CITRUS COUNTY, FLORIDA

ANNUAL BUDGET

Fiscal Year 2021/2022

Board of County Commissioners

Scott Carnahan, Chairman, District 4

Ronald E. Kitchen, Jr., 1st Vice Chair, District 2

Ruthie Davis Schlabach, 2nd Vice Chair, District 3

Jeff Kinnard DC, District 1

Holly Davis, District 5

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

Randy Oliver, County Administrator

Colleen Scott, Management and Budget Director

This document was compiled by:
Dept. of Management and Budget
3600 W Sovereign Path, Suite #266
Lecanto, FL 34461

Jeff Kinnard DC, District 1

Commissioner Jeff Kinnard was elected to the Board in 2016. He serves as 2nd Vice Chairman and serves on boards. He has membership 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 quality 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.

Ronald Kitchen, District 2

Commissioner Ronald Kitchen was elected to the Board in 2014. He serves as 1st Vice Chairman and serves on several boards. He has membership to many committees and local organizations. Ron and his wife Kerri have lived in Citrus County since moving here in 1987 from Virginia. Ron wants to do what he can to make Citrus County better now and for future generations. Ron has over 35 years in top level management with years of decision making and pro-active leadership experience in both the private and public sector. Ron was the mayor of the City of Crystal River from 2000-2010. He is also a Graduate of Leadership Citrus, past Chairman of the County Transportation Planning Organization and various organizations .

Ruthie Davis Schlabach, District 3

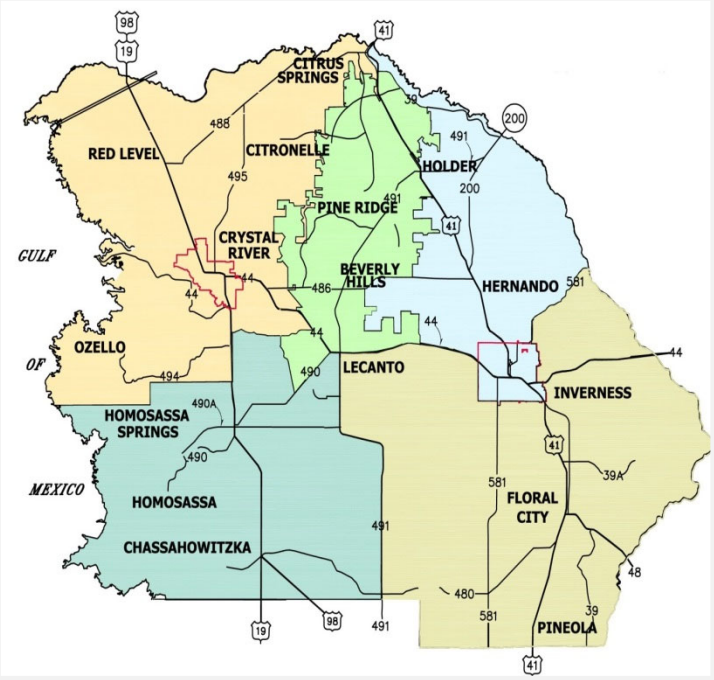
Commissioner Ruthie Davis Schlabach was elected to the Board in 2020. Commissioner Schlabach, is a Florida native and is the eighth of nine children. Her father Ned was a decorated WWII pilot in the Army Air Corps and a commercial airline pilot. Her mother Peggy was a registered nurse. Ruthie and Jarey Schlabach first met in the 7th grade at Sarasota Christian School. Ruthie and Jarey have twin daughters Catherine and Julia who were born in Citrus County. She has over 34 years of experience in Business Administration, Bookkeeping, Human Resource, and Customer Service. Ruthie has co-owned Schlabach Security & Sound, Inc. with her husband Jarey for 27 years. Ruthie has served on the Code Enforcement Board, Forest Ridge Elementary SEAC Committee, Ft. Cooper Daughters of the American Revolution (DAR) in addition to the countless hours she has spent volunteering in our public schools.

Scott Carnahan, District 4

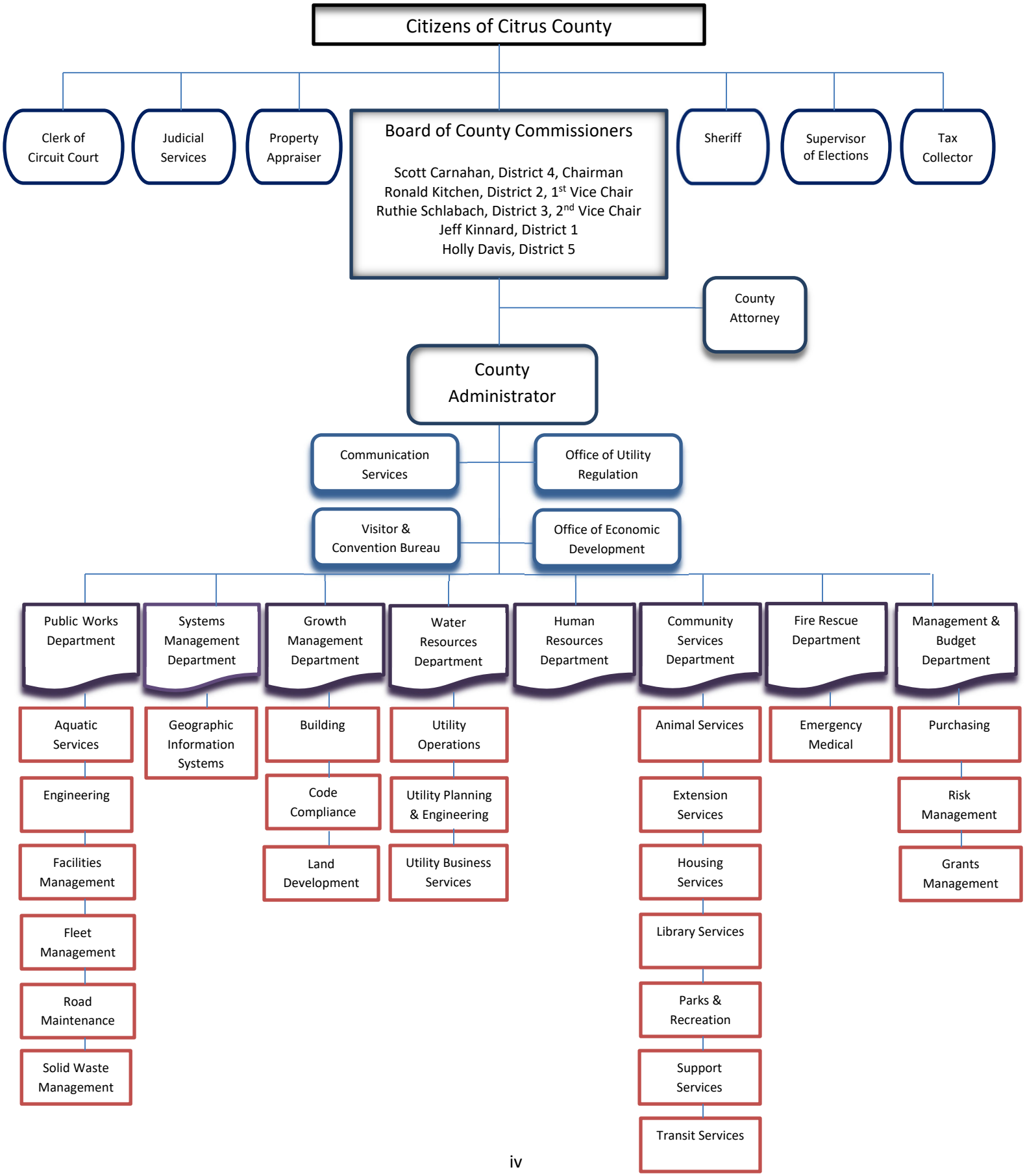
Commissioner Scott Carnahan was elected to the Board in 2014. He serves as the Chairman and serves on various other boards and as a member to several committees. He was born in Cocoa, Florida and moved to Citrus County when he was 6 months old. Over the years, his family has been in the forefront of the community with youth activities and charitable events. He has been a long time supporter of youth athletics, and coached baseball at the Little League and high school levels. He and his wife support youth programs coordinated by the Fair Association. His family has long supported and contributed to the Florida Angus Association, National Angus Association, and the Florida Cattleman. He has exhibited cattle across the United States in support of youth involvement in agriculture.

Holly Davis, District 5

Commissioner Holly Davis started her term with the Board in 2020. After an early childhood on various US Navy postings, Holly lived on the 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.

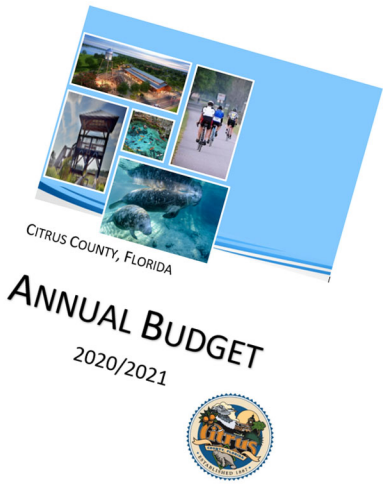


Organizational Chart



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award



PRESENTED TO

Citrus County Board of County Commissioners
Florida

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morrill

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, 2020. 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.

Budget Staff

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

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October 1, 2021
Members of the Board of County Commissioners
Citrus County, Florida

The Honorable Chairman and Commissioners:

I am pleased to present the final budget for fiscal year 2022 to the Board of County Commissioners and citizens of Citrus County. Over the past year, the County has faced extraordinary challenges due to the world-wide pandemic. While managing through the pandemic has challenged resources and staff, the County is well positioned for growth and development. Due to prudent management by the Board, Citrus County has strengthened the County's finances and infrastructure. This includes the establishment of an Economic Development Fund of $5.2 million and committing over $20 million to water and sewer projects to protect our natural resources.

In July 2020, the County received an initial distribution of CARES Act funds. This grant did present a challenge, as the County had never managed a funding program of this magnitude (total distribution $26.1 million). The Commission quickly developed a program that provided emergency financial support through the Citrus CARES Small Business Grant, which was available to qualified small businesses that were negatively impacted by the pandemic.

Once the grant program was established, County staff worked diligently to disburse the funds. Citrus County ranked third (as a percentage of total awards) in providing small business assistance to the community of the 55 counties that received funding from the State. This program was successfully completed on December 30, 2020.

On September 14, 2021, the Board affirmed that providing timely, dependable, and fiscally responsible Emergency Medical Services (EMS) was paramount to the citizens of Citrus County. The Board, as a result, voted to end their partnership with Nature Coast EMS and transition these responsibilities to Citrus County Fire Rescue.

This was a tremendous challenge as the County hired over 90 full time employees including 41 paramedics and 41 Emergency Medical Technicians (EMTs), acquired 15 ambulances, and a myriad of medical supplies. To add to the degree of difficulty, this was all accomplished within 16 days. Due to the leadership of Fire Rescue and supporting departments, it was a successful and seamless transition.

The main source of funding for the EMS Fund is ambulance fees and Medicaid reimbursement. The General Fund also provides funding through Sales Tax and State Revenue Sharing collections.

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 2021 taxable value (FY22) of $11.2 billion reflects a 5.53% increase over prior year, including new construction. Remarkably, even during the pandemic the County experienced a robust housing

market and favorable tourism activity, due to the County's successful marketing campaign. The increasing taxable value provides a more predictable basis for budgeting.

Other major sources of revenue in the General Fund are Sales Tax and State Revenue Sharing. It is anticipated that current year collections will exceed budget for both sources of revenue. Factors that contributed to increased revenues are the successful distribution of COVID-19 vaccines which improved market conditions, an increase in tourism activity, and a robust housing market as Florida's population continues to grow. Anticipated State Revenue Sharing and Sales Tax for FY22, reflect an increase over current year of $300K and $600K, respectively.

The final budget looks to enhance infrastructure, internal capacity, and capability with a millage rate of 7.7623 a decrease from the current millage of 7.8887. Please note, the Board approved the Stormwater MSBU reducing the millage rate by approximately one-tenth of a mil. The Stormwater MSBU, provides a more equitable method for charging the costs of stormwater to meet the requirements of our National Pollutant Discharge Elimination System (NPDES) permit.

The County will also address water and sewer projects in FY22, with the benefit of Federal funds. The American Rescue Plan Act (ARPA) is a $1.9 trillion economic stimulus package, which was approved by Congress on March 11, 2021. Citrus County anticipates receiving $29 million in ARPA funds. The funds may only be used for costs incurred under the covered period, beginning March 3, 2021. The period of performance will run until December 31, 2026.

Within the categories of eligible uses, recipients have flexibility to decide how best to use this funding to meet the needs of their communities. The Board made a determination on June 8, 2021, that the best use of funds is to invest in water and sewer infrastructure; however, we expect the criteria to be broadened. The County will make the necessary investments to improve access to clean drinking water, support vital wastewater, and stormwater infrastructure.

I would like to thank the Board of County Commissioners for the input and support provided in formulating and developing Budget Policy during this process. We have taken significant steps to hold the line or reduce taxes, while keeping essential services in place since 2015.

Our Fiscal Year 2021/22 budget discussion revolves around the delicate and difficult balance of providing adequate funding for sufficient levels of services to sustain a quality community. Compiling the budget for Citrus County, as always, has been challenging. We have worked aggressively to take prudent steps to meet our fiscal challenges. Administration has been proactive: cutting spending, maximizing revenues, and realigning and reallocating resources to needed areas. In past budget messages, we have illustrated this in detail, and we will continue to make the effort to highlight these strategies.

Final Budget, Taxable Values, and Millage Rates

The total budget for FY22 is $398,490,010 - a 22.94% increase from the adopted budget of $324,138,176 for FY21. Keep in mind, the budget reflects ARPA funds of $29

million and CARES Act funds dedicated for Economic Development of $5.2 million. Reducing the final budget by these two grant fund amounts would reflect an increase of $40K when compared to the current adopted budget. Carry Forward Projects are reflected in the budget.

The 2021 gross tax roll reflects a total Taxable Value of $11.2 billion. This represents a 5.53% increase over final certified values from 2020. Of the total value, $165.3 million was the result of new construction, compared to last year's $154.7 million. According to the Citrus County Property Appraiser, as market values increase significantly, the constitutional protections under the "Save Our Homes" Amendment (SOH) will offer owners of homesteaded properties protection from higher assessed values. This rate, 1.4% for FY21, 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 "roll-back rate" is a term that applies to the property tax rate as it changes year over year, in relation to property values. It is often heard at budget time and in what is called the "Truth in Millage" process, or TRIM. If the tax rate generates the same total revenue in the current year as it did in the previous year, then the rolled-back rate has been applied.

The budget reflects .1264 mills decrease in the total millage rate, reflecting the rolled back rate plus 3%, Supervisor of Election's mandates, and FRS costs. Reducing the millage is only achievable by holding the Constitutional Officers to the recommended rate or using reserves, which is not recommended. The General Fund millage recommendation is a decrease from 6.2176 to 6.1937, or .0239 mills. The Fire Rescue millage recommendation is to remain at the FY21 rate of .5881. A comparison of the rates and their ad valorem revenues are outlined below.

	2020/2021		2021/2022	
	Revenue	**Millage**	**Revenue**	**Millage**
General Fund	66,404,812	6.2176	69,644,631	6.1937
Transportation	6,395,265	0.5988	6,715,444	0.5972
Health Department	695,277	0.0651	703,901	0.0626
Library Services	3,435,800	0.3217	3,606,089	0.3207
Fire Rescue	5,676,715	0.5881	5,980,456	0.5881
Stormwater	940,167	0.0974	-0-	-0-
Total Millage	83,548,036	7.8887	86,650,251	7.7623

The Stormwater millage was eliminated due to adoption of the Stormwater MSBU.

Rolled-Back Millage

Here is a simplified example of how the rolled-back millage rate is calculated: In FY21, the County has one home with a taxable value of $100,000, exclusive of exemptions, and a millage rate of 7.8887; the taxes for this home would be $788.87. In FY22, the

home's taxable value increased to $102,000; the millage rate would be reduced to 7.7309 (7.8887 x 98%) to generate the same taxes of $788.87. 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. Obviously 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.

Duke Energy Funds Set Aside for Capital

We continue to set aside, each fiscal year the $2.185 million ($2.3 million less 5% statutory reserve) in funds from the Duke combined-cycle natural gas plant to be used for capital projects as the Board deems appropriate. These funds are currently obligated in the budget for the Fort Island multipurpose path and fuel site expansion.

CRA's and Other Contributions to Cities

The FY 21/22 budget includes $359,250 for the Crystal River CRA and $637,775 for the Inverness CRA for a total of $997,025. We have included the continuing contribution to the City of Inverness for the operation of Whispering Pines Park in the amount of $310,745.

Unfunded Mandates

State mandated programs have contributed to an increased financial burden within our budget, consuming 31.96% of Citrus County's General Fund budget (52.61% of the General Fund property tax levy). Increases in retirement rates, set by the state legislature, are increasing the County's retirement contributions. The contribution rate for Special Risk and DROP increased 1.28% and 1.20%, respectively, while Regular Employees increased .66%. Labor represents about 70% of General Fund expenses.

Florida voters approved Amendment 2, in November 2020, which amends Florida's constitution to gradually increase the State's minimum wage to $15.00 an hour by the year 2026. As of January 1, 2021, the minimum wage increased $.09 to $8.65 per hour as scheduled. On September 30, 2021, the minimum wage will rise to $10.00 per hour ($1.35 per hour increase). Every September 30 following, the minimum wage will increase $1.00 per hour through 2026, according to the following schedule:

$11.00 on September 30, 2022
$12.00 on September 30, 2023
$13.00 on September 30, 2024
$14.00 on September 30, 2025
$15.00 on September 30, 2026

Beginning 2027, the minimum wage will be adjusted annually for inflation, as it has been since 2004. This budget prepares the county to meet the mandated increase in minimum wage.

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 FY22 is

$2.33 million.

- Inmate Medical – The County is financially responsible under Florida Statute 951.032 for inmate medical expenses. The final budget for medical services is $200,000. While we can budget based on an average of occurrences over time; we are subject to significant exposure for this responsibility.

Overview of Budget

Constitutional Officers

Constitutional Officers comprise 40.03% of the County's total General Fund budget. The Sheriff's Office certified budget request of $31,467,381 is a $1,317,816 increase over current fiscal year. This does not include the Sheriff's new CAD and records management system. The Supervisor of Elections' budget request of $2,010,090 is a $391,863 increase from current year. This increase is due to mandated law changes and reapportionment/redistricting.

The Clerk's Office total budget request of $3,059,069 is a $152,089 increase over current year. However, a portion of the increase is related to a non-recurring cost of $30,000 to fund a new agenda and minutes software, which is budgeted in the Capital Improvement Department. An additional position was added to the Clerk's Office to support Emergency Management Services.

The Sheriff's Office expressed a need to enhance the current CAD/RMS platform utilized by the Sheriff's Office, Fire Rescue, and Nature Coast EMS. A new system will increase community and first responder safety through AVL dispatch, GPS technologies, resource allocation, and integrated mapping. The cost of the system is $3 million for the software along with an annual maintenance fee which commences the year following implementation. The cost will be allocated equally among the Sheriff's Office, Fire Rescue and American Rescue Plan funding, per the Board's direction.

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 .3333). The current millage for the district is .3207.

Concerns regarding the millage rate for libraries include the impact of state cuts to library funding and continued building and equipment maintenance. Over the past three years, with the benefit of not implementing the roll-back rate for Library Services, they have been able to successfully address many maintenance needs including new roofs at the Central Ridge and Coastal Region branches, replacement of both chiller units at the Homosassa branch and multiple HVAC rooftop units at Central Ridge, Lakes and Coastal Region Libraries. Additionally, all the PCs for public use have now been replaced, with supporting network and hardware upgrades, completing the final 1/3 of the three-year project in FY21.

The focus now is identifying the funding sources and planning for major interior renovations at the Lakes and Coastal Region facilities (now over 34 years old). These

two projects are included in the plan for Capital Improvement Projects for FY23 and FY24, respectively.

Health and Dental Insurance

The County's health insurance program is self-insured, meaning that sufficient premiums must be charged in order to pay actual claims and costs of the program. Funding is actuarially based on trending of prior year data. The Base Plan will increase 5% and the Buy-Up plan will increase 8% in FY22, for both plan participants and employer. These increases are necessary due to increasing costs of prescription drugs, medical services, and medical claims experience.

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 $1,250 per calendar year.

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 authorized a Stormwater Municipal Service Taxing Unit (MSTU) in 2013. On July 13th, 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. The anticipated 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.

Workforce, Employee Compensation, and Florida Retirement System

Due to budgetary constraints, the County continues to be conservative in expansion of the workforce. The FY22 budget includes a net increase of 16 positions, (excluding EMS related personnel) primarily in the enterprise funds. Positions have been adjusted to accommodate the expansion of projects, promote efficiency, enhance controls and security, and accommodate workflow.

The budget includes cost of living adjustments (COLA) for employees in the same manner as addressed in previous years. Our goal is to make our salaries more competitive to attract qualified applicants and meet the increase in the minimum wage approved by the voters of Florida i.e., minimum wage increase by $1.00 per year, reaching $15.00 per hour by October 1, 2026.

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 upon 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 into the retirement system. The retirement rates in the budget have been established using the State-provided contribution rates:

	Employer Contribution		Employee
Classification	Rate Effective 07/01/2021	Rate Effective 07/01/2022	Contribution Current Rate
Regular Employee	10.00%	10.82%	3.00%
Special Risk	24.45%	25.89%	3.00%
Elected Officials	49.18%	51.42%	3.00%
Senior Management	27.29%	29.01%	3.00%
DROP	16.98%	18.34%	0.00%

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 14.5% or $13.9 million and include approximately 1%, or $714,355, 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. The same as last year, when the "true-up" occurs, we expect reserves to increase.

Service Highlights

Administration

The County's Fitch Rating is AA for the water and wastewater system revenue refunding bonds, series 2016. The Rating Outlook has been revised to Positive from Stable. The upgrade to Positive reflects Fitch's expectations that leverage, will remain low and below 5.8x over the rating cycle. Bolstered cash balances and improved year-over-year Funds Available for Debt Service, contributed to low leverage of 2.7x in fiscal 2020. Fitch expects leverage to rise modestly due to increasing capital improvement plan (CIP) needs but ongoing service area growth, and rate increases should keep leverage below 5.8x. Moreover, the County expects substantial access to state and federal grant proceeds for eligible CIP spending, which are expected to offset cash and additional debt financing needs.

Moody's assigned the County an Aa3 issuer rating. The issuer rating is equivalent to a rating for a hypothetical General Obligation Unlimited Tax rating and is used as a reference rating for the county's water and sewer enterprise rating (Aa3). Moody's cited Citrus County benefits from low debt, robust liquidity, and a strong, stable financial position. We expect the rating agencies to look favorably on the increase in

assessed value when they update the County's financial ratings.

The County anticipates the issuance of debt to construct a new animal shelter. The estimated cost of the shelter is approximately $7.5 million. Debt will be secured by a Covenant to Budget and Appropriate; all legally available non ad valorem revenues. Future potential funding may be provided by impact fees as prior debt is repaid.

Systems Management Department

At the beginning of FY21, the Department of Systems Management (DSM) completed Phase One of the Infor Public Sector (IPS) migration for Water Utilities and Public Works and began Phase Two of the migration process away from Hansen for Growth Management. Staff from DSM and Growth Management began analysis and design for IPS Community Development and Regulatory (CDR) processes which will increase citizen use of modern technologies like citizen portals and mobile-friendly applications for both citizens and staff.

The response to COVID-19 had a profound effect on the Information Technology landscape by forcing the county to develop a distributed workforce. Social distancing was enabled with the deployment of Microsoft 365 which provides a cloud-based collaboration environment and communication tools like Teams for virtual meetings. DSM also deployed remote access tools and improved Virtual Private Network (VPN) technology. DSM contributed development assistance in designing and managing various CARES and County grants using the SurveyMonkey Apply system. The platform allowed the Management and Budget Staff to have an easy-to-use and unified system for grant applications, reviews, and administration.

Security continues to be a significant challenge as ransomware targets the public sector. In FY22, the department will focus on enhancing our endpoint detection and response tools along with increasing our ability to log and analyze our IT systems. IT security must continue to be enhanced in future budget years.

The Programming staff has been dedicating themselves to assisting with the data cleanup for more effective migration in the Infor CDR project. They worked with GIS to migrate to new databases used by IPS. Secure data access was provided to third-party researchers to help with public records lookups for Code Compliance and the Building Division. The current focus is to use and deploy Infor workflow and analysis tools rather than writing custom in-house, stand-alone applications.

Records Management enhancements begun in FY21 include an improved public records request portal, which is due to be complete by the end of the fiscal year. Infor has a document management system which was installed during Phase One. The County's Records Manager is exploring document types that can be stored in new document system so there is a single interface for viewing supporting documents within Infor IPS. To reduce the space dedicated to physical file storage and increase the efficiency of accessing historical records, DSM is beginning a scanning project of Building Division files to eliminate physical files and microfilm. This will facilitate better public records access.

Geographic Information Services Division

In FY21, the GIS Division continued to develop new maps and web applications using the recently upgraded ArcGIS products and Enterprise platform. These enable additional options for creating mobile and desktop applications and data analysis via a local portal as well as cloud-based services. The GIS Division is building out additional datasets for stormwater and infrastructure assets and continues to synchronize data between Infor IPS and GIS, providing for additional functionality which did not exist in the previous asset management system.

The Division will continue to provide data and web-based map layers to TruePoint on the CDR portion of the Hansen to Infor migration. The Division continues to engage on a project with the Sheriff's Office converting data to the NextGeneration911 standards, which will standardize several datasets, including addresses and street centerlines.

Fire Rescue

In the FY21 budget year, Fire Rescue was able to continue with the fleet replacement program with the purchase of two brush trucks, one engine, one tanker, one ladder truck, two F150 command vehicles and one F350 box truck for logistics. Advanced life support (ALS) service was implemented at Station 7 in Connell Heights, making it the eighth station out of 10 to provide ALS services. The ability to provide ALS services to the citizens and visitors of Citrus County is an important undertaking that comes with a lot of responsibility.

A large portion of FY21 was spent assisting the Citrus County Health Department with the COVID-19 pandemic to include testing and vaccinations, as well as public education.

To ensure that our personnel are adequately trained we purchased advanced simulation and airway training manikins that fully articulate patients and scenarios to provide realistic clinical skills training. Grant funds provided by the Florida Department of Health (FLDOH) were used to purchase Rusch Airtraq Systems Video Laryngoscopes to assist fire rescue paramedics with difficult intubation procedures during prehospital care.

This year, some required maintenance and repairs were performed to existing fire stations. New roofs were put on Fire Station 23 on Kensington and Station 24 in Floral City. The Fire Training Center flooring was replaced, bathrooms were remodeled, and the keyless entry security systems were installed at the remaining six fire stations.

During the FY 21/22 budget year, Fire Rescue plans to implement ALS services to the remaining two fire stations and continue with the fleet replacement plan. The Fire Department because of the CARES Act funding, was able to move from financing vehicles to pay as you go.

Public Works

During this past fiscal year Public Works has completed, continued, or initiated several key County Projects. Some of the completed projects were the resurfacing of the Meadowcrest parking lot, and two Small County Outreach Program (SCOP) projects

which included the resurfacing of North Citrus Springs Boulevard from US 41 to West Withlacoochee Trail and Forest Ridge Boulevard from CR 495 to West Lake Beverly Drive. In addition, 10 new leasable T-hangers were constructed at the Crystal River Airport.

A major project continued from last year is the widening of CR 491 from West Audubon Park Path to West Horace Allen Street. Plans are progressing from 60% to 90% design with permitting and right of way acquisition in progress. Construction is expected to begin in 2022.

A few projects have also been initiated this year that will be a benefit to the County. These include two major projects at the landfill. The first is the scale house upgrades which includes new software and a new automated scale for commercial haulers. The second is the design and permitting for the next cell at the landfill and associated customer service area renovations. This new cell will have a site life of approximately 15 to 20 years.

The projects we can look forward to this fiscal year, besides the typical SCOP and resurfacing projects, are:

- The design and permitting or the Inverness Airport Business Park
- Resurfacing the paved runway at the Crystal River Airport
- The fuel site expansion at Fleet
- Start of construction on the remainder of four-laning CR 491 between SR 44 and CR 486

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. The Crystal River Airport paved runway resurfacing will rehabilitate and strengthen the original portion of the runway to meet B-II standards. The FAA will fund 90% of this project, and the Florida Department of Transportation (FDOT) will fund 8% of the project. Finally, 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 in the event of a natural disaster. Through a joint effort with Transit, this project will be partially grant funded. It is expected that right-of-way, for the remainder of CR 491, will be certified by mid-2022, construction will start late 2022, and the project will be completed in 2024.

Housing Services provides a multitude of grant funded services, such as the State Housing Initiative Partnership (SHIP), rehabilitation and emergency home repair, Section 8 Housing Choice Vouchers, Housing and Urban Development Veterans Affairs Supportive Housing (HUD-VASH), Shelter Permanent Supportive Housing rental assistance, and heating and cooling utility bill assistance. Housing Services has been awarded a Community Development Block Grant for Disaster Recovery (CDBG-DR) that provides for home replacements with elevation for approximately three homes located in repetitive flood loss areas, furthering the County's missions of providing safe and affordable housing to Citrus County residents.

Housing Services received a new grant from the Florida Department of Environmental Protection (FDEP) to develop a Septic Upgrade Incentive Program to encourage homeowners to voluntarily remediate existing conventional Onsite Sewage Treatment and Disposal Systems (OSTDS) to include nitrogen-reducing enhancements. If the

installation of public sewers is not feasible in the next five years, the incentive program will offset a portion of homeowner costs by providing homeowners with up to $7,000 after the installation of enhanced nitrogen-reducing features to existing septic systems located in targeted areas within Citrus County that are pre-approved by the FDEP.

Animal Services has continued 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. This has been accomplished while being socially responsible in our decision-making. Animal Services cares for approximately 5,000 animals annually.

Animal Services continues to secure grants to better serve the citizens and animals of Citrus County. Animal Services has cultivated a mutually beneficial relationship with University of Florida's (UF) Maddie's Shelter Medicine Program and UF Veterinary School, in which Animal Services provides real-world, hands-on training for veterinary students and shelter medicine veterinary interns in exchange for access to the nation's leading experts in the field, and the most up to date resources available for shelters.

Animal Services, so far in 2021, has had 16 animal cruelty cases, resulting in over 100 animals in their care that have required specialized, extended care both medically and behaviorally for the duration of the legal process. Animal Services is the evidence-holding facility for the county and provides crucial veterinary forensic evidence for Animal Control, County Attorney, and the State Attorney to ensure that abused animals in Citrus County receive justice. Animal Services' partnership with the Citrus County Sheriff's Department and Animal Control has succeeded in creating a stricter stance against animal cruelty.

Animal Services has developed a pet retention program that helps people keep their pets that otherwise would be surrendered to the shelter and thus maintain the human -animal bond. The Animal Services' pet retention program offers low-cost medical care, a pet food pantry, and assistance in providing resources for working with unwanted behavior. In the first six months of 2021, the Animal Services food pantry assisted the owners of over 300 pets.

Animal Services veterinary medical retention program has assisted 67 pets and has spayed/neutered 105 pets which in return reduces the number of unwanted pets in Citrus County. 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, outdoor cat populations. In the last six months, 232 cats have gone through the Animal Services Community Cat program.

The Animal Services Slumber Party program has increased the number of successful adoptions and gets pets out of the shelter, which opens kennel space for other animals in need. In six months, 304 pets have been in the Slumber Party program. Animal Services has placed over 300 pets through their lifesaving foster program.

Animal Services continues to work towards building a new shelter. The new shelter will be groundbreaking and will positively impact the animals, staff, and community. It will enhance the care they can provide to the pets, reduce stress for the pets, and increase involvement with the Citrus County citizens.

Although Animal Services has received national recognition for its accomplishments, we continue to strive for a world-class culture by adding and enhancing programs and creating policies to benefit the animals and citizens of 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 providing safe, healthy, and family-valued recreation programs, special events, and attractive park facilities. Even with challenges revolving around COVID 19, the Division persevered creatively to provide safe and healthy activities for the community. Staff provided various virtual events, including art camps, painting classes, and open mic. Movies in the Park was modified to a Drive-In movie format, allowing families an evening out while enjoying a safe and fun activity.

Bicentennial Pool continued to operate with minor and safe accommodations, and the staff was able to provide water aerobics, senior fitness, lap swim, and open swim.

Grounds Maintenance is responsible for maintenance of County parks, County sports fields, County cemeteries, County beaches, County boat ramps, fishing piers and docks, maintenance and safety inspections of County playground equipment, and inspections of the lightning detection systems at the parks, as well as landscape and maintenance of County Buildings.

Grounds Maintenance installed a replacement slide at Fire Station Park along with swings at Eden, Eugene Martin, Fire Station, and Water Tower parks. An ADA swing was installed at Eugene Martin Park. The four tennis courts and skateboard park were resurfaced at Bicentennial Park, along with the tennis and roller hockey courts located in the Homosassa Area Recreation Park. Eleven scoreboards were installed on all baseball and softball fields at Bicentennial Park and Central Ridge District Park. Maintenance costs for the scoreboards will be offset by local sponsorships. A new storage building was constructed at Bicentennial Park to house Grounds Maintenance's turf equipment and materials. Musco sports lighting was installed on two soccer fields located at Central Ridge District Park. The floating dock and gangway for Hernando Boat Ramp were replaced. Preventative maintenance, such as field renovations and tree trimmings, continues.

