.

Core Objectives

- Increase the recycling rate by providing information and recycling locations to the public.
- Record and the Countywide recycling rate to document tons of materials diverted from Landfilling.
- Promote and/or provide educational outreach to citizens about recycling and proper disposal of municipal solid waste.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Part-time			
Recycling Supervisor	1	1	1
	1	1	1

5218 RECYCLING

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	23,062	30,466	31,253	31,253	31,253
52100	FICA Taxes	1,746	2,331	2,391	2,391	2,391
52200	Retirement Contributions	2,854	4,134	4,260	4,260	4,260
52300	Life & Health Insurance	294	321	338	338	338
52400	Workers' Compensation	1,573	1,892	1,941	1,941	1,941
	Subtotal	29,530	39,144	40,183	40,183	40,183
Operating Expenses						
53400	Other Contractual Serv	558,458	873,400	830,490	830,490	830,490
53416	Software As A Service	-	-	425	569	569
54000	Travel & Per Diem	1,068	1,909	2,024	2,024	2,024
54100	Communications Services	585	680	920	920	920
54201	Postage	16	60	66	66	66
54402	Equipment Rental	2,745	4,300	4,300	4,300	4,300
54550	General Liability Claims	-	643	643	643	643
54603	Vehicle Maintenance	3,205	5,900	3,430	3,430	3,430
54605	Equipment Maintenance	-	138	-	600	600
54615	Software Maint/Support	344	442	95	61	61
54700	Printing & Binding	842	1,250	900	900	900
54800	Promotional Activities	1,000	1,100	1,500	1,500	1,500
54912	Fees & Permits	35	35	1,285	1,285	1,285
55100	Office Supplies	288	495	500	500	500
55201	Tools Imp. & Spec. Cloth	4,811	1,900	2,140	1,540	1,540
55205	Uniforms	660	924	829	829	829
55208	Fuel & Lubes	2,422	5,700	6,300	6,300	6,300
55210	Misc Supplies	207	322	424	424	424
55226	Safety Supplies	89	156	172	172	172
55270	Computer Accessories	-	1,200	-	-	-
55400	Dues Bks Subscr Mem Publ	665	935	690	690	690
55500	Training	637	1,242	1,337	1,337	1,337
	Subtotal	578,076	902,731	858,470	858,580	858,580
Non-operating Expenses						
59100	Transfers	222	222	222	222	222
59123	Transfer - Indirect Cost	23,101	23,101	23,101	23,101	23,101
	Subtotal	23,323	23,323	23,323	23,323	23,323
RECYCLING		630,929	965,198	921,976	922,086	922,086

Goal

Provide personnel and a household hazardous waste facility for self-haulers to appropriately segregate household hazardous items for proper disposal or recycling. Items to be collected include: used oil, antifreeze, lead-acid and rechargeable batteries, fluorescent bulbs, other mercury-containing devices, electronics, freon-containing units, propane, and other pressure tanks. Personnel will process, package and manifest waste for transport and disposal/recycling by licensed contractors.

Core Objectives

- Provide citizens with household hazardous waste drop-off three days per week and four Saturdays per year to the Landfill.
- Provide small business education and compliance with regulations for the proper handling, storage and disposal of hazardous wastes generated by “small quantity generators”.
- Administer the Conditionally Exempt Small Quantity Generator (CESQG) Program Countywide.
- Provide Florida Department of Environmental Protection (FDEP) required CESQG inspections to businesses Countywide.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Hazardous Waste Specialist	1	1	1
Household Hazardous Waste Technician	1	1	1
Part-time			
Maintenance Worker - Haz Waste	1	1	-
Recycling Supervisor	1	1	1
	4	4	3

5219 HAZARDOUS WASTE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	105,319	139,001	122,741	122,741	122,741
52100	FICA Taxes	8,062	10,634	9,390	9,390	9,390
52200	Retirement Contributions	13,065	18,862	16,730	16,730	16,730
52300	Life & Health Insurance	16,504	18,557	20,839	20,839	20,839
52400	Workers' Compensation	7,156	8,632	7,622	7,622	7,622
	Subtotal	150,105	195,686	177,322	177,322	177,322
Operating Expenses						
53106	Medical Services	363	3,100	3,508	3,508	3,508
53400	Other Contractual Serv	38,239	132,190	133,356	135,160	135,160
53416	Software As A Service	-	-	940	1,042	1,042
54000	Travel & Per Diem	1,547	4,400	1,800	1,800	1,800
54201	Postage	1	30	1,661	1,661	1,661
54603	Vehicle Maintenance	2,202	1,500	2,357	2,357	2,357
54604	Maintenance - Buildings	228	500	550	550	550
54605	Equipment Maintenance	1,973	2,560	4,995	4,995	4,995
54615	Software Maint/Support	982	884	224	122	122
54700	Printing & Binding	952	1,450	2,924	1,120	1,120
54800	Promotional Activities	500	500	800	800	800
54912	Fees & Permits	80	85	85	85	85
55100	Office Supplies	282	495	500	500	500
55201	Tools Imp. & Spec. Cloth	2,406	610	2,086	2,086	2,086
55205	Uniforms	1,712	2,365	1,915	1,915	1,915
55208	Fuel & Lubes	1,365	2,280	2,100	2,100	2,100
55210	Misc Supplies	1,469	4,597	13,761	13,761	13,761
55226	Safety Supplies	844	2,720	2,787	2,787	2,787
55270	Computer Accessories	1,941	1,500	-	-	-
55400	Dues Bks Subscr Mem Publ	-	150	150	150	150
55500	Training	1,070	3,082	3,217	3,217	3,217
	Subtotal	58,156	164,998	179,716	179,716	179,716
Capital Outlay						
56300	Improve Other Than Bldg	-	-	-	-	125,000
56400	Machinery & Equipment	-	8,000	-	-	-
	Subtotal	-	8,000	-	-	125,000
Non-operating Expenses						
59123	Transfer - Indirect Cost	11,187	11,187	11,187	11,187	11,187
	Subtotal	11,187	11,187	11,187	11,187	11,187
HAZARDOUS WASTE		219,448	379,871	368,225	368,225	493,225

403 SOLID WASTE MGMT FLEET

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	31,415	5,000	5,000
364200	GovDeals - Tax Exempt	3,260	-	-
Subtotal		34,675	5,000	5,000
Revenue Sources Other				
381000	Interfund Transfers	2,141	2,141	344,739
400100	5% Reserve	-	(250)	(250)
400200	Carry Forward	-	687,879	459,456
Subtotal		2,141	689,770	803,945
Total Revenues		36,816	694,770	808,945

Department: 5213

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56400	Machinery & Equipment	-	343,000	502,000
Subtotal		-	343,000	502,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	351,770	306,945
Subtotal		-	351,770	306,945
Total Expenditures		-	694,770	808,945

405 SOLID WASTE CIP

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	274,772	25,000	50,000
361300	Invest Interest (Inc/Dec)	593,957	-	-
	Subtotal	868,729	25,000	50,000
Revenue Sources Other				
381401	Transfer - Landfill	2,000,000	2,000,000	3,500,000
400100	5% Reserve	-	(1,250)	(2,500)
400200	Carry Forward	-	25,411,041	12,035,262
	Subtotal	2,000,000	27,409,791	15,532,762
Total Revenues		2,868,729	27,434,791	15,582,762

Department: 5215

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	100,000	350,000
53400	Other Contractual Serv	-	500,000	200,000
54400	Rentals & Leases	196,733	579,500	-
	Subtotal	196,733	1,179,500	550,000
Capital Outlay				
56100	Land	-	21,980,428	2,685,000
56200	Buildings	-	-	110,925
56300	Improve Other Than Bldg	-	2,085,936	7,590,000
56400	Machinery & Equipment	-	325,000	1,847,000
	Subtotal	-	24,391,364	12,232,925
Debt Service				
57100	Principal	-	-	551,150
57200	Interest	19,346	-	21,300
	Subtotal	19,346	-	572,450
Non-operating Expenditure				
60080	Res For Capital Projects	-	1,863,927	2,227,387
	Subtotal	-	1,863,927	2,227,387
Total Expenditures		216,079	27,434,791	15,582,762

CITRUS CO UTILITIES

450

450 CITRUS CO UTILITIES

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
343311	Water Sales Retail	11,051,140	9,542,871	12,173,887
343511	W/W Sales - Retail	11,423,046	10,240,373	12,356,309
343611	Service Charges	974,647	982,110	1,091,019
343613	Plan Review Fees	24,195	5,002	14,816
343614	Inspection Fees	123,514	128,815	165,143
	Subtotal	23,596,542	20,899,171	25,801,174
Fines And Forfeitures				
354120	Watering Violations	9,830	3,513	9,658
	Subtotal	9,830	3,513	9,658
Miscellaneous Revenues				
361100	Interest	20,683	33,338	21,080
361200	Money Mkt & LGIP Interest	383,967	86,712	247,589
361300	Invest Interest (Inc/Dec)	397,516	-	266,901
365000	Sale/Surplus-Matl/Scrap	4,096	-	-
369300	Misc Revenue-Settlements	18,000	-	-
369900	Other Misc Revenues	43,462	2,000	2,000
369915	Penalties	135,615	136,005	146,362
369961	Reimbursements	192	-	-
369963	Insurance Reimbursement	464	-	-
369968	Utility Reimbursements	30,104	-	-
369995	Water & Sewer Line Exten	47,403	-	-
	Subtotal	1,081,502	258,055	683,932
Interfund Transfers				
381200	Transfer - Spec Assmts	55,000	55,000	55,000
381401	Transfer - Landfill	3,894	4,800	4,800
	Subtotal	58,894	59,800	59,800
Statutory Reserves				
400100	5% Reserve	-	(1,061,087)	(1,324,739)
	Subtotal	-	(1,061,087)	(1,324,739)
Cash Carry Forward				
400200	Carry Forward	-	13,062,157	12,026,127
	Subtotal	-	13,062,157	12,026,127
Other				
389700	Capital Contributions	9,620,965	-	-
	Subtotal	9,620,965	-	-
Total Revenues		34,367,732	33,221,609	37,255,952

Goal

The Water Resources Department is responsible for providing safe, affordable and reliable drinking water production and distribution; wastewater collection, treatment and disposal; and beneficial reuse of reclaimed water, to the County's approximately 59,000 individuals. The department continues to work in a progressive manner to implement measures to manage our water resources efficiently and to protect and improve the water quality of the County's environmentally sensitive areas.

The Department consists of three Divisions. The Operation and Maintenance Division is responsible for operating and maintaining the County's 16 water supply facilities and 5 wastewater treatment plants, 850 miles of water distribution lines, 250 miles of wastewater collection lines and 200 sewer pump stations. The Business Services Division is responsible for customer service and billing activities for approximately 29,000 utility accounts. The Planning and Engineering Division is responsible for master planning, new project development and project management functions to facilitate implementation of the Department's Capital Improvement Plan.

Withlacoochee River Water Supply Authority

Section 373.713, Florida Statutes provides that by agreement local governmental unity may establish regional water supply authorities for the purpose of developing, recovering, storing, and supplying water for county or municipal purposes in such a manner to reduce adverse environmental effects of excessive or improper withdrawals of water from concentrated areas. Citrus County along with Marion, Hernando and Sumter Counties formed the Withlacoochee River Water Supply Authority to serve that function.

Core Objectives

To operate and maintain the County's utility system in a safe and efficient manner and in compliance with all regulatory requirements on behalf of the County's utility customers.

To maintain, update and implement Business & System Master Plans to effectively provide for future growth.

To effectively implement water conservation measures to preserve and protect our precious natural resources.

To continue to develop and expand partnerships with customers, stakeholders, the development community, and other utility providers.

To expand central utility services, where appropriate, to improve public health and reduce/eliminate groundwater and surface water pollution from septic systems.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Assistant III	-	1	1
Administrative Coordinator I	1	2	3
Assistant Plant Operations Manager	1	1	1
Billing Operations Manager	1	1	1
Billing Review Coordinator	1	1	1
Billing Specialist I	5	5	5
Billing Specialist II	1	1	1
Billing Systems Analyst	1	1	1
Billing Systems Manager	1	1	1
Engineer I	1	1	1
Engineering Inspector	4	4	4

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Executive Secretary	1	-	-
Fiscal Specialist III	1	1	1
FL Friendly Landscaping Program Coord	1	1	1
Meter Reader I	3	3	4
Meter Reader II	1	1	1
Meter Reader Lead	1	1	-
Meter Reader Supervisor	-	-	1
Plant Operations Mgr	1	1	1
Process Control Supervisor	-	-	1
Purchasing Technician	1	1	1
Secretary	1	-	-
Senior Programs Assistant	1	1	1
Utilities Business Service Director	1	1	1
Utilities Construction Foreman	1	1	1
Utilities Construction Specialist	1	1	-
Utilities Construction Technician	1	1	-
Utilities Instrumentation Technician	2	2	2
Utilities Maintenance Supervisor	1	1	1
Utilities Operations Manager	1	1	1
Utilities Operator I	2	2	2
Utilities Operator II	10	10	10
Utilities Operator III	2	2	2
Utilities Senior Engineer	1	1	1
Utilities Technician I	15	15	18
Utilities Technician II	16	16	17
Utilities Technician III	4	4	5
Utilities Technician IV	4	4	4
Utility Accounts Analyst	2	2	2
Utility Accounts Analyst II	1	1	1
Utility Accounts Supervisor	-	-	1
Utility Compliance Manager	1	1	1
Utility Construction Tech II	1	1	-
Utility Field Operations Supv	2	2	2
Utility Maintenance Tech	2	2	2
Utility Operations Division Director	1	1	1
Utility Planning & Engineering Director	1	1	1
Water Conservation Manager	1	1	1
Water Conservation Specialist	3	3	3
Water Resource Project Mgr	3	3	3
Water Resources Director	1	1	1
Part-time			

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	-
Grant Administrator III	1	1	1
Utilities Operator II	-	-	1
Utility Maintenance Tech	1	1	1
	114	114	120

9000 CITRUS CO UTILITIES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	5,063,535	6,575,393	6,817,781	6,917,881	6,997,904
51299	Labor-Contra Account	(102,568)	-	-	-	-
51306	Casual Labor	19,047	-	35,000	35,000	35,000
51400	Overtime	-	150,000	150,000	150,000	150,000
52100	FICA Taxes	376,133	503,018	521,560	529,218	535,340
52200	Retirement Contributions	646,139	931,492	944,014	957,717	968,625
52300	Life & Health Insurance	776,835	997,125	1,181,171	1,201,675	1,212,018
52350	OPEB-Prop Funds Only	23,208	-	-	-	-
52360	Pension Expense GASB 68	1,656,009	-	-	-	-
52400	Workers' Compensation	106,856	129,903	136,765	137,909	138,349
52500	Unemployment Compensation	1,253	5,000	5,000	5,000	5,000
	Subtotal	8,566,447	9,291,931	9,791,291	9,934,400	10,042,236
Operating Expenses						
53100	Professional Services	66,829	143,100	181,000	181,000	181,000
53400	Other Contractual Serv	731,067	902,350	1,022,798	1,022,798	1,022,798
53410	Testing	74,576	115,000	95,000	95,000	95,000
53416	Software As A Service	49,440	66,384	138,613	142,523	142,523
53420	Contr Serv - W R W S A	29,567	30,000	31,223	31,223	31,223
53426	Sludge Removal	558,873	900,000	745,000	745,000	745,000
53454	Contr Serv-Plt Opr Maint	18,342	15,000	50,000	50,000	50,000
54000	Travel & Per Diem	15,986	15,250	15,282	15,282	15,282
54100	Communications Services	55,495	70,500	70,500	70,500	70,500
54201	Postage	152,161	163,050	178,411	178,411	178,411
54300	Utility Services	1,568,982	1,227,000	1,651,500	1,651,500	1,651,500
54400	Rentals & Leases	7,765	11,600	12,400	12,400	12,400
54402	Equipment Rental	1,143	5,000	4,000	4,000	4,000
54410	Water/WW Purchases	704,384	466,000	402,000	439,000	439,000
54500	Insurance	330,360	310,000	403,039	403,039	403,039
54550	General Liability Claims	83,164	75,000	75,000	75,000	75,000
54600	Repair & Maintenance	12,741	25,000	25,000	25,000	25,000
54603	Vehicle Maintenance	380,299	350,000	400,000	400,000	400,000
54604	Maintenance - Buildings	456	5,000	2,500	2,500	2,500
54605	Equipment Maintenance	268,927	238,220	269,420	269,420	269,420
54615	Software Maint/Support	105,497	103,921	76,115	75,294	75,294
54620	Restoration/Erosion Ctrl	104,127	85,000	125,000	125,000	125,000
54800	Promotional Activities	1,881	3,500	4,200	4,200	4,200
54912	Fees & Permits	21,825	25,250	23,750	23,750	23,750
54921	Advertising	244	500	425	425	425
55100	Office Supplies	13,259	20,000	24,300	23,300	23,300
55120	Office/Non-Cap Equipment	18,265	12,000	37,200	38,200	38,200
55201	Tools Imp. & Spec. Cloth	20,718	41,050	40,975	40,975	40,975

9000 CITRUS CO UTILITIES

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
55205	Uniforms	41,117	39,500	42,500	42,500	42,500
55207	Chemicals	504,104	484,500	509,000	509,000	509,000
55208	Fuel & Lubes	361,583	442,000	400,000	400,000	400,000
55210	Misc Supplies	49,079	81,550	79,050	79,050	79,050
55211	Janitorial Supplies	3,006	5,000	7,500	7,500	7,500
55221	Meals	359	-	500	500	500
55226	Safety Supplies	8,313	15,000	15,000	15,000	15,000
55270	Computer Accessories	32,915	55,300	63,200	66,200	66,200
55275	Computer Software	-	-	372	270	270
55400	Dues Bks Subscr Mem Publ	6,341	7,795	8,160	8,160	8,160
55500	Training	19,971	36,500	29,100	28,900	28,900
55960	Depreciation Expense	7,272,648	-	-	-	-
	Subtotal	13,695,810	6,591,820	7,259,033	7,301,820	7,301,820
Capital Outlay						
56300	Improve Other Than Bldg	(220,399)	735,000	1,012,000	1,012,000	1,012,000
56400	Machinery & Equipment	8,853	77,000	175,000	175,000	175,000
	Subtotal	(211,546)	812,000	1,187,000	1,187,000	1,187,000
Debt Service						
57100	Principal	-	3,052,290	3,145,191	3,145,191	3,145,191
57200	Interest	1,389,892	1,410,492	1,249,356	1,249,356	1,249,356
57300	Paying Agent Fees	104,010	40,525	50,525	50,525	50,525
57350	Amortization	(288,334)	-	-	-	-
	Subtotal	1,205,569	4,503,307	4,445,072	4,445,072	4,445,072
Non-operating Expenses						
59100	Transfers	81,351	456,241	384,959	384,959	390,989
59101	Transfers To Other Funds	975,149	862,668	1,064,327	1,064,327	1,064,327
59123	Transfer - Indirect Cost	1,246,379	1,246,379	1,246,379	1,246,379	1,246,379
59134	Renewal & Replacement	-	600,000	500,000	500,000	500,000
59135	WRWSA Renewal & Replace	-	270,000	270,000	270,000	270,000
59159	Trans Fleet Veh Trust	285,000	275,000	275,000	550,000	550,000
60080	Res For Capital Projects	-	4,182,263	7,029,095	7,029,095	6,915,229
	Subtotal	2,587,879	7,892,551	10,769,760	11,044,760	10,936,924
CITRUS CO UTILITIES		25,844,159	29,091,609	33,452,156	33,913,052	33,913,052

CITRUS CO UTILITIES

450-9000

9500 CITRUS CO UTILITIES CIP

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
Operating Expenses						
53100	Professional Services	(604)	100,000	50,000	50,000	50,000
54620	Restoration/Erosion Ctrl	99,853	-	-	-	-
54912	Fees & Permits	583	-	-	-	-
Subtotal		99,832	100,000	50,000	50,000	50,000
Capital Outlay						
56200	Buildings	-	500,000	100,000	100,000	600,000
56300	Improve Other Than Bldg	(4,034)	1,990,000	830,000	830,000	830,000
56306	Line Extension	650	40,000	35,000	35,000	35,000
56307	Topeka CS Line Extensions	4,816	1,500,000	1,500,000	1,500,000	1,500,000
56308	New Water Svc HOC	-	-	250,000	250,000	250,000
56309	New Sewer Svc HOC	-	-	15,000	15,000	15,000
56400	Machinery & Equipment	-	-	12,900	12,900	12,900
Subtotal		1,432	4,030,000	2,742,900	2,742,900	3,242,900
Debt Service						
Non-operating Expenses						
59100	Transfers	48,258	-	50,000	50,000	50,000
Subtotal		48,258	-	50,000	50,000	50,000
CITRUS CO UTILITIES		149,522	4,130,000	2,842,900	2,842,900	3,342,900

450N UTILITIES-NEIGHBORS HELP

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	1,971	-	-
	Subtotal	1,971	-	-
Revenue Sources Other				
389400	Donations	52	-	-
400200	Carry Forward	-	42,535	47,536
	Subtotal	52	42,535	47,536
Total Revenues		2,023	42,535	47,536

Department: 9000N

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Non-operating Expenditure				
58300	Other Grants & Aids	172	5,000	5,000
61000	Reserved Budget Fund Bal	-	37,535	42,536
	Subtotal	172	42,535	47,536
Total Expenditures		172	42,535	47,536

WATER CONSERVATION GRANT

450W-9000W

450W WRWSA WTR CONSERV GRANT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
337320	WRWSA Local Grant	32,357	-	-
361200	Money Mkt & LGIP Interest	3,095	-	-
Subtotal		35,452	-	-
Revenue Sources Other				
381000	Interfund Transfers	35,075	-	47,000
400200	Carry Forward	-	38,261	3,588
Subtotal		35,075	38,261	50,588
Total Revenues		70,527	38,261	50,588

Department: 9000W

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54800	Promotional Activities	64,713	36,195	47,000
Subtotal		64,713	36,195	47,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	2,066	3,588
Subtotal		-	2,066	3,588
Total Expenditures		64,713	38,261	50,588

451 CCU WATER CONN FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
343620	Connection Fees	1,003,720	1,055,235	1,371,095
343630	Connection Fee Credit	83,829	101,823	75,996
343640	Connection Fee Liens	11,515	26,681	3,324
361200	Money Mkt & LGIP Interest	293,082	36,410	233,736
	Subtotal	1,392,147	1,220,149	1,684,151
Revenue Sources Other				
400100	5% Reserve	-	(1,821)	(11,687)
400200	Carry Forward	-	5,533,887	6,759,324
	Subtotal	-	5,532,066	6,747,637
Total Revenues		1,392,147	6,752,215	8,431,788

Department: 9600

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
Capital Outlay				
56300	Improve Other Than Bldg	-	860,000	1,987,339
56400	Machinery & Equipment	-	-	232,200
	Subtotal	-	860,000	2,219,539
Non-operating Expenditure				
60080	Res For Capital Projects	-	5,892,215	6,212,249
	Subtotal	-	5,892,215	6,212,249
Total Expenditures		-	6,752,215	8,431,788

451A CCU WWTR CONN FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
343620	Connection Fees	484,378	560,113	875,155
343630	Connection Fee Credit	219,600	262,828	215,361
343640	Connection Fee Liens	5,490	11,346	2,745
361200	Money Mkt & LGIP Interest	224,319	29,845	166,407
	Subtotal	933,787	864,132	1,259,668
Revenue Sources Other				
400100	5% Reserve	-	(1,492)	(8,321)
400200	Carry Forward	-	2,457,300	4,283,123
	Subtotal	-	2,455,808	4,274,802
Total Revenues		933,787	3,319,940	5,534,470

Department: 9601A

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	250,000	-
	Subtotal	-	250,000	-
Capital Outlay				
56300	Improve Other Than Bldg	-	550,000	-
56400	Machinery & Equipment	-	-	12,900
	Subtotal	-	550,000	12,900
Non-operating Expenditure				
59100	Transfers	1,755,200	-	-
59123	Transfer - Indirect Cost	3,213	3,213	3,213
60080	Res For Capital Projects	-	2,516,727	5,518,357
	Subtotal	1,758,413	2,519,940	5,521,570
Total Expenditures		1,758,413	3,319,940	5,534,470

452 CCU UTIL REN/REPLCMT

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	177,395	24,212	70,550
	Subtotal	177,395	24,212	70,550
Revenue Sources Other				
381000	Interfund Transfers	1,100,000	500,000	750,000
381450	Transfer - Utilities	-	600,000	500,000
400100	5% Reserve	-	(1,211)	(3,528)
400200	Carry Forward	-	2,067,300	1,930,428
	Subtotal	1,100,000	3,166,089	3,176,900
Total Revenues		1,277,395	3,190,301	3,247,450

Department: 9400

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
54605	Equipment Maintenance	440,974	515,000	400,000
	Subtotal	440,974	515,000	400,000
Capital Outlay				
56300	Improve Other Than Bldg	296,648	1,205,000	850,000
56400	Machinery & Equipment	242,246	497,500	427,500
	Subtotal	538,894	1,702,500	1,277,500
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	972,801	1,569,950
	Subtotal	-	972,801	1,569,950
Total Expenditures		979,868	3,190,301	3,247,450

453 WRWSA RENEWAL AND REPLACE

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources Other				
361200	Money Mkt & LGIP Interest	-	12,217	95,866
381450	Transfer - Utilities	-	270,000	270,000
400200	Carry Forward	-	2,099,537	2,310,554
Subtotal		-	2,381,754	2,676,420
Total Revenues		-	2,381,754	2,676,420

Department: 9700

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	-	85,000
54600	Repair & Maintenance	-	125,000	150,000
54605	Equipment Maintenance	-	35,000	35,000
Subtotal		-	160,000	270,000
Capital Outlay				
56400	Machinery & Equipment	-	50,000	50,000
Subtotal		-	50,000	50,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	2,171,754	2,356,420
Subtotal		-	2,171,754	2,356,420
Total Expenditures		-	2,381,754	2,676,420

454 WTR & WSTWTR AVAILABILITY

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
325210	Water Availability Assmt	560,268	547,612	545,650
325220	Wastewater Availability	148,570	152,269	133,550
361200	Money Mkt & LGIP Interest	25,831	4,185	11,679
	Subtotal	734,669	704,066	690,879
Revenue Sources Other				
381001	Transfer - General Fund	-	25,537	23,059
400100	5% Reserve	-	(35,203)	(34,544)
400200	Carry Forward	-	741,070	920,672
	Subtotal	-	731,404	909,187
Total Revenues		734,669	1,435,470	1,600,066

Department: 9454

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	15,000	15,000
54201	Postage	175	500	500
54907	Commissions-Property Appr	14,598	16,000	15,000
54908	Commissions - Tax Coll	14,177	16,000	15,000
54921	Advertising	119	175	150
55100	Office Supplies	15	100	100
	Subtotal	29,083	47,775	45,750
Non-operating Expenditure				
59100	Transfers	6,500	6,500	6,500
59134	Renewal & Replacement	1,100,000	500,000	750,000
61000	Reserved Budget Fund Bal	-	881,195	797,816
	Subtotal	1,106,500	1,387,695	1,554,316
Total Expenditures		1,135,583	1,435,470	1,600,066

456 UTILITIES FLEET

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	43,566	5,177	35,829
364200	GovDeals - Tax Exempt	3,226	-	-
Subtotal		46,792	5,177	35,829
Revenue Sources Other				
381000	Interfund Transfers	285,000	275,000	550,000
400100	5% Reserve	-	(259)	(1,792)
400200	Carry Forward	-	380,798	148,801
Subtotal		285,000	655,539	697,009
Total Revenues		331,792	660,716	732,838

Department: 9100

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56400	Machinery & Equipment	-	499,000	605,964
Subtotal		-	499,000	605,964
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	161,716	126,874
Subtotal		-	161,716	126,874
Total Expenditures		-	660,716	732,838

466 BUILDING DEPARTMENT

Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Licenses And Permits			
Building Permits	4,401,649	3,500,000	4,000,000
Subtotal	4,401,649	3,500,000	4,000,000
Miscellaneous Revenues			
Sba Interest	320,416	25,000	50,000
Other Misc Revenues	9,534	600	600
Subtotal	329,950	25,600	50,600
Capital Contributions			
Capital Contributions	4,420		
Subtotal	4,420	-	-
Statutory Reserves			
5% Reserve	-	(176,280)	(202,530)
Subtotal	-	(176,280)	(202,530)
Cash Carry Forward			
Cash Carry Forward	-	6,052,236	5,853,429
Subtotal	-	6,052,236	5,853,429
Total Revenues	4,736,018	9,401,556	9,701,499

Goal

The Building Division is responsible for ensuring compliance with Florida Statute 553.79 under the title of Building Construction Standards which addresses Permits; Applications; Issuance; Inspections. Compliance is governed by the current Florida Building Code 8th Edition (2023). The intent of the code is addressed in section 101.3.

101.3 Intent. The purpose this code is to establish the minimum requirements to provide a reasonable level of safety, public health and general welfare through structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide a reasonable level of safety to fire fighters and emergency responders during emergency operations.

In addition, the Building Division also administers FEMA's Floodplain Management Program, which includes flood reviews, permitting, review of preliminary and final flood elevation certificates, outreach to the public in the form of educational classes and expos, damage assessments during events and declarations, as well as substantial damage reviews and determinations. The Building Division also participates in the Community Rating System (CRS) Program in which the citizens of Citrus County benefit by getting a 25% reduction in their homeowner's insurance premiums, which equates to approximately \$2 million dollars in savings. Fire Plan Review and Fire Inspections in accordance with Fire Code are also conducted by our division.

Another responsibility of the Building Division staff is the review of site plans for compliance in accordance with the Citrus County Land Development Code.

Core Objectives

We will strive to maintain adequate staff, vehicles, equipment, procedures and systems in place to meet the needs of home builders and general contractors that match the continued steady economic growth of Citrus County since 2011, in order to properly discharge duties while maximizing efficiencies.

We will continue to further enhance, simplify and streamline the permitting processes so that our staff can work more efficiently and issue permits in a timely manner. A key goal is the continued streamlining and automation of processes, as well as reducing the overall permitting turnaround time from permit application submission to issuance of the permits.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Administrative Assistant II	-	1	1
Building Director/Building Official	1	1	1
Building Inspection Supervisor	-	1	1
Building Operations Manager	1	1	-
Contractor Services/Inspection Specialist	2	2	2
Customer Service Coordinator	-	1	1
Customer Service Representative	-	5	5
Deputy Building Official	1	1	1
Development Review/Permitting Spec Asst	1	1	1
Development Review/Permitting Specialist III	3	3	3
Fire Plans Examiner	1	1	1
Flood Management Specialist	1	1	1
Floodplain Administrator	-	-	1
Inspector III	9	9	11
License Compliance Officer	3	3	3
Licensing Supervisor	-	-	1
Non-Residential Review Coordinator	2	3	2
Plans Examiner III	2	2	4
Senior Secretary	1	-	-
Sr. Non-Residential Review Coordinator	-	-	1
Part-time			
Code Compliance Director	-	1	-
Customer Service Supervisor	1	1	1
Development Review/Permitting Specialist III	10	10	10
Permitting Ombudsman	-	1	1
	39	49	53

3440 - BUILDING DEPARTMENT

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	1,798,862	2,762,709	3,141,686	3,144,695	3,136,959
51306	Casual Labor	-	-	-	10,000	10,000
52100	FICA Taxes	137,453	211,347	240,339	240,569	239,977
52200	Retirement Contributions	221,185	371,424	423,665	424,093	423,039
52300	Life & Health Insurance	242,999	406,745	501,833	501,843	501,816
52350	OPEB-Prop Funds Only	55,905	-	-	-	-
52360	Pension Expense GASB 68	483,196	-	-	-	-
52400	Workers' Compensation	20,727	30,538	35,029	35,035	35,021
	Subtotal	2,960,327	3,782,763	4,342,552	4,356,235	4,346,812
Operating Expenses						
53100	Professional Services	82,656	50,000	144,000	144,000	144,000
53102	Contract Attorney Fees	-	2,000	5,990	13,490	13,490
53400	Other Contractual Serv	3,964	3,000	3,000	3,000	3,000
53416	Software As A Service	4,782	118,338	141,585	153,225	153,225
54000	Travel & Per Diem	817	1,800	3,450	3,450	3,450
54100	Communications Services	20,893	8,810	12,400	23,460	23,460
54201	Postage	1,486	2,725	3,725	2,725	2,725
54400	Rentals & Leases	3,259	3,000	3,500	3,500	3,500
54500	Insurance	2,529	3,500	3,500	3,500	3,500
54550	General Liability Claims	6,933	7,000	7,019	7,019	7,019
54600	Repair & Maintenance	640	1,000	1,000	1,000	1,000
54603	Vehicle Maintenance	48,330	26,626	60,000	60,000	60,000
54605	Equipment Maintenance	1,671	3,171	3,700	3,700	3,700
54615	Software Maint/Support	64,422	39,529	26,486	26,866	26,866
54700	Printing & Binding	248	800	2,800	2,800	2,800
54916	Board Recording Fees	-	200	1,140	2,280	2,280
54921	Advertising	(149)	2,260	2,912	2,912	2,912
55100	Office Supplies	5,662	5,810	13,944	13,944	13,944
55120	Office/Non-Cap Equipment	760	1,000	2,500	2,500	2,500
55201	Tools Imp. & Spec. Cloth	2,901	1,500	2,900	2,900	2,900
55205	Uniforms	3,366	3,805	3,500	4,850	4,850
55208	Fuel & Lubes	41,245	57,000	52,500	52,500	52,500
55221	Meals	-	600	600	600	600
55270	Computer Accessories	24,469	28,000	29,700	29,700	29,700
55275	Computer Software	700	3,500	1,980	180	180
55400	Dues Bks Subscr Mem Publ	3,514	14,200	6,425	6,425	6,425
55500	Training	3,602	4,900	7,100	7,100	7,100
55960	Depreciation Expense	28,991	-	-	-	-
	Subtotal	357,693	394,074	547,356	577,626	577,626
Capital Outlay						
56400	Machinery & Equipment	-	45,000	-	-	-
	Subtotal	-	45,000	-	-	-
Non-operating Expenses						
59100	Transfers	514,012	1,014,012	1,014,012	1,014,012	1,014,012
59123	Transfer - Indirect Cost	442,063	442,063	442,063	442,063	442,063
59159	Trans Fleet Veh Trust	257,700	257,700	257,700	-	-
59921	Loss On Sale Of Assets	4,499	-	-	-	-
61000	Reserved Budget Fund Bal	-	3,465,944	3,311,563	3,311,563	3,320,986
	Subtotal	1,218,274	5,179,719	5,025,338	4,767,638	4,777,061
BUILDING DEPARTMENT		4,536,294	9,401,556	9,915,246	9,701,499	9,701,499

476 BUILDING DEPT VEH TRUST

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	49,893	-	-
	Subtotal	49,893	-	-
Revenue Sources Other				
381000	Interfund Transfers	257,700	257,700	-
400200	Carry Forward	-	1,160,371	1,197,553
	Subtotal	257,700	1,418,071	1,197,553
Total Revenues		307,593	1,418,071	1,197,553

Department: 3455

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56400	Machinery & Equipment	-	90,000	275,000
	Subtotal	-	90,000	275,000
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	1,328,071	922,553
	Subtotal	-	1,328,071	922,553
Total Expenditures		-	1,418,071	1,197,553

477 BUILDING INSP TECHNOLOGY

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
361200	Money Mkt & LGIP Interest	112,064	-	-
	Subtotal	112,064	-	-
Revenue Sources Other				
381000	Interfund Transfers	500,000	1,000,000	1,000,000
400200	Carry Forward	-	1,934,361	2,985,605
	Subtotal	500,000	2,934,361	3,985,605
Total Revenues		612,064	2,934,361	3,985,605

Department: 3456

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53400	Other Contractual Serv	925,932	55,750	104,000
53416	Software As A Service	12,377	60,798	1,021,357
55270	Computer Accessories	1,245	-	-
	Subtotal	939,553	116,548	1,125,357
Capital Outlay				
56400	Machinery & Equipment	-	7,300	-
	Subtotal	-	7,300	-
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	2,810,513	2,860,248
	Subtotal	-	2,810,513	2,860,248
Total Expenditures		939,553	2,934,361	3,985,605

480 EMERGENCY MEDICAL SERVICE

Account #	Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Charges For Services				
335200	Firefighter Supplemental	-	2,503	-
342600	Ambulance Fees	15,595,223	9,150,000	9,300,000
361200	Money Mkt & LGIP Interest	81,300	24,000	30,000
364200	GovDeals - Tax Exempt	-	10,000	-
369900	Other Misc Revenues	502	-	-
369961	Reimbursements	27,818	5,000	10,000
	Subtotal	15,704,842	9,191,503	9,340,000
Interfund Transfers				
381001	Transfer - General Fund	2,285,700	2,585,809	2,500,000
400100	5% Reserve	-	(459,576)	(467,000)
400200	Carry Forward	-	783,499	2,208,622
	Subtotal	2,285,700	2,909,732	4,241,622
Total Revenues		17,990,542	12,101,235	13,581,622

Goal

The Emergency Medical Services Division strives to provide citizens and visitors of Citrus County with a high level of emergency and non-emergency care offering an immediate and unerupted level of service from the field to the hospital. Citrus County Fire Rescue (CCFR) personnel serve as an extension of the emergency room physician and administer life saving medications and procedures in the field and on the way to the hospital which is known as pre-hospital care.

Core Objectives

To provide the highest quality prehospital medical care as rapidly as possible.

Continue addressing long-term funding and alternative funding sources to enhance current levels of emergency medical services.

Incorporate research, quality improvement, and management learning objectives for a higher level of EMS education.

Provide adequate information and education for the community to increase awareness of our service and proper risk reduction.

Assure the necessary infrastructure is in place so that our service will be available regardless of man-made or nature disaster.

Patient care is always the most important and is held in the highest regard overall.

Staffing

	2022-2023	2023-2024	2024-2025
	Budget	Budget	Budget
Full-time			
Captain of Training/Paramedic	1	1	1
Community Outreach/Paramedic	1	1	-
EMT 12 Hour	5	4	4
EMT 24 Hour	36	21	24
Medical Billing Specialist	1	1	1
Office Coordinator	1	1	-
Paramedic 12 Hour	5	4	4
Paramedic 24 Hour	36	21	24
Quality Assurance Specialist	1	1	1
Transport/Firefighter/EMT	-	15	15
Transport/Firefighter/Paramedic	-	15	15
Part-time			
Accounting Supervisor	1	1	1
Administrative Assistant III	-	1	1
Administrative Coordinator I	-	-	1
Captain of Logistics/Paramedic	1	1	1
Communication Specialist	1	1	1
Deputy Chief/Paramedic	1	1	1
Division Chief of Administration	1	1	1

EMERGENCY MEDICAL SERVICES

480-4180

Division Chief of EMS	1	1	1
Executive Secretary	1	-	-
Fire Chief	1	1	1
Fire Rescue Inventory Supply Manager	1	1	1
Inventory Control Coordinator	2	2	2
	98	96	101

4180 EMERGENCY MEDICAL SERVICE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
Personnel Services						
51200	Regular Salaries & Wages	5,211,544	5,693,171	5,804,247	5,804,247	5,807,035
52100	FICA Taxes	374,977	435,528	444,025	444,025	444,238
52200	Retirement Contributions	1,440,499	1,794,659	1,845,853	1,845,853	1,846,233
52300	Life & Health Insurance	633,224	780,841	914,594	914,594	914,075
52350	OPEB-Prop Funds Only	(58,705)	-	-	-	-
52360	Pension Expense GASB 68	1,802,791	-	-	-	-
52400	Workers' Compensation	200,021	232,724	256,855	256,855	256,860
	Subtotal	9,604,351	8,936,923	9,265,574	9,265,574	9,268,441
Operating Expenses						
53100	Professional Services	5,044	8,200	8,200	8,200	8,200
53400	Other Contractual Serv	728,694	924,457	1,219,857	1,204,388	1,204,388
53416	Software As A Service	9,222	58,610	100,285	115,423	115,423
54100	Communications Services	22,943	28,486	31,369	32,603	33,383
54201	Postage	14	250	250	250	250
54300	Utility Services	14,136	24,282	23,508	23,508	23,508
54400	Rentals & Leases	35,647	30,000	37,000	37,000	37,000
54500	Insurance	19,022	35,000	35,000	35,000	35,000
54550	General Liability Claims	18,585	60,000	40,000	40,000	40,000
54600	Repair & Maintenance	24,639	17,800	7,500	7,500	7,500
54603	Vehicle Maintenance	281,986	275,000	275,000	300,000	300,000
54604	Maintenance - Buildings	5,872	16,050	16,420	16,420	16,420
54605	Equipment Maintenance	36,677	14,088	13,745	62,495	62,495
54615	Software Maint/Support	121,646	178,300	45,276	34,589	34,589
54700	Printing & Binding	480	2,000	500	500	500
54800	Promotional Activities	1,462	1,400	3,000	3,000	3,000
55100	Office Supplies	2,114	2,400	1,600	1,600	1,600
55101	Employee Incentive Prog	-	6,000	8,500	8,500	8,500
55120	Office/Non-Cap Equipment	34,779	10,000	15,000	15,000	15,000
55200	Operating Supplies	2,304	5,540	5,360	5,360	5,360
55205	Uniforms	47,318	39,000	38,700	38,700	38,700
55208	Fuel & Lubes	305,576	380,000	249,500	249,500	249,500
55211	Janitorial Supplies	2,434	4,800	5,640	4,600	4,600
55221	Meals	202	900	600	600	600
55270	Computer Accessories	17,871	16,500	20,600	22,200	22,200
55280	Medical Supplies	440,665	470,395	470,400	470,400	470,400
55400	Dues Bks Subscr Mem Publ	1,310	2,192	7,100	7,100	7,100
	Subtotal	2,180,640	2,611,650	2,679,910	2,744,436	2,745,216
Capital Outlay						
56400	Machinery & Equipment	29,692	-	94,650	-	-
	Subtotal	29,692	-	94,650	-	-
Non-operating Expenses						

4180 EMERGENCY MEDICAL SERVICE

Account	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Department	2024-2025 Recommended	2024-2025 Approved
59100	Transfers	337,180	484,193	237,585	485,437	485,437
59159	Trans Fleet Veh Trust	-	-	306,000	306,000	612,000
61000	Reserved Budget Fund Bal	-	68,469	780,175	780,175	470,528
Subtotal		337,180	552,662	1,323,760	1,571,612	1,567,965
EMERGENCY MEDICAL SERVICE		12,151,864	12,101,235	13,363,894	13,581,622	13,581,622

481 EMS VEHICLE TRUST

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
Revenue Sources Other				
381000	Interfund Transfers	-	-	612,000
Subtotal		-	-	612,000
Total Revenues		-	-	612,000

Department: 4181

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56400	Machinery & Equipment	-	-	612,000
Subtotal		-	-	612,000
Non-operating Expenditure				
Total Expenditures		-	-	612,000



Impact Fees



Citrus County, Florida

IMPACT FEE DISTRICTS

481-4181

The Board of County Commissioners of Citrus County has determined that future growth and new development should contribute its fair share of the cost of providing such facilities and services. The County has levied an impact fee on all new construction to charge new residential and commercial developments its fair share of the cost of providing the required facilities and services.