Veteran Services provides assistance and resources to our 20,000 plus veterans in a variety of ways. We provide guidance and assistance to veterans and their families to navigate Veteran Administration (VA) systems, the National Personnel Record Center, Department of Defense retirement systems, and the Florida State Benefits Programs to receive pension, compensation, burial, educational, medical, insurance benefits, tax exemptions, and other local veteran resources. We also provide community outreach to educate the public on the services we provide. Furthermore, we partner with the Citrus County Veterans Foundation, Mission United, the newly established Bridge4Veterans homeless shelter, and the Citrus County Veterans Coalition to ensure that the veteran and families are receiving all the benefits they are entitled to.

Support Services provides assistance and resources to our citizens in a variety of ways. The Senior Programs Section assists seniors to remain active and healthy, promotes active participation in the community and improves the quality of life through a variety of 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) and other referrals (such as to Home Health agencies) that promote self-sufficiency and the ability for seniors to remain in their homes.

The Nature Coast Volunteer Center section continues to encourage seniors and others to volunteer to improve the lives of our community through the Retired and Senior Volunteer (RSVP) and Senior Companion programs. The Court Alternatives section collaborates within the courts and court-ordered treatment programs (Drug Court, Mental Health Court, Veterans Court, and Teen Court) to increase the opportunity of success for those with substance and mental health issues and teen issues.

Historical Resources and the Old Courthouse Heritage Museum, like every institution for the past 15 months, has had to pivot during the pandemic. This resulted in our work shifting to foster a better sense of community and, in doing so, we have launched, a new series of interactive online exhibits, which will be expanded in coming years. These online exhibits provide a new point of access to the history of Citrus County and allow the museum to share more from the collection than can be displayed in our physical space. A grant from Florida Humanities was also secured to bring the third Smithsonian exhibition to Citrus County—Water/Ways. Staff have been collecting water stories and oral histories from several residents to be incorporated into an in-house exhibition on local water ways in 2022. This is only a small representation of the public programming provided by Historical Resources to the community.

The Citrus County Archives are the most comprehensive collection of historical information on our area. Preservation of these irreplaceable documents is a top priority and need of the department. The archives are used for property research, historical and genealogical research, and are a cornerstone of our social studies educational programs offered to students.

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 door-to-door paratransit service. Trips are prioritized based on need with medical appointments having the highest priority. We accept reservations for work, medical appointments, nutritional needs, and shopping with 17 designated vehicles. Furthermore, we provide transportation to medical appointments for Citrus County Veterans three times per week to the Tampa VA Hospital, Gainesville VA Hospital, and The Villages Outpatient VA Clinic. All vehicles are wheelchair accessible and provide home pickups.

The Deviated Fixed Route, which has designated stops and times, was anticipated to reactivate in August 2021. Our focus is to provide safe transportation and excellent customer service to our county residents.

Extension Services, a local branch of the University of Florida, delivers proven information to foster healthy citizens and a healthy environment, while fostering a productive economy for over 100 years. In Citrus County, Extension Services provides solutions to citizens, businesses, youth, and community partners. Due to COVID, Extension Services continued delivering solutions through technology, including social media, and answering questions by email and phone, and providing online training to continue to serve while face-to-face classes were curtailed. In fact, attendance at online programming was far higher than the in-person trainings offered historically.

Efforts were prioritized based on a stakeholder-influenced roadmap, with local energies primarily focused on water resource protection, positive youth development, agriculture, and individual and family well-being. In the last year, nearly 25,000 citizens received advice from faculty, staff, and over 100 volunteers. An additional 300,000 engaged in social media messages. Extension Services continues to improve local lives as we face the challenges of tomorrow.

Water Resources completed the Wastewater Treatment Facility Analysis (Countywide Septic to Sewer Plan) and continues implementation of septic to sewer projects. The Garcia Road Septic to Sewer Project has been completed and connections are ongoing in that area. Funding assistance for the connection costs was obtained to help mitigate the connection costs to homeowners. In addition, the engineering designs for the Old Homosassa West, Old Homosassa East and Cambridge Greens projects are ongoing.

Construction of the water system interconnection between the County's water supply system and the Homosassa Special Water District is underway and should be operational in the fall of 2021.

Design of the Sugarmill Woods Reclaimed Water Distribution System Project is at the 30% stage. The project will construct the necessary facilities to make high quality reclaimed water from the new Southwest Regional Water Reclamation Facility available for irrigation of the Sugarmill Woods golf courses. This will reduce the impact to our groundwater resources for irrigation of the golf courses.

Design for the Northwest Quadrant Water and Wastewater Extensions projects are completed and the projects are anticipated to be out for construction bids in late 2021 or early 2022.

Growth Management Department, consisting of the Growth Management Administration, Land Development, Code Compliance, and the Building Division, facilitates bringing together all planning and land development permitting activities under one department. The Department provides regulatory review 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.

Fiscal year 2021 has been an extremely challenging and busy year for the Department, as it has been for all County Departments. As the Department is the beginning and ending point for all horizontal and vertical development and construction in Citrus County it was even more important that ever with the challenges of the pandemic, the Department was open every business day and helped keep the Citrus County economy going strong by the issuance of almost 15,000 permits in calendar year 2020. Based on the current rate of permit issuance, the Department is on target to exceed 19,000 permits issued by end of calendar year 2021.

Recent highlights of the Department include development and adoption of an Evaluation and Appraisal Report (EAR) based comprehensive plan amendments and amendments to incorporate a planning strategy for the Cardinal Street Interchange Management Area (IMA). The Department continues to work internally and with our

customers to improve our online permit application submittals process. This online process provides efficiencies and reduces redundancy in the permit review process and reduces the amount of paper applications and permits the Department is required to store. Code Compliance continues to work with our citizens and customers to remove and reduce blighted and dangerous buildings.

Economic Development

With the emergence from the coronavirus pandemic, focus has shifted from recovery to resiliency, leveraging resources to further diversify and strengthen the economy. This in part entails the development and marketing of key sites, including the Inverness Airport business park, Suncoast Parkway Interchange Management Areas and other key corridors. A $5.2 million state appropriation was awarded this past legislative session for work on the Inverness Airpark, with a contractor selected to get the site pad-ready.

Work is ongoing for the Suncoast Parkway IMA at Cardinal Street, State Road 44, and County Road 486. Other key corridors will be evaluated to identify critical properties in those areas to continue discussions with owners about potential sale, development, and marketing. Economic development funds through the CARES Act have been set aside for projects deemed essential by the advisory committee and County Commission.

State-level representatives for target industry and key partners agencies such as Enterprise Florida, Department of Economic Opportunity, the Space Coast, and others will visit multiple high-profile sites in October, followed by site selectors in early 2022. This should translate to more inquiries and leads into prospective development locations, and ultimately an increase in quality landed projects.

2022 and Beyond

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.

There are several projects that will add to the economy in Citrus County. The Suncoast Parkway Interchange is under construction and is scheduled to be completed in March of 2022. The widening of U.S. 19 in Homosassa and the widening of 491 in Lecanto continue; both are multi-year construction projects, along with additional County road projects all providing jobs and opportunity for expansion in our community. The NW Quadrant Sewer and Water Extension provides an upgrade to the County's utility infrastructure with installation of a 5.6-mile wastewater system and 3-mile water main. This project is expected to start in the first half of calendar year 2022.

The construction of the Barge Canal Boat ramp will support the expansion of a robust recreational, charter, and commercial fishing industries in the County. The Gulf Coast Consortium has agreed to fund the construction early. Consequently, we expect the design to be completed by the middle of the next calendar year and construction to start in late 2022.

The budget includes debt service on the $7.5 million for the new Animal Shelter. It is anticipated that borrowing will occur in fiscal year 2022; with principal and interest of

$270K and $242K, respectively. The budget also includes funding for additional court spaces as two new judges have been appointed to keep up with the growth of the County and the backlog of court cases. American Rescue Plan Act grant monies will be used to fund the renovation of the existing Coke building to accommodate the judiciary's needs.

The County, based on Board direction, is committed to adding and improving the network of both off-shore and in-shore artificial reefs in the coastal waters of Citrus County. A future project would locate up to 10 inshore artificial reef sites to be developed to meet the increasing recreational demand for fishing and scuba diving opportunities. A current off-shore project is the deployment of additional material to Fish Haven Number 1.

We continue to seek ways to provide greater services with increased efficiency to the citizens of our County. I feel we have developed a good fiscal plan for our County. We have once again created a balanced budget, one that protects essential services.

I would like 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 2022 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 who are committed to delivering services to Citrus' residents, workers, and visitors in an efficient, effective, and equitable manner, and to building a stronger community. In the end, it is the County employees who put the annual budget into action. 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.

Respectfully submitted,

Charles R. Oliver

Charles R. "Randy" Oliver
County Administrator

C.J. Scott

Colleen J. Scott, CPA, CGFO, CPM
Management & Budget Director

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
2019-2020 Actual	25,164,651	100,669,750	101,739,546	(1,069,796)	24,094,855
2020-2021 Anticipated	24,094,855	93,129,826	95,693,558	(2,563,732)	21,531,123
2021-2022 Adopted	21,531,123	114,656,024	114,656,024	-	21,531,123
2022-2023 Projected	21,531,123	106,718,179	106,395,019	323,160	21,854,283
2023-2024 Projected	21,854,283	108,929,560	108,009,967	919,593	22,773,876

[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
2019-2020 Actual	14,016,194	17,888,198	19,161,007	(1,272,809)	12,743,385
2020-2021 Anticipated	12,743,385	16,544,538	22,450,946	(5,906,408)	6,836,977
2021-2022 Adopted	6,836,977	30,892,703	30,892,703	-	6,836,977
2022-2023 Projected	6,836,977	18,588,695	19,938,964	(1,350,269)	5,486,708
2023-2024 Projected	5,486,708	18,842,095	19,778,552	(936,457)	4,550,251

Utilities

	Fund Balance	Revenue	Expense	Excess/ Deficit	Projected Fund Balance
2019-2020 Actual	25,678,521	31,426,724	31,673,392	(246,668)	25,431,853
2020-2021 Anticipated	25,431,853	21,122,824	26,776,616	(5,653,792)	19,778,061
2021-2022 Adopted	19,778,061	40,014,774	40,014,774	-	19,778,061
2022-2023 Projected	19,778,061	22,144,491	22,079,943	64,548	19,842,609
2023-2024 Projected	19,842,609	22,441,622	22,421,241	20,381	19,862,990

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

REVENUES

Ad Valorem assessed value:
- FY 21/22—2.25%
- FY 22/23—2.25%
- FY 23/24—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 21/22—1.30%
- FY 22/23—1.40%
- FY 23/24—1.50%

EXPENDITURES

Labor Cost:
- FY 21/22– 2%
- FY 22/23– 2%
- FY 23/24– 2%

Health/Medical Insurance—8%

Workers Compensation—4%

Fuel—3%

Strategic Map of Excellence

History

A few years ago, the County Administrator implemented a new approach to set program priorities, monitor performance and guide budgetary allocations. Building upon the Zero Based Budgeting Program developed previously, County Administration and Senior Leadership crafted a Mission Statement, a Vision and set of Values. Using these strategic guides, we identified core public services along with operational support services which directly contribute to and support the quality of life enjoyed by Citrus County residents.

A presentation to the Board of County Commissioners on this new Performance Based Management Program was well received and adopted by the Board. Subsequently in partnership with the organization Citrus 20/20, Inc. (a not-for-profit organization dedicated to facilitate achievement of a County Vision developed in 1995), a community Vision Check was held in 2010. Attended by over 100 citizens and representatives from other community organizations, the Vision Check identified community priorities that preserve and enhance the County's quality of life, environmental and cultural assets and the local economy. The results of the Citrus 20/20 Vision Check were conveyed to the County Commission which utilizes it in developing policy and the annual budget.

Actions to Date

Mission

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.

Vision

We are a user-friendly and common sense organization dedicated to responsive citizen service.

Values
- Customer Service
- Honesty & Integrity
- Responsibility and Accountability
- Professional Excellence
- Quality Products & Services

Core Public Services
- Community Services
- Growth Management
- Public Works
- Water Resources

Admin. Support Services
- Human Resources
- Management & Budget
- Systems Management

Strategic Business Plan Elements

Strategic Objectives

- Economic Development
- Transportation
- Tourism
- Public Perception
- Long Term Strategy
- Improve Public Infrastructure
- Workforce Development

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

Key Concern	Short Term Actions	Long Term Actions
Economic Development	• Prioritize public perception, long term strategy, improving public infrastructure, and workforce development	• Comprehensive Plan adjustments • 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	• Design and construction of County infrastructure which includes new roads, road improvements, and resurfacing of existing roads, bridges, traffic signals, etc. • Maintain an in-house construction program that is cost effective and competitive.	• Transit plan • Provide for improved response times to citizens inquiries in order to improve customer service.
Tourism	• Focus on marketing Citrus County • VCB Advocacy and Stakeholder Relations: communicate tourism value • Focus on VCB Resources and Management: lead tourism effectively	• 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	• Move away from print material to electronic format • Improve transparency • Continue partnership with all governing bodies within the County	• Improve customer service • Proactively surplus and dispose of County owned unused property • Solid waste strategic plan
Long Term Strategy	• Develop plan for managing County owned/ occupied property • Balance operational with capital improvement needs	• Create master plan and facilities plan to determine existing and future needs • Determine funding streams for revenue generation
Improve Public Infrastructure	• Plan for costs of building and maintenance • Work with Turnpike Authority for Suncoast Pkwy extension	• Improve countywide internet access • Continue aggressive transportation plan
Workforce Development	• Focus on serving citizens • Improve transparency	• Improve staff recruitment • Improve employee efficiency

Present

The current downturn in economic growth has resulted in a focused desire to re-evaluate 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.

Future

The continued decline in 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 reduces 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.

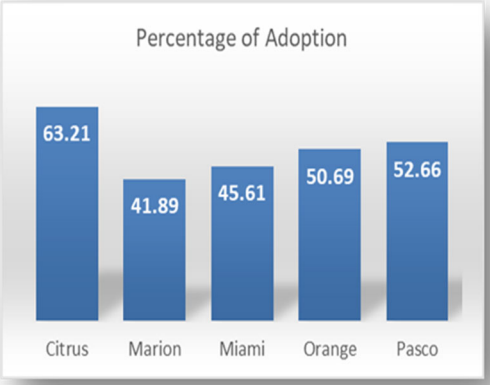
For the past several years, the Board of County Commissioners has held a goal setting retreat to begin the development of a strategic vision for Citrus County for at least 3 to 5 years. This insures the Board and staff are working in concert to meet the needs of the citizens, and that we are moving in 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.

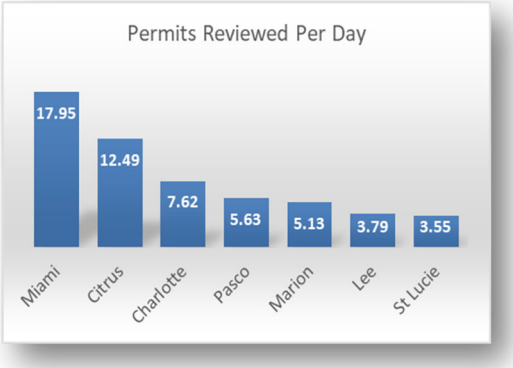
The County is a member of the Florida Benchmarking Consortium (FBC). The FBC assists with the development of KPI's and provides comparisons of indicators with other Counties. The FBC performance measures are classified into five types: Input, Output, Efficiency, Outcome and Quality. Of these measure 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.

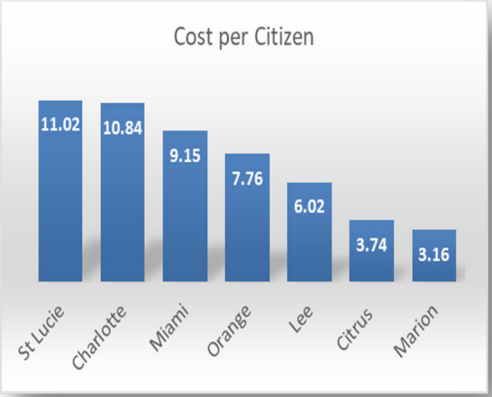
FBC collects service delivery performance data for twenty (20) service areas. Citrus County participates in eleven (11) of these service areas.

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 this 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.

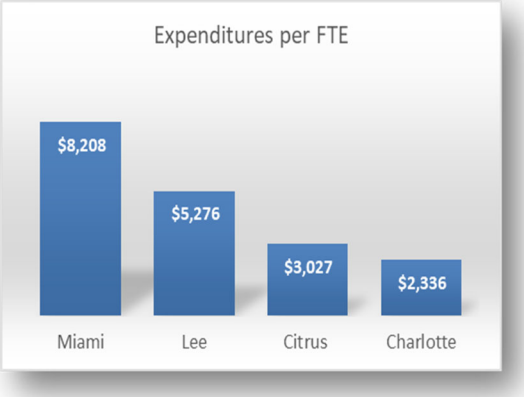




Code Enforcement data collected focuses on staffing, caseload, response and compliance rates. Key outcome measures include the average calendar days from complaint to first inspection and percentage of cases brought into compliance before formal notice and hearing. Citrus County had 1,500 cases brought into compliance before formal notice in FY 17/18, and remaining steady over the past two 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.

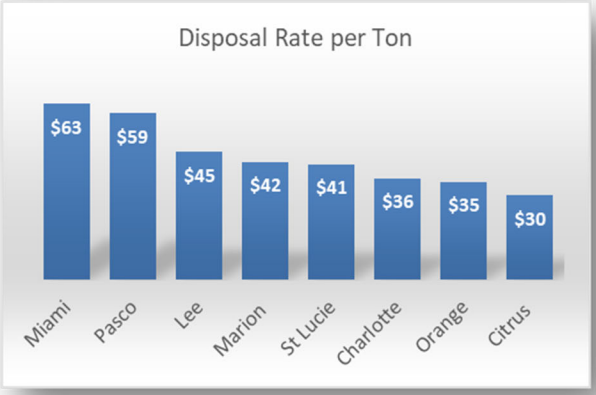
Fire Rescue measures the effectiveness of fire suppression, EMS, hazmat, technical rescue, and other programs. It also reports on performance toward making the community safer and healthier. Risk reduction efforts have the potential to reduce demand on all components of the emergency response system, 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 30 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.

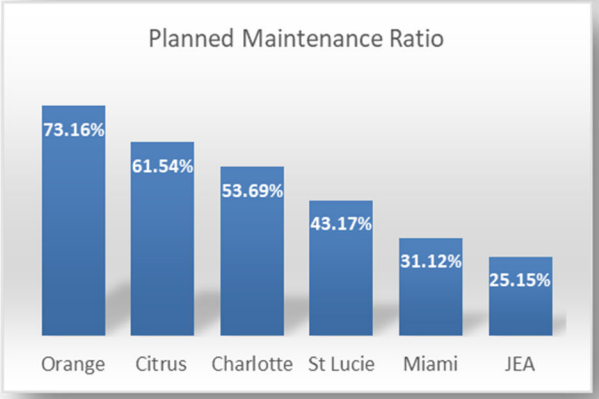


Information Technology continues progress in regaining ground lost during the recession. The "progress" can be measured by the expenditures increasing or remaining steady, which reverses the trend of a few years ago. Quantifying a higher performance in IT environments is sometimes measured by IT budget as a percent of the County's O&M Budget. Citrus County's IT budget percentage has increased from 1.23% to 1.26%. The IT Department expenditures were $3,027 per FTE which is the second lowest in this data set.

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 11,000 tons of green waste into mulch material for landscaping applications.



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 860 miles of water distribution, 360 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.



The County is in the early stages of 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.

Strategic Map to Excellence

	County Administration	Community Services	Growth Management	Human Resources	Management & Budget	Public Works	Systems Management	Transportation	Water Resources
Administrative and Infrastructure Asset Management									
Attract, train and retain a diverse and professional work force	P	S	S	P		S			S
Provide safe, clean and energy efficient public facilities		S				P			
Provide safe, reliable and energy efficient vehicles and equipment			S			S		P	S
Enhance public access to local government via e-Gov	P		S	S	S		P		
Develop and sustain a secure technology infrastructure							P		
Safeguard and manage the county's physical assets	P	S				P	S	S	S
Manage the county's financial assets	P				P				
Communicate and educate the community on county activities	P	S	S		S	S			S
Utilize fair and 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									
Improved Code Compliance			P			S			S
Revised 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 health lifestyle		P				S			
Foster community support network		P		S				S	S
Facilitate assistance to underprivileged	P	P							
Provide infrastructure for recreation and interaction		P				S		S	

Strategic Map to Excellence

	County Administration	Community Services	Growth Management	Human Resources	Management & Budget	Public Works	Systems Management	Transportation	Water Resources
Development Services and Growth Management									
Provide efficient and affordable multi-modal transportation			S			S		P	
Facilitate home ownership and affordable workforce housing		P	S						
Facilitate redevelopment			P			S			S
Encourage sustainable development			P						S
Human Resources Management									
Promote employee safety and wellness	S	S		P					
Support and 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 and manage the county's road network			S			P		S	
Maintain the county's parks and rights-of-way						P			
Maintain the county's navigational waterway corridors						P			

P = Denotes primary department responsibility

S = Denote secondary department responsibility

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.

	Description	Purpose	Budget Impacts
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.
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.

Reader's Guide

This Reader's Guide describes the structure of the 2022 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 2021 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 2021-22 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/

Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Administration							
Board of County Commission	$ 694,220	$ -	$ -	$ -	$ -	$ -	$ 694,220
Business Tax				331,124			331,124
Communication Services	247,300						247,300
County Administrator	582,465						582,465
County Attorney	611,837						611,837
Fire Rescue			13,888,788			1,602,100	15,490,888
Emergency Medical Service					12,980,722	135,315	13,116,037
Utility Regulatory				732,548			732,548
Visitor & Convention Bureau	-	-	-	5,051,746	-	-	5,051,746
Sub-total	*2,135,822*	*-*	*13,888,788*	*6,115,418*	*12,980,722*	*1,737,415*	*36,858,165*
Elected Officials							
Clerk's Office	3,070,585						3,070,585
Supervisor of Elections				1,965,525			1,965,525
Judicial Services	26,510			703,026			729,536
Property Appraiser	3,629,902						3,629,902
Sheriff's Office	30,833,644						30,833,644
Sheriff - Cities	2,028,556						2,028,556
Tax Collector	3,110,000	-	-	-	-	-	3,110,000
Sub-total	*42,699,197*	*-*	*-*	*2,668,551*	*-*	*-*	*45,367,748*
Community Services							
Administration	335,690						335,690
Animal Services				3,885,661			3,885,661
Extension Services	375,502						375,502
Grounds Maintenance	1,767,068			395,823			2,162,891
Housing Services	173,426						173,426
Library Services			4,136,214	86,331		1,124,865	5,347,410
Parks & Recreation	1,701,901			654,413		1,989,661	4,345,975
State/County Medicaid	2,330,687						2,330,687
Support Services	537,537			329,287			866,824
Veterans	250,062	-	-	-	-	-	250,062
Sub-total	*7,471,873*	*-*	*4,136,214*	*5,351,515*	*-*	*3,114,526*	*20,074,128*
Offices							
Geographic Information Sys	497,130						497,130
Human Resources	632,173						632,173
Insurance Funds				16,526,099			16,526,099
Management & Budget	928,205						928,205
Systems Management	2,303,432	-	-	-	-	-	2,303,432
Sub-total	*4,360,940*	*-*	*-*	*16,526,099*	*-*	*-*	*20,887,039*
Growth Management							
Administration	208,815					-	208,815
Building Department					8,969,031		8,969,031
Code Compliance	770,446			162,640			933,086
Land Development	863,847	-	-	-	-	-	863,847
Sub-total	*1,843,108*	*-*	*-*	*162,640*	*8,969,031*	*-*	*10,974,779*

Program Matrix by Unit and Fund Group

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Public Works							
Administration	$ -	$ 418,390	$ -	$ -	$ -	$ -	$ 418,390
Aviation	1,055,358						1,055,358
Aquatic Services				1,195,989			1,195,989
Beverly Hills MSBU						215,306	215,306
Citrus Springs MSBU						1,612,434	1,612,434
Engineering		18,072,437		13,060,332		3,813,357	34,946,126
Facilities Management	4,284,478						4,284,478
Fleet Maintenance				3,100,676			3,100,676
Hazardous Waste					287,809		287,809
Litter Program					252,008		252,008
Recycling					1,023,719		1,023,719
Road Maintenance		6,891,609					6,891,609
Stormwater		4,072,679					4,072,679
Solid Waste Operations					9,392,184		9,392,184
Solid Waste Long Term Care					550,410		550,410
Solid Waste Fleet					1,056,000		1,056,000
Solid Waste CIP	-	-	-	-	24,356,478	-	24,356,478
Sub-total	*5,339,836*	*29,455,115*	*-*	*17,356,997*	*36,918,608*	*5,641,097*	*94,711,653*
Water Resources							
Water & Wastewater Operating					40,014,774		40,014,774
Neighbors Helping Neighbors					45,496		45,496
Water Conservation Grant					67,409		67,409
Water Connection Fees					3,700,506		3,700,506
Wastewater Connection					6,212,269		6,212,269
Renewal & Replacement					3,386,471		3,386,471
WRWSA Renewal & Repl					285,810		285,810
Utilities Fleet					837,054		837,054
Warer & WW Availability	-	-	-	-	1,564,207	-	1,564,207
Sub-total	*-*	*-*	*-*	*-*	*56,113,996*	*-*	*56,113,996*
Other							
Administrative Services	1,877,609						1,877,609
Administrative Svc - Public S	16,130,381						16,130,381
Capital Improvement Program	2,583,586						2,583,586
Community Agencies	25,539						25,539
County Planning	49,803						49,803
Debt Service						4,655,475	4,655,475
Division of Forestry	16,064						16,064
Emergency Medical Service	858,519						858,519
Health Department				1,435,569			1,435,569
Medical Examiner	414,938						414,938
Mental Health	590,000						590,000
Misc Impact Fees						6,704,203	6,704,203
Misc Special Revenues				41,211,083			41,211,083
Public Safety	1,814,172						1,814,172
Reserves and Transfers	26,444,637	1,437,588	2,460,909				30,343,134
Special Assessments						4,043,727	4,043,727
Street Lighting Districts	-	-	-	-	-	748,700	748,700
Sub-total	*50,805,248*	*1,437,588*	*2,460,909*	*42,646,652*	*-*	*16,152,105*	*113,502,502*
TOTAL	***$ 114,656,024***	***$ 30,892,703***	***$ 20,485,911***	***$ 90,827,872***	***$ 114,982,357***	***$ 26,645,143***	***$ 398,490,010***

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.

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.

The matter of establishing a permanent county seat was put to vote but it took several years and a midnight raid before the issue was finally settled. The battle raged with Mannfield being favored by one side and Inverness (formerly Tompkinsville) being favored by the other. A majority vote in 1891 finally approved the move to Inverness but the opposition had no intention of giving up, not until a midnight raid in which the courthouse and everything that had to do with County government, including records, court furniture and fixtures were "stolen" and moved to Inverness by horse and wagons, including Captain WC Zimmerman, the County Clerk, who refused to move from his office and was picked up with his chair and desk and transported in a wagon to the new County Seat.

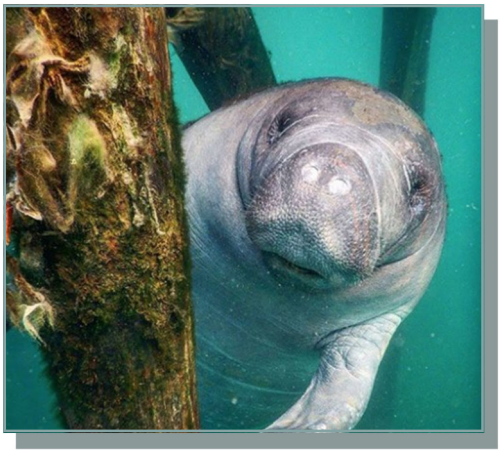
In June 1911, the Board of County Commissioners adopted a resolution to erect a new building to replace the Victorian style wood courthouse on the square. The 1912 Courthouse, designed by architect Willis R Biggers, includes a copper cupola topped with a belvedere and constructed at a cost of $55,885.

Citrus became the big industry in the eastern part of the county, helped along when the Florida Orange Canal and Transit Company built a canal from the groves to the Lake Panasoffkee railhead in Sumter County allowing fruit to be barged through the canal and along the Withalacoochee River. The great freeze of 1894-95 virtually ended the citrus business in Citrus County. Fortunately the county was already in the midst of a new boom, centered on phosphate mining. When the phosphate business died at the beginning of World War I, Citrus County settled into 50 years of rural solitude. People farmed, raised cattle, cut timber and fished. The population in 1950 (5,677) was actually smaller than in 1910.

There was great hope during the 1960's that the construction of the Cross Florida Barge Canal would lead to industrial development, but construction was stopped in 1970 for environmental reasons.

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 Springs brought thousands of Northern retirees to this area and created a population boom. The county has grown from 17,000 in 1960 to 149,000 in 2020.



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."

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.

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.

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 Board of County Commissioners holds a retreat to establish long and short term goals for the upcoming fiscal year.

- 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 holds a budget workshop to establish the budget guidelines for the upcoming fiscal year.

- 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.

- 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.

Capital Planning

- 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.

- 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 a initial cost of greater than **$50,000**. Both of these criteria must be met in order to be considered a capital project.

- 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.

- The County Administrator will schedule a CIP Workshop to present the recommended projects to the Board of County Commissioners in April or May.

- 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 Calendar

January - February

Goal Setting Retreat
Strategic Budget Workshop

March – May

3/22 - Instructions & guidelines distributed to departments
4/9 - Departments submit budget requests
4/27 - CIP Workshop
4/19-4/30 - Budget meetings with Departments

June – July

7/1 - Property Appraiser certifies Taxable Value
7/28 - Budget Workshop

August – September

August - TRIM Notices mailed to all property owners
9/9 & 9/28 - Public Hearings to adopt budget & millage rates

October

10/1 - Fiscal Year begins
October - Submit TRIM Certificationo of Compliance
December - Submit the budget book to Government Finance Officers Association (GFOA)

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 on 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.

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 ap-

propriated 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

The County follows Generally Accepted Accounting Principles (GAAP) for accounting and financial reporting. Governmental GAAP requires use of the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance current expenditures. Expenditures are generally recognized when a liability is incurred. Under the accrual basis of accounting, revenues are recognized when earned and liabilities are recognized when incurred.

Governmental funds are budgeted using the modified accrual basis of accounting. 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. 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.

Fund balance allocations (residual unappropriated liquid assets resulting from prior year’s operations) are budgeted and included as revenue on a budgetary basis as cash 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 compromise 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.

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.

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.

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

*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.

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.

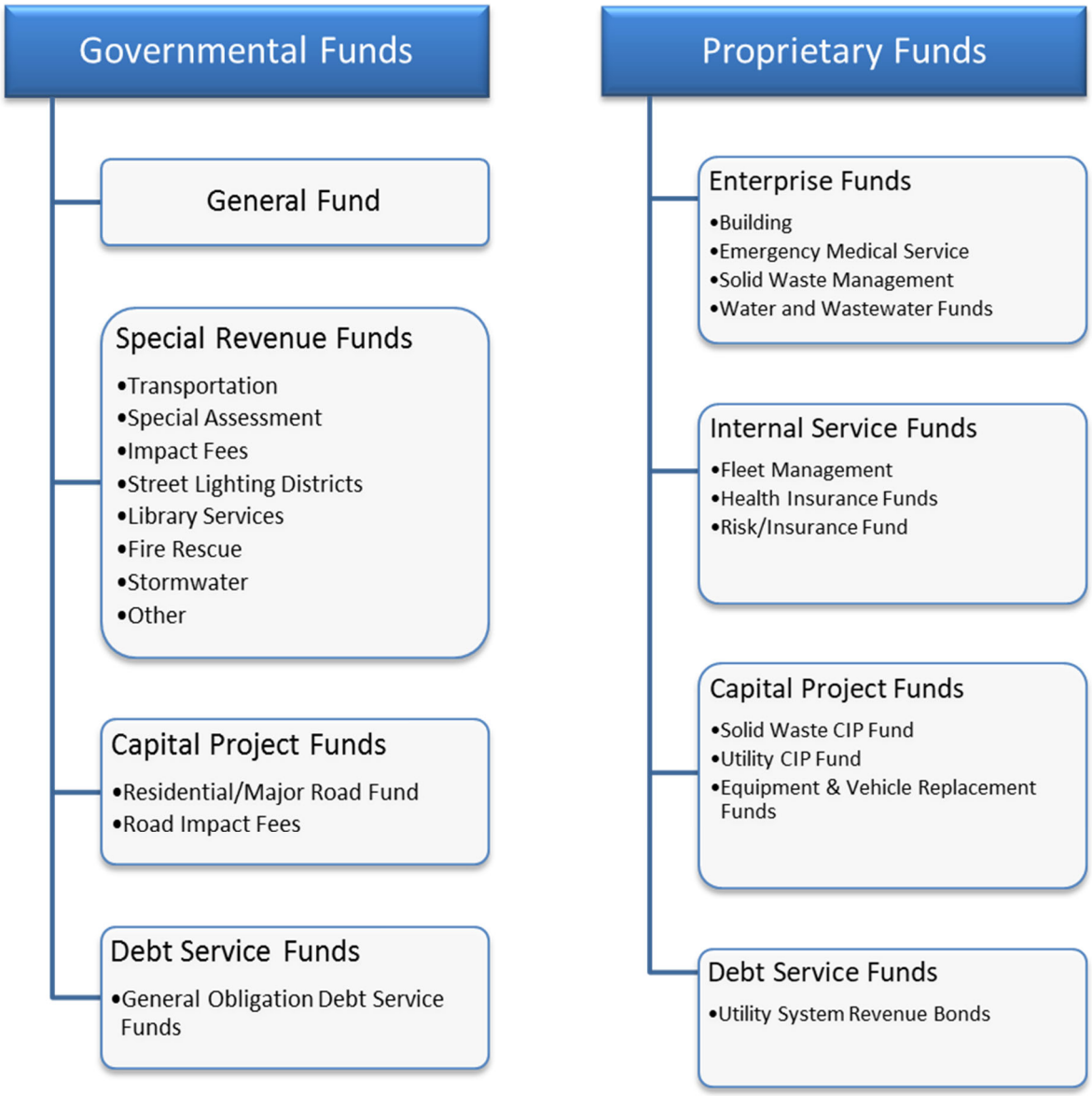
*The county has the following internal service funds: Health Insurance, Insurance Trust, Dental Insurance, Fleet Management, and Fleet Vehicle Trust Fund. None of these funds are considered **major** funds.*

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.