Fund	621	EMS IMPACT FEES
Fund	620	FIRE IMPACT FEES
Fund	619	LAW ENFORCEMENT IMP FEES
Fund	622	LIBRARY IMPACT FEES
Fund	636	PARK IMPACT FEES/DIST 1
Fund	637	PARK IMPACT FEES/DIST 2
Fund	638	PARK IMPACT FEES/DIST 3
Fund	639	PARK IMPACT FEES/DIST 4
Fund	640	PARKS IMPACT FEES
Fund	623	PUBLIC BLDGS IMPACT FEE
Fund	613	ROAD IMPACT FEES/CRYSTAL RIVER
Fund	662	ROAD IMPACT FEES/DIST A
Fund	663	ROAD IMPACT FEES/DIST B
Fund	664	ROAD IMPACT FEES/DIST C
Fund	665	ROAD IMPACT FEES/DIST D
Fund	611	SCHOOL IMPACT FEES

621 EMS IMPACT FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	87,739	75,000	100,000
361200	Money Mkt & LGIP Interest	10,887	1,000	2,500
	Subtotal	98,626	76,000	102,500
Revenue Sources Other				
400100	5% Reserve	-	(3,800)	(5,125)
400200	Carry Forward	-	284,819	398,539
	Subtotal	-	281,019	393,414
Total Revenues		98,626	357,019	495,914

Department: 2829

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Non-operating Expenditure				
59123	Transfer - Indirect Cost	206	206	206
59133	Transfer - Debt Service	15,825	15,825	15,825
61000	Reserved Budget Fund Bal	-	340,988	479,883
	Subtotal	16,031	357,019	495,914
Total Expenditures		16,031	357,019	495,914

FIRE IMPACT FEES

620-2814

620 FIRE IMPACT FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	381,619	375,000	450,000
361200	Money Mkt & LGIP Interest	98,129	15,000	25,000
Subtotal		479,748	390,000	475,000
Revenue Sources Other				
400100	5% Reserve	-	(19,500)	(23,750)
400200	Carry Forward	-	2,400,942	2,768,478
Subtotal		-	2,381,442	2,744,728
Total Revenues		479,748	2,771,442	3,219,728

Department: 2814

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56200	Buildings	-	250,000	2,500,000
Subtotal		-	250,000	2,500,000
Non-operating Expenditure				
59123	Transfer - Indirect Cost	289	289	289
59133	Transfer - Debt Service	7,823	7,823	7,823
61000	Reserved Budget Fund Bal	-	2,513,330	711,616
Subtotal		8,112	2,521,442	719,728
Total Expenditures		8,112	2,521,442	3,219,728

619 LAW ENFORCEMENT IMP FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	591,398	500,000	600,000
361200	Money Mkt & LGIP Interest	85,715	1,000	10,000
	Subtotal	677,113	501,000	610,000
Revenue Sources Other				
400100	5% Reserve	-	(25,050)	(30,500)
400200	Carry Forward	-	1,709,723	2,507,408
	Subtotal	-	1,684,673	2,476,908
Total Revenues		677,113	2,185,673	3,086,908

Department: 2813

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56000	Capital Outlay	518,610	2,141,505	667,790
	Subtotal	518,610	2,141,505	667,790
Non-operating Expenditure				
59123	Transfer - Indirect Cost	231	231	231
59133	Transfer - Debt Service	43,937	43,937	43,937
61000	Reserved Budget Fund Bal	-	-	2,374,950
	Subtotal	44,168	44,168	2,419,118
Total Expenditures		44,168	44,168	3,086,908

LIBRARY IMPACT FEES

622-2816

622 LIBRARY IMPACT FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	411,943	375,000	375,000
361200	Money Mkt & LGIP Interest	68,595	2,500	2,500
	Subtotal	480,538	377,500	377,500
Revenue Sources Other				
400100	5% Reserve	-	(18,875)	(18,875)
400200	Carry Forward	-	1,727,477	2,181,173
	Subtotal	-	1,708,602	2,162,298
Total Revenues		480,538	2,086,102	2,539,798

Department: 2816

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
53100	Professional Services	-	-	85,000
	Subtotal	-	-	85,000
Debt Service				
57100	Principal	51,470	53,809	56,150
57200	Interest	11,539	10,291	8,850
	Subtotal	63,009	64,100	65,000
Non-operating Expenditure				
59123	Transfer - Indirect Cost	217	217	217
61000	Reserved Budget Fund Bal	-	2,021,785	2,389,581
	Subtotal	217	2,022,002	2,389,798
Total Expenditures		63,226	2,086,102	2,539,798

636 PARK IMPACT FEES/DIST 1

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	6,669	-	-
361200	Money Mkt & LGIP Interest	9,367	1,000	1,000
	Subtotal	16,036	1,000	1,000
Revenue Sources Other				
400100	5% Reserve	-	(50)	(50)
400200	Carry Forward	-	181,594	188,209
	Subtotal	-	181,544	188,159
Total Revenues		16,036	182,544	189,159

Department: 2836

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
Capital Outlay				
56300	Improve Other Than Bldg	17,453	145,100	182,355
	Subtotal	17,453	145,100	182,355
Non-operating Expenditure				
59123	Transfer - Indirect Cost	189	189	189
61000	Reserved Budget Fund Bal	-	37,255	6,615
	Subtotal	189	37,444	6,804
Total Expenditures		17,642	182,544	189,159

637 PARK IMPACT FEES/DIST 2

Account #		Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources					
324000		Impact Fees	675	-	-
324100		Impact Fee Credit Used	55,669	-	-
361200		Money Mkt & LGIP Interest	28,668	2,500	5,000
Subtotal			85,012	2,500	5,000
Revenue Sources Other					
400100		5% Reserve	-	(125)	(250)
400200		Carry Forward	-	662,126	712,574
Subtotal			-	662,001	712,324
Total Revenues			85,012	664,501	717,324

Department: 2837

Account #		Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay					
56300		Improve Other Than Bldg	-	-	75,000
Subtotal			-	-	75,000
Non-Operating Expenditure					
59123		Transfer - Indirect Cost	225	225	225
61000		Reserved Budget Fund Bal	-	664,276	642,099
Subtotal			225	664,501	642,324
Total Expenditures			225	664,501	717,324

638 PARK IMPACT FEES/DIST 3

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	675	-	-
361200	Money Mkt & LGIP Interest	15,604	1,500	1,500
	Subtotal	16,279	1,500	1,500
Revenue Sources Other				
400100	5% Reserve	-	(75)	(75)
400200	Carry Forward	-	360,438	417,174
	Subtotal	-	360,363	417,099
Total Revenues		16,279	361,863	418,599

Department: 2838

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56300	Improve Other Than Bldg	-	94,000	209,313
	Subtotal	-	94,000	209,313
Non-operating Expenditure				
59123	Transfer - Indirect Cost	231	231	231
61000	Reserved Budget Fund Bal	-	267,632	209,055
	Subtotal	231	267,863	209,286
Total Expenditures		231	267,863	418,599

PARK IMPACT FEES/DIST 4

639-2839

639 PARK IMPACT FEES/DIST 4

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	(54)	-	-
361200	Money Mkt & LGIP Interest	13,803	1,000	1,000
	Subtotal	13,749	1,000	1,000
Revenue Sources Other				
400100	5% Reserve	-	(50)	(50)
400200	Carry Forward	-	319,007	332,896
	Subtotal	-	318,957	332,846
Total Revenues		13,749	319,957	333,846

Department: 2839

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56300	Improve Other Than Bldg	-	-	330,000
	Subtotal	-	-	330,000
Non-operating Expenditure				
59123	Transfer - Indirect Cost	189	189	189
61000	Reserved Budget Fund Bal	-	319,768	3,657
	Subtotal	189	319,957	3,846
Total Expenditures		189	319,957	333,846

640 PARKS IMPACT FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	811,175	750,000	750,000
361200	Money Mkt & LGIP Interest	66,746	5,000	15,000
	Subtotal	877,921	755,000	765,000
Revenue Sources Other				
400100	5% Reserve	-	(37,750)	(38,250)
400200	Carry Forward	-	2,033,528	2,803,418
	Subtotal	-	1,995,778	2,765,168
Total Revenues		877,921	2,750,778	3,530,168

Department: 6640

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenses				
53100	Professional Services	-	85,000	85,000
	Subtotal	-	85,000	85,000
Capital Outlay				
56300	Improve Other Than Bldg	-	930,000	1,208,600
	Subtotal	-	930,000	1,208,600
Non-operating Expenditure				
59123	Transfer - Indirect Cost	-	231	231
61000	Reserved Budget Fund Bal	-	1,735,547	2,236,337
	Subtotal	-	1,735,778	2,236,568
Total Expenditures		-	2,665,778	3,530,168

623 PUBLIC BUILDING IMPACT FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	421,582	400,000	425,000
361200	Money Mkt & LGIP Interest	40,655	1,000	2,500
Subtotal		462,237	401,000	427,500
Revenue Sources Other				
400100	5% Reserve	-	(20,050)	(21,375)
400200	Carry Forward	-	1,069,869	1,452,397
Subtotal		-	1,049,819	1,431,022
Total Revenues		462,237	1,450,819	1,858,522

Department: 2830

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
Non-operating Expenditure				
59123	Transfer - Indirect Cost	209	209	209
59133	Transfer - Debt Service	240,000	240,000	240,000
61000	Reserved Budget Fund Bal	-	1,210,610	1,618,313
Subtotal		240,209	1,450,819	1,858,522
Total Expenditures		240,209	1,450,819	1,858,522

613 ROAD IMPACT FEES/CRYSTAL RIVER

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	54,431	-	-
361200	Money Mkt & LGIP Interest	1,179	-	-
	Subtotal	55,610	-	-
Revenue Sources Other				
400200	Carry Forward	-	56,437	70,904
	Subtotal	-	56,437	70,904
Total Revenues		55,610	56,437	70,904

Department: 2811

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56300	Improve Other Than Bldg	-	-	56,437
	Subtotal	-	-	56,437
Non-operating Expenditure				
61000	Reserved Budget Fund Bal	-	56,437	14,467
	Subtotal	-	56,437	14,467
Total Expenditures		-	56,437	70,904

662 ROAD IMPACT FEES/DIST A

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	1,116,569	1,000,000	2,000,000
361200	Money Mkt & LGIP Interest	115,026	10,000	25,000
Subtotal		1,231,595	1,010,000	2,025,000
Revenue Sources Other				
400100	5% Reserve	-	(50,500)	(101,250)
400200	Carry Forward	-	475,966	2,795,989
Subtotal		-	425,466	2,694,739
Total Revenues		1,231,595	1,435,466	4,719,739

Department: 2831

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
56300	Improve Other Than Bldg	-	-	384,308
56339	CR491-CR486 To SR44	10,206	-	-
Subtotal		10,206	-	384,308
Non-operating Expenditure				
59123	Transfer - Indirect Cost	261	261	261
59133	Transfer - Debt Service	500,000	500,000	500,000
61000	Reserved Budget Fund Bal	-	935,205	3,835,170
Subtotal		500,261	1,435,466	4,335,431
Total Expenditures		510,467	1,435,466	4,719,739

663 ROAD IMPACT FEES/DIST B

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	349,663	275,000	350,000
361200	Money Mkt & LGIP Interest	57,811	7,500	15,000
	Subtotal	407,474	282,500	365,000
Revenue Sources Other				
400100	5% Reserve	-	(14,125)	(18,250)
400200	Carry Forward	-	336,315	859,066
	Subtotal	-	322,190	840,816
Total Revenues		407,474	604,690	1,205,816

Department: 2832

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay				
Non-operating Expenditure				
59123	Transfer - Indirect Cost	223	223	223
59133	Transfer - Debt Service	100,000	100,000	100,000
61000	Reserved Budget Fund Bal	-	504,467	1,105,593
	Subtotal	100,223	604,690	1,205,816
Total Expenditures		100,223	604,690	1,205,816

664 ROAD IMPACT FEES/DIST C

Account #		Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources					
324000		Impact Fees	398,151	325,000	425,000
324100		Impact Fee Credit Used	(2,762)	-	-
361200		Money Mkt & LGIP Interest	67,772	7,500	10,000
Subtotal			463,161	332,500	435,000
Revenue Sources Other					
400100		5% Reserve	-	(16,625)	(21,750)
400200		Carry Forward	-	72,768	727,869
Subtotal			-	56,143	706,119
Total Revenues			463,161	388,643	1,141,119

Department: 2833

Account #		Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Capital Outlay					
Non-operating Expenditure					
59123		Transfer - Indirect Cost	223	223	223
59133		Transfer - Debt Service	200,000	200,000	200,000
61000		Reserved Budget Fund Bal	-	188,420	940,896
Subtotal			200,223	388,643	1,141,119
Total Expenditures			200,223	388,643	1,141,119

665 ROAD IMPACT FEES/DIST D

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	522,376	400,000	450,000
324100	Impact Fee Credit Used	7,631	-	-
361200	Money Mkt & LGIP Interest	70,505	7,500	15,000
	Subtotal	600,512	407,500	465,000
Revenue Sources Other				
400100	5% Reserve	-	(20,375)	(23,250)
400200	Carry Forward	-	886,664	11
	Subtotal	-	866,289	(23,239)
Total Revenues		600,512	1,273,789	441,761

Department: 2834

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
Capital Outlay				
56339	CR491-CR486 To SR44	978	-	-
	Subtotal	978	-	-
Non-operating Expenditure				
59123	Transfer - Indirect Cost	433	433	433
59133	Transfer - Debt Service	175,000	175,000	175,000
61000	Reserved Budget Fund Bal	-	1,098,356	266,328
	Subtotal	175,433	1,273,789	441,761
Total Expenditures		176,411	1,273,789	441,761

SCHOOL IMPACT FEES

611-2800

611 SCHOOL IMPACT FEES

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Revenue Sources				
324000	Impact Fees	2,520,913	1,750,000	2,000,000
361200	Money Mkt & LGIP Interest	369,571	5,000	50,000
Subtotal		2,890,484	1,755,000	2,050,000
Revenue Sources Other				
400100	5% Reserve	-	(87,750)	(102,500)
400200	Carry Forward	-	9,378,028	11,615,915
Subtotal		-	9,290,278	11,513,415
Total Revenues		2,890,484	11,045,278	13,563,415

Department: 2800

Account #	Account Title	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operating Expenditures				
Capital Outlay				
56200	Buildings	1,217,803	-	9,708,893
Subtotal		1,217,803	-	9,708,893
Non-operating Expenditure				
59123	Transfer - Indirect Cost	294	294	294
60080	Res For Capital Projects	-	-	3,500,000
61000	Reserved Budget Fund Bal	-	11,044,984	354,228
Subtotal		294	11,045,278	3,854,522
Total Expenditures		1,218,097	11,045,278	13,563,415



Capital Improvement Program



Citrus County, Florida

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program (CIP)

Citrus County maintains a Capital Improvement Program (CIP) that covers a five year period and is updated annually in conjunction with the operating budget. The projects included in this program will enable the County to meet the needs of existing and future residents by providing a high level of service and enhanced quality of life. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources. In April, a CIP workshop is held with the Board of County Commissioners reviews the cash requirements for capital project financing annually. Funding for current fiscal year projects is included in the adopted budget.

A capital improvement project is defined as any new building, equipment, additions to existing structures, purchase of structures, the purchase of land in conjunction with new or existing structures, and road and bridge projects that would normally have a life of at least ten (10) years and an initial cost of greater than \$50,000.

Capital Equipment is defined as real or personal, tangible or intangible property that has a cost equal to or greater than the capitalization threshold of \$5,000 as provided in Rule 69I 73.002, Florida Administrative Code, and has an estimated useful life extending beyond one year. Examples include land, buildings and equipment.

There are many features that distinguish Citrus County's operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated annually. It provides for the provision of all County services, but does not result in physical assets for the County. Annual changes in the operating budget are expected to be fairly stable and represent incremental changes in the cost of doing business. Taxes, user fees, and other inter governmental revenues, that generally recur annually, provide resources for the operating budget.

The capital budget includes non recurring capital expenditures for projects that may last several years. The projects result in physical assets in the County. Bond or loan proceeds, impact fees, grants, and taxes generally provide resources for the capital budget. In spite of these differences, the operating and capital budgets are closely linked. The operating budget assumes the cost of maintaining and operating new facilities that are constructed under the capital budget, including debt service on these facilities.

Capital Planning

The CIP serves as a planning guide for the construction of general purpose and public utility facilities in the County. The CIP process provides a framework for development of reliable capital expenditure and revenue estimates and the timely scheduling of bond/loan issuance. The CIP is designed to balance the need for public facilities as expressed by the Citrus County Comprehensive Plan. A comprehensive plan is a written document that identifies the goals, objectives, principles, guidelines, policies, standards, and strategies for the growth and development of the community.

Capital Improvement Element

The CIE is the element of the Comprehensive Plan that outlines the capital needs of the community as it relates to infrastructure needs and adopted level of service. It is updated annually and is sent to the State of Florida Department of Community Affairs for approval. Only projects that either increase or maintain level of service standards are included in the CIE. The CIE must have committed funding sources that are available immediately to fund CIP projects. These sources include ad valorem taxes, gas taxes, approved bonds, state and federal funds, impact fees, water/wastewater connection fees and enforceable developer agreements. Florida Statute chapter 163 requires counties to track the capacity of its public facilities. The county is required to ensure that capacity is available concurrent with growth and uses the adopted level of service standards as a base to measure each facility.

Citrus County prepares an Operating Budget and Capital Budget. The Operating Budget and the Capital Budget are closely linked. The Operating Budget is prepared annually for the operational needs of the budgeted year. The Capital Budget, also referred to as the Capital Improvement Program (CIP), is for the acquisition, expansion, or rehabilitation of infrastructure, or capital assets. The CIP, unlike the Operating Budget, is a five year financial plan and is updated annually. Only those projects with expenditures during the current year of the plan are financed and adopted as part of the County's Annual Budget.

CAPITAL IMPROVEMENT PROGRAM

Capital Operational Impact

The capital and operating budgets affect each other in a number of ways. The amount of debt that can be supported by the operating budget helps determine the amount of the bonds that can be issued in any given fiscal year. Operating budget resources, as governed by the County's revenue and by its budget stability and debt management policies, determine the level and composition of the County's capital budget. The County's debt policy contains guidelines to help the County stay within a sound fiscal framework despite year to year variations in the amount of resources available for debt service.