Fund Structure

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



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.

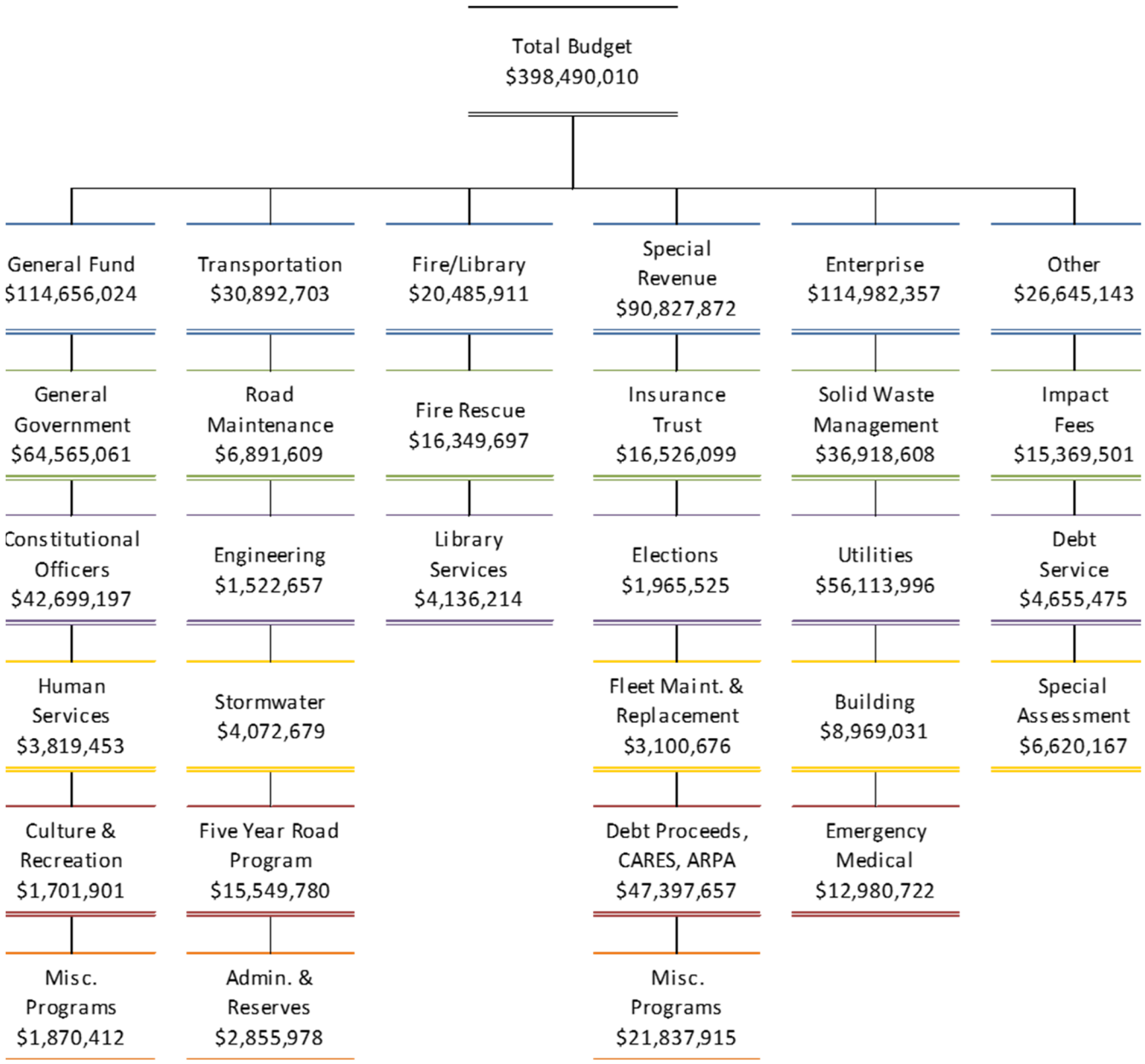
Human Services - A major class of services provided for the care, treatment and control of mental and physical illness.

Culture & Recreation - The cost of providing and maintain 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



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 expend 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 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.

- 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 contingency 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 nonrecurring 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.

Debt Service Policy

Citrus County's debt policies are detailed in the Debt Management Policy as adopted by the Board of County Commissioners. 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.

Procurement Policy

The Citrus County Board of County Commissioners has established a purchasing program that insures goods and services are obtained in a consistent and timely manner, and at the lowest possible price consistent with required standards.

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, 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.

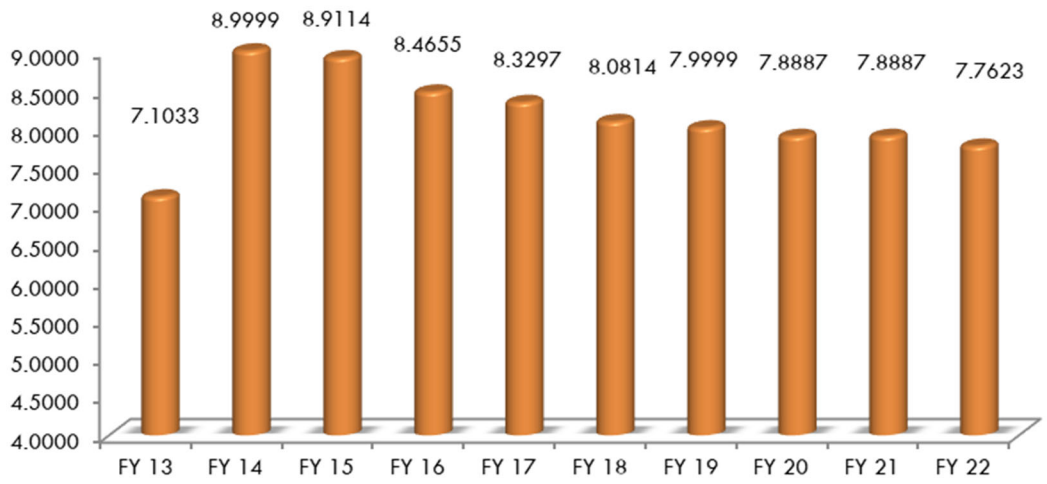
Schedule of Ad Valorem Taxes and Required Millage

	2020/2021		*2021/2022*	
	Revenue	Millage	Revenue	Millage
County-Wide				
General Fund	$66,404,812	6.2176	$69,644,631	6.1937
Transportation	6,395,265	0.5988	6,715,174	0.5972
Health Department	695,277	0.0651	703,901	0.0626
BOCC County-Wide Total	*$73,495,354*	*6.8815*	*$77,063,706*	*6.8535*
Special Districts				
Library Services	$3,435,800	0.3217	$3,606,089	0.3207
Fire Rescue MSTU	5,676,715	0.5881	5,980,456	0.5881
Stormwater MSTU	940,167	0.0974	-0-	0.0000
Special Districts Total	*$10,052,682*	*1.0072*	*$9,586,545*	*0.9088*
Total Millage	*$83,548,036*	*7.8887*	*$86,650,251*	*7.7623*

Summary of Total Budget

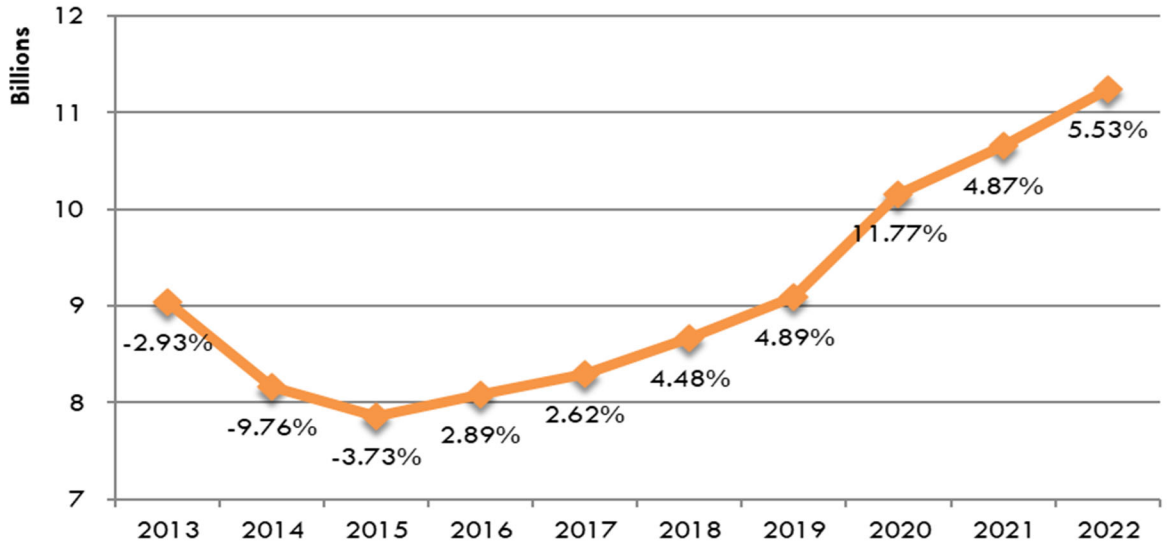
	2020/2021	*2020/2021*	*Change*
General Fund	$107,018,871	$114,656,024	7.14%
Health Department	806,873	1,435,569	80.58%
Transportation Funds	28,089,943	30,892,703	9.98%
Debt Service Funds	2,416,616	4,655,475	92.64%
Special Revenue Funds	31,368,035	69,765,528	122.41%
Internal Service Funds	19,136,808	19,626,775	2.56%
Enterprise Funds	99,838,470	114,982,357	15.17%
Special Assessments	7,168,028	6,620,167	(7.64%)
Impact Fees	10,623,989	15,369,501	44.67%
Library Services	3,730,968	4,136,214	10.86%
Fire Rescue	13,951,486	16,349,697	17.19%
Total Budget	*$324,138,176*	*$398,490,010*	*22.94%*

Millage Rate History



The budget reflects a decrease in the millage rate. The Health Department millage decreased from 0.0651 to 0.0626, or .0025 mills; the General Fund millage decreased from 6.2176 to 6.1937, or .0239 mills; the Transportation millage decreased from 0.5988 to 0.5972, or 0.0016; the Library Services millage decreased from 0.3217 to 0.3207 or 0.0010; the Stormwater MSTU millage was eliminated and the Fire MSTU millage rate remains unchanged. The aggregate millage is 7.7061 or 2.35% increase over the aggregate rolled-back millage rate of 7.5288.

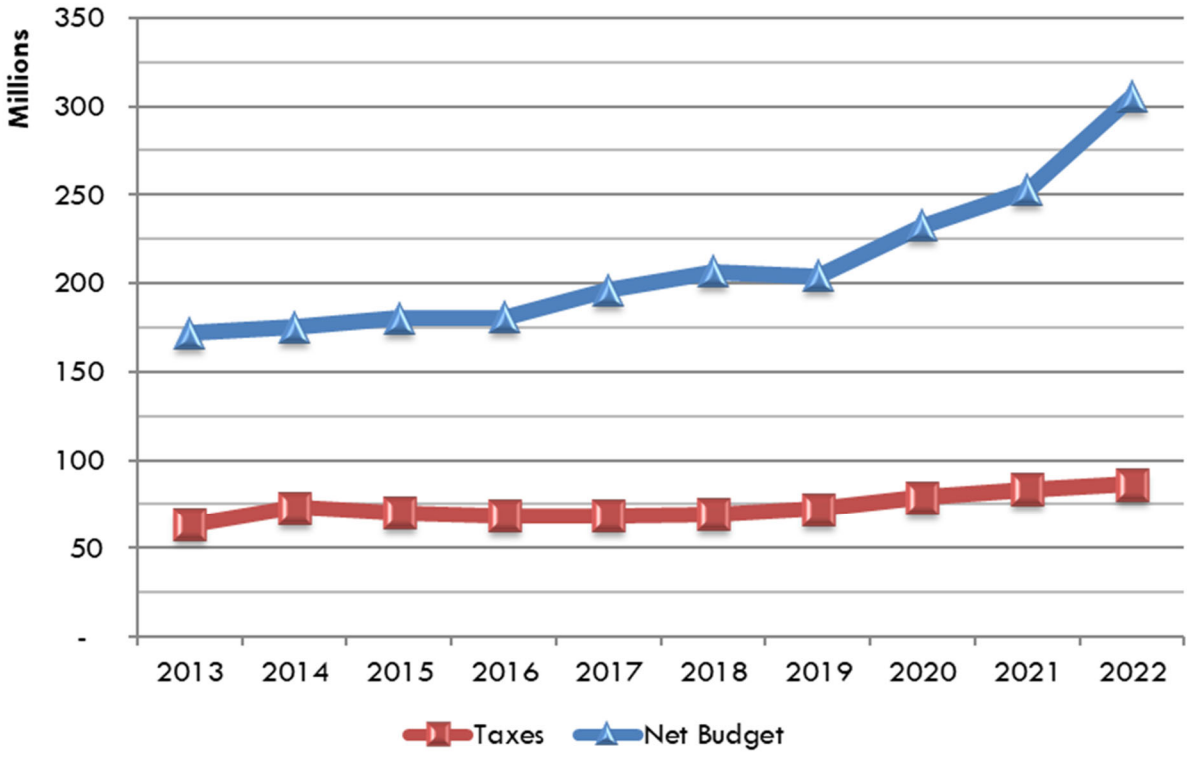
Taxable Value History



The above chart represents the historical taxable value with the percentage increase/(decrease) from the prior year. The chart depicts a three year decline of 13.1% from FY 12/13 to FY 14/15. For the last seven fiscal years there has been an increase in the taxable value, with FY 21/22 increasing of 5.53%

Property Value History

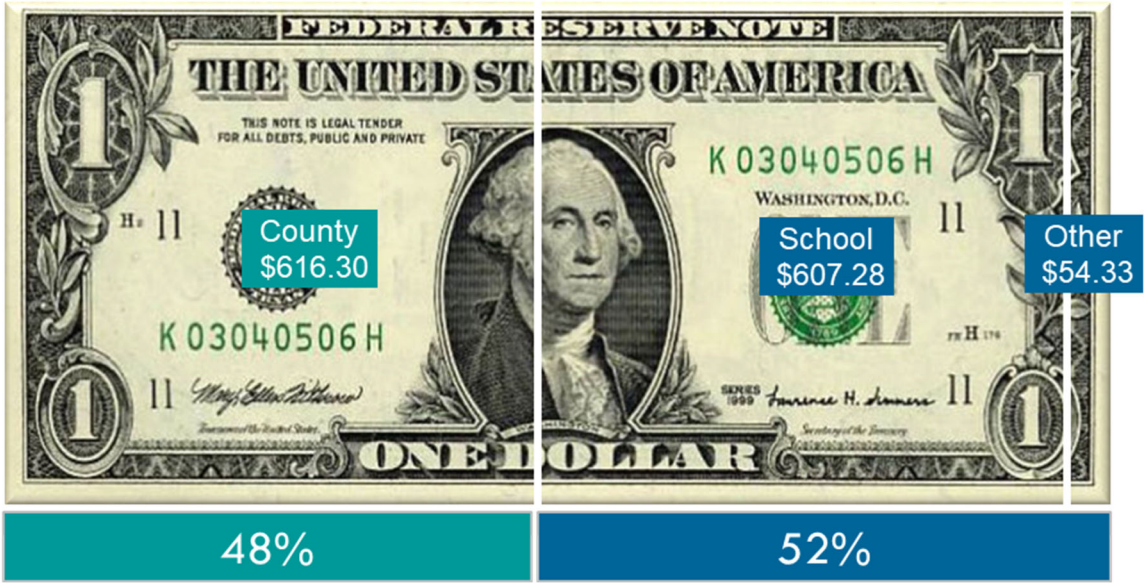
Year	Final Valuation	Millage	Taxes	Net Budget *
2013	9,043,459,879	7.1033	63,421,314	171,875,912
2014	8,160,777,743	8.9999	73,053,243	175,038,484
2015	7,856,463,122	8.9114	69,971,584	180,283,052
2016	8,083,820,200	8.4655	68,325,166	180,452,771
2017	8,295,995,306	8.3297	68,519,560	195,963,159
2018	8,642,427,953	8.0814	69,468,706	206,575,236
2019	9,083,824,193	7.9999	72,072,950	204,140,020
2020	10,160,817,278	7.8887	78,943,798	232,551,964
2021	10,655,493,324	7.8887	83,548,036	252,689,117
2022	11,195,416,635	7.7623	86,650,251	305,266,518



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

Property Tax on Average Residential Home

With a Assessed Value of $129,397 less the Homestead Exemption of $25,000 and less a Non-School Exemption of $25,000 for values between $50,000 and $75,000



Total Tax Bill $1,277.91

This represents a typical Ad Valorem tax notice. Ad Valorem taxes account for approximately 61% 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
7.7623	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;
5.8170	Public Schools - Comprised of 3.5690 local effort required of the Citrus County School Board by the State, .7480 discretionary millage and 1.5000 mills for district local capital improvements of the Citrus County School Board;
0.4307	Mosquito Control - Levy by the Mosquito Control District;
0.2535	Water Management - Levy by the Southwest Florida Water Management District; to provide protection of water and waterways in Citrus County.
14.2635	**TOTAL MILLAGE**

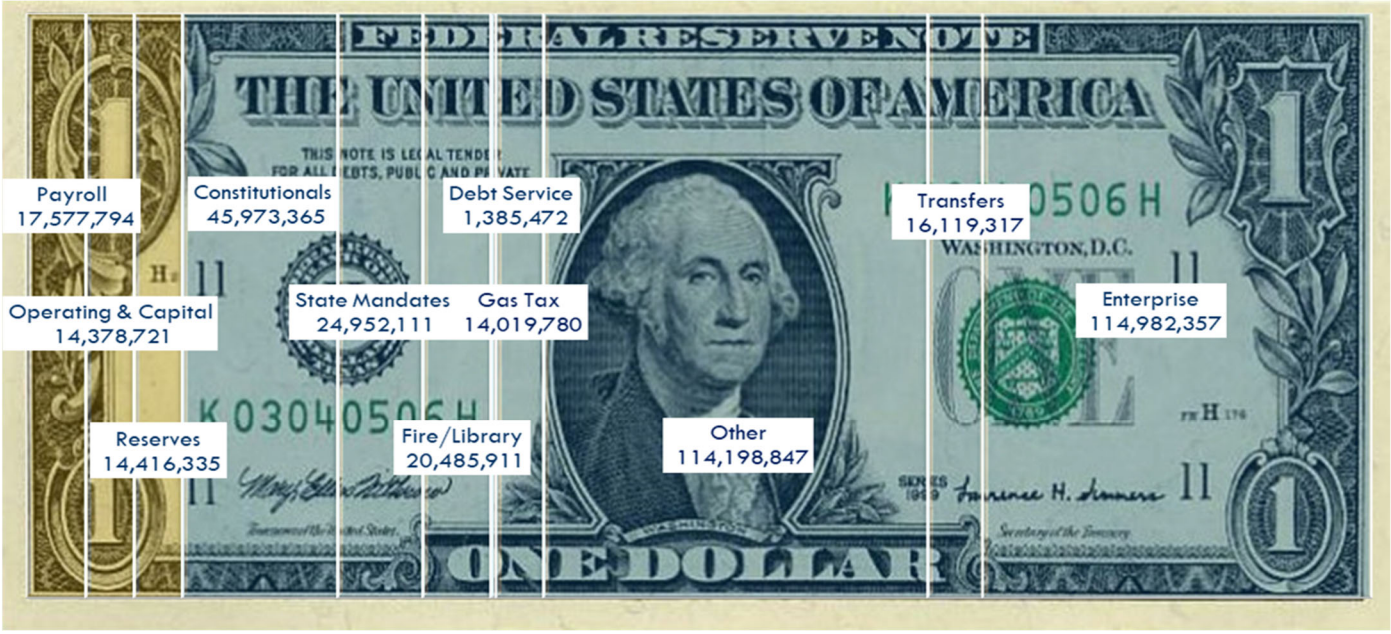
Summary of Total Budget by Fund Type

	General Fund	Transportation	Fire/ Library	Special Revenue	Enterprise	Other	Total
Beginning Fund Balance	22,503,172	8,836,977	4,256,079	51,067,379	67,317,787	15,667,104	169,648,498
REVENUES							
Ad Valorem Taxes	$ 69,644,631	$ 6,715,174	$ 9,586,545	$ 703,901	$ -	$ -	$ 86,650,251
Other Taxes	1,500,000	6,345,000	-	1,960,000	60,000	-	9,865,000
Licenses and Permits	-	4,262,801	6,976,235	52,208	3,650,000	6,532,460	21,473,704
Intergovernmental Revenue	13,439,440	2,573,250	18,000	14,660,259	-	-	30,690,949
Charges for Services	6,605,628	27,000	42,000	9,642,945	36,238,001	-	52,555,574
Fines and Forfeitures	210,000	-	300	40,100	3,193	-	253,593
Miscellaneous Revenues	1,267,865	222,370	119,417	2,259,546	363,322	201,562	4,434,082
Other Non-Operating Revenue	-	-	-	-	1,375,650	-	1,375,650
Statutory Reserves	(4,602,998)	(1,007,281)	(837,126)	(267,925)	(1,513,505)	(326,632)	(8,555,467)
Interfund Transfers	4,088,286	2,917,412	324,461	10,709,459	7,487,909	4,570,649	30,098,176
Total Revenues	*92,152,852*	*22,055,726*	*16,229,832*	*39,760,493*	*47,664,570*	*10,978,039*	*228,841,512*
TOTAL REVENUES & FUND BALANCE	*$ 114,656,024*	*$ 30,892,703*	*$ 20,485,911*	*$ 90,827,872*	*$114,982,357*	*$ 26,645,143*	*$ 398,490,010*
EXPENDITURES							
Personnel Services	$ 40,381,425	$ 6,249,795	$ 11,520,201	$ 12,025,964	$ 18,787,263	$ 85,767	$ 89,050,415
Operating Expenses	38,906,060	3,804,887	3,173,960	11,195,400	15,313,685	1,320,525	73,714,517
Capital Outlay	2,657,222	9,168,448	614,696	39,693,668	26,237,000	3,430,050	81,801,084
Grants in Aid	4,446,339	83,100	44,525	1,116,342	5,000	-	5,695,306
Debt Service	1,496,495	-	335,546	1,233,825	4,301,425	5,259,775	12,627,066
Interfund Transfers	12,873,643	6,044,448	852,446	2,886,041	8,251,245	1,649,383	32,557,206
Total Expenditures	*100,761,184*	*25,350,678*	*16,541,374*	*68,151,240*	*72,895,618*	*11,745,500*	*295,445,594*
Budgeted Reserves	13,894,840	5,542,025	3,944,537	22,676,632	42,086,739	14,899,643	103,044,416
TOTAL EXPENDITURES & RESERVES	*$ 114,656,024*	*$ 30,892,703*	*$ 20,485,911*	*$ 90,827,872*	*$114,982,357*	*$ 26,645,143*	*$ 398,490,010*

Summary of Total Budget by Category

	FY 19/20 Actual	FY 20/21 Adopted Budget	FY 21/22 Adopted Budget	% Change
Beginning Fund Balance	-	138,923,996	169,648,498	22.12%
REVENUES				
Ad Valorem Taxes	$ 76,957,472	$ 83,548,036	$ 86,650,251	3.71%
Other Taxes	9,806,017	9,103,820	9,865,000	8.36%
Licenses and Permits	16,784,170	15,882,136	21,473,704	35.21%
Intergovernmental Revenue	20,375,853	14,701,950	30,690,949	108.75%
Charges for Services	42,952,585	39,739,742	52,555,574	32.25%
Fines and Forfeitures	439,958	241,680	253,593	4.93%
Miscellaneous Revenues	12,245,950	5,668,552	4,434,082	-21.78%
Other Non Operating Revenue	1,700,653	1,050,000	1,375,650	31.01%
Statutory Reserves	9,975,000	-	-	100.00%
Interfund Transfers		(8,022,935)	(8,555,467)	6.64%
Total Revenues	33,768,059	23,301,199	30,098,176	29.17%
	225,005,717	*185,214,180*	*228,841,512*	23.56%
TOTAL REVENUES AND FUND BALANCE	*$225,005,717*	*$324,138,176*	*$ 398,490,010*	22.94%
EXPENDITURES				
Personnel Services	$ 72,053,147	$ 75,417,698	$ 89,050,415	18.08%
Operating Expenses	64,201,704	68,000,624	73,714,517	8.40%
Capital Outlay	16,765,138	60,494,392	81,801,084	35.22%
Grants in Aid	7,135,413	4,951,984	5,695,306	15.01%
Debt Service	24,058,129	9,881,469	12,627,066	27.79%
Interfund Transfers	38,644,070	24,503,954	32,557,206	32.87%
Total Expenditures	*222,857,601*	*243,250,121*	*295,445,594*	21.46%
Budgeted Reserves	-	80,888,055	103,044,416	27.39%
TOTAL EXPENDITURES AND RESERVES	*$222,857,601*	*$324,138,176*	*$ 398,490,010*	22.94%

Total Budget Discretionary



Discretional Funding
$46,372,850
11.6%

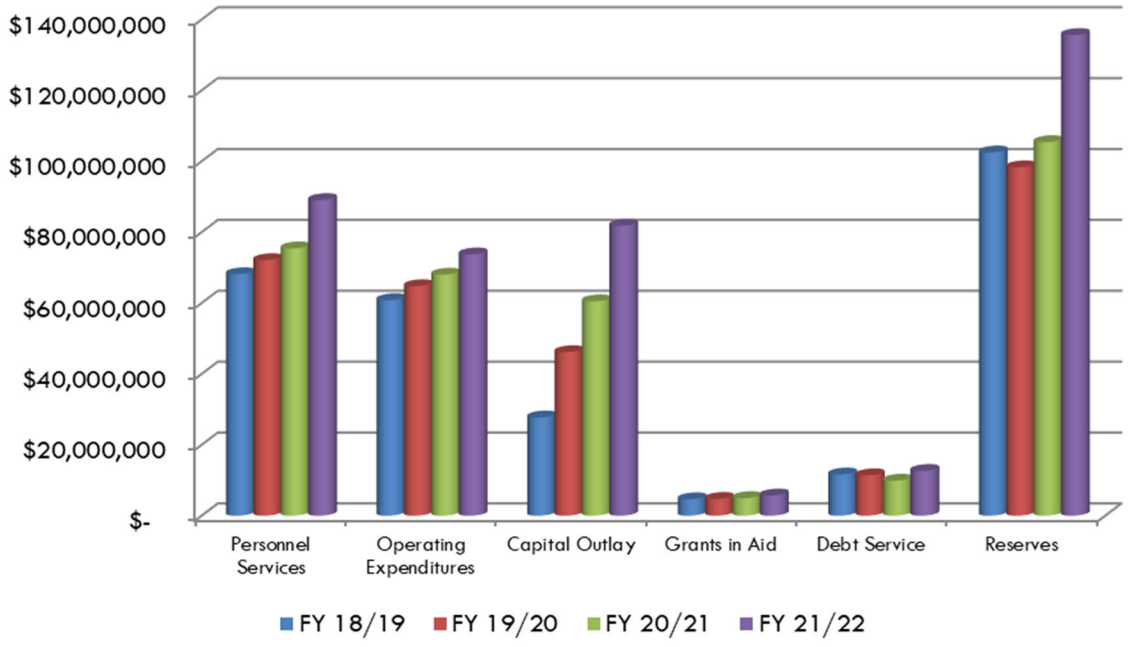
Non-Discretional Funding
$352,117,160
88.4%

General Fund Discretionary

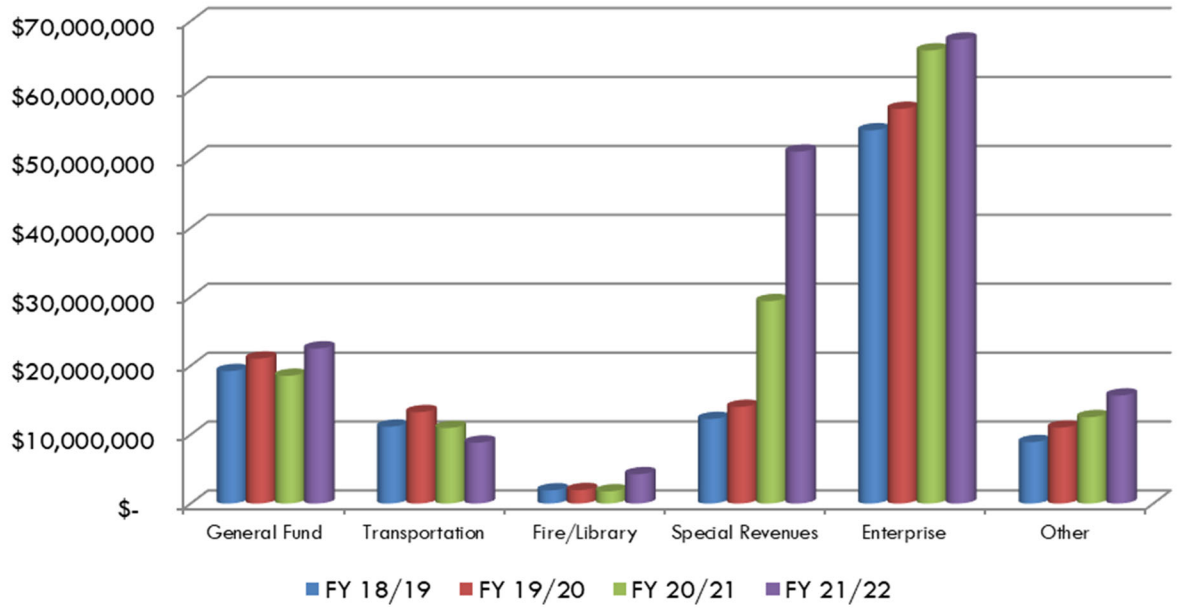
Discretional Funding
$33,474,629
29.2%

Non-Discretional Funding
$81,181,395
70.8%

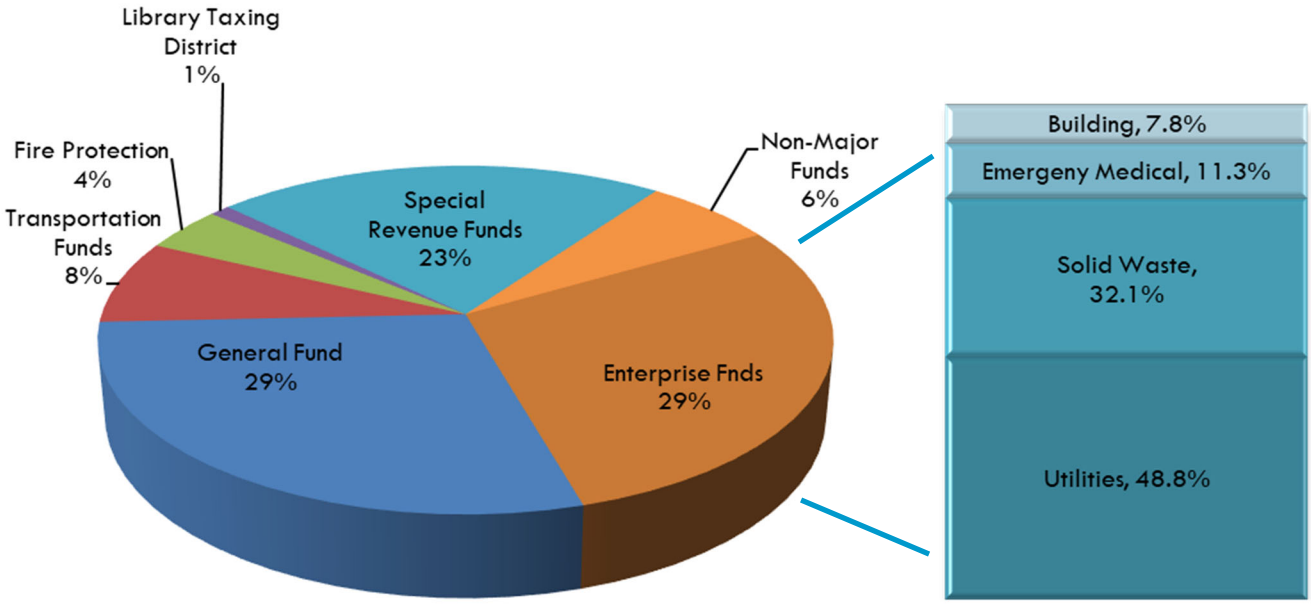
Total Budget Categories
$398,490,010



Cash Carry Forward by Fund Type
$169,648,498



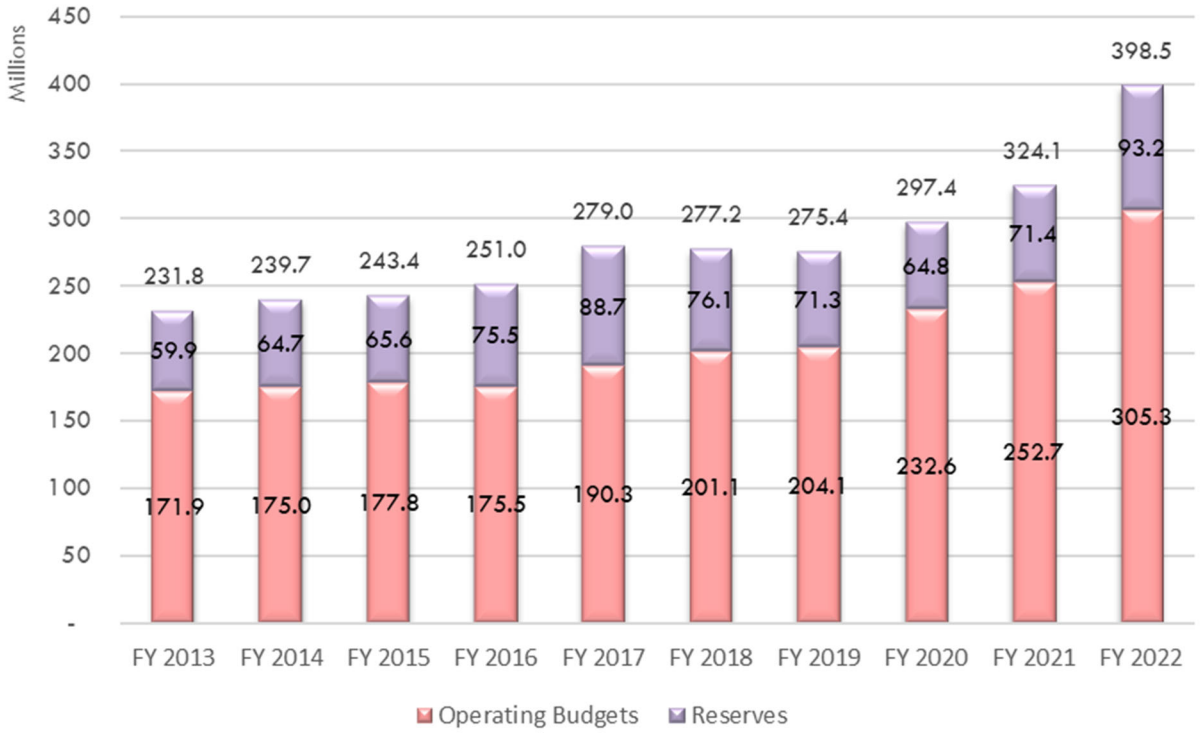
Expenditures by Fund Group



			Percent of Enterprise Expenditures
Enterprise Funds	Utilities	56,113,996	
	Solid Waste	36,918,608	
	Emergency Medical	12,980,722	
	Building Dept.	8,969,031	
		Sub-total	114,982,357
General Fund			114,656,024
Transportation Funds			30,892,703
Fire Protection			16,349,697
Library Taxing District			4,136,214
Special Revenue Funds			90,827,872
Non-Major Funds			26,645,143
		TOTAL	398,490,010

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 consists 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 are 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.