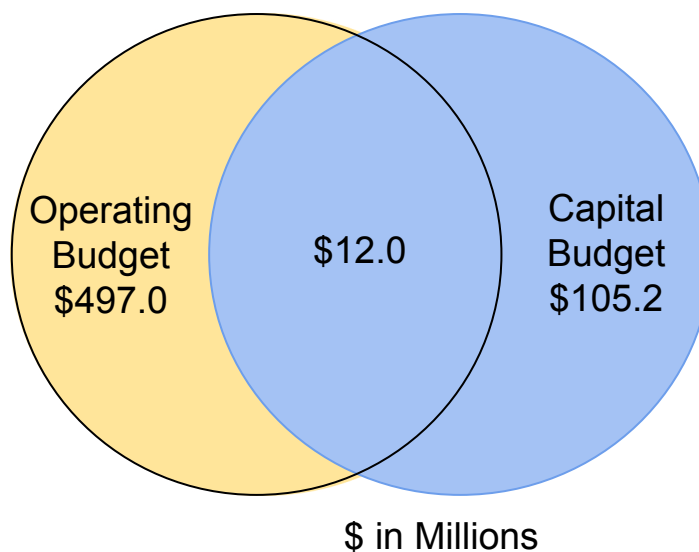
Capital budget decisions affect the operating budget in several ways. First and foremost is the amount of operating budget revenue that must be used to provide for debt service payments on any debt issued to fund capital projects. Fiscal Year 2024/2025 capital budget totals \$105,208,615 or 21.2% of the County budget including grant funding sources.

A second impact the capital budget has on the operating budget consists of the operating and maintenance costs associated with the completed facilities. The greatest operating impacts occur with a new facility, such as the opening of a new park. In such instances, costs relating to new maintenance and support staff and additional operating and utility expenses must all be included in the operating budget. To assist with conveying the potential operational impacts, when budgeting for these types of projects the anticipated operational impacts are included when presenting the project to the Board of County Commissioners. The FY 25 budget includes the following projects that will impact the operational budget in future years: Regional Drainage, Road Resurfacing, and Water and Wastewater Line Expansion.

Other types of capital projects may have a relatively small impact on the operating budget. Renovations rarely increase operating costs much, if at all. Road, storm drainage, and other infrastructure projects do not normally result in the need for additional costs. However, when such projects reach a critical mass, additional maintenance staff will be needed, and at some point in the future, resurfacing and other expensive maintenance activities will be required.

Capital expenditures can also have positive impacts on the operating budget. For instance, infrastructure maintenance funded through the capital budget can result in substantial operating budget savings. An example is the resurfacing of roads using capital budget funds, which usually reduces the need for temporary repairs of potholes and other maintenance funded from the operating budget. Likewise, the renovation of an old facility will usually result in lower maintenance costs for that facility. New construction can also serve to reduce operating expenses if the new facility results in less need for rented or leased space.

Current Year Impact—The estimated impact this year of the capital budget on the operating budget is approximately \$12.0 million (\$11.8 million for debt service and \$0.2 million for operating costs).



CAPITAL IMPROVEMENT PROGRAM

Future Year Impact — The estimated impact of the capital budget on the operating budget for fiscal years 2026 – 2029 is approximately \$43.6 million.

Debt Service Impact — The impact of debt service costs incurred from long term financing of capital projects that were approved this year and in prior years totals \$11.8 million. Future debt service costs for fiscal years 2026 – 2029 total \$42.8 million.

Public Facilities, Infrastructure Projects and Operating Costs — Capital Projects with completion dates anticipated to fall within the budget year having impacts on operating costs have been listed on the following pages. A summary of operational impacts for both this budget year and future budget years has also been included.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Aviation	16,063	16,063	16,463	16,463	16,463
Public Buildings	2,402,225	2,114,650	2,122,575	2,137,610	2,153,750
Public Safety	239,545	239,545	239,545	239,545	8,000
General Fund	1,411,668	606,213	614,413	614,413	650,963
Library District	65,725	67,000	67,850	69,050	70,550
Parks And Recreation	23,184	25,084	25,084	25,084	25,084
Solid Waste Management	462,000	499,000	499,000	525,000	550,000
Transportation Funds	3,073,112	3,066,112	3,057,726	3,049,026	3,042,822
Water And Wastewater	4,271,549	4,267,674	4,268,799	4,275,849	4,279,549
Stormwater	2,900	2,900	2,900	2,900	2,900
	11,967,971	10,904,241	10,914,355	10,954,940	10,800,081

CAPITAL IMPROVEMENT PROGRAM

Revenue Descriptions

General Fund Taxes — Revenue derived from ad valorem taxes.

Transportation Taxes — Revenue derived from transportation ad valorem taxes.

Gas Taxes — Revenue derived from motor fuel sales within the County and proceeds must be used for road projects only.

Fire District Taxes — Revenue derived from fire special taxing ad valorem taxes and may be used for any fire function.

Library District Taxes — Revenue derived from library special taxing ad valorem taxes and may be used for any library function.

EMS — Charges for the use of the County ambulance service.

Tipping Fees — Charges for the use of the County landfill.

Operating Fees — Charges for water and wastewater sales.

Water & Wastewater Connection Fees — A one-time fee for any new or upsized connection to the Utility System.

Renewal and Replacement Fees — Charges for water and wastewater sales, as set aside for renewal and replacement.

Stormwater — Revenue derived from stormwater Municipal Services Benefit Unit (MSBU) assessment to provide maintenance and improvements to the stormwater system.

Impact Fees — A one time assessment made against all new development that contributes to the burden of public facilities and services.

Grants — Grants or entitlements for goods and services provided by governmental agencies or other entities.

Loan — Funds obtained from the issuing of debt.

Other — Assessments, boating improvement funds, buy back agreements and other miscellaneous funding sources.

Expenditure Descriptions

Planning and Design — Engineering, architectural, appraisal, and other services procured as independent professional assistance.

Land — Land acquisition, easements, and right of way costs.

Construction — All costs associated with building structures, parks, roads, and other such improvements.

Equipment — County transit buses, fire apparatus and other heavy machinery and equipment.

Debt Service — Accounts for principal and interest payment of debt.

Other — Expenditures that do not fall in above categories. For example: other contractual services, large building maintenance projects and transfers to other funds.

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Projects Overview

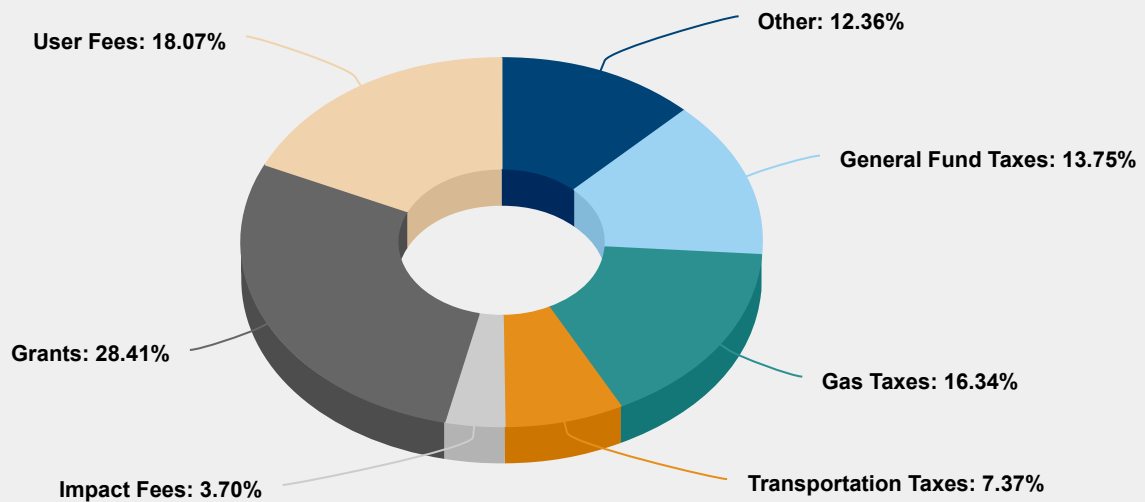
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Totals
Sources Of Funding						
General Fund Taxes	14,467,499	8,299,585	5,406,425	7,340,393	4,633,200	40,147,102
Gas Taxes	17,186,176	13,759,161	13,821,322	13,612,457	14,620,067	72,999,183
Fire District Taxes	1,198,645	2,226,820	1,302,690	1,327,277	1,086,056	7,141,488
Library District Taxes	175,000	-	-	-	-	175,000
Transportation Taxes	7,757,425	10,343,234	12,929,043	12,929,043	12,929,043	56,887,788
Tipping Fees	10,611,500	9,238,500	7,538,500	4,770,000	3,495,000	35,653,500
Operating Fees	5,101,549	6,151,324	5,067,549	6,084,624	6,698,249	29,103,295
Water Connection Fees	1,987,339	100,000	1,250,500	2,650,000	2,650,000	8,637,839
Wastewater Connection Fees	-	200,000	700,000	1,250,000	-	2,150,000
Renewal And Replacement	700,000	700,000	800,000	500,000	500,000	3,200,000
Impact Fees	3,902,069	1,159,000	217,850	219,050	220,550	5,718,519
Stormwater	3,900,000	3,985,000	2,935,000	3,575,000	3,165,000	17,560,000
Emergency Medical Fees	612,000	612,000	612,000	612,000	612,000	3,060,000
Grants	29,877,981	24,350,250	12,184,260	26,957,200	14,043,700	107,413,391
Loan	2,458,800	3,555,000	2,633,900	3,141,800	3,383,300	15,172,800
Other	5,272,632	245,150	245,150	200,000	-	5,962,932
Total Funding	105,208,615	84,925,024	67,644,189	85,168,844	68,036,165	410,982,837
Capital Expenditures						
Planning	7,112,303	3,574,000	5,850,500	3,140,000	2,385,000	22,061,803
Land	2,380,000	100,000	1,474,000	2,000,000	2,000,000	7,954,000
Construction	72,743,778	62,633,097	41,586,625	61,817,000	47,417,960	286,198,460
Equipment	6,623,917	4,455,458	3,629,395	4,276,715	2,434,456	21,419,941
Debt Service	11,751,099	10,690,469	10,707,669	10,763,129	10,602,749	54,515,115
Other	4,597,518	3,472,000	4,396,000	3,172,000	3,196,000	18,833,518
Total Expenditures	105,208,615	84,925,024	67,644,189	85,168,844	68,036,165	410,982,837
Capital Improvement Categories						
Aviation	6,567,824	7,606,500	4,332,960	10,395,000	3,875,000	32,777,284
Public Buildings	2,402,225	2,114,650	2,122,575	2,137,610	2,153,750	10,930,810
Public Safety	4,400,645	2,838,820	1,914,690	1,939,277	1,698,056	12,791,488
General Fund	11,525,475	4,619,483	3,256,950	2,643,558	1,808,150	23,853,616
Library District	325,725	67,000	67,850	69,050	70,550	600,175
Parks And Recreation	6,850,052	2,319,700	360,000	250,000	250,000	10,029,752
Solid Waste Management	10,801,500	9,238,500	7,538,500	4,970,000	3,495,000	36,043,500
Transportation Funds	28,388,314	25,509,897	28,550,365	28,341,500	29,349,110	140,139,186
Water And Wastewater	29,946,855	26,575,474	16,515,299	30,797,849	22,121,549	125,957,026
Stormwater	4,000,000	4,035,000	2,985,000	3,625,000	3,215,000	17,860,000
	105,208,615	84,925,024	67,644,189	85,168,844	68,036,165	410,982,837

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Projects by Revenue

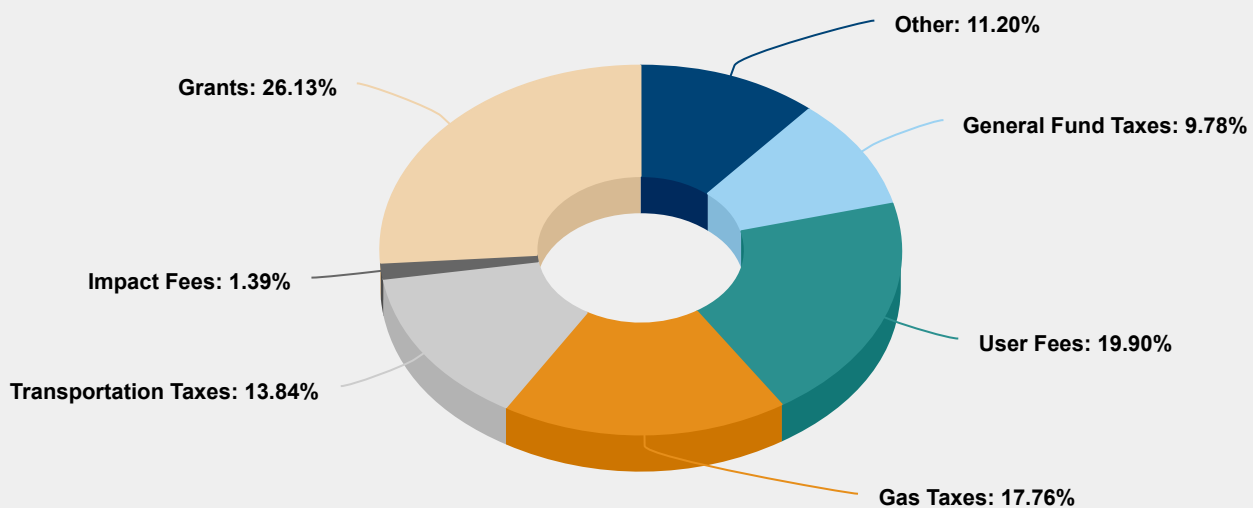
FY 2024/2025

\$105,208,615



FY 2025/2029

\$410,982,837

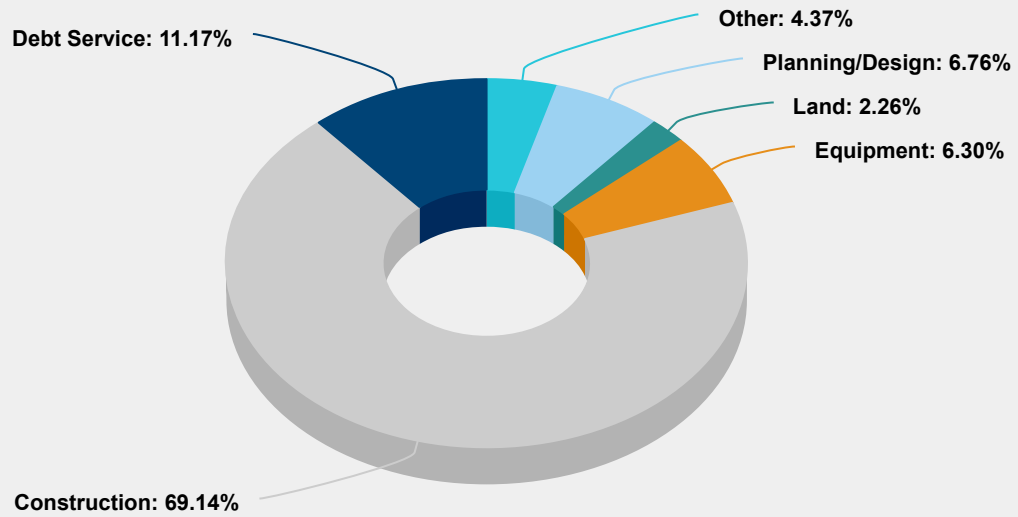


CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Projects by Expenditure

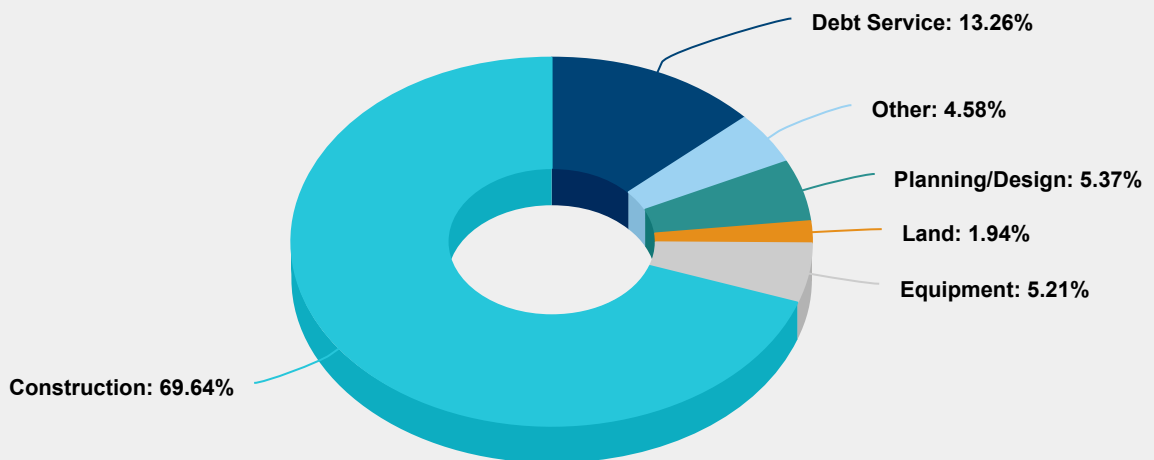
FY 2024/2025

\$105,208,615



FY 2025/2029

\$410,982,837



CAPITAL IMPROVEMENT PROGRAM

FY25 Capital Projects Summary

GENERAL FUND

Revenues: Ad Valorem taxes are levied on the assessed value of real and tangible personal property located within the County. Ad Valorem taxes fund the general fund projects. Some funding for maintenance projects has been spread out over 2 to 3 years due to the current economy. Transit Buses are funded through a Florida Department of Transportation (FDOT) grant with a County match.

Project	FY 24/25 Funding	Ad Valorem Taxes	Other	Impact Fees	Grants
Citrus County Transit	658,200	-	-	-	658,200
Constitutional Officer Renovations/IT Replacements	655,438	655,438	-	-	-
2nd Floor Judicial Renovation	2,900,000	2,900,000	-	-	-
Heavy Equipment—Road Maintenance	200,000	200,000	-	-	-
Judicial Infrastructure Replacement	201,632	-	201,632	-	-
Phone, Radio & Server Systems Debt/lease	1,381,455	1,356,711	-	24,744	-
Pole Barns	355,000	355,000	-	-	-
Sheriff Evidence Garage	110,000	110,000	-	-	-
Grant Match	1,000,000	1,000,000	-	-	-
Routine Maintenance	4,063,750	1,983,750	-	-	2,080,000
	\$11,525,475	\$8,560,899	\$201,632	\$24,744	\$2,738,200

Routine Maintenance projects consist of roof replacement, window replacement, fire alarm replacement, generator replacement, and chiller replacement projects.

Projected Operational Impacts: The routine maintenance projects will have a cost savings based on maintaining the integrity of the equipment and buildings. Any additional bus drivers for the new transit buses are grant funded.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Radio Equipment Replacement	30,213	30,213	30,213	30,213	30,213
Debt Service Payments	1,381,455	576,000	584,200	592,575	620,750

CAPITAL IMPROVEMENT PROGRAM

AVIATION

Revenues: Aviation projects are funded with Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) grants with of Ad Valorem Taxes used as match.

Project	FY 24/25 Funding	Ad Valorem Taxes	Grants
Airports - Disadvantaged Business Enterprise (DB)	40,003	800	39,203
Airports - Geographic Information System (AGIS)	117,089	2,342	114,747
Airports - Landscaping Signs	55,050	55,050	-
Crystal River - Runway Extension	2,890,000	890,000	2,000,000
Inverness - Airspace Obstruction Clearing	321,000	6,420	314,580
Inverness - Automated Weather Observation System (AWOS)	165,921	5,000	160,921
Inverness - Business Industrial Park	375,000	375,000	-
Inverness - Corporate Hangars	1,550,000	850,000	700,000
Inverness - Master Plan	491,761	9,835	481,926
Inverness - Rehab Airfield Security Fence & Gates	562,000	152,400	409,600
	\$6,567,824	\$2,346,847	\$4,220,977

The County has two small aircraft airports located on the East (Inverness) and West (Crystal River) sides of the county.

Projected Operational Impacts: The routine maintenance projects will have a cost savings based on maintaining the integrity of the equipment and buildings.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Airport Landscaping Signs	7,000	7,000	7,000	7,000	7,000
Crystal River - Acquire Parcels			400	400	
Crystal River - Construct Hangars	2,880	2,880	2,880	2,880	2,880
Inverness - Business Industrial Park	1,575	1,575	1,575	1,575	1,575
Inverness - Corporate Hangars	4,608	4,608	4,608	4,608	4,608

CAPITAL IMPROVEMENT PROGRAM

PARKS AND RECREATION

Revenues: Park projects are funded through Ad Valorem Taxes, Impact Fees, and User Fees. The County is actively pursuing a Florida Boating Improvement Grant with the Florida Fish and Wildlife Conservation Commission for the Barge Canal Boat Ramp.