Summary of Total Budget by Operating & Reserves

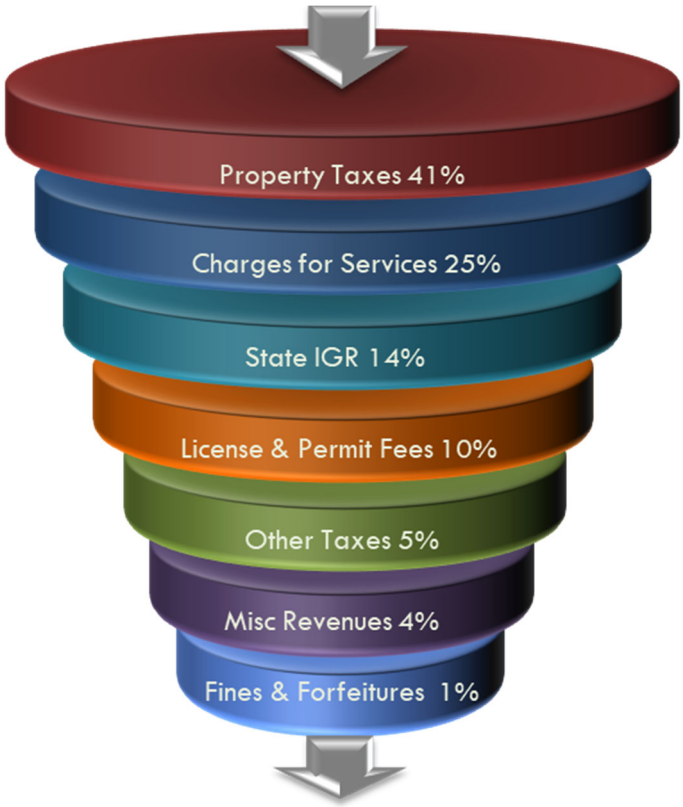


Summary of Total Budget by Major Funds

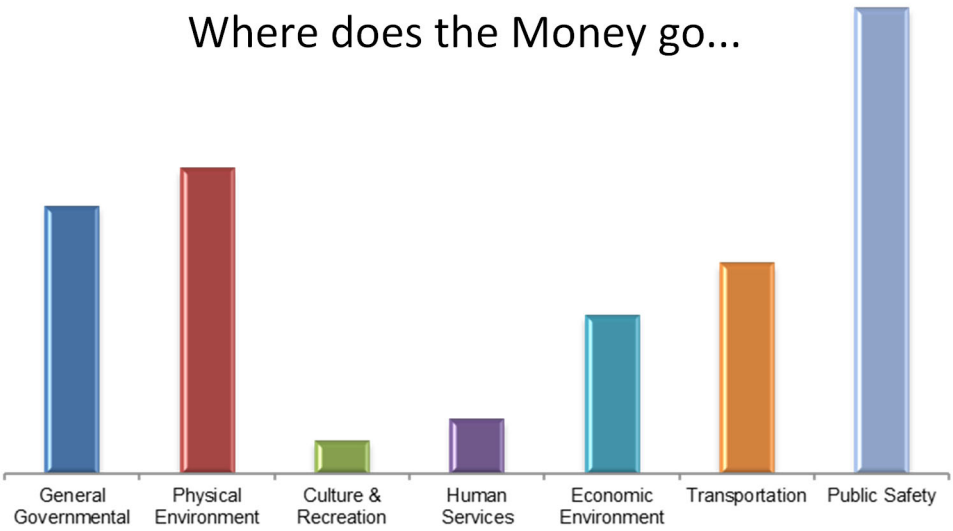
	FY 19/20 Actual	*FY 20/21 Adopted Budget*	*FY 21/22 Adopted Budget*	*% Change*
REVENUES				
General Fund	$ 100,669,750	$ 107,018,871	$ 114,656,024	7.14%
Transportation Fund	17,888,315	28,089,943	30,892,703	9.98%
Public Utilities	35,130,481	55,622,271	56,113,996	0.88%
Landfill	10,107,826	33,986,330	36,918,608	8.63%
Special Revenue Funds	28,931,426	51,299,805	90,827,872	77.05%
Non-Major Funds	32,277,919	48,120,956	69,080,807	43.56%
TOTAL	*$ 225,005,717*	*$ 324,138,176*	*$ 398,490,010*	22.94%
EXPENDITURES				
General Fund	$ 91,801,902	$ 107,018,871	$ 114,656,024	7.14%
Transportation Fund	19,160,237	28,089,943	30,892,703	9.98%
Public Utilities	31,214,858	55,622,271	56,113,996	0.88%
Landfill	7,701,027	33,986,330	36,918,608	8.63%
Special Revenue Funds	27,540,268	51,299,805	90,827,872	77.05%
Non-Major Funds	45,439,309	48,120,956	69,080,807	43.56%
TOTAL	*$ 222,857,601*	*$ 324,138,176*	*$ 398,490,010*	22.94%

FY 2021/22 Revenue & Expenditure Summary

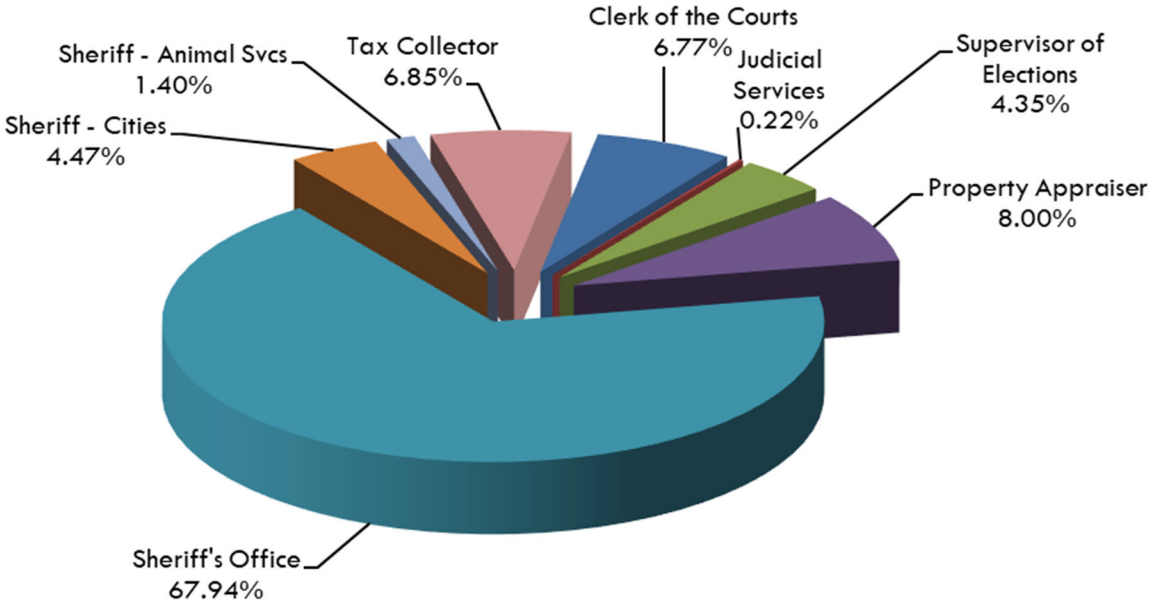
Where does the Money come from...



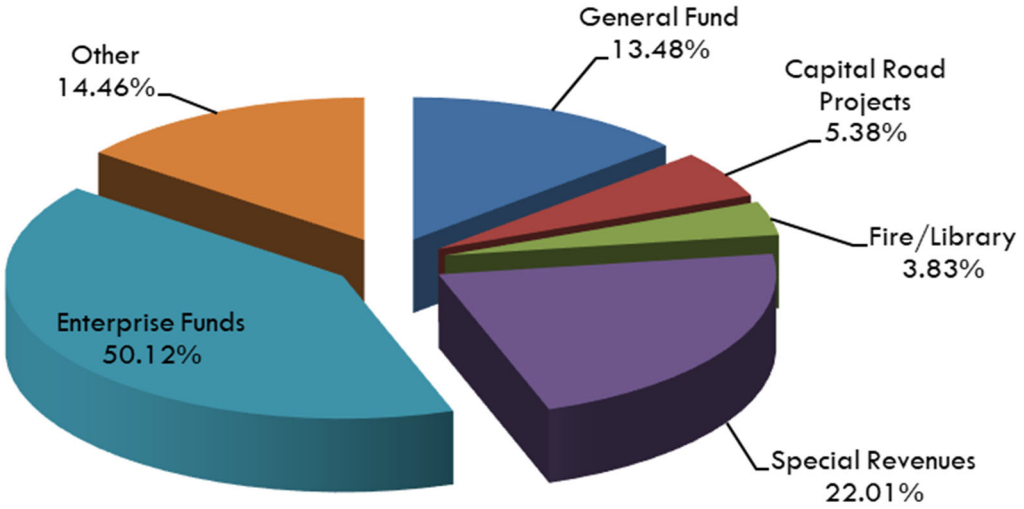
Where does the Money go...



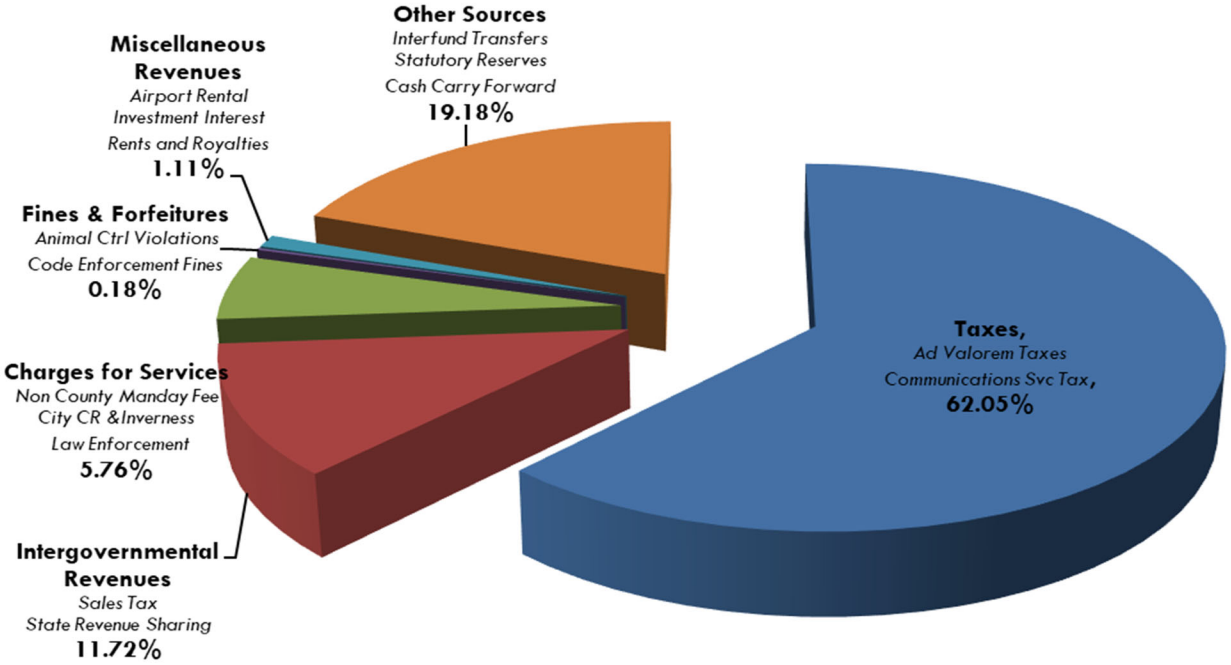
Elected Officials
$45,377,256



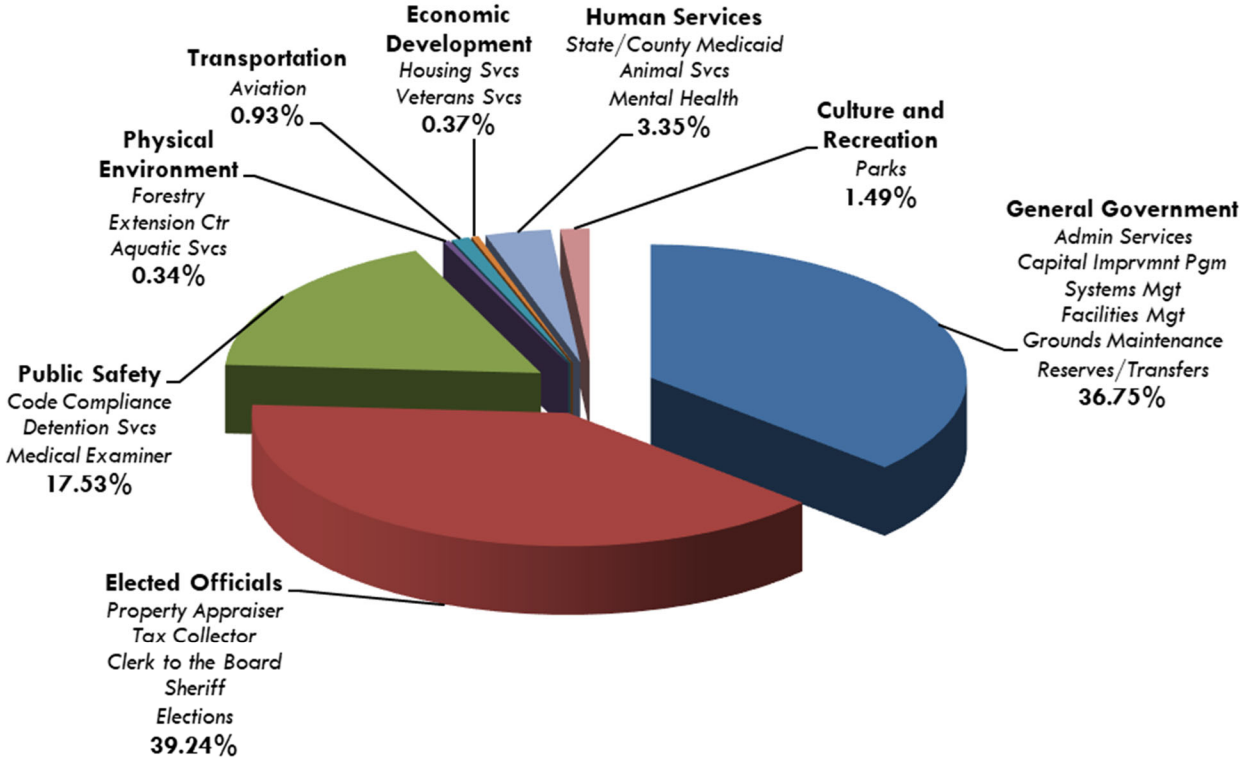
Reserves by Fund Functionally
$103,044,416



General Fund Revenues
$114,656,024



General Fund Expenditures
$114,656,024

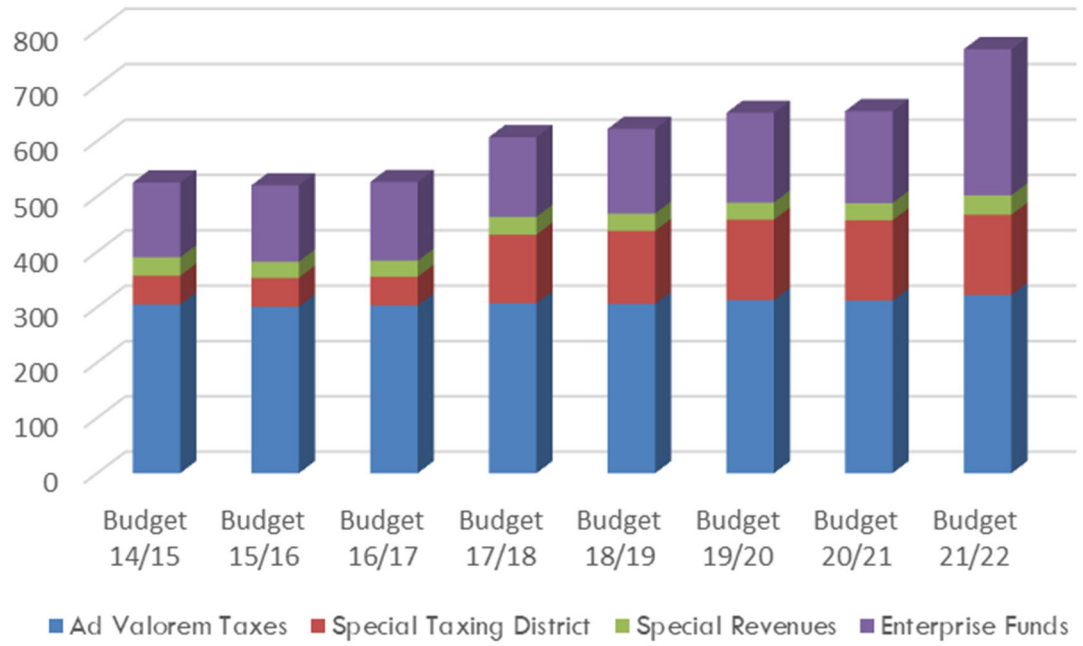


Notes: The chart above represents only the Citrus County General Fund. The categories above are from the State of Florida, Uniform Accounting System.

State Mandate Summary

Statutory Requirements:	**Florida Statute:**	
County Audit	219.39	175,500
Predisposition of Juveniles	985.686	287,070
Inmate Medical - outside	901.35, 951.032	200,000
Forensic Physical Examination	39.304	35,000
Unemployment Compensation - BOCC	443.1313	10,000
County Planning Councils	373.713	49,803
Division of Forestry	125.27	16,064
Tax Bill Postage/Tax Deeds	195.087, 192.091	123,000
Tax Increments to City CRAs	163.340, 163.355, 163.356, 163.357	860,300
GROWTH MANAGEMENT		
Land Development/Comprehensive Planning/ Concurrency Management	44CFR.1,59-65; 120.525, 125.66, 163, 177 part I, 163.3202, 380.06, 380.0551, 163 part II, 163.3174, 163.3180, 163.3220	863,847
HUMAN SERVICES		
Medicaid	154.301, 409.915	2,330,687
General Assistance: Burials & Cremations	406.50	35,000
PUBLIC SAFETY		
Detention Support	948.06	15,829,781
School Resource Officer Program	1006.12	1,492,102
Medical Examiner	406.08	414,938
Mental Health	394.76 & FL Admin Code 65,65E-14.005	550,000
Baker Act Transports	394.76	40,000
Electronic Inmate Monitoring	948.11	50,000
Emergency Medical Services (EMS)	125.01	858,519
SUPPORT SERVICES		
General Insurance/Other Risk Programs	768.28, 112.19, 440.15	725,000
FDLE	943.13	5,500
CONSTITUTIONAL OFFICERS		
Court Administration	29.001, 29.008, 939.185, 318.18, 29.0081	14,500
Public Defender	29.001, 29.008, 318.18, 29.0081	2,330
State Attorney	29.001, 29.008, 318.18, 29.0081	5,540
Clerk of County Courts	29.001, 29.008, 318.18, 29.0081	21,260
Guardian Ad Litem	29.008	4,140
Judicial Services Technology	29.008, 28.24	72,114
Property Appraiser	195.087, 192.091	3,629,902
Tax Collector	195.087, 192.091	3,110,000
Supervisor of Elections	98.015, 129.202, 101.62, 102.014, 101.51, 101.111, 98.255, 101.657	1,972,208
Sheriff - Service of Court Process	30.51	2,857,936
Total Statutory Requirements		**36,642,041**
General Fund Expenditures		114,656,024
Percentage of Statutory Requirements		31.96%

Positions by Fund Type



Staffing Change Recap

In fiscal year 21/22, 112 positions were created with the 97 positions resulting from the County ending their partnership with Nature Coast EMS. Of these positions , 89 are listed in the EMS Enterprise Fund with remainder included in Facilities Management, Human Resources, Systems Management, and Fleet Management budgets.

Growth in the construction industry resulted in four additional positions; three in the Building Division and one in Land Development. The Water Resource Department continues to expand its service area which requires additional staff for the billing and operating functions.

Additionally, the Board of County Commissioners adopted an Stormwater Special Assessment resulting in the need for an Assessment Agent in Land Section for this new program. Finally, based on the workload, a Purchasing & Contract Specialist position was added in Management & Budget and an Assistant County Attorney position in the County Attorney's Office.

Summary of Adopted Positions

Fund	Budget 2019/2020	Budget 2020/2021	Budget 2021/2022	Change from Current Year
Board of County Commissioners				
General Fund				
Aquatic Services	8	8		(8)
Board of County Commissioners	6	6	6	
Code Compliance	9	9	9	
Communication Services			3	3
Community Centers	5	5	5	
Community Service Administration	3	4	4	
County Administrator	5	5	4	(1)
County Attorney	3	3	4	1
Extension Center	7	7	7	
Facilities Management	41	41	43	2
Geographic Information Systems	6	6	6	
Grounds Maintenance	24	24	24	
Growth Management	2	2	2	
Housing Services	3	3	3	
Human Resources	6	6	7	1
Land Development	8	8	9	1
Management & Budget	11	11	12	1
Parks and Recreation	17	17	17	
Support Services Administration	7	6	6	
Systems Management	15	14	14	
Veterans Services	4	4	4	
Total General Fund	***190***	***189***	***189***	
Road and Bridge				
Road Maintenance	77	77	78	1
Public Works Administration	3	4	4	
Engineering	22	21	21	
Stormwater	2	2	3	1
Total Road and Bridge	***104***	***104***	***106***	***2***
Special Assessments				
Citrus Springs MSBU	**2**	**2**	**2**	
Library Services				
Library Services	**49**	**49**	**49**	
Fire Protection				
Fire Rescue	**96**	**96**	**96**	
Fire Rescue Fire Instructors	12	12	12	

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.

Summary of Adopted Positions con't.

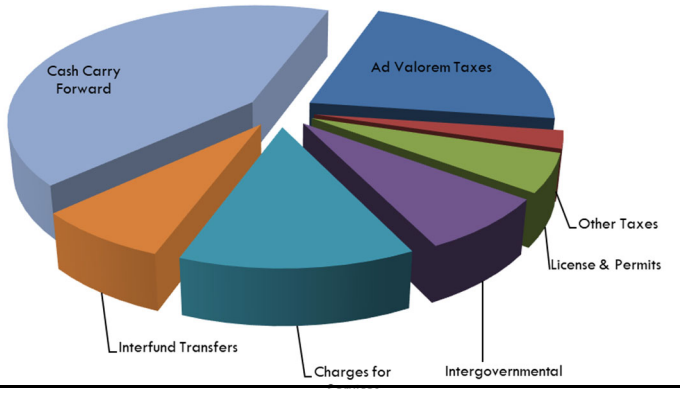
Fund	2019/2020	2020/2021	2021/2022	Change
Special Revenue Funds				
Animal Services	19	19	19	
Aquatic Services			8	8
Business Tax	1	1	1	
Drug Court	1	1	1	
Teen Court	1	1	1	
Article V State Attorney	2	2	2	
Article V Public Defender	1	1	1	
Article V Circuit Court	2	2	2	
Article V Innovative Program	3	3	3	
Visitor & Convention Bureau	6	6	6	
Total Special Revenue Funds	***36***	***36***	***44***	***8***
Internal Service Funds				
Fleet Management	12	12	16	4
Enterprise Funds				
Solid Waste Management	22	22	22	
Litter Program	5	5	5	
Long Term Care		1	1	
Recycling	1	1	1	
Hazardous Waste	3	3	3	
Utilities System	98	101	107	6
Building	33	33	36	3
Emergency Medical Services			89	89
Total Enterprise Funds	***162***	***162***	***264***	***98***
Total Board Positions	***651***	***654***	***766***	***112***
Constitutional Offices				
Clerk to the Board	29	29	30	1
Elections	10	10	10	
Property Appraiser	50	49	49	
Sheriff - General Operating	269	269	270	1
Sheriff - Court Services	30	30	30	
Sheriff - City of Crystal River	12	12	12	
Sheriff - City of Inverness	10	10	11	1
Tax Collector	63	65	68	3
Total Constitutional Offices	*473*	*474*	*480*	*6*
Total Positions	***1124***	***1128***	***1246***	***118***

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 staffs, 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 2021 from the County's major revenue sources. The revenue sources profiled in this section comprise 95.5% of the total revenue budget for fiscal year 2022.



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 millage 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.

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.

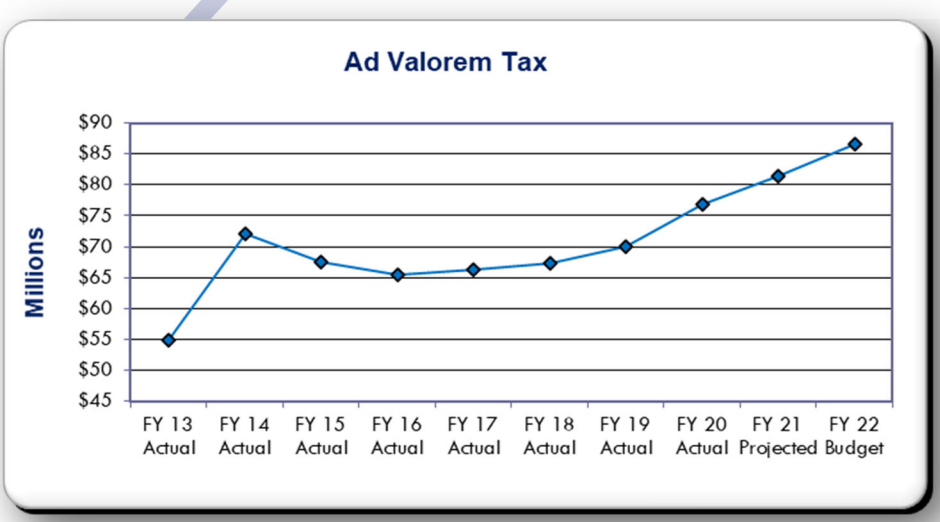
Collection Frequency

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 $616.30 based on the millage rate of 7.7623 for fiscal year 2022. The fiscal year 2022 estimated ad valorem revenue of $86,650,251 comprises 21.7% of the total revenue budget.



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 service, 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

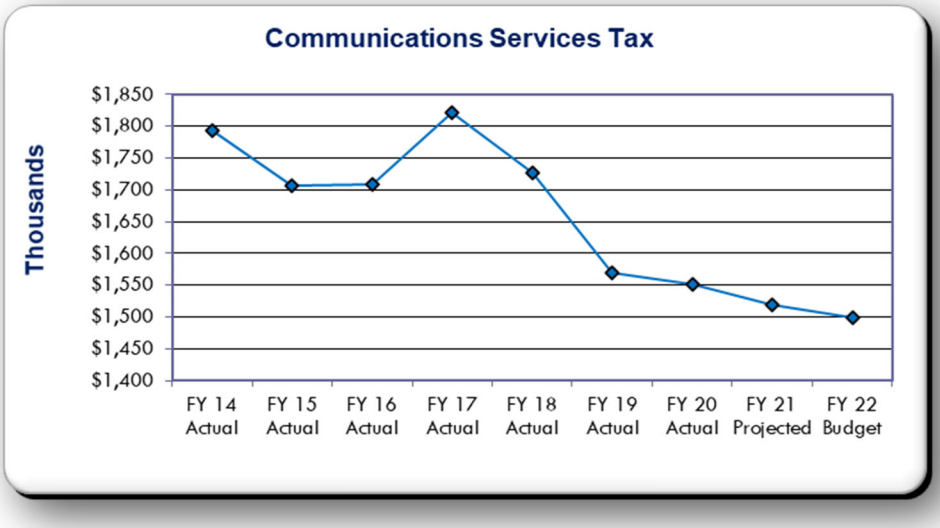
The proceeds may be used for any County purpose. They may also be pledged to repay indebtedness. The County has used this revenue source as security for the Emergency Operations Center and Floral City Library indebtedness.

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 2022 estimate of $1,500,000 represents 0.4% of the total revenue budget.



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

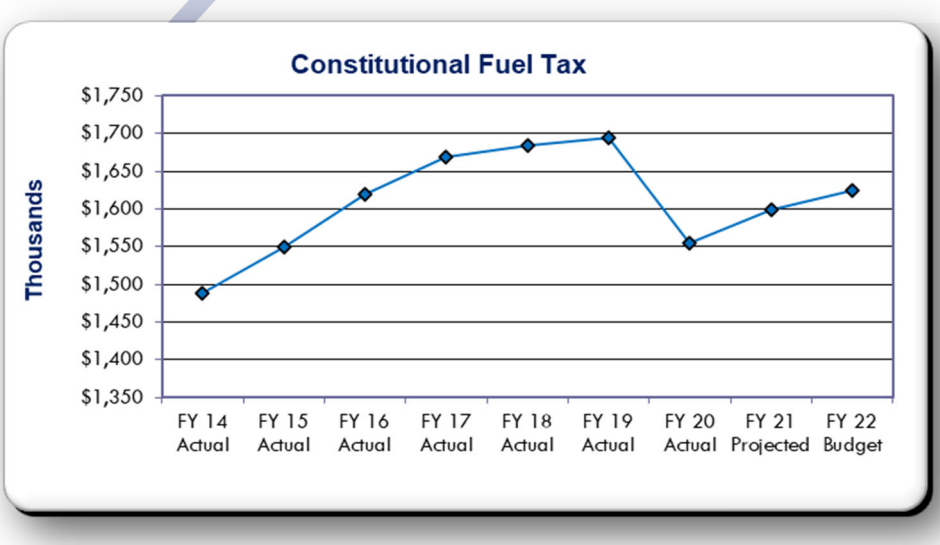
Proceeds must be used for the acquisition, construction, and maintenance of roads. Maintenance may include construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. They may also be used as matching funds for transportation-related grants.

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 2022 estimate is $1,625,000 or 0.4% 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.

Use of Revenue

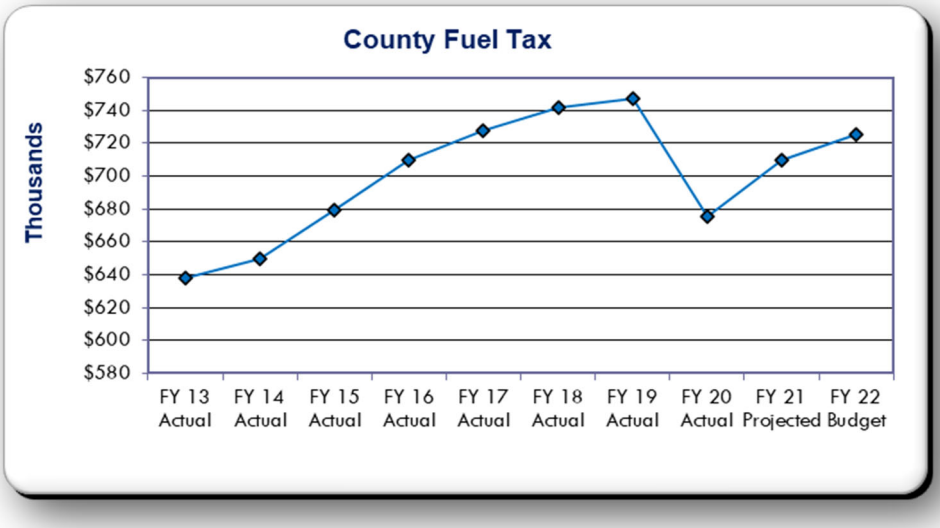
Proceeds must be used for transportation related expenditures. The expenditures must be for acquisition of rights-of-way; construction, reconstruction, maintenance and repair of transportation facilities, roads, bridges, bicycle paths and pedestrian pathways. Proceeds may also be used for debt service 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 2022 estimate is $725,000 or 0.2% 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

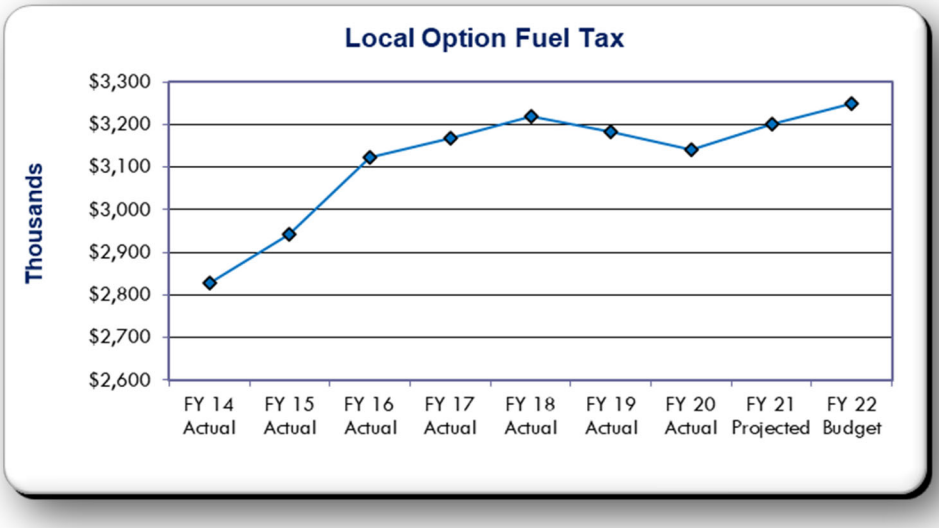
Proceeds must be used for transportation expenditures. The expenditures must be for public transportation operation and maintenance; roadway and right of way maintenance and drainage; street lighting; traffic signs, signals, and pavement markings; and bridge maintenance and operations. Proceeds may also 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 Assumption(s)

The revenue estimate is calculated 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 2022 estimate is $3,250,000 or 0.8% 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.

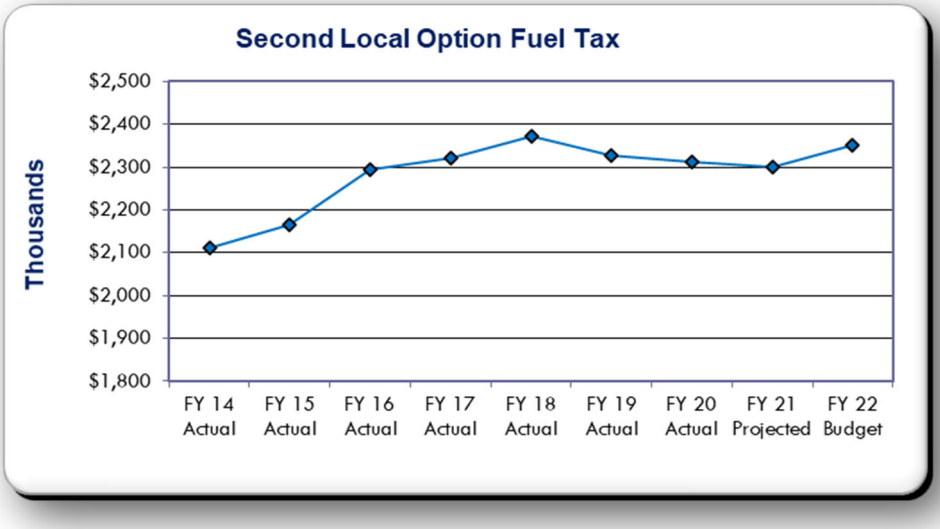
The Board of County Commissioners receives 90.95% of the distribution allocated to the county. The cities of Inverness and Crystal River share in the remaining 9.05%.

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 2022 estimate is $2,350,000 or 0.6% of the total revenue budget.



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

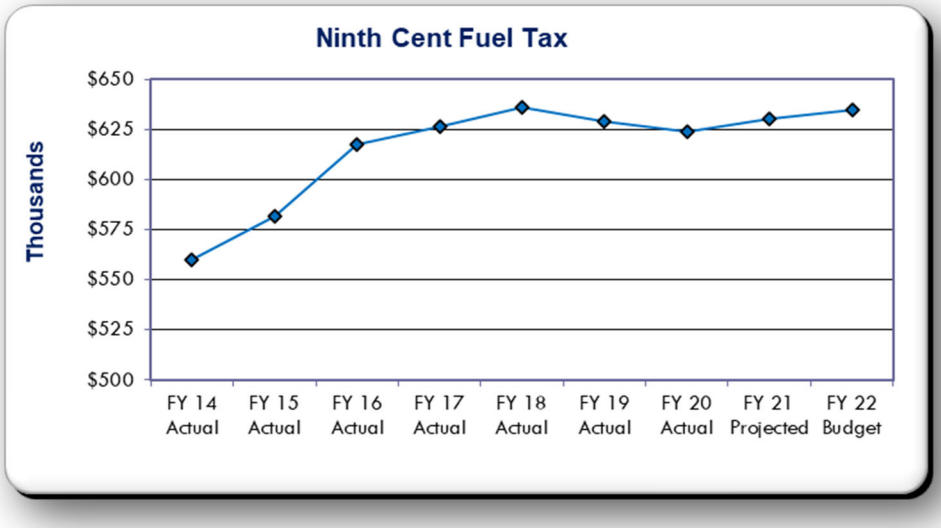
Proceeds must be used for transportation expenditures. The expenditures must be for public transportation operation and maintenance; roadway and right of way maintenance and drainage; street lighting; traffic signs, signals, and pavement markings; and bridge maintenance and operation. Proceeds may also 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 2022 estimate is $635,000 or 0.2% of the total revenue budget.



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

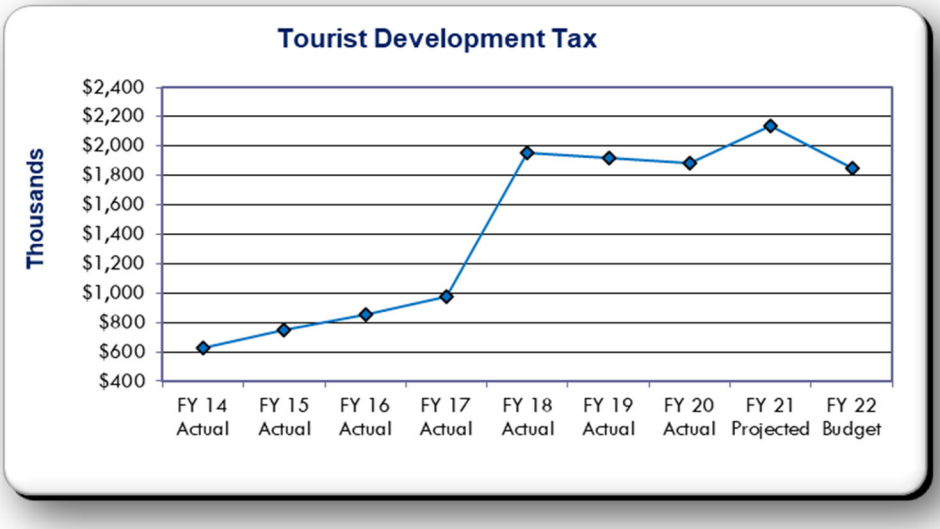
Proceeds must be used to fund the County Tourist Development Plan as approved by the Board of County Commissioners. They may also be pledged to repay indebtedness. Any proceeds from bonds issued must be used for purposes authorized by the County Tourist Development Plan.

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 2022 estimate is $1,850,000 or 0.5% of the total revenue budget.



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.

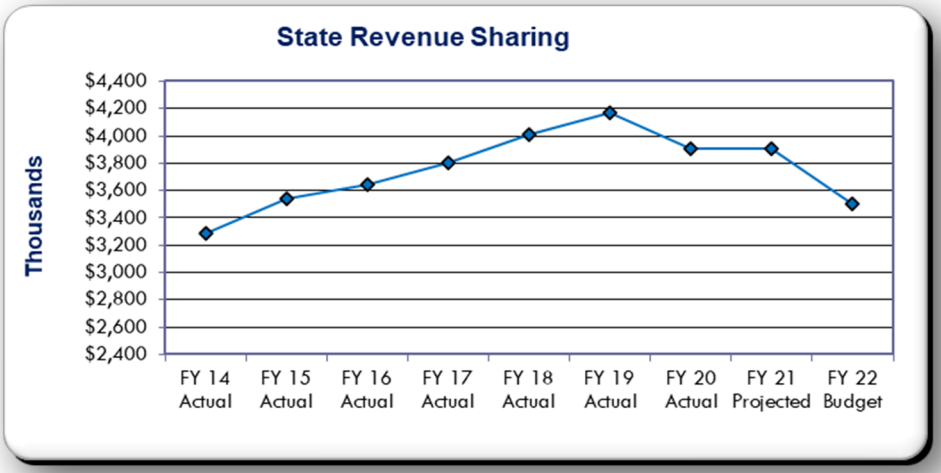
County revenue sharing proceeds consist of 2.9% of the cigarette tax collections and 2.081% of the sales and use tax collections by the state. The cigarette tax collections equal 1.23% of the county revenue sharing proceeds and the sales and use tax collections complete the remaining 98.77% of the proceeds.

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 Re-

search (EDR). The amount of growth funds the county is estimated to receive for fiscal year 2022 is $4,011,915. 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 2022 estimate is $3,500,000 or 0.9% of the total revenue budget.



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.

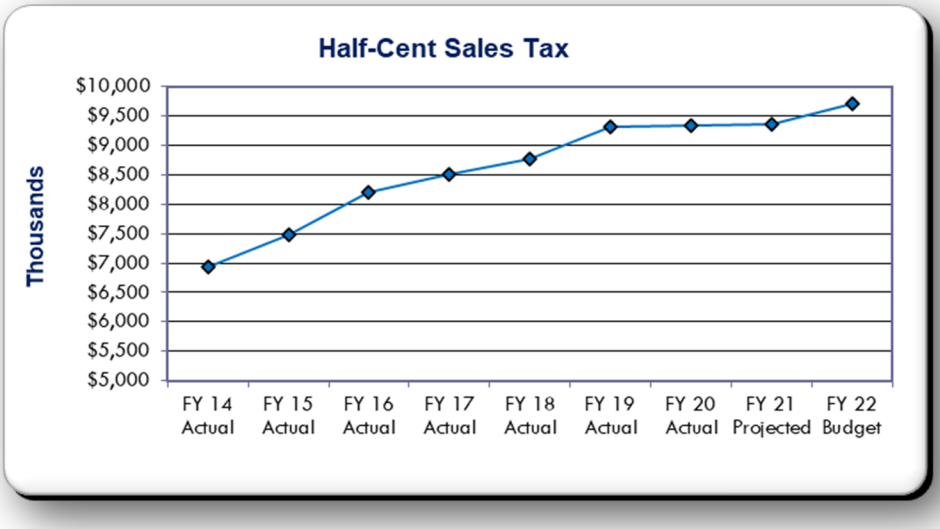
Collection Frequency

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 2022 estimate is $9,700,000 or 2.4% of the total revenue budget.



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. Each county shall implement a recyclable materials recycling program that shall have a goal of recycling recyclable solid waste by 75% by December 31, 2020.

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 $25 per year, and a fee charged to businesses with waste disposal service at $1.00 per cubic yard.

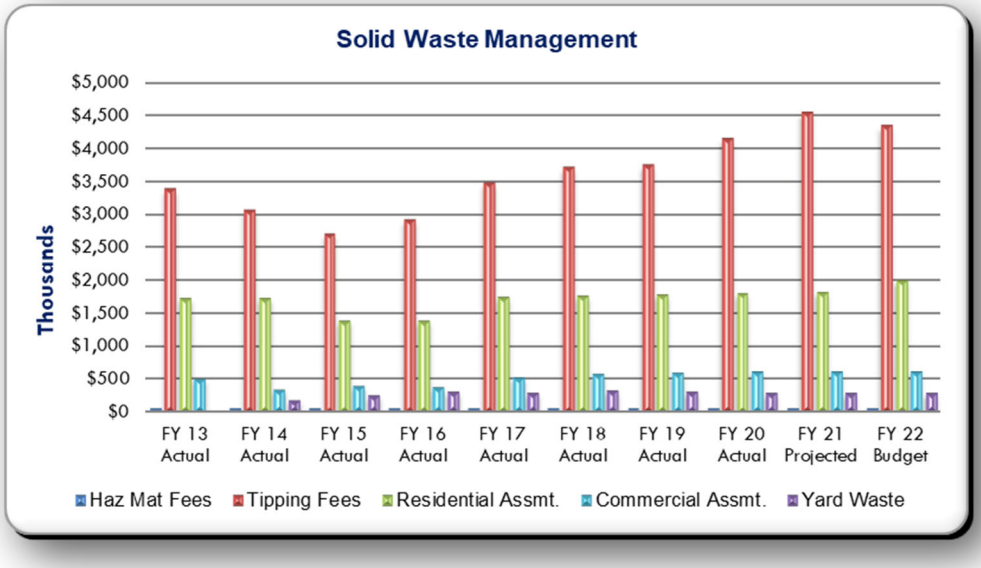
Use of Revenue
Revenues are received into the Solid Waste Fund and used for operating, maintenance, debt service and closure/long-term care expenses of the system.

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 receipted 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 Ap-

praiser.

The fiscal year 2022 estimate is $7,318,000 or 1.8% of the total revenue budget, comprised of a hazardous materials fee estimate of $60,000, user fee estimate of $4,350,000, residential assessment estimate of $2,000,000, commercial assessment estimate of $620,000 and yardwaste estimate of $288,000.



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 standard 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.

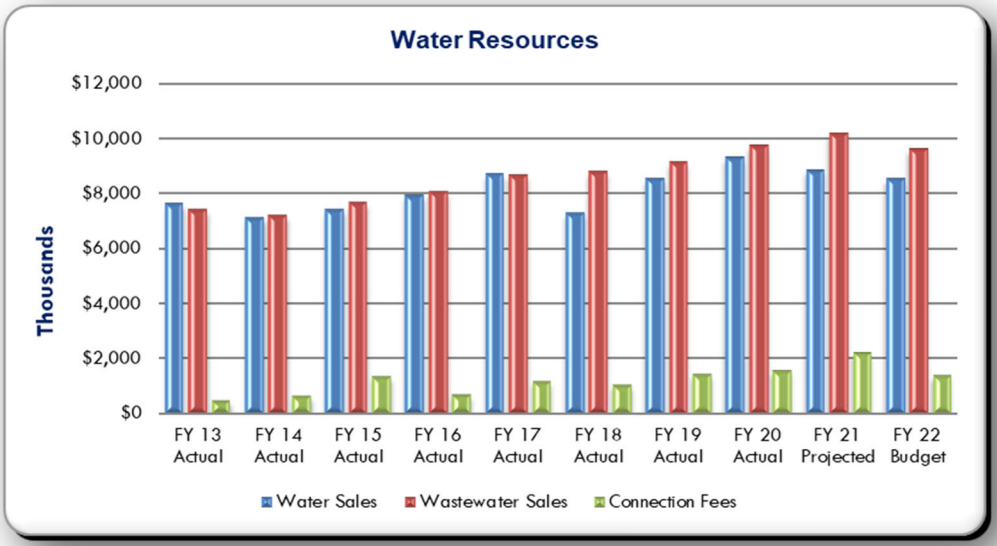
Use of Revenue

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 consultant. The fiscal year 2022 budget for water and wastewater sales includes a 1.17% Gross Domestic Product Price Deflator Index increase.

The fiscal year 2022 estimate is $19,525,337 or 4.9% of the total revenue budget, which is comprised of water sales in the amount of $8,538,774, wastewater sales in the amount of $9,610,913, water connection fees in the amount of $575,000 and wastewater connection fees in the amount of $800,650.



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 City of Crystal River and Inverness also define a district. The City of Inverness opted out of the County's transportation impact fees. Impact fees are collected in four (4) benefit districts that are defined by geographical boundaries. Parks, school, library, public building and public safety (emergency medical services, fire and law enforcement) benefit districts include 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.

Single Family Home Impact Fees
Effective June 23, 2021

Category	
EMS	$ 51
Fire	315
Law Enforcement	342
Libraries	288
Parks and Recreation	668
Public Buildings	274
Schools	1,660
Transportation	1,815
Total	***$5,413***

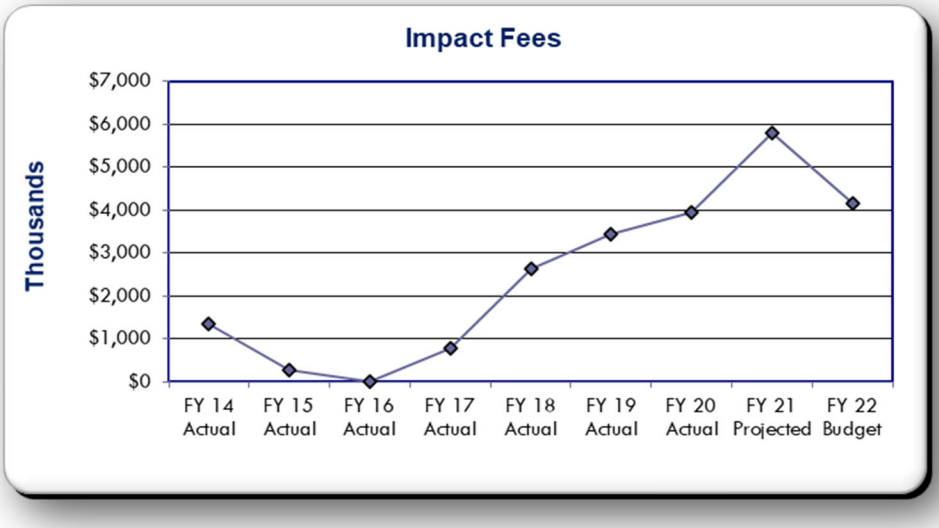
Collection Frequency

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 2022 estimate is $4,170,000 or 0.1$ of the total revenue budget, which is comprised of EMS in the amount of $45,000, Fire in the amount of $300,000, Law Enforcement in the amount of $250,000, Library in the amount of $300,000, Parks in the amount of $675,000, Transportation in the amount of $1,350,000 and School in the amount of $1,000,000.



Interfund Transfers

Interfund transfers often arise due to the specific requirements of governmental fund accounting. Frequently, it is necessary to transfer monies between funds for various uses. Interfund transfers are self-balancing and represent revenue to one fund and expense 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 the leachate management but housed in the Water Resource/Utilities Division. The fiscal year 2022 estimate for all interfund transfers is $30,098,176 or 7.6% of the total revenue budget.

Cash Carry Forward

Cash Carry Forward or Fund Balances is defined as the funds carried over from one fiscal year to the next. Fund balances total $169,648,498 or 42.6% of the fiscal year 2022 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 comprised of Salaries/Wages and Fringe Benefits and represent approximately 22.3% or $89.0 million of all expenditures in the County budget, of that, the Constitutional Officers equal approximately 31.7% or $28.2 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 7.8% of all expenditures in the budget. The 2022 budget is $35.1 million, which is $7.4 million increase from the 2021 budget, primarily due to the transition of Emergency Medical Services (EMS) from a private partnership to the County.

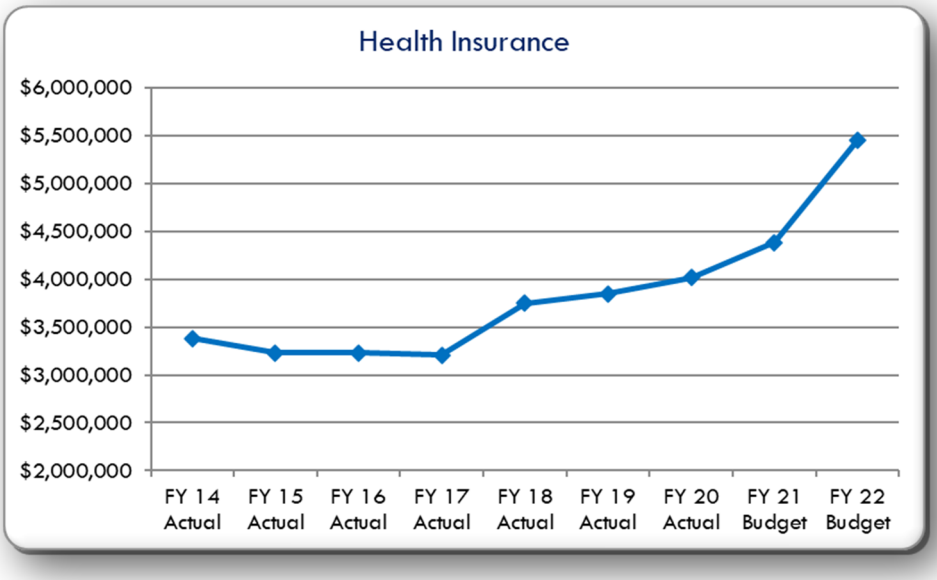
Fringe Benefits

Fringe Benefits 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 3.3% of all expenditures in the budget.

The 2022 fringe benefits budget is $15.6 million or an increase of 34.7% from 2021, primarily due State of Florida Retirement System contribution rate for EMS personnel.

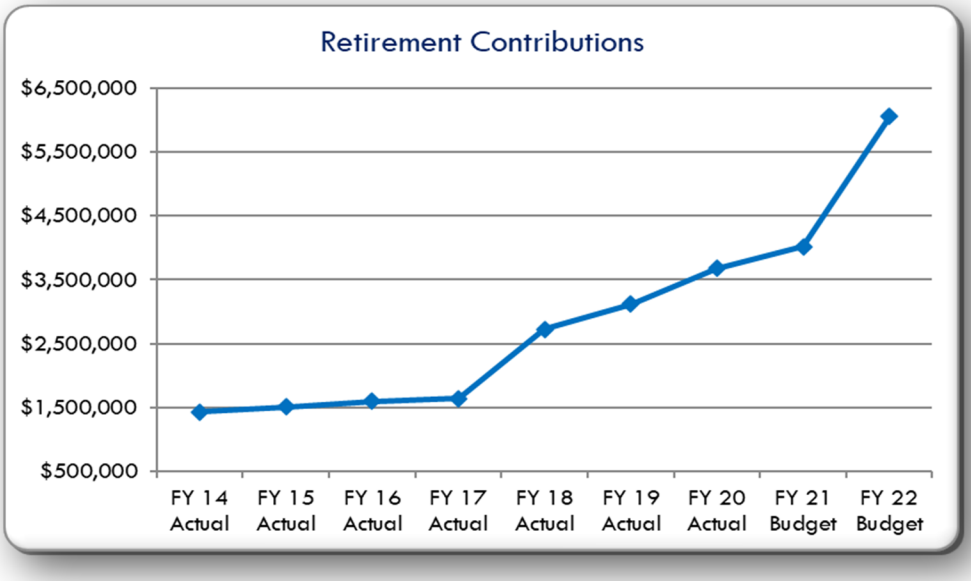
Health Insurance

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 of $546.90. In 2013, the County implemented an Employee Health Clinic in an endeavor to reduce health costs. These costs comprise the second largest portion or 35.0% of the Fringe Benefits category. The 2022 budget is $5.5 million, which is an increase of 24.4% from Fiscal Year 2021.



Retirement Contributions

The 2013 legislation increased the retirement rates to include funding for the unfunded actuarial liability. The 2022 budget for FRS contributions is $6.1 million, which is a $2.0 million increase from the 2021 budget. Fire Rescue and EMS personnel are classified in the Special Risk category with a rate of 25.89% compared to the Regular classification rate of 10.82%.



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 2022 budget is $1.3 million, which is $307,400 more than the 2021 budget. Each department is directly charged for their claims as an incentive to provide a safe working environment.

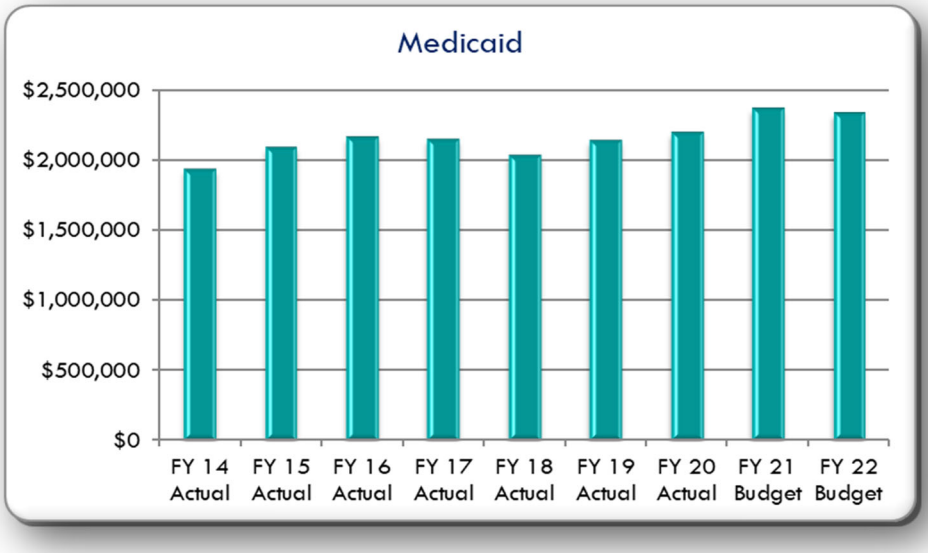
Operating Expenditures

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.

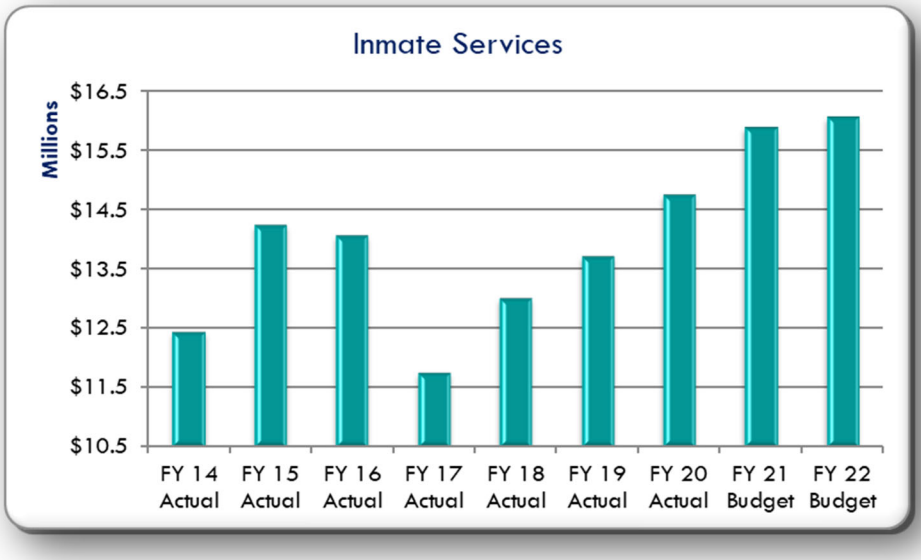
Eligibility for Medicaid is administered through the Department of Children and Families Services (DCF). The State pays medical providers for services rendered on behalf of patients and bills the County its share. The County shares the cost of nursing home care and hospitalization. Nursing home care is capped at $55 per month, per person, and hospitalization is capped at 33 days per year, per person. The County is also responsible through Health Care Responsibility Act (HCRA) for out-of-county hospitalization.

The 2022 Budget for the State Medicaid program is $2.3 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. Citrus County's portion of the State's share is 0.663%.



Inmate Services

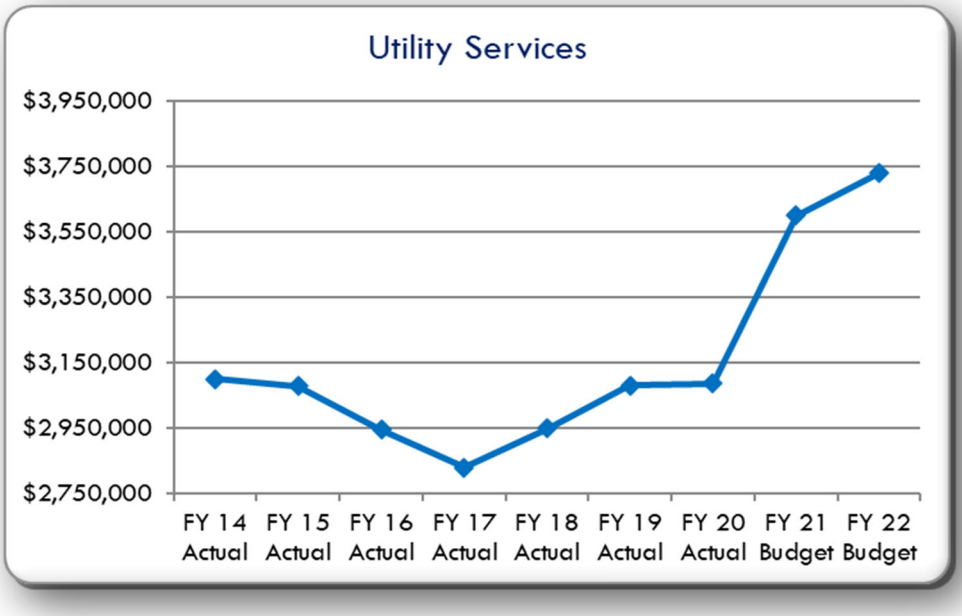
Inmate Services describe the expenditures for medical services, electronic monitoring and the detention center services contract. CoreCivic provides jail services at the detention facility. In fiscal year 2016, $13.7 million was expended at a rate of $70.14 per inmate, per day. The fiscal year 2022 budget was developed anticipating an average inmate daily count of 468 at a rate of $75.09. 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 non-county inmates will be 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 can vary greatly from year to year. Fiscal Year 2009 expenditures were $123,688 while Fiscal Year 2013 totaled $537,331. The Fiscal Year 2022 budget includes $200,000 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.