Project	FY 24/25 Funding	Ad Valorem Taxes	Impact Fees	Grants
Artificial Reef Enhancement	1,200,000	-	-	1,200,000
Barge Canal Boat Ramp	3,924,452	630,528		3,293,924
Central Ridge Community Park - Nature Trail Connector	200,000	-	-	200,000
Court Resurfacing	50,000	50,000	-	-
Floral Park - Play Structure Replacement	80,000	80,000	-	-
Ft Island Beach Renourishment	300,000	300,000	-	-
Highlands Basketball Court	100,000	100,000	-	
HARP Tennis/Hockey Field Lighting	137,000	137,000	-	-
LED Lighting Conversion	608,600	-	608,600	-
Play Structure Replacements/Incidentals	50,000	50,000	-	-
Sportsman's Park - Playground Replacement	50,000	50,000	-	-
Suncoast Parkway Multi-Use Trail Amenities	150,000	-	150,000	-
	\$6,850,052	\$1,397,528	\$758,600	\$4,693,924

Projected Operational Impacts: The upkeep and maintenance of the Barge Canal boat ramp will be incorporated into the Grounds Maintenance budget, which should have a minimal effect since the staffing levels will remain unchanged. The potential expenditures include lighting, mowing, water, and dumpster service.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Barge Canal Boat Ramp	23,184	23,184	23,184	23,184	23,184
Artificial Reef #1 Enhancement	-	1,000	1,000	1,000	1,000
In-shore Reefs	-	900	900	900	900

CAPITAL IMPROVEMENT PROGRAM

STORMWATER

Revenues: Stormwater projects are funded through Grants, Special Assessments and Ad Valorem Taxes. Matching funds are available from the SWFWMD through the Cooperative Funding Program.

Project	FY 24/25 Funding	Ad Valorem Taxes	Grants
Beverly Hills Neighborhoods	50,000	50,000	
Castlelake MH Park - Flood Mitigation	500,000	500,000	
Coop Watershed Management Plan—SWFWMD	200,000	100,000	100,000
Drainage Complaint Retrofit Projects	500,000	500,000	-
Homosassa Springs (Ox Eye Area)	25,000	25,000	-
Inverness DRAs Flood Mitigation	50,000	50,000	-
Outfall Infrastructure	500,000	500,000	-
Plantation Estates Drainage	750,000	750,000	-
Safe Route to School Phase II - Forest Ridge Drainage	615,000	615,000	
Stormwater Cleaning & Restoration	500,000	500,000	
Stormwater Engineering Study	100,000	100,000	
Stormwater Facilities Repair & Replacement	210,000	210,000	
	\$4,000,000	\$3,900,000	\$100,000

Projected Operational Impacts: The Feasibility Study and Watershed Management projects will not have any future operational impacts as they are for the quality of the waterways. The potential expenditures associated with the drainage improvement and retrofit projects will including mowing and general maintenance of the DRAs.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
South Osceola Street Drainage Imprv	700	700	700	700	700
Woodhill/woodside Drainage Imprv	700	700	700	700	700
Hamburg/franfurter Drainage Imprv	500	500	500	500	500
Placid Avenue Drainage Imprv	500	500	500	500	500
Drainage Compliant Retrofit Projects	500	500	500	500	500

Non-Financial Impacts: These projects create a wetland treatment area and sanitary sewer system to protect from pollutants entering into the Homosassa River. The Flood Insurance Rate Maps (FIRMS) will be revised and updated to digital format (DFIRMS). The project consists of five phases: Data Collection, Watershed Characterization, Watershed Plan, Implementation, and Maintenance.

CAPITAL IMPROVEMENT PROGRAM

TRANSPORTATION FUNDS

Revenues: Transportation projects are funded through Gas Taxes, Impact Fees and Grants. In 2006 the County implemented the 2nd local option fuel tax for securing financing for various road widening projects.

Transportation maintenance programs consist of bridge repair, guardrail/handrail repair, striping of existing county roads and intersection improvements.

Project	FY 24/25 Funding	Gas Taxes	Ad Valorem Taxes	Grants/ Impact Fees
Road Resurfacing Program	16,200,000	8,442,575	7,757,425	-
Gas Tax Funding of Road Maintenance	1,700,000	1,700,000	-	-
Debt Service	2,936,600	2,936,600	-	-
Engineering Services	305,000	305,000	-	-
CR 470 - Resurfacing - SCOP	650,000	650,000	-	-
CR 491 & Hampshire turn Lanes	570,000	342,000	-	228,000
E Turner Camp Rd - Resurfacing - SCOP	3,395,163	1,011,326	-	2,383,837
N Deltona Blvd - Resurfacing - SCOP	508,561	161,815	-	346,746
W Dunklin St - Resurfacing - SCOP	500,000	500,000	-	-
W Mustang Blvd - Resurfacing - SCOP	712,990	226,860	-	486,130
Maintenance Programs	910,000	910,000	-	-
	\$28,388,314	\$17,186,176	\$7,757,425	\$3,444,713

Projected Operational Impacts: The widening and resurfacing projects will have a positive operational impact by reducing the routine maintenance cost associated with these roadways and improve citizen safety.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Debt Service Payments	2,936,600	2,934,600	2,933,700	2,931,500	2,928,150
S. Apopka Ave - Resurfacing SCOP	23,700	18,200	18,200	18,200	18,200
W. Dunklin St - Resurfacing SCOP	27,000	27,000	27,000	20,500	20,500
E. Turner Camp Rd - Resurfacing SCOP	8,600	8,600	8,600	8,600	8,600
W. Mustang Blvd Resurfacing	3,300	3,300	3,300	3,300	3,300
N. Deltona Blvd Resurfacing	1,800	1,800	1,800	1,800	1,800
Kensington/Rehill - Resurfacing SCOP	11,854	11,854	11,854	11,854	9,000
CR 491 & Hampshire Blvd Turn Lanes	28,000	28,500	28,500	28,500	28,500
CR 470 Resurfacing SCOP	32,258	32,258	24,772	24,772	24,772

CAPITAL IMPROVEMENT PROGRAM

SOLID WASTE MANAGEMENT

Revenues: Solid Waste is an Enterprise Fund and is funded through Landfill Tipping Fees and Assessments.

Project	FY 24/25 Funding	Landfill Tipping Fees
Landfill Compactor Lease	240,000	240,000
Landfill Compactor Purchase	1,300,000	1,300,000
Landfill Dozer Lease	222,000	222,000
Landfill Expansion	6,000,000	6,000,000
Long Term Care Escrow Deposit	700,000	700,000
Landfill Wheeled Loaders (2) Replacement	222,000	32,000
Articulated Dump Truck	117,500	117,500
Citizen Service Area - New Site	1,700,000	1,700,000
Scale House Renovations	300,000	300,000
	\$10,801,500	\$10,611,500

The County levies a \$27 yearly assessment on every residential property which allows the County to provide non-revenue generating services such as Bulky Item disposal, Household Hazardous Waste Programs, County-wide Solid Waste Code Enforcement and Litter Pick-up, Adopt-a-Highway and Snag-n-Bag Aquatic Litter Programs.

Projected Operational Impacts: There are no projected operational impacts for the Solid Waste projects. The latest site life calculation as currently configured estimates reaching capacity in year 2033. Preliminary concepts indicate the remaining acreage at the current location can be developed as an additional cell. No additional personnel will be needed to operating the new cell.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Debt Service Payments	462,000	499,000	499,000	525,000	550,000

CAPITAL IMPROVEMENT PROGRAM

WATER AND WASTEWATER

Revenues: Utilities is an Enterprise Fund and is funded through Operating Fees, Water/Wastewater Connection Fees, Special Assessments and Grants.

Other revenues consist of Special Assessments, Bond Proceeds and Grant funds. Maintenance Projects consist of Miscellaneous Renewal/Replacement, Emergency Generators, and Water/Wastewater General Infill Projects.

Project	FY 24/25 Funding	Operating Fees	Water/WW Connection	Renewal and Replacement	Loan/ Other
AMI Meter Implementation	630,000	330,000	300,000	-	-
Citrus Springs Topeka Line Extension	1,500,000	-	-	-	1,500,000
Floral City Elementary School WWTP Interconnect	400,000	-	-	-	400,000
Holder Industrial Business Park WW Ext	3,500,000	-	-	-	3,500,000
Downtown East—Old Homosassa STS	4,300,000	-	-	-	4,300,000
Downtown North—Old Homosassa STS	1,618,800	-	-	-	1,618,800
Downtown West—Old Homosassa STS	2,000,000	-	-	-	2,000,000
Homosassa Park - Old Homosassa STS	550,000	-	-	-	550,000
Homosassa Phase V	1,266,667	-	-	-	1,266,667
Homosassa Rooks - Cedar Lake MH Park	3,041,500	-	-	-	3,041,500
SCADA Logix Conversion	200,000	200,000	-	-	-
SCADA Controllers Phase I	300,000	300,000	-	-	-
SMW Reclaimed Water Distribution System	3,981,000	-	-	-	3,981,000
Suncoast Parkway 4 (3a)	1,687,339	-	1,687,339	-	-
Debt Service	4,271,549	4,271,549	-	-	-
Maintenance Projects	700,000	-	-	700,000	-
	\$29,946,855	\$5,101,549	\$1,987,339	\$700,000	\$22,157,967

Projected Operational Impacts: Future operational impacts will include water quality testing, line maintenance, electricity and chemicals. These projects will improve utility operations infrastructure throughout the County, resulting in potential operational impact savings.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Debt Service Payments	4,271,549	4,267,674	4,268,799	4,275,849	4,279,549

CAPITAL IMPROVEMENT PROGRAM

PUBLIC SAFETY

Revenues: These projects are funded through Fire Rescue Ad Valorem Taxes, Fire Municipal Service Benefit Fees and Emergency Medical Ambulance Fees.

Replacement Plan projects consist of Firefighting Personal Protective Equipment (PPE), Fire Rescue Radios and Fire Station Roofs.

Project	FY 24/25 Funding	Ad Valorem Taxes/ Other
EMS Apparatus Replacement	612,000	612,000
Fire Apparatus Replacement	772,500	772,500
Fire Apparatus Equipment Lease	231,545	231,545
Fire Emergency Generators	120,000	120,000
New Fire Station 25	2,500,000	-
Fire Small Equipment Replacement Plan	100,000	100,000
Replacement Plans	64,600	64,600
	\$4,400,645	\$1,900,645

Projected Operational Impacts: Future operational impacts will include water quality testing, line maintenance, electricity and chemicals. These projects will improve utility operations infrastructure throughout the County, resulting in potential operational impact savings.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Emergency Generators	8,000	8,000	8,000	8,000	8,000
Debt Service Payments	231,545	231,545	231,545	231,545	

CAPITAL IMPROVEMENT PROGRAM

OTHER

Revenues: These projects are funded through Ad Valorem Taxes and Impact Fees.

Project	FY 24/25 Funding	Ad Valorem Taxes	Impact Fees/ Other
Library Service - Debt Service	65,725	-	65,725
Library Service - Lakes Region Roof Replacement	175,000	175,000	-
Library Service - Master Plan	85,000	-	85,000
Public Building - Debt Service	2,402,225	2,162,225	240,000
	\$2,727,950	\$2,337,225	\$390,725

Projected Operational Impacts: The chiller replacement at the Homosassa Library may result in a cost savings based on newer equipment being more energy efficient.

Operational Impact	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Debt Service Payments	2,467,950	2,181,650	2,190,425	2,206,660	2,224,300





Appendix



Citrus County, Florida

APPENDIX

Demographics

General Characteristics	2023	Percent
Total Population	166,696	100
Male	81,161	48.7
Female	85,535	51.3
Median Age (years)	56.7	
Under 5 Years	5,954	3.6
Under 18 Years	25,532	15.3
18 Years To 64 Years Old	74,552	44.7
65 Years And Over	60,658	36.4
By Race		
White	146,145	87.7
Black Or African American	2,451	1.5
American Indian And Alaska Native	360	0.2
Asian	1,957	1.2
Other	2,998	1.8
Persons Reporting 2 Or More Races	12,785	7.7
Education Characteristics		
Elementary Schools	11	
Middle Schools	4	
High Schools	3	
Other	4	
Technical	1	
Community College	1	
School Population	15,999	100
Elementary	7,255	45.3
Middle School	3,336	20.9
High School	4,416	27.6
Other	992	6.2
School District Personnel	2,260	100
Instructional	1,207	53.4
Non-Instructional	959	42.4
Administrative	94	4.2

APPENDIX

Economic Data

Housing Characteristics	2023	Percent
Total Number Of Housing Units	86,456	100
Median Housing Cost	278,800	
Median Rental Cost	1,138	
Owner Held Units	62,468	82.5
Renter Held Units	13,277	17.5
Vacant (owner And Renter Units)	10,711	12.4
Household Types		
Total Households	75,745	100
Family Households	46,938	
Married-couple Families	37,902	50.0
Male Householder	3,284	4.3
Female Householder	5,752	7.6
Non-family Households	28,807	
Cohabiting	5,290	7.0
Living Alone	23,517	31.0
Median Household Income	53,777	
Employment Characteristics		
Population 16 Years And Over	144,572	100
In Labor Force	59,012	40.8
Employed	55,304	
Unemployed	3,639	
Not In Labor Force	85,560	59.2
Mean Travel Time To Work (minutes)	28.2	
Unemployment Rate	4.5	5.7
Density (Persons per square mile)	264	264

APPENDIX

Largest Principal Tax Payers

Principal Tax Payers		2023	
Tax Payer	Rank	Non-School Taxable Value	Percentage of Taxable Value
Duke Energy	1	1,724,406,556	12.37%%
Citrus County Hospital Board	2	95,813,904	0.69%
Florida Gas Transmission	3	88,578,251	0.64%
Withlacoochee River Electric	4	76,944,535	0.55%
Sabal Trail Gas Transmission	5	57,025,121	0.41%
Walmart Stores	6	45,947,273	0.33%
Sumter Electric	7	44,965,696	0.32%
SHP V/Ryan Citrus	8	38,933,936	0.28%
Seven Rivers Regional	9	37,171,107	0.27%
Citrus Hills	10	33,010,033	0.24%

Source: Citrus County Tax Collector and Property Appraiser

APPENDIX

BOCC Staffing Changes

Dept Title	Job Title	Number of positions
Ad Valorem Supported Positions		
Board of County Commissioners	Executive Assistant to the Board	-1
Code Compliance	Administrative Assistant II	1
Communication Services	Digital Media Coordinator (Mid-Year)	1
County Administration	Intergovernmental Affairs Manager (Mid-Year)	1
Detention Facility	Contract Monitor (Mid-Year)	1
Geographic Information System	GIS Specialist I	1
Housing Services	Housing Grant Mitigation Specialist (Mid-Year)	1
Land Development	Preservation Specialist	1
Land Development	Long Range Planner	-1
Library Services	Library Aide	2
Management & Budget	Grant Administrator II	-1
Management & Budget	Purchasing Assistant	1
Management & Budget	Purchasing & Contract Specialist	1
Parks & Recreation	Lifeguard	1
Road Maintenance	Maintenance Technician	1
Road Maintenance	Medium Equipment Operator	2
Systems Management	Help Desk Technician	1
Technical Services	Engineer I	1
Technical Services	Plans Examiner	1
Total Ad Valorem Supported Positions		15
Charges for Services Supported Positions		
Building Division	Floodplain Administrator	1
Building Division	Inspector III (Mid-Year)	2
Building Division	Plans Examiner III (Mid-Year)	2
Citrus Springs MSBU	Grounds Maint Technician II (P/T)	1
Emergency Medical Services	Community Outreach/Paramedic	-1
Emergency Medical Services	EMT 24 Hour (Mid-Year)	3
Emergency Medical Services	Paramedic 24 Hour (Mid-Year)	3
Opioid Settlement	Licensed Clinical Social Worker (Mid-Year)	1
Solid Waste Management/Litter Control	Maintenance Worker	1
Stormwater MSBU	Engineer in Training	1
Utilities	Administrative Coordinator	1
Utilities	Meter Reader I	1
Utilities	Process Control Supervisor	1
Utilities	Utilities Operator II (PT) (Mid-Year)	1
Utilities	Utilities Technician	2

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Utilities	Utility Account Supervisor	1
Utility Regulatory	Executive Assistant II	-1
Total Charges for Services Positions		20
Net Position Changes		35

APPENDIX

2024/2025 Capital Improvement Projects

Radio System Maintenance

		Amount
57100	CIP GF2013-05 RADIO SYSTEM	697,050
57200	CIP GF2013-05 RADIO SYSTEM	24,750
	Total	721,800

American Rescue Pln Grant (ARPA)

		Amount
56400	CIP GF2025-02 WEST CITRUS FIRE ALARM UPGRADE	130,000
56400	CIP GF2025-03 COURTHOUSE FIRE ALARM REPLACEMENT	175,000
56600	CIP P2022-08 FLORAL OAK PLAY STRUCTURE REPLACEMENT	80,000
56400	CIP P2025-05 CENTRAL RIDGE PARK NATURE TRAIL CONNECTOR	200,000
56200	CIP GF2025-05 CENTRAL RIDGE COMMUNITY CENTER ROOF	75,000
56200	CIP GF2025-06 HISTORICAL COURTHOUSE RENOVATION	750,000
56200	CIP CCF L2020-01 COASTAL LIBRARY RENOVATION	300,000
	Total	1,710,000

ARPA- AMI Implementation

		Amount
56300	CIP CCF U2023-03 AMI METER IMPLIMENTATION	561,047
	Total	561,047

ARPA - Homosassa Phase V

		Amount
56300	CIP CCF U2022-11 HOMOSASSA PHASE V	1,589,559
	Total	1,589,559

Capital Improvement Prog

		Amount
57100	CIP B2005-10 EOC	663,900
57200	CIP B2005-10 EOC	104,350
57100	CIP B2014-01 2014 A BONDS - MEADOWCREST	97,000
57200	CIP B2014-01 2014 A BONDS - MEADOWCREST	42,300
57100	CIP B2014-01 2014 C BONDS - MEADOWCREST	63,000
57200	CIP B2014-01 2014 C BONDS - MEADOWCREST	43,425
56400	CIP CCF GF2017-01 NEW COURTHOUSE GENERATOR	1,000,000
56200	CIP CCF GF2021-05 WEST CITRUS CENTER RE-ROOF	420,750
56200	CIP CCF GF2023-04 LGB CARPET REPLACEMENT	303,640
56200	CIP CCF GF2023-06 LGB ROOF COATING	160,000
54600	CIP CCF GF2023-11 CC DETENTION FAC - RESURFACE PARKING AREA	200,000

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56300	CIP CCF P2007-07 BARGE CANAL BOAT RAMP	215,528
57100	CIP GF2014-01 CAPITAL ONE ENERGY SAVING	226,200
57200	CIP GF2014-01 CAPITAL ONE ENERGY SAVING	36,400
57100	CIP GF2016-01 2014B BONDS - PHONE	91,000
57200	CIP GF2016-01 2014B BONDS - PHONE	1,100
56200	CIP GF2018-04 CONSTITUTIONAL OFFICE RENOVATIONS	189,000
56400	CIP GF2020-01 LECANTO MAINTENANCE COMPLEX POLE BARNs	80,000
56200	CIP GF2023-06 LGB ROOF COATING	90,000
56200	CIP GF2024-01 AHU & OHU REFURBISHMENTS	500,000
56200	CIP GF2024-16 JAIL CHILLER REPLACEMENT	406,250
56200	CIP GF2024-17 COURTHOUSE CHILLER REPLACEMENT	375,000
56400	CIP GF2024-28 RADIO EQUIPMENT REPLACEMENT	362,500
53000	CIP GF2024-29 HARDWARE & SOFTWARE REPLACEMENT	35,518
56000	CIP GF2024-29 HARDWARE & SOFTWARE REPLACEMENT	65,135
56400	CIP GF2025-01 WEST CTRUS IT HVAC SERVER REPLACEMENT	85,000
56400	CIP GF2025-07 SHERIFF OPERATIONS BUILDING WINDOWS	250,000
56200	CIP GF2025-09 2ND FLOOR JUDICIAL RENOVATION	2,900,000
56200	CIP GF2025-10 SUPERVISOR OF ELECTIONS RENOVATION	280,785
56200	CIP GF2025-12 SHERIFF EVIDENCE GARAGE	110,000
56300	CIP P2007-07 BARGE CANAL BOAT RAMP	630,528
Total		10,028,309

Fire Impact Fees

		Amount
56200	CIP F2019-03 NEW FIRE STATION BUILD	2,500,000
Total		2,500,000

Library Impact Fees

		Amount
53100	CIP L2025-01 LIBRARY MASTER PLAN	85,000
57100	CIP L2009-01 FLORAL CITY LIBRARY	56,150
57200	CIP L2009-01 FLORAL CITY LIBRARY	8,850
Total		150,000

Road Impact Fees/Dist A

		Amount
56300	CIP T2021-05 CR 491 & HAMPSHIRE BLVD TURN LANES	228,000
Total		228,000

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Park Impact Fees/Dist 1

		Amount
56300	CIP P2022-04 FT ISLAND BEACH CAR PARKING	145,100
	Total	145,100

Park Impact Fees/Dist 2

		Amount
56300	CIP P2025-08 SUNCOAST PARKWAY MULIT-USE TRAIL	75,000
	Total	75,000

Park Impact Fees/Dist 3

		Amount
56300	CIP P2025-08 SUNCOAST PARKWAY MULIT-USE TRAIL	75,000
56300	CIP P2024-02 HARP SOCCER FIELD 5 LIGHTING	134,313
	Total	209,313