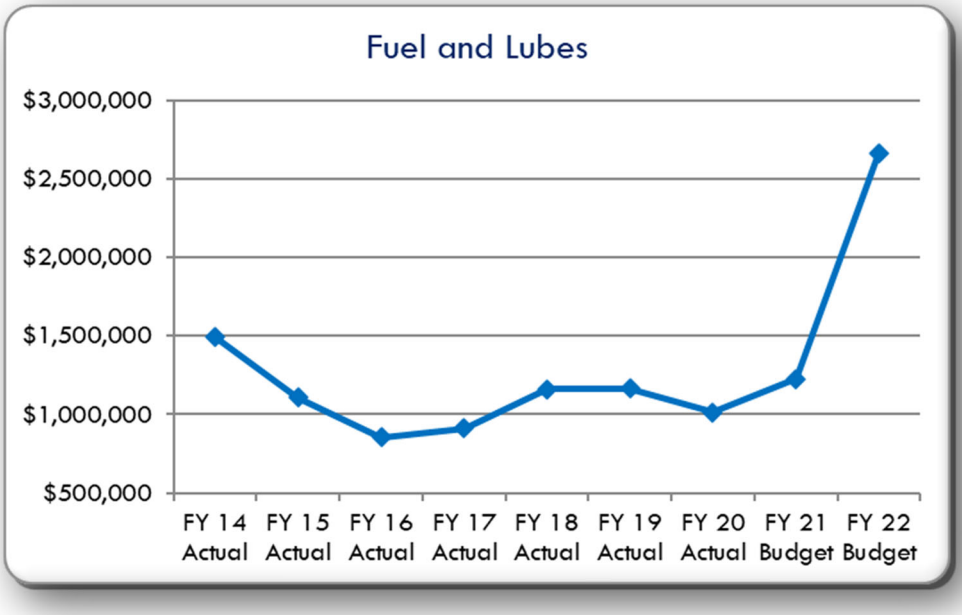
Utility Services

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 $1.0 million since Fiscal Year 2017 from $3.1 to $3.7 million in Fiscal Year 2022.



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 includes $2.7 million. The increase of $1.4 million is due to rising fuel costs and bring EMS services under the County umbrella.



Capital Outlay

Buildings

Buildings describes expenditures for office buildings, firehouses, garages, jails, parks and recreational buildings, and major renovations to an existing structure 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 2013. In Fiscal Year 2014, the County purchased the Meadowcrest Office Building to serve as the Westside Government Building. The Fiscal Year 2022 budget includes funding for an Inverness Business Industrial Park and various roof and window replacements totaling $4.8 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 2022 budget includes $8.9 million.

Total capital expenditures budgeted in the governmental funds for Fiscal Year 2022 is $52.1 million, including $26.8 million in on-going transportation projects and $29 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 difference categories of fund balance, which are reflected in the County's Annual Comprehensive Financial Report (ACFR).

Non-spendable 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 purpose.

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 fund balance assigned for Aviation, Animal Services, Lake Restoration, Water/Wastewater Infrastructure.

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 unassigned fund balance of 14.50%.

8% Min	17% Max	FY21/22 Budget
$7,667,908	$16,294,303	$13,894,840

	Projected Beginning Fund Balance 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Unassigned Fund Balance	Percentage Increase/ Decrease
General Fund	22,487,172	92,152,852	96,730,737	17,909,287	14.50%	(20.4%)
Transportation	8,836,977	17,983,047	20,737,350	6,082,674	20.33%	(31.2%)
Nonmajor Special Revenue Funds	37,490,029	50,602,475	53,154,820	34,937,684	38.06%	(6.8%)
Nonmajor Debt Service Funds	88,643	4,566,832	4,628,978	26,497	0.43%	(70.1%)
Nonmajor Capital Projects Funds	13,645,606	290,816	13,304,258	632,164	7256.88%	(95.4%)
Citrus County Utilities	34,129,094	21,984,902	32,259,010	23,854,986	62.16%	(30.1%)
Solid Waste Management	27,836,862	9,081,746	21,368,047	15,550,561	65.86%	(44.1%)
Nonmajor Enterprise Funds	5,351,831	16,355,622	16,352,736	5,354,717	28.86%	0.1%
	149,866,214	213,018,292	258,535,936	104,348,570	37.26%	(30.4%)

Analysis of Significant Changes in Anticipated Fund Balance

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

General Fund

The General Fund fund balance is projected to decrease 20.4%. 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 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Increase/ Decrease
22,487,172	92,152,852	96,730,737	17,909,287	(20.4%)

Transportation Fund (Major Fund)

Overall, the transportation funds are anticipating a reduction in fund balance of 31.2%.
Road & Bridge – The decrease in fund balance reflects the anticipated expenditures associated with major road construction projects.

Projected Beginning Fund Balance 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Increase/ Decrease
8,836,977	17,983,047	20,737,350	6,082,674	(31.2%)

Special Revenue Funds (Nonmajor Funds)

Nonmajor Special Revenue funds are forecasting an overall reduction of 6.8%.
Impact Fees – The decrease in fund balance is due to anticipated expenditures associated with major road construction projects.

Projected Beginning Fund Balance 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Increase/ Decrease
37,490,029	50,602,475	53,154,820	34,937,684	(6.8%)

Debt Service Funds (Nonmajor Fund)

Overall, the Debt Service funds are anticipating a reduction in fund balance of 70.1%.
The decrease in fund balance reflects the anticipated payments and debt payments for CR 491. Also, the Board has requested to maintain a fund balance no more than $5,000 per debt service fund.

Projected Beginning Fund Balance 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Increase/ Decrease
88,643	4,566,832	4,628,978	26,497	(70.1%)

Capital Project Funds (Nonmajor Fund)

Overall, the capital project funds are anticipating a reduction in fund balance of 95.4%.
The decrease in fund balance reflects the anticipated expenditures of bond proceeds for CR 491.

Projected Beginning Fund Balance 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Increase/ Decrease
13,645,606	290,816	13,304,258	632,164	(95.4%)

Enterprise Funds

Citrus County Utility Fund (Major Fund)

Fund balance in the Utility Fund is forecasted to decrease by 30.1%.

Utilities Division – The decrease in fund balance is in anticipation of contracting and completion of several capital projects. In addition, Utility Services is committing other funds primarily for a more aggressive capital improvement plan.

Projected Beginning Fund Balance 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Increase/ Decrease
34,129,094	21,984,902	32,259,010	23,854,986	(30.1%)

Solid Waste Management Division (Major Fund)

Fund balance in Solid Waste Management is forecasted to decrease by 44.1%.

Solid Waste Management beginning fund balance includes funds for capital improvement projects. These projects have been budgeted in anticipation of completion in this fiscal year.

Projected Beginning Fund Balance 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Increase/ Decrease
27,836,862	9,081,746	21,368,047	15,550,561	(44.1%)

Enterprise Funds (Nonmajor Fund)

Nonmajor Enterprise Funds fund balance is expected to increase by 0.1%.

Building Division – Funding for the permitting software migration has been encumbered in the Building Technology Fund, with the anticipation the project will be completed in this fiscal year.

Projected Beginning Fund Balance 10/1/21	Projected Revenue	Projected Expenses	Projected Ending Fund Balance 9/30/22	Percentage Increase/ Decrease
5,351,831	16,355,622	16,352,736	5,354,717	0.1%

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, 2020 the County recognized expenditures in excess of $10.4 million for federal grants and $15.1 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 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 match 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.

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 x 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.

FY 21/22 Grant Match Schedule

Agency	Grant Award	County Funding	%
Alzheimer's Disease Initiative (ADI)	259,735	-	0%
Emergency Home Energy Assistance (EHEAP)	45,923	-	0%
Home Care for the Elderly (HCE)	27,598	-	0%
Local Services Program (LSP)	20,433	-	0%
Community Care for the Elderly (CCE)	531,044	37,500	10%
Fort Island Trail Multi Purpose		752,662	
Fuel Site Expansion		500,000	
Crystal River - Acquire Parcel	80,000	20,000	20%
Crystal River - Obstruction Clearing	117,600	17,400	2%
Inverness Airport Airspace Obstruction Clearing	98,000	10,000	2%
OAA Title IIIB, C1, C2, E	758,367	50,500	10%
Retired & Senior Volunteer Program (RSVP)	135,143	32,560	30%
SCOP Road Resurfacing - S Great Oaks Dr	364,256	209,985	38%
SCOP Road Resurfacing - W Yulee Dr	265,738	154,012	32%
SCOP Road Resurfacing - E Withlacoochee Tr	270,767	156,358	32%
SCOP Road Resurfacing - E Turner Camp Rd	566,031	324,149	83%
Stormwater NPDES Education	4,000	4,000	50%
Transit – Operations 5307	660,000	-	0%
Transit - Capital 5307	903,465	-	0%
Transit - Operations 5311	550,000	-	50%
Transit – Operations Block Grant	300,000	-	50%
Transit – Transportation Disadvantaged	561,084	56,108	10%
Watershed Mgmt - Maintenance	295,212	295,212	50%
WRWSA Conservation & Public Outreach	44,250	44,250	50%
Total	**6,858,646**	**2,664,696**	

Citrus
COUNTY, FLORIDA
ESTABLISHED 1887

Account #	Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Taxes				
311100	CURRENT AD VALOREM TAXES	61,129,424	66,404,812	69,644,631
315000	COMMUNICATIONS SVC TAX	1,550,843	1,500,000	0
315100	COMMUNICATIONS SVC TAX	0	0	1,500,000
	Subtotal	**62,680,267**	**67,904,812**	**71,144,631**
Intergovernmental Revenue				
333000	FED PMT IN LIEU OF TAXES	50,807	45,000	47,000
334396A	FFWCC CHEMICAL DONATION	516,983	0	0
335120	STATE REVENUE SHARING	3,905,935	3,200,000	0
335121	STATE REVENUE SHARING	0	0	3,500,440
335130	INSURANCE AGENTS LICENSE	43,818	27,000	35,000
335140	MOBILE HOME LICENSES	109,657	95,000	100,000
335150	ALCOHOLIC BEVERAGE LIC	42,373	39,000	35,000
335180	SALES TAX	9,331,265	8,600,000	9,700,000
335290	CHILD SUPP ENF-FROM STATE	13,274	12,500	7,000
335490	OTHER TRANSPORTATION	114	0	0
336000	STATE PMT IN LIEU OF TAX	15,003	15,000	15,000
	Subtotal	**14,029,228**	**12,033,500**	**13,439,440**
Charges for Services				
341200	ZONING FEES	80,303	50,000	55,000
341215	GIS FEES	4	0	0
341300	PHOTO MAPS PUBLICATIONS	47	0	0
341520	SHERIFF FEES	39,300	40,000	35,000
341560	EXCESS FEES - PROP APPR	180,091	50,000	50,000
341610	EXCESS FEES - TAX COLL	666,237	250,000	250,000
341690	EXCESS FEES - SHERIFF	393,993	100,000	100,000
342100	RESOURCE OFFICER	(3,630)	0	0
342120	SCHOOL CROSSING GUARD	113,474	98,640	113,000
342130	CITY INV LAW ENF CONTRACT	842,036	854,167	999,865
342140	CITY CR LAW ENF CONTRACT	964,566	993,583	1,028,691
342300	INMATE PER DIEM FEES	79,588	50,000	60,000
342320	NON COUNTY MANDAY - USVI	231,708	296,380	249,329
342330	NON COUNTY MANDAY - USM	3,541,990	3,736,286	3,236,528
342350	CCA SUBSISTENCE FEE	38,644	30,000	35,000
342920	INMATE MEDICAL CO-PAY	21,812	15,000	25,000
344160	POSTAGE FEES	4,535	1,000	1,000
344921	ADVERTISING FEES	7,631	3,500	4,000
347200	FEES	3,196	2,750	2,500
347205	TAXABLE SALES - OTHER	13	0	0

Account #	Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
347210	RECREATION FEES - EXEMPT	39,374	46,500	40,000
347211	RECREATION FEES - TAXABLE	176	500	500
347240	POOL FEES	13,724	20,000	20,000
347241	POOL FEES - EXEMPT	3,303	3,500	3,500
347250	COMMUNITY BLDGS - TAXABLE	20,653	30,000	30,000
347251	COMMUNITY BLDGS - EXEMPT	8,180	15,000	15,000
347297	CONCESSIONAIRE FEES	5,480	3,500	3,500
347430	FCS CLASSES - NON-TAXABLE	310	500	565
347450	HORT CLASSES - NON-TAXABL	1,886	2,775	2,650
348932	DOMESTIC VIOLENCE SURCHG	26,659	24,000	25,000
349402	INMATE PHONE FEES	229,250	200,000	220,000
	Subtotal	**7,554,533**	**6,917,581**	**6,605,628**
Fines and Forfeitures				
351120	CODE ENFORCEMENT FINES	208,583	200,000	210,000
359000	OTHER FINES/FORFEITS	24	0	0
	Subtotal	**208,606**	**200,000**	**210,000**
Miscellaneous Revenues				
361100	INTEREST	(4,430)	0	0
361200	MONEY MKT & LGIP INTEREST	41,572	40,000	3,500
361300	INVEST INTEREST (INC/DEC)	890,069	750,000	120,000
362000	RENTS & ROYALTIES	30,309	30,000	32,000
362010	RENTS & ROYALTIES-NON-TAX	360,377	330,870	354,000
362110	AIRPORT RENTAL	212,645	116,684	200,000
362120	AIRPORT RENTAL - EXEMPT	43,553	32,560	32,560
362121	AIRPORT ROYALTY COMMISSIO	2,436	4,000	0
364000	DISPOSITION FIXED ASSETS	1	0	0
364100	GOVDEALS - TAXABLE	378	0	0
364200	GOVDEALS - TAX EXEMPT	1,256	0	0
364220	SURPLUS LANDS	138,827	0	0
365000	SALE/SURPLUS-MATL/SCRAP	186	0	0
366900	OTHER CONTRIB & DONATIONS	13,375	2,500	2,500
367400	SITE REVIEW FEES	338,893	300,000	305,000
369900	OTHER MISC REVENUES	93,330	50,000	55,000
369925	SSA INMATE REIMBURSEMENT	8,400	0	0
369945	CNTRL CITRUS CC MISC REV	2,009	4,905	4,905
369946	WEST CITRUS CTR MISC REV	1,445	3,200	3,200
369947	EAST CITRUS CTR MISC REV	1,690	3,200	3,200
369961	REIMBURSEMENTS	226,921	50,000	100,000
369965	VAB COST REIMB SCHOOL BD	16,196	15,000	12,000
369976	VACANT REGISTRY	56,600	50,000	40,000

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
369991	MISC REVENUES		120	0	0
		Subtotal	**2,476,159**	**1,782,919**	**1,267,865**
Proceeds from Loans					
384000	DEBT PROCEEDS		9,975,000	0	0
		Subtotal	**9,975,000**	**0**	**0**
Interfund Transfers					
381000	INTERFUND TRANSFERS		496,923	537,506	599,338
381066	TRANSFER - BUILDING		365,427	365,427	365,427
381112	TRANSFER-OCCUPATIONAL LIC		22,811	22,811	22,811
381131	TRANSFER - LIBRARY		151,211	151,211	151,211
381154	TRANSFER - FIRE TAX DIST		291,551	291,551	296,900
381160	TRANSFER - TOURIST TAX		51,188	51,188	51,188
381176	TRANSFER COMMUNITY SVCS		4,355	0	0
381200	TRANSFER - SPEC ASSMTS		40,600	162,739	39,294
381401	TRANSFER - LANDFILL		578,718	625,550	655,982
381450	TRANSFER - UTILITIES		1,690,726	1,828,375	1,853,688
381550	TRANSFER - FLEET		705	705	705
381600	TRANSFER - IMPACT FEES		3,420	3,420	3,420
381645	TRANSFER - FUND 645		22,811	22,811	22,811
381730	TRANS - CITRUS SPGS MSBU		15,111	15,111	15,111
381770	TRANSFER - BEV HILLS MSBU		10,400	10,400	10,400
		Subtotal	**3,745,957**	**4,088,805**	**4,088,286**
Statutory Reserves					
400100	5% RESERVE		0	(4,441,941)	(4,602,998)
		Subtotal	**0**	**(4,441,941)**	**(4,602,998)**
Cash Carry Forward					
400200	CARRY FORWARD		0	18,533,195	22,503,172
		Subtotal	**0**	**18,533,195**	**22,503,172**
TOTAL GENERAL FUND			**100,669,750**	**107,018,871**	**114,656,024**

Fund: 001 GENERAL FUND

Dept #	Department Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
General Government				
2101	ADMINISTRATIVE SERVICES	1,613,208	1,874,051	1,877,609
2103	COUNTY ATTORNEY	453,688	517,543	611,837
2104	COUNTY ADMINISTRATOR	604,421	640,130	582,465
2106	COMMUNICATION SERVICES	0	0	247,300
2107	HUMAN RESOURCES	437,025	519,148	632,173
2109	BD OF CO COMMISSIONERS	603,447	639,049	694,220
2125	MANAGEMENT & BUDGET	715,261	803,808	928,205
2140	CAPITAL IMPROVEMENT PROG	3,381,663	3,402,693	2,583,586
2150	SYSTEMS MANAGEMENT	2,008,202	2,012,658	2,303,432
2151	GEOGRAPHIC INFO SYSTEMS	450,111	452,590	497,130
2670	FACILITIES MANAGEMENT	3,821,321	4,170,147	4,284,478
2675	GROUNDS MAINTENANCE	1,613,440	1,689,130	1,767,068
2781	LAND DEVELOPMENT	733,960	804,948	863,847
2783	COUNTY PLANNING	48,631	49,278	49,803
3441	GROWTH MANAGEMENT	172,400	200,567	208,815
9999	RESERVES AND TRANSFERS	9,993,280	21,442,357	26,444,637
	General Government - Total	**26,650,059**	**39,218,097**	**44,576,605**
Elected Officials				
2211	PROPERTY APPRAISER	3,367,273	3,496,615	3,629,902
2212	TAX COLLECTOR	2,692,167	2,990,000	3,110,000
2320	CLERK TO THE BOARD	2,856,600	2,885,720	3,049,325
2321	CLERK OF COUNTY COURTS	20,317	21,260	21,260
2322-605	CIR COURT-JUDICIAL ADMIN	10,627	14,500	14,500
2332-602	STATE ATTY-GENERAL ADMIN	5,446	5,540	5,540
2333-603	PUBLIC DEFENDER-GEN ADMIN	1,023	2,330	2,330
3101	SHERIFF GEN OPERATING	26,557,327	26,821,755	27,975,708
3103	SHERIFF-COURT SERVICES	2,743,601	2,749,557	2,857,936
3104	SHERIFF-CITY OF INVERNESS	841,501	854,167	999,865
3109	SHERIFF-CITY OF CRY RVR	964,566	993,583	1,028,691
5799	GUARDIAN AD LITEM	2,146	4,140	4,140
	Elected Officials - Total	**40,062,595**	**40,839,167**	**42,699,197**
Public Safety				
2101A	DETENTION SERVICES	14,817,173	14,692,341	16,130,381
3340	PUBLIC SAFETY	1,749,955	1,751,302	1,814,172
3345	CODE COMPLIANCE	681,389	750,529	770,446
3990	MEDICAL EXAMINER	375,611	382,505	414,938
5105	EMERGENCY MEDICAL SERVICE	301,007	846,623	858,519

Dept #	Department Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
	Public Safety - Total	**17,925,133**	**18,423,300**	**19,988,456**
Physical Environment				
3213	FLORIDA FORESTRY SERVICE	16,062	16,064	16,064
6302	EXTENSION CENTER	327,362	359,336	375,502
6304	AQUATIC SERVICES	1,103,366	693,697	0
	Physical Environment - Total	**1,446,790**	**1,069,097**	**391,566**
Transportation				
2105	AVIATION CIP	4,617	1,281,731	823,237
7201	AVIATION	133,115	173,358	232,121
	Transportation - Total	**137,732**	**1,455,089**	**1,055,358**
Economic Development				
2113	HOUSING SERVICES DIV	157,530	165,177	173,426
2991	VETERANS SERVICE	225,465	242,384	250,062
	Economic Development - Total	**382,994**	**407,561**	**423,488**
Human Services				
2501	COMMUNITY CENTER	154,401	187,177	186,364
5103	MENTAL HEALTH	531,570	835,000	590,000
5110	COMMUNITY AGENCIES	35,208	31,059	25,539
5223	STATE/COUNTY MEDICAID	2,197,257	2,367,757	2,330,687
5225	COMMUNITY SVC ADMIN	239,832	320,931	335,690
5350	SUPPORT SERVICES ADMIN	364,112	330,219	351,173
	Human Services - Total	**3,522,381**	**4,072,143**	**3,819,453**
Culture & Recreation				
6102	PARKS	1,132,812	1,339,417	1,390,901
6120	CIP - PARKS & RECREATION	541,405	195,000	311,000
	Culture & Recreation - Total	**1,674,217**	**1,534,417**	**1,701,901**
GENERAL FUND	**- Total**	**91,801,902**	**107,018,871**	**114,656,024**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
52500	UNEMPLOYMENT COMPENSATION	11,828	10,000	10,000	10,000	10,000
	Subtotal	**11,828**	**10,000**	**10,000**	**10,000**	**10,000**
Operating Expenses						
53100	PROFESSIONAL SERVICES	44,172	127,270	127,270	127,270	127,270
53200	ACCOUNTING & AUDITING	183,640	191,000	175,500	175,500	175,500
53400	OTHER CONTRACTUAL SERV	75,897	101,540	69,658	69,658	69,658
53416	SOFTWARE AS A SERVICE	1,989	2,000	2,000	2,000	37,000
54000	TRAVEL & PER DIEM	0	50	50	50	50
54201	POSTAGE	80	1,000	1,000	1,000	1,000
54202	POSTAGE - TAX COLLECTOR	31,066	32,000	34,000	34,000	34,000
54203	TRIM MAILING	80,000	83,000	89,000	89,000	89,000
54300	UTILITY SERVICES	2,466	3,300	3,600	3,600	3,600
54400	RENTALS & LEASES	5,345	5,400	5,400	5,400	5,400
54550	GENERAL LIABILITY CLAIMS	0	1,922	1,922	1,922	1,922
54603	VEHICLE MAINTENANCE	8,734	14,973	12,685	12,685	12,685
54605	EQUIPMENT MAINTENANCE	613	625	625	625	625
54700	PRINTING & BINDING	1,453	6,500	6,500	6,500	6,500
54800	PROMOTIONAL ACTIVITIES	0	400	400	400	400
54900	OTHER CURRENT CHGS & OBLG	3,399	3,500	3,500	3,500	3,500
54904	COMMISSIONS	10,382	3,500	3,500	3,500	3,500
54912	FEES & PERMITS	446	500	500	500	500
54916	BOARD RECORDING FEES	7,768	10,000	10,000	10,000	10,000
54921	ADVERTISING	6,744	13,000	13,000	13,000	13,000
55100	OFFICE SUPPLIES	162	0	0	0	0
55105	SUPPLIES - ADMINISTRATION	400	2,400	2,400	2,400	2,400
55200	OPERATING SUPPLIES	83	0	0	0	0
55216	SAFETY & ROAD SIGN	0	1,000	1,000	1,000	1,000
55221	MEALS	330	500	500	500	500
55400	DUES BKS SUBSCR MEM PUBL	30,782	23,829	23,557	23,557	23,557
	Subtotal	**495,950**	**629,209**	**587,567**	**587,567**	**622,567**
Capital Outlay						
56100	LAND	2,500	15,000	15,000	15,000	15,000
56101	TAX DELINQUENT LANDS	9,869	10,000	10,000	10,000	10,000
56400	MACHINERY & EQUIPMENT	92	0	0	0	0
	Subtotal	**12,461**	**25,000**	**25,000**	**25,000**	**25,000**
Non-Operating Expenses						
58103	TRANSFER TO WHISPERING PK	301,694	310,745	310,745	310,745	310,745

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
58140	CRA PMTS-CRYSTAL RIVER	301,131	309,000	309,900	309,900	309,900
58145	CRA PAYMENTS-INVERNESS	487,147	541,100	550,400	550,400	550,400
58200	DIST OF FUND TO OTHER ORG	0	46,000	46,000	46,000	46,000
	Subtotal	**1,089,972**	**1,206,845**	**1,217,045**	**1,217,045**	**1,217,045**
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	**1,613,208**	**1,874,051**	**1,842,609**	**1,842,609**	**1,877,609**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Legal Assistant	1	1	1
Assistant County Attorney	1	1	1
Senior Assistant County Attorney	0	0	1
County Attorney	1	1	1
	3	**3**	**4**

2103 COUNTY ATTORNEY

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	281,756	289,560	356,027	358,851	358,851
51306	CASUAL LABOR	0	1,000	1,000	1,000	1,000
52100	FICA TAXES	19,436	20,450	25,299	25,515	25,515
52200	RETIREMENT CONTRIBUTIONS	51,476	61,215	72,943	74,018	74,018
52300	LIFE & HEALTH INSURANCE	23,004	23,264	31,979	32,177	32,177
52400	WORKERS' COMPENSATION	611	479	591	596	596
	Subtotal	**376,283**	**395,968**	**487,839**	**492,157**	**492,157**
Operating Expenses						
53102	CONTRACT ATTORNEY FEES	51,547	85,000	85,000	80,000	80,000
53300	COURT REPORTER SERVICES	974	500	500	500	500
54000	TRAVEL & PER DIEM	6,000	9,000	9,000	10,200	10,200
54100	COMMUNICATIONS SERVICES	768	924	924	924	924
54201	POSTAGE	86	500	500	500	500
54400	RENTALS & LEASES	1,449	1,950	1,950	1,950	1,950
54550	GENERAL LIABILITY CLAIMS	0	924	924	924	924
54901	COURT COST	1,000	2,000	2,000	2,000	2,000
55100	OFFICE SUPPLIES	205	1,500	1,500	1,500	1,500
55120	OFFICE/NON-CAP EQUIPMENT	480	600	600	600	600
55400	DUES BKS SUBSCR MEM PUBL	12,607	15,190	15,740	16,395	16,395
55500	TRAINING	450	1,650	1,800	2,350	2,350
	Subtotal	**75,568**	**119,738**	**120,438**	**117,843**	**117,843**
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	**453,688**	**517,543**	**610,114**	**611,837**	**611,837**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Agenda Coordinator	1	1	1
Executive Assistant II	1	1	1
Public Information Officer	1	1	0
Assistant County Administrator	1	1	1
County Administrator	1	1	1
	5	**5**	**4**

2104 COUNTY ADMINISTRATOR

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	432,415	447,011	404,053	404,053	404,053
51306	CASUAL LABOR	0	1,000	1,000	1,000	1,000
52100	FICA TAXES	30,382	31,529	27,955	27,633	27,633
52200	RETIREMENT CONTRIBUTIONS	83,015	91,666	93,560	94,165	94,165
52300	LIFE & HEALTH INSURANCE	37,579	37,870	32,084	32,272	32,272
52400	WORKERS' COMPENSATION	1,063	844	718	718	718
	Subtotal	**584,454**	**609,920**	**559,370**	**559,841**	**559,841**
Operating Expenses						
54000	TRAVEL & PER DIEM	9,300	13,750	10,150	10,150	10,150
54100	COMMUNICATIONS SERVICES	3,131	3,864	2,724	2,724	2,724
54201	POSTAGE	180	150	100	100	100
54550	GENERAL LIABILITY CLAIMS	1,487	1,127	681	681	681
54603	VEHICLE MAINTENANCE	119	550	0	0	0
54700	PRINTING & BINDING	0	100	100	100	100
55100	OFFICE SUPPLIES	1,093	2,500	2,000	2,000	2,000
55208	FUEL & LUBES	203	600	100	100	100
55270	COMPUTER ACCESSORIES	220	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	1,513	3,500	2,700	2,700	2,700
55500	TRAINING	538	1,885	1,885	1,885	1,885
	Subtotal	**17,783**	**28,026**	**20,440**	**20,440**	**20,440**
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	**604,421**	**640,130**	**581,994**	**582,465**	**582,465**

Goal

The Communications Office provides information about the County to the public and interested parties. Communications staff develops news releases and publications about County services, monitors and maintains the County website, and provides audio visual support for public meetings and events. The office works closely with staff, personnel, and the news media to present accurate information to the citizens of Citrus County. The purpose of the Communications Office is to support efficient interaction 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Audio Visual Technician	0	0	1
Web Administrator	0	0	1
Communications Manager	0	0	1
	0	**0**	**3**

2106 COMMUNICATION SERVICES

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	0	0	140,587	147,210	147,210
52100	FICA TAXES	0	0	10,755	11,262	11,262
52200	RETIREMENT CONTRIBUTIONS	0	0	14,987	15,928	15,928
52300	LIFE & HEALTH INSURANCE	0	0	22,691	22,681	22,681
52400	WORKERS' COMPENSATION	0	0	267	280	280
	Subtotal	**0**	**0**	**189,287**	**197,361**	**197,361**
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	0	5,000	5,000	5,000
53400	OTHER CONTRACTUAL SERV	0	0	20,000	20,000	20,000
53416	SOFTWARE AS A SERVICE	0	0	150	150	150
54000	TRAVEL & PER DIEM	0	0	800	800	800
54100	COMMUNICATIONS SERVICES	0	0	5,368	5,368	5,368
54201	POSTAGE	0	0	150	150	150
54550	GENERAL LIABILITY CLAIMS	0	0	446	446	446
54603	VEHICLE MAINTENANCE	0	0	525	525	525
54700	PRINTING & BINDING	0	0	500	500	500
55100	OFFICE SUPPLIES	0	0	2,500	1,250	1,250
55200	OPERATING SUPPLIES	0	0	2,250	2,250	2,250
55208	FUEL & LUBES	0	0	600	300	300
55400	DUES BKS SUBSCR MEM PUBL	0	0	2,235	2,115	2,115
55500	TRAINING	0	0	1,085	1,085	1,085
	Subtotal	**0**	**0**	**41,609**	**39,939**	**39,939**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	0	0	10,000	10,000	10,000
	Subtotal	**0**	**0**	**10,000**	**10,000**	**10,000**
	COMMUNICATION SERVICES	**0**	**0**	**240,896**	**247,300**	**247,300**

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 work force 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.

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

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Human Resources Associate	1	1	1
Benefits Coordinator	1	1	1
Human Resource Generalist	0	0	1
Talent Acquisition & Retention Specialist	1	1	1
Human Resources Analyst	1	1	1
Human Resource Manager	1	1	1
Human Resource Director	1	1	1
	6	**6**	**7**

2107 HUMAN RESOURCES

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	306,481	343,088	357,786	357,786	405,730
52100	FICA TAXES	22,242	26,246	27,371	27,371	31,039
52200	RETIREMENT CONTRIBUTIONS	44,188	51,972	57,198	57,770	62,958
52300	LIFE & HEALTH INSURANCE	38,674	43,544	45,650	45,584	53,140
52400	WORKERS' COMPENSATION	797	686	680	680	771
	Subtotal	**412,381**	**465,536**	**488,685**	**489,191**	**553,638**
Operating Expenses						
53100	PROFESSIONAL SERVICES	5,572	6,000	8,500	8,500	8,500
53400	OTHER CONTRACTUAL SERV	0	1,000	1,000	500	500
53416	SOFTWARE AS A SERVICE	0	0	2,700	32,700	32,700
54000	TRAVEL & PER DIEM	1,759	4,591	3,309	3,059	3,059
54100	COMMUNICATIONS SERVICES	915	360	600	600	600
54201	POSTAGE	204	1,300	1,300	650	650
54400	RENTALS & LEASES	2,837	3,300	3,000	3,000	3,000
54550	GENERAL LIABILITY CLAIMS	0	1,014	1,014	1,014	1,014
54700	PRINTING & BINDING	235	1,000	1,000	1,000	1,000
55100	OFFICE SUPPLIES	2,234	3,708	3,708	3,708	3,708
55101	EMPLOYEE INCENTIVE PROG	5,658	9,705	10,225	10,225	10,225
55208	FUEL & LUBES	0	200	300	200	200
55270	COMPUTER ACCESSORIES	137	0	0	0	0
55275	COMPUTER SOFTWARE	0	5,000	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	2,392	2,934	2,913	2,529	2,529
55500	TRAINING	750	3,050	2,400	2,400	2,400
55520	TRAINING COUNTYWIDE	0	8,500	8,500	6,500	6,500
	Subtotal	**22,693**	**51,662**	**50,469**	**76,585**	**76,585**
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	**437,025**	**519,148**	**541,104**	**567,726**	**632,173**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Executive Assistant to the Board	1	1	1
Commissioner	5	5	5
	6	**6**	**6**

2109 BD OF CO COMMISSIONERS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51100	EXECUTIVE SALARIES	315,530	324,996	340,806	340,806	340,806
51200	REGULAR SALARIES & WAGES	47,833	48,627	50,429	50,429	50,429
51306	CASUAL LABOR	0	500	500	500	500
52100	FICA TAXES	26,649	28,582	29,930	29,930	29,930
52200	RETIREMENT CONTRIBUTIONS	158,518	164,696	183,865	184,491	184,491
52300	LIFE & HEALTH INSURANCE	29,986	30,023	45,767	45,701	45,701
52400	WORKERS' COMPENSATION	948	747	743	743	743
	Subtotal	**579,463**	**598,171**	**652,040**	**652,600**	**652,600**
Operating Expenses						
54000	TRAVEL & PER DIEM	8,027	16,000	0	0	0
54017	TRAVEL - DISTRICT 1	0	0	3,200	3,200	3,200
54018	TRAVEL - DISTRICT 2	0	0	3,200	3,200	3,200
54019	TRAVEL - DISTRICT 3	0	0	3,200	3,200	3,200
54020	TRAVEL - DISTRICT 4	0	0	3,200	3,200	3,200
54021	TRAVEL - DISTRICT 5	0	0	3,200	3,200	3,200
54100	COMMUNICATIONS SERVICES	2,842	3,100	4,392	4,392	4,392
54201	POSTAGE	121	250	250	250	250
54400	RENTALS & LEASES	1,809	2,000	2,000	2,000	2,000
54550	GENERAL LIABILITY CLAIMS	0	1,081	1,081	1,081	1,081
54700	PRINTING & BINDING	577	500	500	500	500
55100	OFFICE SUPPLIES	2,072	5,000	5,000	5,000	5,000
55208	FUEL & LUBES	0	100	100	100	100
55221	MEALS	359	750	750	750	750
55270	COMPUTER ACCESSORIES	0	0	500	500	500
55400	DUES BKS SUBSCR MEM PUBL	4,850	6,320	5,270	5,270	5,270
55500	TRAINING	1,250	3,700	3,700	3,700	3,700
	Subtotal	**21,907**	**38,801**	**39,543**	**39,543**	**39,543**
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	**603,447**	**639,049**	**693,660**	**694,220**	**694,220**

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.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Customer Service Specialist	2	2	2
Risk Management Coordinator	1	1	1
Risk Manager	1	1	1
Purchasing Assistant	1	1	1
Budget Technician	1	1	1
Purchasing & Contract Specialist	0	0	1
Purchasing & Contract Manager	1	1	1
Senior Budget Analyst	1	1	1
Management and Budget Director	1	1	1
Part-Time			
Billing Review Coordinator	1	1	1
Budget Analyst	1	0	0
Senior Budget Analyst	0	1	1
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
	13	**13**	**14**

2125 MANAGEMENT & BUDGET

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	529,183	572,663	637,169	639,789	639,789
51306	CASUAL LABOR	0	0	3,000	3,000	3,000
52100	FICA TAXES	38,581	43,809	48,743	48,944	48,944
52200	RETIREMENT CONTRIBUTIONS	63,036	89,426	103,025	104,328	104,328
52300	LIFE & HEALTH INSURANCE	69,231	73,635	84,737	84,623	84,623
52400	WORKERS' COMPENSATION	1,383	1,145	1,211	1,216	1,216
	Subtotal	**701,414**	**780,678**	**877,885**	**881,900**	**881,900**
Operating Expenses						
53416	SOFTWARE AS A SERVICE	0	0	21,000	21,000	21,000
54000	TRAVEL & PER DIEM	1,153	5,550	4,650	4,650	4,650
54100	COMMUNICATIONS SERVICES	890	600	600	600	600
54201	POSTAGE	417	585	585	585	585
54400	RENTALS & LEASES	2,904	3,240	4,440	4,440	4,440
54550	GENERAL LIABILITY CLAIMS	0	1,030	1,030	1,030	1,030
54700	PRINTING & BINDING	472	400	400	400	400
55100	OFFICE SUPPLIES	2,049	2,630	2,630	2,630	2,630
55120	OFFICE/NON-CAP EQUIPMENT	140	0	1,500	1,500	1,500
55208	FUEL & LUBES	90	300	300	300	300
55270	COMPUTER ACCESSORIES	27	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	1,785	2,060	2,335	2,335	2,335
55500	TRAINING	1,939	4,755	4,855	4,855	4,855
	Subtotal	**11,867**	**21,150**	**44,325**	**44,325**	**44,325**
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	**715,261**	**803,808**	**924,190**	**928,205**	**928,205**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53100	PROFESSIONAL SERVICES	285,176	131,400	1,500	1,500	1,500
53400	OTHER CONTRACTUAL SERV	35,167	0	0	0	0
53416	SOFTWARE AS A SERVICE	36,000	0	0	0	0
54600	REPAIR & MAINTENANCE	70,825	200,000	79,316	79,316	79,316
54604	MAINTENANCE - BUILDINGS	0	0	121,000	121,000	121,000
54605	EQUIPMENT MAINTENANCE	46,386	0	0	0	0
54615	SOFTWARE MAINT/SUPPORT	17,754	0	0	0	0
55120	OFFICE/NON-CAP EQUIPMENT	929	0	0	0	0
55275	COMPUTER SOFTWARE	79,717	31,590	0	30,000	30,000
	Subtotal	**571,955**	**362,990**	**201,816**	**231,816**	**231,816**
Capital Outlay						
56200	BUILDINGS	836,611	196,000	481,850	481,850	481,850
56300	IMPROVE OTHER THAN BLDG	160	75,403	0	0	0
56400	MACHINERY & EQUIPMENT	451,411	1,382,050	1,134,000	560,000	560,000
	Subtotal	**1,288,182**	**1,653,453**	**1,615,850**	**1,041,850**	**1,041,850**
Debt Service						
57100	PRINCIPAL	1,147,583	948,850	993,770	993,770	993,770
57200	INTEREST	373,943	437,400	316,150	316,150	316,150
	Subtotal	**1,521,526**	**1,386,250**	**1,309,920**	**1,309,920**	**1,309,920**
	CAPITAL IMPROVEMENT PROG	**3,381,663**	**3,402,693**	**3,127,586**	**2,583,586**	**2,583,586**

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

Migrate from Hansen 7 to Infor CDR for Growth Management

Create a resilient IT infrastructure with Microsoft 365 leveraging the power of the cloud for a distributed workforce environment.

Continue to enhance the County's security posture through employee training to create a security-aware culture while adding key supporting equipment and services to provide defense in depth to reduce the impact of ransomware.

Reduce the amount of physical records via Infor Document Management (IDM) while reducing electronic records that have met retention to create a more manageable records set.

Redevelop custom written in-house applications and reports into Infor IPS/CDR workflows.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Records Manager	1	1	1
Systems Engineer	1	1	1
Systems Support Technician	2	2	2
Lead Systems Support Technician	1	1	1
Telecommunications Analyst	1	1	1
Security Analyst II	1	1	1
Web Administrator	1	1	0
Programmer Analyst I	0	0	1
Programmer Analyst II	2	1	1
Programmer Analyst III	0	1	1
Network Operations Manager	1	1	1
Business Technology Analyst	1	1	1
Chief Information Officer	1	1	1
Fiscal Specialist I	1	1	1
Part-Time			
Fiscal Specialist I	1	0	0
	15	**14**	**14**

2150 SYSTEMS MANAGEMENT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	946,034	938,086	919,285	923,432	980,653
52100	FICA TAXES	69,448	71,764	70,325	70,643	75,020
52200	RETIREMENT CONTRIBUTIONS	105,179	116,717	123,803	125,721	131,912
52300	LIFE & HEALTH INSURANCE	100,491	101,711	99,029	98,911	106,500
52400	WORKERS' COMPENSATION	2,471	1,875	1,746	1,753	1,862
	Subtotal	**1,223,623**	**1,230,153**	**1,214,188**	**1,220,460**	**1,295,947**
Operating Expenses						
53100	PROFESSIONAL SERVICES	103,499	65,914	85,944	85,944	85,944
53400	OTHER CONTRACTUAL SERV	26,931	30,546	28,606	28,606	28,606
53416	SOFTWARE AS A SERVICE	87,812	149,584	231,551	241,369	241,369
54000	TRAVEL & PER DIEM	2,146	0	4,431	2,481	2,481
54100	COMMUNICATIONS SERVICES	172,663	162,221	159,740	159,740	167,340
54201	POSTAGE	22	100	100	100	100
54400	RENTALS & LEASES	0	780	1,560	780	780
54550	GENERAL LIABILITY CLAIMS	14	2,097	2,097	2,097	2,097
54603	VEHICLE MAINTENANCE	1,614	1,285	1,285	2,000	2,000
54605	EQUIPMENT MAINTENANCE	39,900	43,468	48,520	49,413	49,413
54612	COMPUTER MAINTENANCE	0	250	250	250	250
54615	SOFTWARE MAINT/SUPPORT	182,120	206,119	263,013	270,050	270,050
55100	OFFICE SUPPLIES	687	1,784	1,784	1,039	1,039
55120	OFFICE/NON-CAP EQUIPMENT	1,269	1,295	5,405	5,405	5,405
55205	UNIFORMS	576	832	832	832	832
55208	FUEL & LUBES	690	750	750	750	750
55270	COMPUTER ACCESSORIES	35,545	45,473	78,308	78,535	78,535
55275	COMPUTER SOFTWARE	15,773	11,483	11,380	11,280	11,280
55400	DUES BKS SUBSCR MEM PUBL	515	550	550	550	550
55500	TRAINING	28,576	0	24,170	5,450	5,450
	Subtotal	**700,353**	**724,531**	**950,276**	**946,671**	**954,271**
Capital Outlay						
56200	BUILDINGS	130	4,000	8,210	6,210	6,210
56400	MACHINERY & EQUIPMENT	37,108	6,985	13,500	0	0
	Subtotal	**37,238**	**10,985**	**21,710**	**6,210**	**6,210**
Debt Service						
57100	PRINCIPAL	34,626	43,000	38,590	38,590	38,590
57200	INTEREST	8,374	0	4,425	4,425	4,425
	Subtotal	**43,000**	**43,000**	**43,015**	**43,015**	**43,015**
Non-Operating Expenses						

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
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	**2,008,202**	**2,012,658**	**2,233,178**	**2,220,345**	**2,303,432**

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 processes with greater efficiencies. 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 and the School Board, to provide enterprise GIS support. GIS is a very powerful decision-making tool that has a massive 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.

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
GIS Specialist I	2	0	0
GIS Specialist II	0	1	1
GIS Specialist III	0	1	1
GIS Analyst I	3	1	1
GIS Analyst II	0	1	1
GIS Analyst III	0	1	1
GIS Director	1	1	1
	6	**6**	**6**

2151 GEOGRAPHIC INFO SYSTEMS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	319,940	332,638	360,452	360,452	360,452
52100	FICA TAXES	23,613	25,447	27,575	27,575	27,575
52200	RETIREMENT CONTRIBUTIONS	28,499	33,264	38,424	39,001	39,001
52300	LIFE & HEALTH INSURANCE	43,451	43,507	45,660	45,593	45,593
52400	WORKERS' COMPENSATION	834	665	685	685	685
	Subtotal	**416,336**	**435,521**	**472,796**	**473,306**	**473,306**
Operating Expenses						
53100	PROFESSIONAL SERVICES	23,900	11,000	13,000	11,000	11,000
54000	TRAVEL & PER DIEM	(2)	0	0	0	0
54201	POSTAGE	0	25	75	75	75
54550	GENERAL LIABILITY CLAIMS	100	1,110	1,110	1,110	1,110
54605	EQUIPMENT MAINTENANCE	0	300	500	2,369	2,369
55100	OFFICE SUPPLIES	1,614	2,500	3,500	3,548	3,548
55270	COMPUTER ACCESSORIES	89	0	0	0	0
55500	TRAINING	5,940	0	10,150	3,588	3,588
	Subtotal	**31,641**	**14,935**	**28,335**	**21,690**	**21,690**
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	**450,111**	**452,590**	**503,265**	**497,130**	**497,130**

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 3,100 work orders and completed 102 projects and provides 24/7 countywide on-call service; both emergency and non emergency. The Divsion 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Administrative Coordinator	1	1	1
Accounting Clerk	1	1	1
Field Operations Supv - Facilities Mgmt	2	3	3
Asst Facilities Management Director	1	1	0
Facilities Management Director	1	1	1
Custodian	16	16	17
Mail Courier	1	1	1
Floor Technician	2	2	2
Tradesworker	2	2	2
Journeyman Tradesworker	11	11	11
Facilities Management Unit Supervisor	0	0	3
Facilities Supply Manager	1	1	1
Custodian Unit Supervisor	1	0	0
Facilities Management Manager	1	1	0
	41	**41**	**43**

2670 FACILITIES MANAGEMENT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	1,313,583	1,360,061	1,386,239	1,386,239	1,425,759
51306	CASUAL LABOR	10,311	15,000	15,000	15,000	15,000
51400	OVERTIME	0	10,000	10,000	10,000	10,000
52100	FICA TAXES	97,778	104,045	106,047	106,047	109,070
52200	RETIREMENT CONTRIBUTIONS	128,655	149,010	160,480	162,684	166,960
52300	LIFE & HEALTH INSURANCE	255,669	273,431	294,348	293,895	301,422
52400	WORKERS' COMPENSATION	49,951	49,027	52,980	54,361	56,151
	Subtotal	**1,855,947**	**1,960,574**	**2,025,094**	**2,028,226**	**2,084,362**
Operating Expenses						
53100	PROFESSIONAL SERVICES	5,122	11,000	11,000	9,000	9,000
53400	OTHER CONTRACTUAL SERV	12,244	17,000	22,000	22,000	22,000
54100	COMMUNICATIONS SERVICES	9,482	16,200	17,000	17,000	17,000
54201	POSTAGE	163	300	300	300	300
54300	UTILITY SERVICES	875,278	990,000	1,007,800	1,002,800	1,002,800
54400	RENTALS & LEASES	1,134	1,500	1,700	1,700	1,700
54550	GENERAL LIABILITY CLAIMS	19,077	12,132	12,132	12,132	12,132
54603	VEHICLE MAINTENANCE	39,479	43,800	45,500	39,143	39,143
54604	MAINTENANCE - BUILDINGS	285,207	374,500	370,000	370,000	370,000
54605	EQUIPMENT MAINTENANCE	116,994	200,700	215,700	215,700	215,700
54626	FACILITIES MAINTENANCE	128,542	21,000	59,300	61,100	61,100
54912	FEES & PERMITS	679	2,000	1,500	1,500	1,500
55100	OFFICE SUPPLIES	5,188	5,800	5,800	5,800	5,800
55120	OFFICE/NON-CAP EQUIPMENT	584	0	16,900	12,000	12,000
55201	TOOLS IMP. & SPEC. CLOTH	13,306	15,300	9,000	9,000	9,000
55205	UNIFORMS	11,740	14,700	14,700	14,700	14,700
55208	FUEL & LUBES	43,466	53,000	108,000	85,000	85,000
55211	JANITORIAL SUPPLIES	72,281	79,600	76,600	76,600	76,600
55226	SAFETY SUPPLIES	1,201	2,000	2,000	2,000	2,000
55260	PERMITS	1,320	1,600	1,600	1,600	1,600
55270	COMPUTER ACCESSORIES	325	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	716	600	600	600	600
55500	TRAINING	199	4,620	4,620	4,620	4,620
	Subtotal	**1,643,727**	**1,867,352**	**2,003,752**	**1,964,295**	**1,964,295**
Capital Outlay						
56200	BUILDINGS	144,711	178,000	238,100	190,600	190,600
56300	IMPROVE OTHER THAN BLDG	4,820	24,000	0	0	0
56400	MACHINERY & EQUIPMENT	161,896	130,000	478,000	35,000	35,000

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
	Subtotal	**311,426**	**332,000**	**716,100**	**225,600**	**225,600**
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	**3,821,321**	**4,170,147**	**4,755,167**	**4,228,342**	**4,284,478**

Goal

Grounds Maintenance Division provides exceptional maintenance to all County owned parks, boat ramps, facilities, cemeteries and vacant property; a total of 1,130 acres. Grounds Maintenance strives to enhance the delivery of maintenance support to citizens, leagues, programs and other County Departments and Divisions.

Core Objectives

To provide and support quality maintenance service throughout our parks, boat ramps, facilities, cemeteries and vacant properties.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
Grounds Maintenance Manager	1	1	1
Grounds Maintenance Worker	9	9	9
Grounds Maintenance Technician I	5	5	5
Grounds Maintenance Technician II	4	4	4
Grounds Maintenance Coordinator	2	2	2
Medium Equipment Operator	1	1	1
Part-Time			
Clerk Typist	1	1	1
	24	**24**	**24**

2675 GROUNDS MAINTENANCE

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	660,235	693,105	724,633	724,633	702,324
51306	CASUAL LABOR	12,888	25,449	34,464	34,464	34,464
51400	OVERTIME	0	6,455	6,455	6,455	6,455
52100	FICA TAXES	50,485	53,023	55,434	55,434	53,728
52200	RETIREMENT CONTRIBUTIONS	64,831	77,935	81,501	82,659	80,251
52300	LIFE & HEALTH INSURANCE	150,954	157,699	172,741	172,487	165,020
52400	WORKERS' COMPENSATION	33,581	34,809	33,376	33,376	32,377
	Subtotal	**972,973**	**1,048,475**	**1,108,604**	**1,109,508**	**1,074,619**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	195,127	196,930	231,059	251,990	251,990
54000	TRAVEL & PER DIEM	1,681	2,200	2,200	2,200	2,200
54100	COMMUNICATIONS SERVICES	2,423	3,000	4,550	3,000	3,000
54201	POSTAGE	14	25	25	25	25
54300	UTILITY SERVICES	3,529	4,000	4,000	4,000	4,000
54400	RENTALS & LEASES	4,133	15,100	15,375	15,375	15,375
54550	GENERAL LIABILITY CLAIMS	17,174	8,379	16,379	16,379	16,379
54600	REPAIR & MAINTENANCE	0	4,000	1,000	1,000	1,000
54603	VEHICLE MAINTENANCE	141,766	129,303	110,303	104,782	104,782
54604	MAINTENANCE - BUILDINGS	55,678	0	52,500	32,300	32,300
54605	EQUIPMENT MAINTENANCE	6,343	6,547	6,547	6,547	6,547
54610	MAINTENANCE - PARKS	111,286	132,700	226,525	126,450	126,450
55100	OFFICE SUPPLIES	2,313	3,000	3,000	3,000	3,000
55201	TOOLS IMP. & SPEC. CLOTH	4,633	7,000	8,000	8,000	8,000
55205	UNIFORMS	9,768	12,700	17,380	17,380	17,380
55208	FUEL & LUBES	53,379	66,000	82,000	66,000	66,000
55210	MISC SUPPLIES	1,707	2,000	2,000	2,000	2,000
55211	JANITORIAL SUPPLIES	19,271	36,000	36,000	20,000	20,000
55226	SAFETY SUPPLIES	1,859	2,000	2,250	2,250	2,250
55400	DUES BKS SUBSCR MEM PUBL	106	300	300	300	300
55500	TRAINING	570	1,765	1,765	1,765	1,765
	Subtotal	**632,761**	**632,949**	**823,158**	**684,743**	**684,743**
Non-Operating Expenses						
59100	TRANSFERS	7,706	7,706	7,706	7,706	7,706
	Subtotal	**7,706**	**7,706**	**7,706**	**7,706**	**7,706**
	GROUNDS MAINTENANCE	**1,613,440**	**1,689,130**	**1,939,468**	**1,801,957**	**1,767,068**

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 Planning and Development Commission 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 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 present public hearing applications.

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

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
Planner	0	0	2
Senior Planner	0	3	2
Principal Planner	0	1	1
Planning Coordinator	1	1	1
Planner II	3	0	0
Planner III	1	0	0
Senior Planning Coordinator	1	1	1
Land Development Director	1	1	1
Part-Time			
Development Review/Permitting Specialist III	10	10	10
Customer Service Supervisor	1	1	1
	19	**19**	**20**

2781 LAND DEVELOPMENT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	537,925	577,441	618,800	618,800	618,800
52100	FICA TAXES	38,985	44,174	47,338	47,338	47,338
52200	RETIREMENT CONTRIBUTIONS	51,027	62,578	65,964	66,954	66,954
52300	LIFE & HEALTH INSURANCE	76,033	81,767	93,182	93,046	93,046
52400	WORKERS' COMPENSATION	1,406	1,155	1,176	1,176	1,176
	Subtotal	**705,376**	**767,115**	**826,460**	**827,314**	**827,314**
Operating Expenses						
54000	TRAVEL & PER DIEM	204	1,980	2,000	2,000	2,000
54015	TRAVEL - PLAN COMMISSION	0	150	150	100	100
54100	COMMUNICATIONS SERVICES	275	360	360	360	360
54201	POSTAGE	4,420	5,000	5,000	5,000	5,000
54550	GENERAL LIABILITY CLAIMS	0	2,139	2,139	2,139	2,139
54603	VEHICLE MAINTENANCE	100	1,094	1,094	550	550
54605	EQUIPMENT MAINTENANCE	3,100	3,172	3,172	2,997	2,997
54700	PRINTING & BINDING	1,662	2,000	2,000	2,000	2,000
54921	ADVERTISING	10,675	10,000	10,000	10,000	10,000
55100	OFFICE SUPPLIES	1,176	3,380	2,800	2,618	2,618
55201	TOOLS IMP. & SPEC. CLOTH	0	0	120	120	120
55208	FUEL & LUBES	498	1,200	1,500	1,000	1,000
55400	DUES BKS SUBSCR MEM PUBL	1,779	1,830	3,031	2,521	2,521
55500	TRAINING	667	1,500	1,500	1,100	1,100
	Subtotal	**24,556**	**33,805**	**34,866**	**32,505**	**32,505**
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	**733,960**	**804,948**	**865,354**	**863,847**	**863,847**

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 dues 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 government, 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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53411	REGIONAL PLANNING COUNCIL	48,631	49,278	49,803	49,803	49,803
	Subtotal	**48,631**	**49,278**	**49,803**	**49,803**	**49,803**
	COUNTY PLANNING	**48,631**	**49,278**	**49,803**	**49,803**	**49,803**

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 in accordance with State law, strategic policies and vision established by the BOCC.

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

Provide guidance and direction to Code Compliance Division regarding implementation of the policies of the Board of County Commissioners.

Provide guidance and direction to Building Division regarding implementation of the policies of the Board of County Commissioners.

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Growth Mgmt Coordinator	1	1	1
Growth Management Director	1	1	1
	2	**2**	**2**

3441 GROWTH MANAGEMENT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	117,134	134,731	138,892	138,892	138,892
52100	FICA TAXES	8,702	10,307	10,625	10,625	10,625
52200	RETIREMENT CONTRIBUTIONS	23,989	29,812	32,467	32,689	32,689
52300	LIFE & HEALTH INSURANCE	12,736	14,586	15,285	15,263	15,263
52400	WORKERS' COMPENSATION	305	269	264	264	264
	Subtotal	**162,866**	**189,705**	**197,533**	**197,733**	**197,733**
Operating Expenses						
54000	TRAVEL & PER DIEM	0	815	1,000	700	700
54100	COMMUNICATIONS SERVICES	628	540	940	940	940
54201	POSTAGE	22	25	25	25	25
54400	RENTALS & LEASES	5,100	5,100	5,100	5,100	5,100
54550	GENERAL LIABILITY CLAIMS	0	393	393	393	393
54603	VEHICLE MAINTENANCE	107	0	0	0	0
54700	PRINTING & BINDING	142	1,000	1,000	1,000	1,000
55100	OFFICE SUPPLIES	358	520	520	520	520
55208	FUEL & LUBES	0	200	200	200	200
55400	DUES BKS SUBSCR MEM PUBL	730	1,030	1,050	1,050	1,050
55500	TRAINING	168	485	500	400	400
	Subtotal	**7,255**	**10,108**	**10,728**	**10,328**	**10,328**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	1,525	0	0	0	0
	Subtotal	**1,525**	**0**	**0**	**0**	**0**
Non-Operating Expenses						
59100	TRANSFERS	754	754	754	754	754
	Subtotal	**754**	**754**	**754**	**754**	**754**
	GROWTH MANAGEMENT	**172,400**	**200,567**	**209,015**	**208,815**	**208,815**

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

Maintain 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.

9999 RESERVES AND TRANSFERS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54550	GENERAL LIABILITY CLAIMS	2,113	22,196	22,196	22,196	22,196
	Subtotal	**2,113**	**22,196**	**22,196**	**22,196**	**22,196**
Non-Operating Expenses						
59000	OTHER USES	1,804,902	1,588,410	1,972,208	1,972,208	1,972,208
59100	TRANSFERS	5,445,716	5,034,266	6,461,456	6,461,456	7,956,683
59119	TRANSF TO SUPPORT SVCS	119,560	120,560	120,560	120,560	120,560
59129	TRANSFER - SELF INSURANCE	725,000	725,000	725,000	725,000	725,000
59133	TRANSFER - DEBT SERVICE	0	0	1,086,400	1,086,400	1,086,400
59146	TNSF - COURTHOUSE DEBT	633,478	0	0	0	0
59147	TRANS-CIT CO RES CTR DEBT	499,819	360,115	364,642	364,642	364,642
59159	TRANS FLEET VEH TRUST	246,000	246,000	246,000	246,000	246,000
59181	COUNTY TRANSIT BUSES	516,691	15,000	56,108	56,108	56,108
60020	RES FOR OUTSTANDING PO'S	0	170,000	170,000	170,000	170,000
60050	RESERVE FOR CONTINGENCIES	0	1,573,258	955,000	955,000	714,355
60080	RES FOR CAPITAL PROJECTS	0	0	738,145	738,145	738,145
61000	RESERVED BUDGET FUND BAL	0	11,587,552	12,272,340	12,272,340	12,272,340
	Subtotal	**9,991,167**	**21,420,161**	**25,167,859**	**25,167,859**	**26,422,441**
	RESERVES AND TRANSFERS	**9,993,280**	**21,442,357**	**25,190,055**	**25,190,055**	**26,444,637**

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 to Florida law, while providing the citizens of Citrus County with professional and courteous service.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Property Appraiser Staff	50	49	49
	50	**49**	**49**

2211 PROPERTY APPRAISER

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54904	COMMISSIONS	3,367,273	3,496,615	3,629,902	3,629,902	3,629,902
	Subtotal	**3,367,273**	**3,496,615**	**3,629,902**	**3,629,902**	**3,629,902**
	PROPERTY APPRAISER	**3,367,273**	**3,496,615**	**3,629,902**	**3,629,902**	**3,629,902**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Tax Collector Staff	63	65	68
	63	**65**	**68**

2212 TAX COLLECTOR

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54904	COMMISSIONS	2,692,167	2,990,000	3,110,000	3,110,000	3,110,000
	Subtotal	**2,692,167**	**2,990,000**	**3,110,000**	**3,110,000**	**3,110,000**
	TAX COLLECTOR	**2,692,167**	**2,990,000**	**3,110,000**	**3,110,000**	**3,110,000**

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 121,261 documents into the Official Record, 76% (52,179) of the documents were recorded electronically in Fiscal Year 2020. 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 600 tax deed applications in 2020 and conducted 18 auctions of 589 tax deeds.

The Clerk is an authorized Passport acceptance agent responsible for verifying and transmitting passport applications. The Clerk processed 854 applications in Fiscal Year 2020.

The Clerk issued 858 Marriage Licenses in Fiscal Year 2020.

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 187 Board accounts, and 181 desktops. The Clerk stores, maintains, and provides public access to over 21.6 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 2020, the Clerk managed and processed 3,523 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 2020, Mail Services processed a total of 161,865 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 2020, the following audits were completed or in process: Emergency Management; Clerk FLDHSMV Date Exchange Audit; Vessel Registration Fee; Clerk Evidence Room Inventory; Facilities Management; BOCC & Clerk Annual Risk Assessment; BOCC IT Change Management; Clerk Key Control Inventory; Fire Training Payment Processing; and Park & Recreation/Grounds Maintenance Inventory Tracking.

Core Objectives

The Financial Services Department will continue to implement efficiencies and replace manual process by utilizing technology gained through the e-Finance system update from FY 2021.

Information Systems will work with Financial Services to evaluate the potential of building an in-house receipting system. Information Systems will also work with Human Resources to continue to implement efficiencies through the Human Rescores Information System.

Public Records will provide certified electronic documents by implementing the eCertify system.

We will collaborate with the Board to upgrade Board agenda/minutes software and online video streaming to meet ADA requirements and provide a more user friendly system.

The Internal Audit Division conducts risk assessments 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Clerk Of The Board Staff	27	28	29
Part-Time			
Clerk Of The Board Staff	1	1	1
	28	**29**	**30**

2320 CLERK TO THE BOARD

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51000	PERSONAL SERVICES	1,910,026	2,014,077	2,192,146	2,192,146	2,233,661
52300	LIFE & HEALTH INSURANCE	123,554	121,505	127,609	127,609	127,609
52500	UNEMPLOYMENT COMPENSATION	6,500	6,500	6,500	6,500	6,500
	Subtotal	**2,040,080**	**2,142,082**	**2,326,255**	**2,326,255**	**2,367,770**
Operating Expenses						
53000	OPERATING EXPENSES	713,300	577,638	544,605	544,605	544,605
55275	COMPUTER SOFTWARE	0	0	30,000	0	0
	Subtotal	**713,300**	**577,638**	**574,605**	**544,605**	**544,605**
Capital Outlay						
56000	CAPITAL OUTLAY	103,220	166,000	136,950	136,950	136,950
	Subtotal	**103,220**	**166,000**	**136,950**	**136,950**	**136,950**
	CLERK TO THE BOARD	**2,856,600**	**2,885,720**	**3,037,810**	**3,007,810**	**3,049,325**

Goal

Florida State Statutes requires 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 Clerk of County Court budget reflects the cost of providing these services for Citrus County.

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	20,317	21,260	21,260	21,260	21,260
	Subtotal	**20,317**	**21,260**	**21,260**	**21,260**	**21,260**
	CLERK OF COUNTY COURTS	**20,317**	**21,260**	**21,260**	**21,260**	**21,260**

Goal

Florida State Statutes requires 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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	5,951	7,500	7,500	7,500	7,500
54600	REPAIR & MAINTENANCE	2,145	3,000	3,000	3,000	3,000
55240	JURY SUPPLIES	2,531	4,000	4,000	4,000	4,000
	Subtotal	**10,627**	**14,500**	**14,500**	**14,500**	**14,500**
	CIR COURT-JUDICIAL ADMIN	**10,627**	**14,500**	**14,500**	**14,500**	**14,500**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	1,576	1,700	1,700	1,700	1,700
54408	BUILDING RENTAL	3,870	3,840	3,840	3,840	3,840
	Subtotal	**5,446**	**5,540**	**5,540**	**5,540**	**5,540**
	STATE ATTY-GENERAL ADMIN	**5,446**	**5,540**	**5,540**	**5,540**	**5,540**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	1,023	2,330	2,330	2,330	2,330
	Subtotal	**1,023**	**2,330**	**2,330**	**2,330**	**2,330**
	PUBLIC DEFENDER-GEN ADMIN	**1,023**	**2,330**	**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

Mission
Excellence in Public Safety
Our Vision
Citrus County is the safest community in the State of Florida
Our Values
Integrity
Service above self
Loyalty above all

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Sheriff Staff	269	269	270
	269	**269**	**270**

3101 SHERIFF GEN OPERATING

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51000	PERSONAL SERVICES	20,429,689	20,889,834	21,677,878	21,677,878	21,677,878
	Subtotal	**20,429,689**	**20,889,834**	**21,677,878**	**21,677,878**	**21,677,878**
Operating Expenses						
53000	OPERATING EXPENSES	4,652,724	4,909,187	5,325,762	5,325,762	5,325,762
	Subtotal	**4,652,724**	**4,909,187**	**5,325,762**	**5,325,762**	**5,325,762**
Capital Outlay						
56000	CAPITAL OUTLAY	1,354,167	901,987	861,045	861,045	861,045
	Subtotal	**1,354,167**	**901,987**	**861,045**	**861,045**	**861,045**
Debt Service						
57000	DEBT SERVICE	120,747	120,747	111,023	111,023	111,023
	Subtotal	**120,747**	**120,747**	**111,023**	**111,023**	**111,023**
	SHERIFF GEN OPERATING	**26,557,327**	**26,821,755**	**27,975,708**	**27,975,708**	**27,975,708**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Sheriff Staff	30	30	30
	30	**30**	**30**

3103 SHERIFF-COURT SERVICES

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51000	PERSONAL SERVICES	2,518,629	2,506,226	2,593,233	2,593,233	2,593,233
	Subtotal	**2,518,629**	**2,506,226**	**2,593,233**	**2,593,233**	**2,593,233**
Operating Expenses						
53000	OPERATING EXPENSES	219,972	238,331	259,703	259,703	259,703
	Subtotal	**219,972**	**238,331**	**259,703**	**259,703**	**259,703**
Capital Outlay						
56000	CAPITAL OUTLAY	5,000	5,000	5,000	5,000	5,000
	Subtotal	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
	SHERIFF-COURT SERVICES	**2,743,601**	**2,749,557**	**2,857,936**	**2,857,936**	**2,857,936**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Sheriff Staff	7	7	8
Part-Time			
Sheriff Staff	3	3	3
	10	**10**	**11**

3104 SHERIFF-CITY OF INVERNESS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51000	PERSONAL SERVICES	655,161	665,554	689,054	689,054	769,730
	Subtotal	**655,161**	**665,554**	**689,054**	**689,054**	**769,730**
Operating Expenses						
53000	OPERATING EXPENSES	121,215	121,326	137,215	137,215	150,533
	Subtotal	**121,215**	**121,326**	**137,215**	**137,215**	**150,533**
Capital Outlay						
56000	CAPITAL OUTLAY	65,125	67,287	65,981	65,981	79,602
	Subtotal	**65,125**	**67,287**	**65,981**	**65,981**	**79,602**
	SHERIFF-CITY OF INVERNESS	**841,501**	**854,167**	**892,250**	**892,250**	**999,865**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Sheriff Staff	10	10	10
Part-Time			
Sheriff Staff	2	2	2
	12	**12**	**12**

3109 SHERIFF-CITY OF CRY RVR

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51000	PERSONAL SERVICES	762,720	789,071	807,501	807,501	807,501
	Subtotal	**762,720**	**789,071**	**807,501**	**807,501**	**807,501**
Operating Expenses						
53000	OPERATING EXPENSES	118,676	118,625	137,025	137,025	137,025
	Subtotal	**118,676**	**118,625**	**137,025**	**137,025**	**137,025**
Capital Outlay						
56000	CAPITAL OUTLAY	83,170	85,887	84,165	84,165	84,165
	Subtotal	**83,170**	**85,887**	**84,165**	**84,165**	**84,165**
	SHERIFF-CITY OF CRY RVR	**964,566**	**993,583**	**1,028,691**	**1,028,691**	**1,028,691**

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

5799 GUARDIAN AD LITEM

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54100	COMMUNICATIONS SERVICES	2,146	4,140	4,620	4,140	4,140
	Subtotal	**2,146**	**4,140**	**4,620**	**4,140**	**4,140**
	GUARDIAN AD LITEM	**2,146**	**4,140**	**4,620**	**4,140**	**4,140**

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.