Park Impact Fees/Dist 4

		Amount
56300	CIP P2023-02 LED LIGHTING CONVERSION	330,000
	Total	330,000

County COVID Grant Program

		Amount
56200	CIP A2015-03 INVERNESS BUSINESS INDUSTRIAL PARK	375,000
56200	CIP CCF A2015-03 INVERNESS BUSINESS INDUSTRIAL PARK	142,242
	Total	517,242

General Fund CIP

		Amount
56300	CIP P2024-14 HALLS RIVER RD MULTI-USE PATH	800,000
	Total	800,000

Fire Svcs Vehicle Trust

		Amount
56400	CIP F2019-06 APPPARATUS REPLACEMENT	772,500
57100	CIP F2019-08 3 ENGINE FINANCE PAYMENT PNC	207,175
57200	CIP F2019-08 ENGINE INTEREST PAYMENT TO PNC	24,400
	Total	1,004,075

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Fire Capital Improvement

		Amount
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN	64,600
56400	CIP F2019-04 STATION GENERATOR REPLACEMENT	30,000
56400	CIP F2023-03 FIRE SMALL EQUIPMENT REPLACEMENT PROGRAM	100,000
Total		194,600

Medical Examiner

		Amount
56200	CIP CCF GF2024-25 MORGUE	305,000
56200	CIP GF2024-25 MORGUE	305,000
Total		610,000

Stormwater Assessment

		Amount
56300	CIP CCF W2017-01 S. OSCEOLA ST DRAINAGE IMPROVEMENTS	100,000
56300	CIP CCF W2017-04 WOODHILL/WOODSIDE DRAINAGE IMP	75,000
56300	CIP CCF W2017-05 HAMBURG	75,000
56300	CIP CCF W2018-01 PLACID AVENUE	75,000
59100	CIP W2016-01 COOP WATERSHED MGMT	100,000
56300	CIP W2019-05 DRAINAGE COMPLAINT RETROFITS	500,000
56300	CIP W2022-01 HOMOSASSA SPRINGS OX EYE AREA	25,000
56300	CIP W2022-02 PLANTATION ESTATES	700,000
56100	CIP W2022-02 PLANTATION ESTATES DRAINAGE	50,000
56300	CIP W2023-01 OUTFALL INFRASTRUCTURE	500,000
56300	CIP W2024-01 CASTLE LAKE	500,000
56300	CIP W2024-03 BEVERLY HILLS NEIGHBORHOODS	50,000
56300	CIP W2024-04 INVERNESS DRA FLOOD MITIGATION	50,000
56300	CIP W2025-01 SAFE ROUTE TO SCHOOL FOREST RIDGE BLVD PHASE II	615,000
53100	CIP W2025-02 STORMWATER ENGINEERING STUDY LDC	100,000
56300	CIP W2025-03 STORMWATER CLEANING & RESTORATION	500,000
56300	CIP W2025-04 STORMWATER FACILITIES REPAIR & REPLACEMENT	210,000
Total		4,225,000

Residential/Major Road

		Amount
56549	CIP CCF T1993-12 ROAD RESURFACING	1,348,958
59181	CIP T12015-23 TRANSIT OPERATIONS	160,000
56549	CIP T1993-12 ROAD RESURFACING	8,442,575
56547	CIP T1993-14 BRIDGE/GUARDRAIL/HANDRAIL PROGRAM	250,000
56542	CIP T1993-17 RE-MARKING/STRIPING	300,000
59105	CIP T1993-98 GAS TAX FUNDING ROAD MAINTENANCE	1,700,000
59100	CIP T2021-01 W MUSTANG BVLD RESURFACING - SCOP	226,860

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59100	CIP T2021-02 N DELTONA BLVD RESURFACING - SCOP	161,815
59100	CIP T2021-03 E TURNER CAMP RD RESURFACING - SCOP	1,011,326
56300	CIP T2022-02 PATH & SIDEWALK IMPROVEMENTS	100,000
59100	CIP T2023-02 CR 470 RESURFACING - SCOP	650,000
53100	CIP T2023-05 ENGINEERING SERVICES	305,000
56300	CIP T2024-01 N DUNKLIN ST RESURFACING - SCOP	500,000
56300	CIP T2024-05 CR 491 & HAMPSHIRE BLVD TURN LANES	342,000
Total		15,498,534

Water/WWater Match

		Amount
53400	CIP CCF W2016-01 COOP WATERSHED MGMT	579,250
Total		579,250

Road Maintenance CIP

		Amount
56200	CIP GF2023-01 ROAD MAINTENANCE POLE BARNs	275,000
56400	CIP CCF GF2020-11 RM HEAVY EQUIPMENT #20138	200,000
56400	CIP GF2020-11 RM HEAVY EQUIPMENT #20263	200,000
56549	CIP T1993-12 ROAD RESURFACING	7,757,425
56549	CIP T1993-12 ROAD RESURFACING 5% BUDGET ADJ	5,171,617
Total		13,604,042

2004 Bonds Debt Service

		Amount
57100	CIP B2005-07 2004 A BONDS	183,850
57200	CIP B2005-07 2004 A BONDS	3,450
57100	CIP B2005-07 2004 B BONDS	111,675
57200	CIP B2005-07 2004 B BONDS	3,100
Total		302,075

CR 491 Road Widening

		Amount
57100	CIP T2012-02 CR 491 LOAN	495,000
57200	CIP T2012-02 CR 491 LOAN	240,625
Total		735,625

CR 491 Widening

		Amount
57100	CIP T2021-10 2020 TRANSPORTATION BONDS	1,205,000
57200	CIP T2021-10 2020 TRANSPORTATION BONDS	995,850
Total		2,200,850

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2020 Truist Note

		Amount
57100	CIP B2021-01 DETENTION FACILITY	807,550
57200	CIP B2021-01 DETENTION FACILITY	94,875
57100	CIP B2021-02 NATURE COAST EMS	164,475
57200	CIP B2021-02 NATURE COAST EMS	19,325
Total		1,086,225

EMS Vehicle Trust

		Amount
56400	CIP F2023-01 EMS APPARATUS REPLACEMENT	612,000
Total		612,000

Landfill

		Amount
59125	CIP S2009-02 CLOSURE AND LONG TERM ESCROW	700,000
Total		700,000

Solid Waste CIP

		Amount
56100	CIP CCF S2014-02 LANDFILL EXPANSION	435,000
53100	CIP CCF S2022-01 CITIZEN SERVICE AREA	100,000
56300	CIP CCF S2022-01 CITIZEN SERVICE AREA	2,090,000
56400	CIP CCF S2023-03 LANDFILL WHEEELED LOADERS (2) REPLACEMENT	325,000
56100	CIP S2014-02 LANDFILL EXPANSION	2,250,000
56100	CIP S2014-02 LANDFILL EXPANSION	3,750,000
57100	CIP S2020-01 DOZER LEASE	215,000
57200	CIP S2020-01 DOZER LEASE	7,000
57100	CIP S2020-02 COMPACTOR LEASE	222,250
57200	CIP S2020-02 COMPACTOR LEASE	10,700
57100	CIP S2021-01 DUMP TRUCK LEASE	113,900
57200	CIP S2021-01 DUMP TRUCK LEASE	3,600
53100	CIP S2022-01 CITIZEN SERVICE AREA	250,000
56300	CIP S2022-01 CITIZEN SERVICE AREA	1,450,000
56400	CIP S2023-03 LANDFILL WHEEELED LOADERS (2) REPLACEMENT	222,000
53400	CIP S2024-01 SCALE HOUSE RENOVATIONS	300,000
56400	CIP S2024-02 COMPACTOR	1,300,000
Total		13,044,450

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Article 5 Facilities

		Amount
53400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	252,748
56400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	697,803
53400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	53,613
56400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT	148,019
Total		1,152,183

Boat Launch Fees/Imprvmnt

		Amount
56300	CIP P2024-01 FT ISLAND TRL PARK FLOATING DOCK	50,000
56300	CIP P2024-03 FT ISLAND TRL BEACH FLOATING DOCK	40,000
Total		90,000

Boating Improvements

		Amount
56300	CIP CCF P2007-07 BARGE CANAL BOAT RAMP	410,000
Total		410,000

CIP - Parks & Recreation

		Amount
56300	CIP P1998-01 FORT ISLAND BEACH RENOURISHMENT	300,000
54610	CIP P2016-03 COURT RESURFACING	50,000
56300	CIP P2020-03 PLAY STRUCTURE RPLCMT	50,000
56300	CIP P2025-03 HIGHLAND BASKETBALL COURT	100,000
56300	CIP P2025-09 HARP TENNIS/HOCKEY COURT LIGHTING	137,000
56300	CIP P2023-02 LED LIGHTING CONVERSION	150,000
56300	CIP CCF P2024-04 HOLDEN PARK 30X50 SHED	116,935
Total		903,935

Library Services

		Amount
56200	CIP L2022-02 ROOF REPLACEMENT - LAKES REGION	175,000
Total		175,000

Parks Impact Fees

		Amount
56300	CIP CCF P2022-03 FT ISLAND BEACH TRAILER PARKING	730,000
56300	CIP CCF P2024-14 HALLS RIVER RD MULTI-USE PATH	200,000
56300	CIP P2023-02 LED LIGHTING CONVERSION	278,600
53100	CIP P2024-13 PARKS MASTER PLAN	85,000
Total		1,293,600

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Aviation CIP

		Amount
53100	CIP A2003-02 INVERNESS - CONSTRUCT T & CORPORATE HANGAR	650,000
59100	CIP A2016-06 INVERNESS MAINT & REMARKING OF PAVEMENT	61,250
59100	CIP A2020-01 INVERNESS - AIRSPACE OBSTRUCTION CLEARING	29,000
59100	CIP A2022-01 CRYSTAL RIVER - WETLAND REMOVAL	10,000
59100	CIP A2022-02 CRYSTAL RIVER - REPLACE FUEL TANKS	182,760
59100	CIP A2022-02 CRYSTAL RIVER - REPLACE FUEL TANKS BUDGET ADJ	115,880
54600	CIP A2024-01 AIRPORTS LANDSCAPING SIGNS	35,000
53100	CIP CCF A2003-02 INV - CONSTRUCT T & CORPORATE HANGARS	1,000,000
59100	CIP CCF A2016-02 CRYSTAL RIVER ENVIRONMENTAL ASSMT	110,000
59100	CIP CCF 2020-01 INVERNESS - OBSTRUCTION CLEARING	46,000
59100	CIP CCF A2022-01 CRYSTAL RIVER WETLAND REMOVAL	22,787
Total		2,262,677

Citrus Springs Special Water Assessment 2021

		Amount
57100	PRINCIPAL	11,520
57200	INTEREST	14,110
Total		25,630

Citrus Springs Special Water Assessment 2022

		Amount
57100	PRINCIPAL	59,500
57200	INTEREST	72,875
Total		132,375

Citrus Co Utilities

		Amount
57100	CIP U2017-05 BONDS - 2016 WATER & SEWER BONDS ⁽²³⁹⁹⁷⁶⁾	1,930,000
57200	CIP U2017-05 BONDS - 2016 WATER & SEWER BONDS ⁽²³⁹⁹⁷⁶⁾	1,215,169
57100	CIP U2019-10 SRF - SWRWRF WW 090130 ⁽²³⁹⁴⁵¹⁾	1,009,544
57100	CIP U2021-03 SRF - SUNCOAST WW 090140 ⁽²³⁹⁴⁵²⁾	95,636
57200	CIP U2021-03 SRF - SUNCOAST WW 090140 ⁽²³⁹⁴⁵²⁾	21,835
Total		4,272,184

CCU Util Ren/Replcmt

		Amount
56300	CIP U2008-18 MISC RENEWAL & REPLACEMENTS	500,000
56300	CIP U2025-03 INFLOW & INFILTRATION PROGRAM	200,000
Total		700,000

Utilities CIP / Non Oper

		Amount
56307	CIP U2008-11 CITRUS SPRINGS LINE EXTENSIONS	1,500,000
56200	CIP U2023-02 CONVERT OLD EMS BLDG	100,000

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56200	CIP CCF U2023-02 CONVERT OLD EMS BLDG	500,000
56300	CIP U2023-03 AMI METER IMPLEMENTATION	330,000
56300	CIP U2025-01 PROGRAMMABLE LOGIC CONTROLLERS	300,000
56300	CIP U2025-02 CAB CONTROLLER CONVERSION	200,000
Total		2,930,000

CCU Water Conn Fees

		Amount
56300	CIP U2023-03 AMI METER IMPLEMENTATION	300,000
Total		300,000

Reserves & Transfers

		Amount
59100	CIP GF2025-11 GRANT MATCH	1,000,000
Total		1,000,000
		89,609,680

APPENDIX

Key Performance Indicators

Performance Measures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Projected
County Administrator					
The Actual Amount Of Funding For Non-profits In The Community The Jurisdiction Provided.	\$31,059	\$25,539	\$20,613	\$15,870	\$12,004
Total Number Of Registered Voters In The Jurisdiction At The Time Of The Last General Election.	113,031	117,094	122,182	113,788	119,606
Voter Turnout (number Of Citizens Who Actually Voted) In Jurisdictions Last General Election.	71,494	83,417	93,727	76,032	99,162
Human Resources					
Applicants	3,919	4,282	4,696	5,146	5,500
Average days to fill position	45	48	63	55	45
Casual Labor New Hires	27	21	19	24	25
Commercial Driver Licenses Drug Testing	75	85	77	80	85
Deferred Compensation Participants				70	73
Drug Free Workplace Testing	95	101	172	164	170
Family Medical Leave Requests Approved	135	90	92	94	95
Job Postings	204	233	216	150	150
Number of new hires that were from within ranks (promoted, demoted, transferred)	78	168	140	120	125
Number of new hires that were hired from outside	152	277	149	226	245
Number of personnel requisitions (request-to-fill, job opening, job order, etc.)	230	276	194	175	175
Personnel Action Requests	718	1,364	1,267	1,100	1,200
Promotional Job Postings	33	39	35	25	25
Retirement Applications	15	20	17	18	19
Service Awards	82	94	86	93	103
Tobacco/Nicotine Screens Performed	820	97	832	880	900
Total Employee Turnover	154	231	169	156	160
Training Classes	32	32	40	25	30
Volunteer Applications	354	338	349	400	420
Housing Services					
Community Development Block Grant - Disaster Recovery	\$42,570	\$51,184	\$140,479	\$1,070,629	\$168,421
Community Development Block Grant - Disaster Recovery Homes Completed	-	-	-	3	-
Hurricane Housing Recovery Program for State Housing Initiatives Program (SHIP)	\$-	\$-	\$-	\$-	\$1,307,500
Hurricane Housing Recovery Program Households Served	-	-	-	-	250
Low Income Home Energy Assistance Program	\$632,200	\$832,251	\$972,960	\$876,722	\$975,880
Low Income Home Energy Assistance Program Households Served	1,283	1,544	1,674	1,183	1,698
Section 8 Housing Choice Voucher Rental Assistance Program	\$1,396,073	\$1,445,275	\$1,753,972	\$1,731,691	\$1,835,592

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Key Performance Indicators

Performance Measures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Projected
Section 8 Housing Choice Voucher Rental Assistance Program Participants	217	227	227	225	275
Septic Incentive Upgrade Program	\$-	\$10,138	\$437,273	\$646,248	\$866,797
Septic Upgrade Incentive Program Households Served	-	-	53	84	113
State Housing Initiative Program (SHIP)	\$961,426	\$718,401	\$708,354	\$842,878	\$850,000
State Housing Initiative Program Rehabilitation/Emergency Repair Households Served	58	43	34	33	34
Visitor & Convention Bureau					
Average Hotel Occupancy/year	64%	69%	69%	69%	72%
Average Room Rate/ Year	\$102	\$127	\$129	\$134	\$140
Connections Through Our E-newsletter, Facebook, And Twitter	425,000	410,000	525,000	567,000	595,350
Earned Travel Media Exposure	\$525,000	\$1,730,000	\$1,900,000	\$2,000,000	\$2,100,000
Gross Room Revenue From Lodging Establishments	\$48,800,000	\$61,000,000	\$62,220,000	\$65,331,000	\$65,597,550
Number Of Tourists	465,000	543,000	553,860	581,553	610,630
On Line Magazine Requests	3,600	3,000	3,000	4,000	5,000
Online Advertising Impressions & Print Advertising Circulation	70,000,000	64,860,000	63,000,000	66,150,000	69,457,500
Tourism Economic Impact	\$256,500,000	\$346,385,500	\$353,313,210	\$370,978,870	\$389,527,813
Tourist Development Tax Generated	\$2,446,430	\$3,126,629	\$3,184,403	\$3,343,403	\$3,510,804
Visitor Spending	\$181,000,000	\$207,000,000	\$207,000,000	\$217,350,000	\$228,217,500
Visits To Our Website	1,000,000	2,000,000	2,009,618	2,308,941	2,652,846
Website Page Views	2,600,000	3,200,000	3,025,614	3,220,334	3,427,585
Management & Budget					
Budget - Compliance With State Regs (trim)	100%	100%	100%	100%	100%
Budget - Cost Of Service Per Citizen	\$5.32	\$5.44	\$6.21	\$6.57	\$9.26
Budget - Department's Expenditures As % Of Total Budget	0.26%	0.25%	0.24%	0.29%	0.31%
Budget - Number Of Budget Amendments Processed	313	257	336	334	350
Budget - Number Of Years Received Gfoa Distinguished Budget Award	15	16	17	18	19
Purchasing - Contracts And Renewals	176	115	125	149	160
Purchasing - Credit Card/purchasing Card Purchase Dollar Volume	2,265,721	2,557,805	3,582,677	3,340,636	3,500,000
Purchasing - Number Of Solicitations Issued	84	176	200	230	250
Teen Court					
Case Referrals	101	235	212	200	187
Declined	19	38	47	34	35
Successful Completion	89	58	100	83	83
Unsuccessful In Program	15	22	36	15	22
Community Centers					
Cost To General Fund Per Patron	\$7.20	\$6.72	\$7.14	\$7.38	\$7.29

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Key Performance Indicators

Performance Measures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Projected
Home Delivered Meals Served	101,019	53,682	57,395	53,447	54,050
Meals Served At Nutrition Sites	17,423	14,302	13,317	13,300	13,550
Meals Service At Sites (number Of Senior Dining Participants)	176	59	65	77	85
Number Of Activities	41	45	42	43	45
Number Of Participant Visits	12,261	27,720	26,310	27,100	27,400
Number Of Volunteers	2,033	180	191	182	183
Facilities Management					
Preventative Maintenance Work Orders Completed	100%	100%	100%	100%	100%
Regular Maintenance Work Orders Completed	100%	100%	100%	100%	100%
Square Footage Of Building Maintained	1,297,641	1,297,641	1,297,641	1,319,222	1,319,222
Grounds Maintenance					
Ground Maintenance Work Orders	14,000	13,375	13,136	15,000	20,000
Maintenance Cost Per Acre	\$1,428	\$1,426	\$1,516	\$1,773	\$2,122
Number Of Inspections	-	492	492	492	551
Number Of Reported Vandalisms	-	93	170	150	175
Number Of Park Acres Maintained	1,130	1,143	1,157	1,157	1,157
Operating Expenditure For Park Maintenance	\$1,613,440	\$1,630,341	\$1,753,555	\$2,051,905	\$2,454,682
Operating Expenditures Per Capita	\$10.80	\$11.57	\$11.26	\$12.62	\$14.73
Veterans Service					
Clients Served	3,358	2,892	4,314	3,181	4,529
New Clients	365	302	344	332	351
Outreach			36	36	48
Staffing	4	4	4	4	4
Veteran Population	19,289	18,322	16,684	17,922	16,334
Veteran Population/ Staff(fte)	4,822	4,580	4,390	4,480	4,083
Code Compliance					
Cases brought into compliance before SM, CEB, citation	1000	1000	1550	1550	2000
Complaints investigated per Hearing Officer per day	4.5	4.5	5	6	6
Fines Collected	\$265,000	\$372,019	\$317,625	\$365,000	\$365,000
Number of bank owned properties registered	1,177	1,416	1,500	1,500	1,500
Number of complaints investigated	4,000	4,205	4,500	4,500	4,500
Number of reactive cases/complaints	3,800	4,205	4,300	4,500	4,500
Percent of compliance achieved	95%	95%	95%	95%	95%
Total cases brought into compliance	3,900	3,950	3,900	3,900	3,900
Total cases carried over	345	298	345	350	345
Building Division					
Number Of Building, Electrical, Mechanical, Plumbing [bemp] Building Inspections Completed (including Commercial Construction Inspections)	45,200	54,271	73,686	75,897	82,257

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Key Performance Indicators

Performance Measures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Projected
Number Of Building, Electrical, Mechanical, Plumbing [bemp] Building Permits Issued (Residential And Commercial)	13,869	14,365	15,582	16,785	17,556
Number Of Express Permits Issued	5,746	6,051	6,178	6,253	7,311
Number Of Total Building Construction Plans Reviewed (Residential And Commercial)	7,617	9,372	9,874	9,986	10,116
Permit Applications	14,348	18,277	18,289	17,389	19,019
Permits Processed Per Technician	2,227	2,223	1,806	1,337	1,378
Residential Renovation/additions	11,542	12,421	11,386	12,210	12,841
Road Maintenance					
Miles Of Finished Mowing - Contractual	56.4	56.4	56.4	56.6	56.6
Miles Of Row Maintained	2,277	2,277	2,277	2,277	2,277
Miles Of Row Mowing - Contractual	1,176.9	1,176.9	1,176.9	1,176.9	1,176.9
Miles Of Row Mowing - County Forces	1,043.7	1,043.7	1,043.7	1,043.7	1,043.7
No. Of Bicycle/multi-purpose Trail Miles Maintained	12.5	12.5	12.5	12.5	12.5
Number Of Maintained Traffic Signals	75	78	78	78	81
Number of pothole work orders	4,006	3,009	2,457	2,376	2,330
Number of service requests created per year	3,378	3,203	3,110	3,072	3,062
Number of signs installed, repaired, replaced	4,745	5,878	6,559	7,632	7,675
Number of traffic signal repairs	219	189	280	312	340
Percent of pothole workorders completed within 48 hours (relative sample)	52%	41%	46%	40%	35%
Residential/major Road Cip					
Total Annual Expenditures For Asphalt Resurfacing (Contractual Services)	\$566,088	\$2,622,238	\$8,010,319	\$-	\$22,720,575
Fleet Management					
Equipment Downtime (preventative maintenance and repairs)	10%	10%	10%	10%	8%
Heavy Equipment Maintained	40	41	50	50	56
Heavy Trucks Maintained (over 3/4 ton)	139	142	150	150	164
Light Equipment Maintained	292	300	305	305	307
Light Trucks Maintained (under 3/4 ton)	114	118	130	130	196
Number of Preventative Maintenance	880	891	952	1,100	1,100
Number of Repairs	3,200	3,342	3,763	3,800	3,800
Number of gallons of fuel delivered	440,000	431,880	590,000	590,000	580,000
Number of gallons of lubricant delivered	3,100	3,600	3,495	3,800	3,800
Passenger Cars Maintained	196	200	200	200	153
Small Equipment Maintained	60	60	70	70	73
Time to Perform Light Duty Service	0.8 hours	0.8 hours	0.8 hours	0.8 hours	0.8 hours
Landfill					
Average On-site Cycle Time For Commercial Waste Vehicles (minutes)	19	20	15	14	13
Average Transaction Time For Citizens (minutes)	1	1	1	1	1

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Key Performance Indicators

Performance Measures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Projected
Class 1 Waste Landfilled (tons)	119,455	123,094	127,000	130,000	134,000
Compaction Rate (lbs/yd^3)	1,540 lb/yd3	1,734 lb/yd3	1,878 lb/yd3	1,800 lb/yd3	1,800 lb/yd3
Estimate of Remaining Site Life (years)	6.8	5.8	4.8	3.8	2.8
Remaining Landfill Airspace (cubic Yards)	1,036,043	894,093	788,445	682,000	581,000
Litter Program					
Active Adopt-a-Highway groups	74	69	70	65	68
Adopt-a-Highway Litter (tons)	6	5	4	5	6
Enforcement of Covered/Secured Loads at the Scalehouse	No	No	No	Yes	Yes
Illegal Dumps (tons)	37	54	116	70	80
Litter Crew Pickups (tons)	91	73	61	120	125
Recycling					
Recycled Materials (tons)	5,869	6,815	2,776	3,000	3,500
Total Percentage of Recycled Materials for the County	27%	32%	36%	38%	40%
Waste Reduction / Recycling Outreach events	5	15	15	15	15
Yard Waste Recycling (tons)	12,163	14,942	13,763	14,500	15,000
Hazardous Waste					
Hazardous Waste Materials (tons)	108	109	126	131	135
Community Services Administration/Historical Courthouse					
Adult Program Attendance		1,581	1,698	1,656	1,700
Average Museum Visitor Satisfaction (1-10)		9.6	9.7	9.6	9.7
Children and Family Program Attendance		184	522	809	800
Courtroom Usage	2,400	1,155	1,386	2,044	2,500
Museum Visitors	5,300	7,045	14,214	22,563	20,000
Number of Students Served (tours and outreach)		573	764	807	800
Research Requests	320	101	105	100	100
Website Visits	45,000	8,994	13,601	5,640	10,000
Support Services Administration					
CCE/ADI/HCE/LSP Grant Fund Expenditures	\$868,310	\$1,094,033	\$1,557,738	\$1,628,232	\$1,649,169
EHEAP Clients Served	230	328	262	225	235
Grant Clients Served	1,252	2,546	3,403	3,900	4,500
In Home / Facility Hours Of Services	47,060	44,078	68,715	78,602	80,765
OAA Grant Fund Expenditures	\$1,095,053	\$960,848	\$1,056,645	\$1,154,506	\$1,092,029
RSVP Grant Fund Expenditures	\$127,254	\$141,438	\$126,490	\$157,418	\$160,506
SCP Grant Fund Expenditures	\$7,695	\$-	\$-	\$-	\$-
Senior Companion Hours Served	8,519	-	-	-	-
Volunteer Hours (RSVP)	44,984	51,213	51,449	50,189	50,000

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Key Performance Indicators

Performance Measures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Projected
Drug Court					
Dependency Drug Court - Admissions	4	6	8	3	5
Dependency Drug Court - Clients In Treatment	8	8	9	8	8
Dependency Drug Court - Number Of Children Reunified	5	6	4	6	5
Dependency Drug Court - Referrals	8	11	12	8	10
Dependency Drug Court - Successful Completion	3	1	1	1	2
Dependency Drug Court - Unsuccessful In Program	4	3	3	4	4
Felony Drug Court - Admissions	5	12	15	12	11
Felony Drug Court - Clients In Treatment	9	15	23	30	19
Felony Drug Court - Recidivism (number Of Clients)	-	1	2	1	1
Felony Drug Court - Referrals	9	20	24	18	18
Felony Drug Court - Successful Completion	1	3	2	2	2
Felony Drug Court - Unsuccessful In Program	3	6	10	4	6
Mental Health Court - Admissions	7	9	3	20	10
Mental Health Court - Clients In Treatment	10	18	24	23	19
Mental Health Court - Referrals	13	16	6	28	16
Mental Health Court - Successful Completion	1	2	1	1	1
Mental Health Court - Unsuccessful In Program	1	2	2	2	2
Veteran's Court - Admissions	12	7	4	6	7
Veteran's Court - Referrals	18	14	8	10	13
Veteran's Court - Successful Completion	2	12	3	3	5
Veteran's Court - Unsuccessful Completion	1	4	-	-	1
Parks and Recreation					
Adult Sports Participants	7,000	0	509	550	600
Bicentennial Pool Attendance	31,000	31,820	34,075	35,000	36,000
Concert - Number of Attendance	0	2,178	2,027	2,100	2,200
Concert Revenue	\$33,401	\$32,580	\$32,995	\$39,900	\$49,000
Number of attendance to Movie in the Parks	0	281	105	150	200
Number of Building Rentals	0	1,092	1,305	1,500	1,600
Number of Outreach Events	4	3	9	10	12
Number of Seasonal/Special Events	0	79	102	110	120
Permits issued for Park usage	2,500	586	961	1,000	1,050
Revenue generated by Bicentennial Park Pool	\$32,000	\$48,279	\$42,882	\$30,000	\$52,000
Youth Program Attendance (camps & play programs)	2,000	344	634	1,350	1,400
Library Services					
Adult Program/Class Attendance	23,272	8,198	6,169	9,133	10,200
Average Friends of the Library membership	486	486	450	369	380
Digital Circulation	87,878	100,744	101,686	102,255	103,072

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Key Performance Indicators

Performance Measures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Projected
Facility Visits	368,388	253,163	258,418	309,133	329,541
Family-All Ages Program/Class Attendance	5,763	3,309	1,561	4,140	4,264
New Library Cards Issued	5,856	4,574	5,617	5,703	6,427
Public Computer Use Sessions	85,297	44,823	46,221	48,355	49,998
Public WiFi Use Sessions	36,043	25,731	27,030	47,381	55,031
Traditional Circulation	500,831	389,134	401,451	413,159	425,273
Volunteer Hours	18,372	14,996	12,781	15,792	15,319
Website Visits	443,176	392,725	447,156	448,028	484,606
Youth Program/Class Attendance	19,842	7,481	7,974	9,359	10,453
Extension Services					
Commercial Clients	326	244	162	200	240
Diagnostic Response	8,306	10,133	8,771	8,854	9,297
Media Outreach: Newspaper, Television, Radio, Social Media	1,153,344	2,201,125	1,350,000	1,560,000	1,650,000
Program/event Participants	10,615	13,908	12,208	13,000	14,000
Aquatic Weed Control					
Acres Of Waterways Harvested Via Mechanical Harvesting	352	236	302	311	319
Acres Of Waterways Treated	2,331	2,461	2,403	1,932	2,281
Boater Registration	17,344	17,911	18,244	1,849	18,788
Numbers Of Signs Installed, Repaired, Replaced	2	19	9	15	15
Secure State Funding For Aquatic Plant Control (expending At Least 95%)	\$948,000	\$1,595,175	\$1,352,939	\$1,352,378	\$1,307,757
Citrus County Utilities					
Total number of active customers for water operations	26,004	27,047	28,084	28,500	29,000
Total number of active customers for wastewater operations	13,396	13,735	14,150	14,400	15,000
Percentage of bad debt	0.8%	0.8%	0.8%	0.8%	0.8%
Number of speaking engagements focused on water conservation & Florida-friendly Landscaping	39	48	52	50	50
Number of watering violations issued	748	856	1338	1000	1000
Volume of wastewater (in MG) treated during the fiscal year	707,067	732,236	726,223	800,000	800,000
Percentage of wastewater treatment to advanced treatment status	76%	78%	78%	85%	85%
Total Miles of water distribution system piping	903	938	942	919	922
Total Miles of pipe in sewage collection system	372	384	387	394	398

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2024/2025 Machinery & Equipment

American Rescue Pln Grant

		Amount
56400	Animal Shelter Equipment & Fixtures	211,000
56400	CCF HVAC PROJECTS	446,002
56400	CIP GF2025-02 West Citrus Fire alarm Upgrade	130,000
56400	CIP GF2025-03 Courthouse Fire Alarm Replacement	175,000
Total		962,002

Capital Improvement Prog

		Amount
56400	CIP CCF GF2017-01 NEW COURTHOUSE GENERATOR	1,000,000
56400	CIP GF2024-01 AHU & OHU REFURBISHMENTS	500,000
56400	CIP GF2024-16 Jail Chiller Replacement	406,250
56400	CIP GF2024-17 New Courthouse Chiller Replacement	375,000
56400	CIP GF2025-01 West Citrus IT Server HVAC Replacement	85,000
Total		2,366,250

Systems Management

		Amount
56400	APC-SMART-UPS RT 5000VA RACK MOUNT 208V (10 @ \$7500)	75,000
56400	APC-SMART-UPS RT 5000VA RACK MOUNT 208V (10 @ \$7500) budget adj	(75,000)

Elections

		Amount
56400	CLEARAUDIT SCANSTATION BUNDLE	18,500
Total		18,500

Facilities Management

		Amount
56400	ECCC HVAC 2	15,000
56400	ECCC HVAC 3	15,000
56400	Ford F150 4 door pool vehicle	50,000
56400	Ford Maverick pool vehicle	35,000
56400	Ford Maverick pool vehicle - budget adj	(35,000)
56400	Sheriff's Admin HVAC 5	45,000
56400	Sheriff's Admin HVAC 7	45,000
Total		170,000

Grounds Maintenance

		Amount
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56400	CCF TANDEN TRAILER	8,500
56400	TandenTrailer	8,500
56400	TandenTrailer budget adj	(8,500)
Total		8,500

Fire Rescue

		Amount
56400	Extended Warranty for LifePak Cardiac Monitors	24,355
56400	Extended Warranty for LifePak Cardiac Monitors to 54605	(24,355)
56400	STN 20 - HVAC REPLACEMENT	42,000
Total		42,000

Fire Svcs Vehicle Trust

		Amount
56400	CIP F2019-06 Fire Apparatus Replacement	772,500
Total		772,500

Fire Capital Improvement

		Amount
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN	64,600
56400	CIP F2019-04 STATION GENERATOR REPLACEMENT	30,000
56400	CIP F2023-03 FIRE RESCUE SMALL EQUIP REPLACEMENT PLAN	100,000
Total		194,600

Building Dept Vehicle Trust

		Amount
56400	PICKUP TRUCK #20299	55,000
56400	PICKUP TRUCK #20305	55,000
56400	PICKUP TRUCK #52185	55,000
56400	PICKUP TRUCK #52187	55,000
56400	PICKUP TRUCK #53552	55,000
Total		275,000

Road Maintenance

		Amount
56400	CONCRETE GRINDER	8,000
Total		8,000

Technical Services

		Amount
56400	Division Pool Vehicle	45,000

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56400	Division Pool Vehicle - budget adj	(45,000)
56400	Oce Plotter Purchase	35,000
56400	Oce Plotter Purchase budget adj	(1,520)
56400	Oce Plotter Split Install Fee	2,800
56400	Pickup Truck for New Field Inspector Position	55,000
56400	Pickup Truck for New Field Inspector Position - budget adj	(55,000)
Total		36,280

Stormwater

		Amount
56400	Vac Truck	450,000
Total		450,000

Road Maintenance CIP

		Amount
56400	CCF CIP GF2020-11 DUMP TRUCK #20138 - ROAD MAINT	200,000
56400	CIP GF2020-11 ROAD MAINT - HEAVY EQUIP #20263	200,000
Total		400,000

General Gov Vehicle Trust

		Amount
56400	PICKUP TRUCK SUPER DUTY #20120 - GROUNDS	100,000
56400	CCF - DUMP TRUCK #20138 - ROAD MAINT	80,000
56400	CCF - PICKUP TRUCK #20541 - ROAD MAINT	45,000
56400	CCF - UTILITY VEHICLE #20194 - VETERANS	30,000
56400	CCF - UTILITY VEHICLE #20484 - GROUNDS	15,000
56400	CCF - VAC SWEEPER #20484 - GROUNDS	38,000
56400	CCF - WATER TRUCK #20001 - ROAD MAINT	300,000
56400	DUMP TRUCK #20319 - ROAD MAINT	200,000
56400	Hydraulic Pump #17289 - Road Maint	80,000
56400	MOWER #20522 - ROAD MAINT	30,000
56400	MOWER #20525 - ROAD MAINT	30,000
56400	Pickup #20287 - Road Maint	70,000
56400	PICKUP TRUCK #20188 - GROUNDS	55,000
56400	PICKUP TRUCK #20239 - Parks	55,000
56400	PICKUP TRUCK #20240 - Parks	55,000
56400	PICKUP TRUCK #20312 - Parks	55,000
56400	PICKUP TRUCK #20350 - Technical Services	55,000
56400	PICKUP TRUCK #20395 - ROAD MAINT	55,000
56400	PICKUP TRUCK #20396 - ROAD MAINT	55,000
56400	PICKUP TRUCK #20423 - ROAD MAINT	55,000
56400	PICKUP TRUCK #20424 - ROAD MAINT	55,000
56400	PICKUP TRUCK #20444 - ROAD MAINT	55,000

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56400	PICKUP TRUCK #52188 - ROAD MAINT	55,000
56400	PICKUP TRUCK #52190 - ROAD MAINT	55,000
56400	PICKUP TRUCK SUPER DUTY #20310 - FAC MGMT	100,000
56400	PICKUP TRUCK UTILITY BED #20406 - FAC MGMT	40,000
56400	PICKUP TRUCK UTILITY BED #20407 - FAC MGMT	40,000
56400	Slope MOWER #52605 - ROAD MAINT	35,000
56400	Slope MOWER #52606 - ROAD MAINT	35,000
56400	TRACTOR #20124 - ROAD MAINT	60,000
56400	TRACTOR #20125 - ROAD MAINT	60,000
56400	UTILITY VEHICLE #20526 - Technical Services	40,000
Total		2,088,000

EMS Vehicle Trust

		Amount
56400	CIP F2023-01 EMS APPARATUS REPLACEMENT	612,000
56400	CIP F2023-01 EMS APPARATUS REPLACEMENT 9/4 budget adj (55706 & 55725)	306,000
56400	CIP F2023-01 EMS APPARATUS REPLACEMENT budget adj	(306,000)
Total		612,000

Animal Services

		Amount
56400	CCF TELLER TRUST	45,725
56400	SECURITY SYSTEM	6,000
56400	SECURITY SYSTEM - Budget Adj	(6,000)
56400	TELLER TRUST - BUDGET ADJ	(760)
Total		44,965

Landfill

		Amount
56400	ROLL OFF CONTAINERS	24,000
Total		24,000

Solid Waste Mgmt Fleet

		Amount
56400	CCF PICKUP 4X4 #20432	40,000
56400	REPL : 2013 MAC ROLL OFF TRUCK #20584	300,000
56400	Repl: 2006 Chevrolet Pickup #20320	55,000
56400	REPL: 2007 FORD RANGER #20356	40,000
56400	Repl: 2007 Jeep Liberty Sport #20344	30,000
56400	REPL: 2016 KUBOTA RTV 900 #52543	17,000
56400	REPL: 2018 KUBOTA RTV1100 #53373	20,000
Total		502,000

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Solid Waste Cip

		Amount
56400	CCF CIP S2020-03 WHEELED LOADERS REPLACEMENT ⁽²⁾	325,000
56400	CIP S2020-03 WHEELED LOADERS REPLACEMENT ⁽²⁾	222,000
56400	CIP S2024-02 PURCHASE OF COMPACTOR	1,300,000
	Total	1,847,000

Long Term Care

		Amount
56400	ELECTRICAL PANELS UPDATED / REPLACED	75,000
56400	LEACHATE PUMP EQUIPMENT	25,000
56400	LEACHATE SYSTEM UPGRADES	75,000
56400	NEW: REPLACE LEACHATE BLOWER SKID	31,250
	Total	206,250

Article V State Attorney

		Amount
56400	Switches for new Virtual Environment	1,720
56400	Evidence Disk Station Replacement	10,515
56400	Replace Virtual Server Environment	14,962
	Total	27,197

Article V Circuit Court

		Amount
56400	Core Switch Upgrade	50,000
56400	Room Video Conference	6,000
	Total	56,000

Article 5 Guardian Ad Litem

		Amount
56400	Laptop (2 x \$1,800)	3,600
	Total	3,600

Article 5 Facilities

		Amount
56400	CCF - CIP GF2021-09 Judicial Infrastructure Replacement	697,803
56400	CIP GF2021-09 Judicial Infrastructure Replacement	148,019
	Total	845,822

Parks & Recreation

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		Amount
56400	FLOOR SCRUBBER	5,000
56400	VOLLEYBALL SETUP REPLACEMENT	6,900
	Total	11,900

Libraries

		Amount
56400	LIBRARY VEHICLE - ADMIN OFFICE	35,000
56400	LIBRARY VEHICLE - ADMIN OFFICE - Budget Adj	15,000
56400	MINISPLIT RPLC CENTRAL RIDGE - BUDGET ADJ	7,000
	Total	57,000

Citrus Springs Msbu

		Amount
56400	Side By Side	20,000
	Total	20,000

Citrus Co Utilities

		Amount
56400	OPS - (1) 19' Flat Trailer (Equipment Hauling)	15,000
56400	OPS - (1) Air Star 100 w/ Safety Light	12,000
56400	OPS - (1) Flagman Trailer	15,000
56400	OPS - (1) Locating Tool Wire on Wtr/Swr Mains	25,000
56400	OPS - (1) Sewer Push Camera	10,000
56400	OPS - (1) Vactron LP573XDT Soft Dig Machine	78,000
56400	OPS - (2) Ground Penetrating Radar (Util Locates)	20,000
	Total	175,000

Utilities Fleet

		Amount
56400	4x4 Super Duty Utility Body #20453	120,000
56400	CCF Pickup #20489	30,964
56400	Pickup #20394	55,000
56400	Pickup #20488	55,000
56400	Pickup #20489	55,000
56400	Pickup #20579	55,000
56400	Pickup #20580	55,000
56400	Pickup #52580	55,000
56400	Pickup Extended Cab #20570	55,000
56400	Utility Vehicle #20574	35,000
56400	Utility Vehicle #20575	35,000
	Total	605,964

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Ccu Util Ren/Replcmt

		Amount
56400	AMI Iperl Meter Conversion Nodes	35,000
56400	AMI Meter Replacements	125,000
56400	Chlorine / Lift Station Pumps Replmt & Stock	180,000
56400	CL2 Analyzer - W/WW Facilities (FDEP Req'd)	7,500
56400	Scada Master Plan Equipment / Components	30,000
56400	VFDs Repl'mnts @ W/WW Plants / Lift Stations etc.	50,000
	Total	427,500

Citrus Co Utility Cip

		Amount
56400	CAT 259D Skid Steer w/Att & 19' Flat Trlr Topeka (5%)	5,650
56400	CAT 380 Mini Excavator for Topeka / Repairs (5%)	7,250
	Total	12,900

Ccu Water Connection Fees

		Amount
56400	CAT 259D Skid Steer w/Att & 19' Flat Trlr - Topeka (90%)	101,700
56400	CAT 380 Mini Excavator for Topeka Infills (90%)	130,500
	Total	232,200

Ccu Wastewater Connection Fees

		Amount
56400	CAT 259D Skid Steer w/Att & 19' Flat Trailer 5%	5,650
56400	CAT 380 Mini Excavator for Topeka/Projects 5%	7,250
	Total	12,900

Wrwsa Renewal And Replacement

		Amount
56400	Machinery & Equipment	50,000
	Total	50,000
		13,565,830

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Glossary

A

Accrual Basis of Accounting – Under the accrual basis, revenues are recognized when they are earned and become measurable. Revenue is earned when the government has provided the service. Expenses are recognized when they are incurred, if measurable. For an expense to be incurred the item purchased must be received and used or the service purchased must be performed. For an expense to be measurable, the amount must be determined. This determination is typically made when the invoice is received.

Ad Valorem Tax – A tax levied on the assessed value or real property (also known as “Property taxes”). These taxes are the primary source of revenue for the County.

Adjusted final Millage – under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority.

Adjusted Taxable Value – the value of the portion of a jurisdiction’s taxable property for a new year, which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

Adopted Budget – the financial plan of revenues and expenditures for a fiscal year as approved, by the Board of County Commissioners.

Aggregate Millage Rate – A rate obtained by dividing the sum of all revenue generated by, ad valorem taxes levied by the governing body, (Board of County Commissioners) by the taxable value of all assessed property in the County. This represents a weighted average tax rate expressed in mills. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 of assessed taxable value.

American Rescue Plan Act (ARPA) – The American Rescue Plan Act, State and Local fiscal Recovery Fund (SLFRF) stimulus package provides financial support for urgent COVID-19 response efforts to decrease the spread of the virus, replaces lost revenue to support vital public services, and economic assistance for households and businesses.

Amortization – The paying off of a debt in regular installments of principal and interest over a period of time.

Appropriation – A legal authorization, granted by a governing body (Board of County Commissioners) to incur obligations and make expenditures for specific purposes.

Asset – Resources owned or held by Citrus County, which has a monetary value.

Assessed Value – A valuation set upon real estate or personal property by the County’s Property Appraiser as a basis for levying taxes. The assessed value less any exemptions allowed by law is the “taxable value”.

Audit – An objective examination and evaluation of the financial records of an organization to make sure that the financial statements are a fair and accurate representation and in accordance with any applicable rules, regulations and laws.

B

Balanced Budget – a term used to describe a budget in which total resources equal total requirements.

Board of County Commissioners – The legislative governing body of Citrus County composed of five persons elected Countywide. Also, referred to as the “County Commission”.

Bond – A certificate of debt containing a promise to pay a sum of money on a specified date at a specified interest rate as authorized by ordinance and detailed in the bond document. Bonds are typically used to finance capital projects.

Bond Rating – The rating an independent agency issues to measure the financial strength of the bond issuer and its ability to repay the principal and interest of the bonds.

Bond Refinancing – The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

Budget – A comprehensive plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Adjustment – A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners by an amendment or transfer.

Budget Amendment – An increase in the budget from a source not anticipated in the budget and received for a specific purpose, including but not limited to grants, donations, and reimbursement for damages. Any change, which decreases the budget, requires a budget amendment.

Budget Calendar – The schedule of key dates involved in the process of adopting and executing an adopted budget.

Budget Document – The instrument used to present the comprehensive financial plan approved by the governing body upon the completion of the two public hearings required by Florida Statute. Includes planned revenues and expenditures as well as narrative descriptions of programs.

Budget Hearing – The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

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Budget Message – General Discussion of the budget presented by the County Administrator in writing as part of or a supplement to the budget document. The budget message explains principal budget issues and provides policy recommendations to the Board of County Commissioners.

Budget Transfer – A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

Buy-Up Health Insurance Plan – The buy-up health insurance premium allows the employee to select a health insurance plan that provides a lower deductible, lower maximum out-of-pocket and larger selection of health care providers.

C

Capital Equipment – fixed Assets with a value in excess of \$5,000 and an expected life of more than one year such as automobiles, computers, and furniture.

Capital Improvement Program (CIP) – A five-year plan for capital expenditures to be incurred each year over five years to meet anticipated capital needs arising from the County's long-term requirements.

Capital Improvement Project – A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land including the time frame for completion, the location, description, the estimated total expenditure, and the proposed method of financing.

Capital Outlay – Expenditures, which result in the acquisition of, or addition to, fixed assets such as buildings, land, and roads.

Capital Project Fund – uses a fund established to account for financial resources for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

CARES Act – The Coronavirus Aid, Relief, and Economic Security Act, the legislation provides financial relief and resources to individuals, families and businesses.

Cash Carry Forward – Resources of a fund less expenditures carried over to the following fiscal year and available for appropriation.

Community Redevelopment Area (CRA) – An area designated by the Cities where certain conditions exist. Examples of conditions that can support the creation of a Community Redevelopment Area include, but are not limited to, the presence of substandard or inadequate structures, a shortage of affordable housing, inadequate infrastructure, insufficient roadways, and inadequate parking.

Comprehensive Plan – Required under Chapter 163 of the Florida Statutes, the Plan should prescribe principles, guidelines and standards for the orderly and balanced future economic, social, physical, environmental and fiscal development of the County.

Contingency – Funds, which are set aside to cover emergencies, or unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

County Administrator – the Chief Executive Officer of the County appointed by the Board of County Commissioners.

COVID-19 – Coronavirus disease 2019, a contagious disease which led to a worldwide pandemic.

D

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of bonds or other forms of debt.

Debt Service Fund – A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Deficit – The excess of budgeted expenditures over estimated revenues and receipts.

Department – Citrus County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator.

Dependent Special District – A special district, whose governing body or whose budget is established by the governing body of the County to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

Dependent Taxing Districts – Taxing Districts that appear separately on the tax bill and are under County control, i.e., Library and fire Services.

Depreciation – Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division – Divisions are the units of government, which provide services directly to the public and other agencies. Organized by divisions within Departments by functional similarity.

E

Encumbrance – The commitment and setting aside, but not yet expended, of appropriated funds to purchase an item or service.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees, thus removing the expense from the tax rate i.e., Water and Wastewater charges.

Exemption – a reduction to the assessed value of property, the most common exception is the \$25,000 homestead allowed if

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the owner uses the property as the principal residence. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people who meet certain income criteria, disabled veterans, and non-profit owned property.

Expenditure – Decreases in fund financial resources through actual payments or transfers for the procurement of assets, or the cost of goods and/or services received.

F

Fiduciary Fund – fiduciary funds are used to account for resources held for the benefit of parties outside the government. Therefore these funds are not available to support County programs.

Final Millage – The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year – A twelve-month financial period used by the County, which begins October 1 and ends September 30 of the following year.

Fixed Assets – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, i.e., recreation facilities, parking lots, etc.; machinery and equipment with a life expectancy of one year or more.

Franchise Fee – A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Services subject to franchise fees include but are not limited to electricity, telephone, and natural gas.

Full Time Equivalent – A full-time equivalent (FTE) is a unit of measurement used to figure out the number of full-time hours worked by all employees.

Function – A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and financial reports must be grouped according to those established functions.

Fund – An accounting entry with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions, or limitations.

Fund Balance – The excess of fund assets over liabilities available within a fund at the close of a fiscal period, which can be carried over as non-recurring revenue for the upcoming fiscal period.

G

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide countywide operating services.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time.

General Revenue – The revenues of a government other than those derived from and retained in a Proprietary, Special Revenue, or Trust and Agency Fund.

Governmental Funds – Funds in which most governmental activities are recorded. Fund types included in this category are general, special revenue, capital projects, and debt service funds.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Gross Budget – The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

I

Impact Fee – A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for county owned capital facilities for parks, fire rescue, library, law enforcement, public buildings, school and roads.

Incorporated Area – That portion of the County, which is within the boundaries of a municipality.

Independent Taxing Districts – Taxing districts that appear separately on the tax bill and are not under County control.

Indirect Cost Allocation Plan – A document, which includes a formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

Indirect Costs – Costs associated with, but not directly attributable to the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Infor – A Enterprise Resource Planning software which the County will be using for to process and record information.

Infrastructure – Long lived capital assets that normally are stationary in nature and normally can be preserved for a greater number of years than most capital assets.

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Infrastructure assets include roads, bridges, drainage systems and water and sewer systems.

Interfund Transfers – Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent duplicate expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the “net” budget.

Internal Service Fund – A governmental accounting fund used to account for the financing of goods or services provided by one County department/division to another on a cost reimbursement basis.

L

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Line item – A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Major Fund – governmental fund or enterprise fund reported as a separate column in the basic financial statements and subject to a separate opinion in the independent auditor’s report.

Millage Rate – The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

Modified Accrual Basis of Accounting – Under the modified accrual basis, revenue is recognized when they are both measurable and available. Revenues are considered measurable if the amount of the transaction can be reasonably determined. Expenditures are normally recognized when the related liability is incurred. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

Municipal Services Benefit Unit (MSBU) – A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

Municipal Services Taxing Unit (MSTU) – A taxing district covering a segment of the unincorporated area of the County, with individual assessed values and millage rates, which provides municipal-type services such as fire rescue, or road and street improvements to residents of the area.

N

Net Budget – Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

New Construction – The value of improved property added to the tax roll within a jurisdiction during the tax year.

Non-Ad Valorem Assessments – Charges that are not based on property value but are levied for specific services on each parcel of property. Examples include charges for solid waste disposal, lighting, drainage and water.

Non-Major Fund – Reported data from all non-major funds is in a single column in the basic financial statements.

Non-Operating Expenditures – The costs of government services, which are not directly attributable to a specific County program or operation. Examples include debt service obligations.

Non-Operating Revenues – The incomes received by the government, which are not directly attributable to providing a service. An example is interest received for investments.

Non-Tax Revenues – The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and various other miscellaneous revenues.

O

Object Code – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personnel Services, Operating Expenses/ Expenditures, Capital Outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Operating Expenditures – Expenditures directly related to service activities, which are not for personnel costs or capital outlay costs.

P

Performance Measures – Indicators that objectively measure the degree of success a program has had in achieving its stated objectives goals and activities.

Permanent Funds – Permanent funds are used to account for resources that are legally restricted such that earnings, not principal, may be used to fund county programs.

APPENDIX

Personnel Services – Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs.

Project 25 (P25) – Digital radio communication system serving Public Safety and Governmental organizations.

Property Appraiser – The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property (Ad Valorem) Taxes – revenue, which is collected on the basis of a tax rate, applied to the taxable valuation of real property.

Proposed Budget – The budget submitted by the County Administrator to the Board of County Commissioners after the certification of the ad valorem tax roll by the Property Appraiser.

Proposed Millage – The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty-five days after a county's tax roll is certified and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Fund – A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

R

Real Property – Land, the buildings, and other structures attached to it that are taxable under state law.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

Revenue – Funds that the government receives as income. It includes such items as tax payments, fees for services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds – Bonds usually sold to finance the construction of a capital project. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

Rolled-back Rate – The millage rate, which, exclusive of new construction, will provide the same property (ad valorem)

tax revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.

S

Save Our Homes (SOH) – An amendment to the Florida Constitution adopted in 1992 to limit the annual increases to 3% or the percentage change in the Consumer Price Index, whichever is lower, on the assessed value of property receiving a homestead exemption.

Small Quantity Generator – A Florida business that generates less than 2,200 lbs of hazardous waste in any one month.

Special Assessment – A compulsory levy imposed on certain properties to defray part, or all, of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute – A written law enacted by a duly organized and constituted legislative body.

Statutory Reserve – FS 129.01 (2) (b) requires revenues to be budgeted at 95% of reasonably anticipated receipts.

Stormwater – Water resulting from precipitation that runs off the land's surface or impervious surfaces, such as paved streets, parking lots, and building rooftops, that transmitted to the subsurface, or captured by storm sewers or drainage facilities.

T

Tax Base – The total property valuation on which each taxing authority levies its tax rates.

Tax Collector – The county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.

Tax Rate – Amount of tax stated in terms of a unit of the tax base. For example, 5 mills yield \$5 per \$1,000 of taxable value.

Tax Rate Limit – The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for all purposes.

Tax Roll – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

APPENDIX

Tax Year – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2013 calendar year would be used to compute the ad valorem taxes levied for the FY 2013–2014 budget.

Taxable Value – The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. This value multiplied by the millage rate equals the property tax amount.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. It does not include user fees or special assessments.

Tentative Budget – The budget that, after amendments to the proposed budget are approved by the Board of County Commissioners is approved at the first public budget hearing as required by Statute.

Tentative Millage – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

TRIM Notice – the Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust and Agency Fund – A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

U

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unincorporated Area – It is the portion of the County, which is not within the boundaries of any municipality.

Universal Collection – To provide residential solid waste collection services to include household waste, single stream recycling, yard trash, bulk item collection, and roadway litter pickup for the residents of Citrus County.

User Fees – Is the payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

V

Voted Millage – Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

W

Watershed – A watershed is an area of land that water flows across as it moves toward a common body of water, such as a stream, river, lake or coast.

APPENDIX

Directory of Acronyms

A

ACFR – Annual Comprehensive Financial Report
ADA – Americans with Disabilities Act
ADI – Alzheimer’s Disease Initiative
AFG – Assistance to Firefighters Grant
AHAC – Affordable Housing Advisory Committee
AHCA – Agency for Healthcare Administration
ALS – Advanced Life Support
AMI/AMR – Advanced Metering Infrastructure/Automated Meter Reading
ARPA – American Rescue Plan Act
ASPCA – American Society for Prevention of Cruelty to Animals

B

BAB – Build America Bonds
BEBR – Bureau of Economic and Business Research
BMAP – Basin Management Action Plan
BMP – Bitmap Digital Images
BOCC – Board of County Commissioners

C

CADD – Computer Aided Design and Drawing
CAMA – Computer-Assisted Mass Appraisal
CAP – Controlled Access Pharmacy
CARES – Coronavirus Aid, Relief, and Economic Security Act
CASA – Citrus Abuse Shelter Association
CCC – Citrus County Code
CCE – Community Care for the Elderly
CCF – Cash Carry Forward
CCHD – Citrus County Health Department
CCLS – Citrus County Library System
CCSO – Citrus County Sheriff’s Office
CCT – Citrus County Transit
CDBG – Community Development Block Grant
CDBG–DR – Community Development Block Grant for Disaster Recovery
CDR – Community Development and Regulatory
CEB – Code Enforcement Board
CESQG – Conditionally Exempt Small Quantity Generator

CIE – Capital Improvement Element
CIGP – County Incentive Grant Program
CIP – Capital Improvement Program
COLA – Cost of Living Adjustment
COVID–19 – Coronavirus Disease 2019
CPR – Cardiopulmonary Resuscitation
CR – County Road
CRA – Community Redevelopment Agency
CRAB – Code Review and Appeals Board
CSA – Citizen’s Service Area

D

DBA – Doing Business As
DCF – Department of Children and Families
DEP – Department of Environmental Protection
DFIRMS – Digital Flood Insurance Rate Maps
DJJ – Department of Juvenile Justice
DMB – Department of Management and Budget
DMO – Destination Marketing Organization
DOR – Department of Revenue
DPR – Daily Periodic Rate
DRA – Drainage Retention Area
DROP – Deferred Retirement Option Program
DROW – Drainage Right-of-Way
DSM – Department of System Management

E

EAR – Evaluation and Appraisal Report
EDR – Office of Economic and Demographic Research
EGIS – Enterprise Geographic Information System
EHEAP – Emergency Home Energy Assistance Program
EMS – Emergency Medical Services
EMT – Emergency Medical Technician
EOC – Emergency Operations Center
EPA – Environmental Protection Agency
EZDA – Enterprise Zone Development Agency

F

FAA – Federal Aviation Administration
FACE – Florida Association of Code Enforcement

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FBC – Florida Benchmark Consortium
FBO – Fixed Base Operator
FDEP – Florida Department of Environmental Protection
FDOT – Florida Department of Transportation
FGUA – Florida Governmental Utility Authority
FICA – Federal Insurance Contributions Act
FIOG – Florida Institute of Government
FIRMS – Flood Insurance Rate Maps
FLDHSMV – Florida Highway Safety and Motor Vehicles
FOCCAS – Friends of Citrus County Animal Services
FRS – Florida Retirement System
FTA – Federal Transit Administration
FTE – Full Time Equivalent
FY – Fiscal Year
FYN – Florida Yards and Neighborhoods

G

GAAP – Generally Accepted Accounting Principles
GASB – Government Accounting Standards Board
GFOA – Government Finance Officers Association
GIS – Geographic Information System

H

HB – House Bill
HCE – Home Care for the Elderly
HCRA – Health Care Responsibility Act
HIS – Hansen Information System
HMO – Health Maintenance Organization
HOPE – Homecare Options Provided for Everyone
HRAB – Historical Resources Advisory Board
HRO – Historical Resources Office
HSWD – Homosassa Special Water District
HUD – Housing and Urban Development
HUD-VASH – Housing and Urban Development Veterans Affairs Supportive Housing
HVAC – Heating, Ventilation, and Air Conditioning
I
IBS NAPA – Napa-Integrated Business Solutions
IDM – Infor Document Management

IFAS – Institute of Food and Agricultural Sciences (University of Florida)
IMA – Interchange Management Area
IPS – Infor Public Sector
ISO – International Standards Organization
IT – Information Technology
IV – Intravenous

J

JPA – Joint Participation Agreement

K

KPI – Key Performance Indicators

L

LAP – Local Agency Program
LCIR – Legislative Committee on Intergovernmental Relations
LDC – Land Development Code
LIHEAP – Low Income Home Energy Assistance Program
LIWAP – Low Income Water Assistance Program
LMS – Local Mitigation Strategy
LSP – Local Services Program

M

MPO – Metropolitan Planning Organization
MS4 – Municipal Separate Storm Sewer Systems
MSBU – Municipal Service Benefit Unit
MSTU – Municipal Service Taxing Unit
MWP – Medicaid Waiver Program

N

NACO – National Association of Counties
NBYS – New Beginnings Youth Shelter
NCVC – Nature Coast Volunteer Center
NFPA – National Fire Protection Association
NPDES – National Pollutant Discharge Elimination System

APPENDIX

O

OAA - Older American's Act

OMB – Office of Management and Budget

OSTDS – Onsite Sewage Treatment and Disposal Systems

P

P25 – Project 25

PAFR – Popular Annual Financial Reporting

PDC – Planning Development Council

PDRB – Planning and Development Review Board

PDO – Planned Development Overlay

PPE – Personal Protective Equipment

PTSD – Post-Traumatic Stress Disorder

R

RCMP – Residential Construction Mitigation Program

RSVP – Retired and Senior Volunteer Program

S

SAG – Stakeholders Advisory Group

SAO2 – Blood Oxygen Saturation

SCOP – Small County Outreach Program

SCP - Senior Companion Program

SHIP – State Housing Initiatives Partnership

SLD – Street Lighting District

SLFRF – State and Local Fiscal Recovery Fund

SM – Special Master

SMART – Specific, Measurable, Achievable, Realistic and Timescaled

SMW – Sugarmill Woods

SOH – Save Our Homes

SR – State Road

STEAM – Science, Technology, Engineering, Arts, and Math

STEM – Science, Technology, Engineering and Math

STEMI – Segment Elevation Myocardial Infarction

SWFWMD – Southwest Florida Water Management District

SWM – Solid Waste Management

SWOT – Strength, Weakness, Opportunity and Threats

SWRWRF – Southwest Regional Water Reclamation Facility

T

TBRPC – Tampa Bay Regional Planning Council

TDC – Tourist Development Council

TIC - Thermal Imaging Camera

TRIM – Truth in Millage

TNVR - Trap, Neuter, Vaccinate, Return

U

UCF – University of Central Florida

UF - University of Florida

USAR – Urban Search and Rescue

USDA – United States Department of Agriculture

V

VA – Veterans Affairs

VASH – Veterans Affairs Supportive Housing

VCB – Visitor and Convention Bureau

W

WMD/Bio Terrorism – Weapons of Mass Destruction/Biological Terrorism

WRPC – Withlacoochee Regional Planning Council

WRWSA – Withlacoochee Regional Water Supply Authority





Citrus County, Florida

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