2101A DETENTION SERVICES

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53100	PROFESSIONAL SERVICES	36,200	0	0	0	0
53106	MEDICAL SERVICES	263,507	220,000	200,000	200,000	200,000
53401	CONTRACT CCA	11,257,044	11,066,090	12,947,682	12,947,682	12,947,682
53404	CONTRACT CCA - USM	3,216,852	3,335,151	2,882,099	2,882,099	2,882,099
53405	ELECTRONIC INMATE MONITOR	30,764	50,000	50,000	50,000	50,000
54604	MAINTENANCE - BUILDINGS	12,276	20,500	50,000	50,000	50,000
54700	PRINTING & BINDING	530	600	600	600	600
	Subtotal	**14,817,173**	**14,692,341**	**16,130,381**	**16,130,381**	**16,130,381**
	DETENTION SERVICES	**14,817,173**	**14,692,341**	**16,130,381**	**16,130,381**	**16,130,381**

Goal

The Public Safety budget covers a variety of expenses including the Department of Juvenile Justice funding for Citrus County pre-disposition 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.

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53106	MEDICAL SERVICES	28,800	50,000	35,000	35,000	35,000
	Subtotal	**28,800**	**50,000**	**35,000**	**35,000**	**35,000**
Non-Operating Expenses						
58130	DEPT OF JUVENILE JUSTICE	393,232	252,659	287,070	287,070	287,070
58150	SCHOOL RESOURCE OFFR PRG	1,327,923	1,448,643	1,492,102	1,492,102	1,492,102
	Subtotal	**1,721,155**	**1,701,302**	**1,779,172**	**1,779,172**	**1,779,172**
	PUBLIC SAFETY	**1,749,955**	**1,751,302**	**1,814,172**	**1,814,172**	**1,814,172**

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 home owner 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 (F.A.C.E.).

Emphasize a smooth transition in the conversion from HANSEN to INFOR. Provide support and training to all staff members as needed.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
Legal Secretary	1	1	1
Code Compliance Officer	6	6	6
Code Compliance Director	1	1	1
	9	**9**	**9**

3345 CODE COMPLIANCE

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	364,801	383,878	396,567	396,567	396,567
51400	OVERTIME	0	1,500	1,500	1,500	1,500
52100	FICA TAXES	27,576	29,367	30,337	30,337	30,337
52200	RETIREMENT CONTRIBUTIONS	32,581	38,321	42,203	42,837	42,837
52300	LIFE & HEALTH INSURANCE	56,374	58,228	61,023	60,924	60,924
52400	WORKERS' COMPENSATION	8,874	10,113	10,054	10,054	10,054
	Subtotal	**490,206**	**521,407**	**541,684**	**542,219**	**542,219**
Operating Expenses						
53100	PROFESSIONAL SERVICES	3,500	4,500	4,500	5,500	5,500
53102	CONTRACT ATTORNEY FEES	15,588	25,000	25,000	25,000	25,000
53400	OTHER CONTRACTUAL SERV	1,648	5,800	5,800	5,300	5,300
54000	TRAVEL & PER DIEM	1,467	6,000	6,000	6,000	6,000
54100	COMMUNICATIONS SERVICES	2,959	4,024	4,024	3,774	3,774
54201	POSTAGE	4,020	5,000	5,000	5,000	5,000
54400	RENTALS & LEASES	1,495	2,500	2,500	2,500	2,500
54550	GENERAL LIABILITY CLAIMS	0	2,648	2,648	2,648	2,648
54603	VEHICLE MAINTENANCE	5,306	5,790	5,790	5,790	5,790
54605	EQUIPMENT MAINTENANCE	0	500	500	500	500
54700	PRINTING & BINDING	315	2,400	2,400	2,000	2,000
54901	COURT COST	0	1,000	1,000	1,000	1,000
54906	ABANDONED BUILDINGS	104,086	130,795	130,000	130,000	130,000
54916	BOARD RECORDING FEES	8,614	8,000	8,000	8,000	8,000
54921	ADVERTISING	1,230	1,600	1,600	1,600	1,600
55100	OFFICE SUPPLIES	1,275	2,700	2,700	2,500	2,500
55120	OFFICE/NON-CAP EQUIPMENT	316	450	450	1,050	1,050
55205	UNIFORMS	1,916	3,000	3,000	2,800	2,800
55208	FUEL & LUBES	6,702	9,000	9,000	9,000	9,000
55400	DUES BKS SUBSCR MEM PUBL	586	800	800	650	650
55500	TRAINING	1,260	4,500	4,500	4,500	4,500
	Subtotal	**162,283**	**226,007**	**225,212**	**225,112**	**225,112**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	25,785	0	0	0	0
	Subtotal	**25,785**	**0**	**0**	**0**	**0**
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	**681,389**	**750,529**	**770,011**	**770,446**	**770,446**

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 shall deem 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.

3990 MEDICAL EXAMINER

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53109	FEES & COSTS	375,611	382,505	414,938	414,938	414,938
	Subtotal	**375,611**	**382,505**	**414,938**	**414,938**	**414,938**
	MEDICAL EXAMINER	**375,611**	**382,505**	**414,938**	**414,938**	**414,938**

Goal

The Emergency Medical Services budget includes the subsidy for the Nature Coast Emergency Management Foundation which provides emergency medical response and transportation for residents of Citrus County. The Foundation is considered a component unit of the County for financial reporting purposes.

On September 14, 2021, the Board affirmed that providing timely, dependable, and fiscally responsible Emergency Medical Services (EMS) was paramount to the citizens of Citrus County. The Board, as a result, voted to end their partnership with Nature Coast EMS and transition these responsibilities to Citrus County Fire Rescue. A budget amendment will be presented to the Board to reallocate the funding.

Core Objectives

To perform, monitor and enhance our care with the overall objective of ensuring clinical excellence.

5105 EMERGENCY MEDICAL SERVICE

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53480	CONTRACT SERV - TRANSPORT	75,140	0	0	0	0
	Subtotal	**75,140**	**0**	**0**	**0**	**0**
Non-Operating Expenses						
58207	NATURE COAST EMER FOUNDAT	225,867	846,623	858,519	858,519	858,519
	Subtotal	**225,867**	**846,623**	**858,519**	**858,519**	**858,519**
	EMERGENCY MEDICAL SERVICE	**301,007**	**846,623**	**858,519**	**858,519**	**858,519**

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 186,606 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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Non-Operating Expenses						
58115	FIRE DISTRICT ASSESSMENT	13,062	13,064	13,064	13,064	13,064
58116	FL. BOARD OF FORESTRY	3,000	3,000	3,000	3,000	3,000
	Subtotal	**16,062**	**16,064**	**16,064**	**16,064**	**16,064**
	FLORIDA FORESTRY SERVICE	**16,062**	**16,064**	**16,064**	**16,064**	**16,064**

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.

Following training, 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.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Office Coordinator	1	1	1
Senior Programs Assistant	2	2	2
Courtesy Extension Agent - Horticulturist/Direc	1	1	1
Courtesy Extension Agent 4-H	1	1	1
Agricultural Agent	1	1	1
Courtesy Extension Agent FCS	1	1	1
	7	**7**	**7**

6302 EXTENSION CENTER

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	237,589	253,495	264,811	264,811	264,811
52100	FICA TAXES	17,472	19,392	20,258	20,258	20,258
52200	RETIREMENT CONTRIBUTIONS	22,256	28,606	31,667	32,248	32,248
52300	LIFE & HEALTH INSURANCE	21,490	21,509	22,559	22,526	22,526
52400	WORKERS' COMPENSATION	240	193	195	195	195
	Subtotal	**299,046**	**323,195**	**339,490**	**340,038**	**340,038**
Operating Expenses						
53100	PROFESSIONAL SERVICES	1,776	1,750	1,600	1,600	1,600
54000	TRAVEL & PER DIEM	2,803	7,651	6,429	5,911	5,911
54100	COMMUNICATIONS SERVICES	1,277	1,280	1,382	1,382	1,382
54201	POSTAGE	52	42	42	42	42
54400	RENTALS & LEASES	2,954	5,650	5,650	5,650	5,650
54550	GENERAL LIABILITY CLAIMS	33	646	646	646	646
54603	VEHICLE MAINTENANCE	221	1,039	550	525	525
54700	PRINTING & BINDING	1,446	1,200	2,500	2,500	2,500
54800	PROMOTIONAL ACTIVITIES	1,514	1,000	1,000	1,000	1,000
55100	OFFICE SUPPLIES	2,575	3,000	3,000	3,000	3,000
55120	OFFICE/NON-CAP EQUIPMENT	924	0	0	0	0
55208	FUEL & LUBES	819	1,200	800	1,000	1,000
55210	MISC SUPPLIES	2,178	3,500	3,500	3,500	3,500
55221	MEALS	32	400	400	400	400
55225	DEMONSTRATION SUPPLIES	646	2,000	2,000	2,000	2,000
55400	DUES BKS SUBSCR MEM PUBL	1,366	1,800	1,975	1,975	1,975
55500	TRAINING	1,367	2,700	3,050	3,050	3,050
	Subtotal	**21,984**	**34,858**	**34,524**	**34,181**	**34,181**
Capital Outlay						
56200	BUILDINGS	5,049	0	0	0	0
	Subtotal	**5,049**	**0**	**0**	**0**	**0**
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	**327,362**	**359,336**	**375,297**	**375,502**	**375,502**

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

The primary goal for the Crystal River and Inverness Airports is to proceed with the improvement and 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.

2105 AVIATION CIP

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	20,000	500,000	500,000	500,000
	Subtotal	**0**	**20,000**	**500,000**	**500,000**	**500,000**
Capital Outlay						
56200	BUILDINGS	0	955,000	0	0	0
	Subtotal	**0**	**955,000**	**0**	**0**	**0**
Debt Service						
57100	PRINCIPAL	0	29,511	30,987	30,987	30,987
57200	INTEREST	0	3,025	1,550	1,550	1,550
	Subtotal	**0**	**32,536**	**32,537**	**32,537**	**32,537**
Non-Operating Expenses						
59100	TRANSFERS	4,617	274,195	47,400	47,400	290,700
	Subtotal	**4,617**	**274,195**	**47,400**	**47,400**	**290,700**
	AVIATION CIP	**4,617**	**1,281,731**	**579,937**	**579,937**	**823,237**

Goal

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 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

To appropriately manage and maintain the facilities of the Crystal River and Inverness Airports in a safe and aesthetically pleasing condition.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Part-Time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
	2	**2**	**2**

7201 AVIATION

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	5,802	2,811	2,950	2,950	2,950
52100	FICA TAXES	431	215	226	226	226
52200	RETIREMENT CONTRIBUTIONS	511	281	315	319	319
52300	LIFE & HEALTH INSURANCE	925	433	454	454	454
52400	WORKERS' COMPENSATION	15	6	6	6	6
	Subtotal	**7,684**	**3,746**	**3,951**	**3,955**	**3,955**
Operating Expenses						
53100	PROFESSIONAL SERVICES	10,842	13,850	21,500	21,500	21,500
53400	OTHER CONTRACTUAL SERV	0	0	0	6,000	6,000
53409	CONTRACTUAL SERV MOWING	28,231	30,538	65,145	65,062	65,062
54000	TRAVEL & PER DIEM	0	550	600	600	600
54100	COMMUNICATIONS SERVICES	2,705	2,784	2,784	2,784	2,784
54201	POSTAGE	2	75	75	25	25
54300	UTILITY SERVICES	13,458	18,432	15,732	15,732	15,732
54600	REPAIR & MAINTENANCE	13,515	54,200	29,300	29,300	29,300
54604	MAINTENANCE - BUILDINGS	34,189	4,100	109,100	66,100	66,100
54605	EQUIPMENT MAINTENANCE	21,077	43,000	18,000	18,127	18,127
54700	PRINTING & BINDING	40	50	50	50	50
54912	FEES & PERMITS	298	100	150	150	150
54921	ADVERTISING	114	323	323	323	323
55100	OFFICE SUPPLIES	300	350	350	1,063	1,063
55400	DUES BKS SUBSCR MEM PUBL	660	660	700	700	700
55500	TRAINING	0	600	650	650	650
	Subtotal	**125,431**	**169,612**	**264,459**	**228,166**	**228,166**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	0	0	6,000	0	0
	Subtotal	**0**	**0**	**6,000**	**0**	**0**
	AVIATION	**133,115**	**173,358**	**274,410**	**232,121**	**232,121**

Goal

The goal of Housing Services Division is to increase the quantity and quality of decent, safe, and affordable housing stock for the County's homeless, very low, low, and moderate income families. Housing Services continues in the Board's endeavor to achieve affordable workforce housing and address homelessness issues throughout Citrus County.

Core Objectives

Equip first time homebuyers with the knowledge required to become successful homeowners.

Operate the State Housing Initiative Partnership Program, Local Housing Assistance Plan in compliance with state regulations. Provide new construction and rehabilitation homes with an effort of preserving Citrus County's affordable housing stock.

Pursue additional Housing Choice 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.

Continue to provide energy assistance to low income qualified households/individuals in the County.

Address homeless issues through community partnerships, prevention and rental assistance.

Continue to pursue Community Development Block Grants and new sources of funding to provide decent, safe and affordable housing, and expand economic opportunities for low and moderate income person(s).

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
Housing Coordinator	1	1	1
Housing Services Director	1	1	1
	3	**3**	**3**

2113 HOUSING SERVICES DIV

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	121,160	126,001	130,636	130,636	130,636
52100	FICA TAXES	9,177	9,639	9,994	9,994	9,994
52200	RETIREMENT CONTRIBUTIONS	10,817	12,600	13,926	14,135	14,135
52300	LIFE & HEALTH INSURANCE	12,669	12,867	13,831	13,820	13,820
52400	WORKERS' COMPENSATION	315	252	248	248	248
	Subtotal	**154,137**	**161,359**	**168,635**	**168,833**	**168,833**
Operating Expenses						
54000	TRAVEL & PER DIEM	339	500	500	500	500
54100	COMMUNICATIONS SERVICES	0	175	275	175	175
54201	POSTAGE	24	100	100	100	100
54550	GENERAL LIABILITY CLAIMS	265	691	691	691	691
54603	VEHICLE MAINTENANCE	(162)	250	650	650	650
54676	COPIER MAINT (GRANTS)	389	400	400	400	400
54921	ADVERTISING	142	100	100	100	100
55100	OFFICE SUPPLIES	262	250	300	300	300
55120	OFFICE/NON-CAP EQUIPMENT	981	0	400	0	0
55208	FUEL & LUBES	(51)	150	200	200	200
55500	TRAINING	0	0	350	275	275
	Subtotal	**2,190**	**2,616**	**3,966**	**3,391**	**3,391**
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	**157,530**	**165,177**	**173,803**	**173,426**	**173,426**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	162,400	169,596	176,293	176,293	176,293
52100	FICA TAXES	11,799	12,974	13,486	13,486	13,486
52200	RETIREMENT CONTRIBUTIONS	14,500	16,960	18,793	19,075	19,075
52300	LIFE & HEALTH INSURANCE	22,161	22,194	23,256	23,212	23,212
52400	WORKERS' COMPENSATION	4,642	5,274	5,289	5,289	5,289
	Subtotal	**215,502**	**226,998**	**237,117**	**237,355**	**237,355**
Operating Expenses						
54000	TRAVEL & PER DIEM	1,422	3,500	3,500	3,500	3,500
54100	COMMUNICATIONS SERVICES	381	570	570	570	570
54201	POSTAGE	145	350	350	350	350
54400	RENTALS & LEASES	558	1,540	1,540	1,540	1,540
54550	GENERAL LIABILITY CLAIMS	0	349	349	349	349
54603	VEHICLE MAINTENANCE	0	0	0	0	500
54615	SOFTWARE MAINT/SUPPORT	1,796	3,100	1,796	1,796	1,796
54800	PROMOTIONAL ACTIVITIES	0	675	1,000	800	800
54921	ADVERTISING	77	100	100	100	100
55100	OFFICE SUPPLIES	1,464	1,500	1,500	1,500	1,500
55120	OFFICE/NON-CAP EQUIPMENT	1,048	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	80	390	390	390	390
55500	TRAINING	320	640	640	640	640
	Subtotal	**7,290**	**12,714**	**11,735**	**11,535**	**12,035**
Capital Outlay						
56300	IMPROVE OTHER THAN BLDG	2,000	2,000	0	0	0
	Subtotal	**2,000**	**2,000**	**0**	**0**	**0**
Non-Operating Expenses						
59100	TRANSFERS	672	672	672	672	672
	Subtotal	**672**	**672**	**672**	**672**	**672**
	VETERANS SERVICE	**225,465**	**242,384**	**249,524**	**249,562**	**250,062**

Goal

The Community Centers are focused on providing a friendly meeting place throughout the County for all residents. The County operates four community centers, one is grant funded and the other three are funded by the County. 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. 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 use ServTracker to have clients sign in and out each day to better measure participation in activities.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	69,058	86,585	90,663	90,663	90,663
52100	FICA TAXES	5,216	6,624	6,936	6,936	6,936
52200	RETIREMENT CONTRIBUTIONS	5,850	8,273	9,250	9,395	9,395
52300	LIFE & HEALTH INSURANCE	9,131	11,155	12,001	12,001	12,001
52400	WORKERS' COMPENSATION	665	740	758	758	758
	Subtotal	**89,920**	**113,377**	**119,608**	**119,753**	**119,753**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	23,231	24,540	25,603	25,603	25,603
54000	TRAVEL & PER DIEM	14	350	350	250	250
54100	COMMUNICATIONS SERVICES	7,368	7,650	7,650	7,650	7,650
54201	POSTAGE	7	40	40	40	40
54300	UTILITY SERVICES	12,912	16,000	16,229	16,229	16,229
54550	GENERAL LIABILITY CLAIMS	41	323	323	323	323
54600	REPAIR & MAINTENANCE	2,265	9,520	2,945	2,945	2,945
54605	EQUIPMENT MAINTENANCE	609	1,870	1,870	1,870	1,870
54700	PRINTING & BINDING	1,290	3,000	3,000	2,000	2,000
54800	PROMOTIONAL ACTIVITIES	898	1,500	1,500	1,500	1,500
55100	OFFICE SUPPLIES	1,114	1,300	1,300	1,300	1,300
55208	FUEL & LUBES	112	150	150	150	150
55210	MISC SUPPLIES	1,314	3,600	3,600	3,600	3,600
55211	JANITORIAL SUPPLIES	1,332	2,200	2,200	1,700	1,700
55400	DUES BKS SUBSCR MEM PUBL	909	1,323	1,017	1,017	1,017
	Subtotal	**53,416**	**73,366**	**67,777**	**66,177**	**66,177**
Capital Outlay						
56200	BUILDINGS	10,630	0	0	0	0
	Subtotal	**10,630**	**0**	**0**	**0**	**0**
Non-Operating Expenses						
59100	TRANSFERS	434	434	434	434	434
	Subtotal	**434**	**434**	**434**	**434**	**434**
	COMMUNITY CENTER	**154,401**	**187,177**	**187,819**	**186,364**	**186,364**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53480	CONTRACT SERV - TRANSPORT	0	35,000	40,000	40,000	40,000
	Subtotal	**0**	**35,000**	**40,000**	**40,000**	**40,000**
Non-Operating Expenses						
58202	MENTAL HEALTH SERVICES	531,570	800,000	550,000	550,000	550,000
	Subtotal	**531,570**	**800,000**	**550,000**	**550,000**	**550,000**
	MENTAL HEALTH	**531,570**	**835,000**	**590,000**	**590,000**	**590,000**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Non-Operating Expenses						
58204	CCARC/KEY TRAINING	8,856	7,488	24,000	6,120	6,120
58206	YOUTH & FAMILY ALTERNATVS	13,230	11,907	10,716	9,807	9,807
58211	CASA	13,122	11,664	12,455	9,612	9,612
	Subtotal	**35,208**	**31,059**	**47,171**	**25,539**	**25,539**
	COMMUNITY AGENCIES	**35,208**	**31,059**	**47,171**	**25,539**	**25,539**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53423	MEDICAID COST SHARE	2,184,348	2,272,757	2,386,401	2,250,687	2,250,687
53425	HCRA HOSPITAL CLAIMS O/C	4,520	65,000	50,000	50,000	50,000
53427	PY HCRA PAYMENTS	8,389	30,000	30,000	30,000	30,000
	Subtotal	**2,197,257**	**2,367,757**	**2,466,401**	**2,330,687**	**2,330,687**
	STATE/COUNTY MEDICAID	**2,197,257**	**2,367,757**	**2,466,401**	**2,330,687**	**2,330,687**

Goal

The Department of Community Services strives to enhance the quality of life for all County residents. This goal is accomplished through the delivery of services provided by Parks & Recreation, Library Services, Support Services, Housing Services, Animal Services, Historical Resources, Transit Services, Veteran Services, Grounds Maintenance, and Extension Services. The Department is an organization that promotes quality customer service and continues to develop programs that will meet our community's expectations.

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 grant and other funding opportunities in order to start, maintain and expand services

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Executive Secretary	0	1	1
Program Assistant	1	1	1
Historical Resources Mgr	1	1	1
Community Services Director	1	1	1
	3	**4**	**4**

5225 COMMUNITY SVC ADMIN

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	166,081	217,147	226,037	226,037	226,037
52100	FICA TAXES	12,099	16,612	17,292	17,292	17,292
52200	RETIREMENT CONTRIBUTIONS	30,448	42,829	47,025	47,386	47,386
52300	LIFE & HEALTH INSURANCE	19,324	28,989	30,390	30,346	30,346
52400	WORKERS' COMPENSATION	435	434	429	429	429
	Subtotal	**228,387**	**306,011**	**321,173**	**321,490**	**321,490**
Operating Expenses						
54000	TRAVEL & PER DIEM	0	550	550	550	550
54100	COMMUNICATIONS SERVICES	747	1,770	1,770	1,770	1,770
54201	POSTAGE	43	150	150	150	150
54550	GENERAL LIABILITY CLAIMS	0	1,558	1,558	1,558	1,558
54603	VEHICLE MAINTENANCE	1,731	1,000	1,000	1,000	500
54605	EQUIPMENT MAINTENANCE	1,979	2,160	2,160	2,160	2,160
54700	PRINTING & BINDING	940	2,000	2,000	1,800	1,800
55100	OFFICE SUPPLIES	2,119	1,900	1,900	1,900	1,900
55208	FUEL & LUBES	118	500	500	500	500
55400	DUES BKS SUBSCR MEM PUBL	745	543	523	523	523
55500	TRAINING	235	0	0	0	0
	Subtotal	**8,656**	**12,131**	**12,111**	**11,911**	**11,411**
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	**239,832**	**320,931**	**336,073**	**336,190**	**335,690**

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 grant 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Receptionist	1	1	1
Office Coordinator	1	0	0
Accounting Clerk II	1	1	1
Accounting Supervisor	1	1	1
Grant Administrator I	1	1	1
Support Services Director	1	1	1
Part-Time			
Program Assistant	1	1	1
	7	**6**	**6**

5350 SUPPORT SERVICES ADMIN

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	241,557	220,748	230,084	230,084	230,084
52100	FICA TAXES	17,697	16,887	17,601	17,601	17,601
52200	RETIREMENT CONTRIBUTIONS	22,255	22,075	24,527	24,895	24,895
52300	LIFE & HEALTH INSURANCE	35,977	29,488	37,861	37,806	37,806
52400	WORKERS' COMPENSATION	631	441	437	437	437
	Subtotal	**318,117**	**289,639**	**310,510**	**310,823**	**310,823**
Operating Expenses						
54000	TRAVEL & PER DIEM	32	450	450	350	350
54100	COMMUNICATIONS SERVICES	271	290	290	290	290
54201	POSTAGE	794	600	600	600	600
54400	RENTALS & LEASES	0	1,380	1,380	1,250	1,250
54550	GENERAL LIABILITY CLAIMS	4,876	219	219	219	219
54605	EQUIPMENT MAINTENANCE	1,102	0	0	0	0
54615	SOFTWARE MAINT/SUPPORT	495	495	495	495	495
54903	VENDOR PAYMENTS	36,300	35,000	35,000	35,000	35,000
55100	OFFICE SUPPLIES	1,342	1,380	1,380	1,380	1,380
55208	FUEL & LUBES	19	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	345	345	345	345	345
	Subtotal	**45,574**	**40,159**	**40,159**	**39,929**	**39,929**
Non-Operating Expenses						
59100	TRANSFERS	421	421	421	421	421
	Subtotal	**421**	**421**	**421**	**421**	**421**
	SUPPORT SERVICES ADMIN	**364,112**	**330,219**	**351,090**	**351,173**	**351,173**

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 continue to raise the awareness of Parks and Recreation resources throughout the County.

To continue to offer recreational experiences through a wide range of programs, special events and services at park facilities.

To develop partnerships in support of Parks and Recreation programs, special events and facilities with local service organizations and businesses throughout the County.

To provide materials promoting our programs, special events and facilities to enhance the County image as well as giving the residences and visitors information of the role that Recreation has in assuring the "Quality of Life" that citizens expect in Citrus County.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
Accounting Clerk	1	1	1
Recreation Program Specialist	2	2	2
Lifeguard	1	1	1
Head Lifeguard	1	1	1
Aquatic Supervisor	1	1	1
Sports/Events Coordinator	1	1	1
Parks & Recreation Director	1	1	1
Community Center Coordinator	1	1	1
Community Center Specialist	1	1	1
Community Center Aide	3	3	3
Part-Time			
Lifeguard	1	1	1
Community Center Aide	2	2	2
	17	**17**	**17**

6102 PARKS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	489,171	504,215	526,121	526,121	526,121
51306	CASUAL LABOR	15,458	40,000	40,000	40,000	40,000
51320	CASUAL LABOR/SP PROG	5,407	19,500	19,500	19,500	19,500
51400	OVERTIME	0	5,000	5,000	5,000	5,000
52100	FICA TAXES	38,475	38,572	40,248	40,248	40,248
52200	RETIREMENT CONTRIBUTIONS	44,679	52,018	57,895	58,736	58,736
52300	LIFE & HEALTH INSURANCE	105,666	107,517	112,725	112,559	112,559
52400	WORKERS' COMPENSATION	19,625	18,762	17,905	17,905	17,905
	Subtotal	**718,481**	**785,584**	**819,394**	**820,069**	**820,069**
Operating Expenses						
53100	PROFESSIONAL SERVICES	45	700	700	700	700
53400	OTHER CONTRACTUAL SERV	31,255	58,520	64,645	62,645	62,645
53410	TESTING	780	600	720	720	720
53418	ACTIVENET FEES	3,627	8,000	8,000	8,000	8,000
54000	TRAVEL & PER DIEM	60	1,150	1,150	1,150	1,150
54100	COMMUNICATIONS SERVICES	7,978	10,600	10,600	10,600	10,600
54201	POSTAGE	224	600	600	600	600
54300	UTILITY SERVICES	232,378	285,000	295,500	285,500	285,500
54400	RENTALS & LEASES	809	6,500	6,500	6,500	6,500
54550	GENERAL LIABILITY CLAIMS	3,779	4,610	4,610	4,610	4,610
54600	REPAIR & MAINTENANCE	731	3,000	0	0	0
54603	VEHICLE MAINTENANCE	4,906	4,969	5,441	4,968	4,968
54604	MAINTENANCE - BUILDINGS	30,480	15,920	12,000	12,000	12,000
54605	EQUIPMENT MAINTENANCE	10,682	27,920	30,030	27,920	27,920
54611	MAINTENANCE - POOLS	1,443	17,200	10,000	8,000	8,000
54615	SOFTWARE MAINT/SUPPORT	0	500	500	500	500
54700	PRINTING & BINDING	608	2,200	2,200	2,200	2,200
54800	PROMOTIONAL ACTIVITIES	168	300	300	300	300
55100	OFFICE SUPPLIES	3,712	4,050	4,050	4,050	4,050
55120	OFFICE/NON-CAP EQUIPMENT	896	0	12,200	12,200	12,200
55205	UNIFORMS	1,461	1,700	1,700	1,700	1,700
55207	CHEMICALS	14,835	20,000	20,000	20,000	20,000
55208	FUEL & LUBES	2,826	5,000	6,000	5,000	5,000
55210	MISC SUPPLIES	37,676	41,410	42,950	42,950	42,950
55211	JANITORIAL SUPPLIES	9,017	11,000	15,000	14,000	14,000
55221	MEALS	485	3,310	4,150	4,150	4,150
55260	PERMITS	350	500	400	400	400

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
55400	DUES BKS SUBSCR MEM PUBL	1,150	1,400	1,400	1,400	1,400
55500	TRAINING	1,288	3,455	3,700	3,700	3,700
	Subtotal	**403,649**	**540,114**	**565,046**	**546,463**	**546,463**
Capital Outlay						
56200	BUILDINGS	0	0	43,900	15,800	15,800
56300	IMPROVE OTHER THAN BLDG	3,791	0	5,000	5,000	5,000
56400	MACHINERY & EQUIPMENT	3,322	10,150	8,000	0	0
	Subtotal	**7,113**	**10,150**	**56,900**	**20,800**	**20,800**
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	**1,132,812**	**1,339,417**	**1,444,909**	**1,390,901**	**1,390,901**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	0	100,000	100,000	100,000
54600	REPAIR & MAINTENANCE	6,279	0	0	0	0
54610	MAINTENANCE - PARKS	41,359	50,000	50,000	50,000	50,000
	Subtotal	**47,638**	**50,000**	**150,000**	**150,000**	**150,000**
Capital Outlay						
56200	BUILDINGS	5,895	0	0	0	0
56300	IMPROVE OTHER THAN BLDG	454,628	145,000	342,003	161,000	161,000
56400	MACHINERY & EQUIPMENT	33,244	0	0	0	0
	Subtotal	**493,767**	**145,000**	**342,003**	**161,000**	**161,000**
	CIP - PARKS & RECREATION	**541,405**	**195,000**	**492,003**	**311,000**	**311,000**

102 TRANSPORTATION

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Taxes					
311100	CURRENT AD VALOREM TAXES		5,922,776	6,395,265	6,715,174
311400	STORMWATER AD VALOREM TAX		865,925	940,167	0
		Subtotal	**6,788,701**	**7,335,432**	**6,715,174**
Intergovernmental Revenue					
335160	RACING TRACK FUNDS		223,250	223,250	223,250
336000	STATE PMT IN LIEU OF TAX		2,120	0	0
		Subtotal	**225,370**	**223,250**	**223,250**
Charges for Services					
341560	EXCESS FEES - PROP APPR		7,447	2,000	2,000
341610	EXCESS FEES - TAX COLL		33,600	25,000	25,000
		Subtotal	**41,047**	**27,000**	**27,000**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		59,394	70,000	7,500
365000	SALE/SURPLUS-MATL/SCRAP		206	0	0
367400	SITE REVIEW FEES		4,293	0	10,000
369900	OTHER MISC REVENUES		35,021	50,000	30,270
369961	REIMBURSEMENTS		370,032	100,000	100,000
		Subtotal	**468,946**	**220,000**	**147,770**
Interfund Transfers					
381000	INTERFUND TRANSFERS		0	0	1,159,193
381200	TRANSFER - SPEC ASSMTS		0	18,000	18,000
381326	TRANSFER- 326 GAS TAX		1,500,000	1,500,000	1,700,000
381450	TRANSFER - UTILITIES		(140)	0	0
381730	TRANS - CITRUS SPGS MSBU		14,000	14,000	14,000
381770	TRANSFER - BEV HILLS MSBU		3,200	3,200	3,200
		Subtotal	**1,517,060**	**1,535,200**	**2,894,393**
Statutory Reserves					
400100	5% RESERVE		0	(390,285)	(355,660)
		Subtotal	**0**	**(390,285)**	**(355,660)**
Cash Carry Forward					
400200	CARRY FORWARD		0	1,668,477	1,618,317
		Subtotal	**0**	**1,668,477**	**1,618,317**
TOTAL TRANSPORTATION			**9,041,125**	**10,619,074**	**11,270,244**

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 27 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 1,169 DROWs (drainage rights-of-way). The Traffic Control Section manufactures, installs, and maintains all traffic control signage (approximately 40,563 signs and 234 lighted sign boxes), 75 signals, 19 flashing beacons, and 30 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. Road Maintenance personnel are on call 7 days a week, 24 hours a day for any emergency that arises.

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 for 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Administrative Coordinator	1	1	1
Accounting Clerk	1	1	1
Customer Service Representative	3	3	3
Maintenance Worker	3	3	4
Maintenance Technician	5	5	5
Public Works Crew Chief	3	3	3
Light Equipment Operator	6	6	6
Medium Equipment Operator	28	28	28
Traffic Signal Technician	2	2	2
Heavy Equipment Operator	8	8	8
Traffic Control Technician	7	7	7
Traffic Control Coord	1	1	1
Section Chief/Traffic Control	1	1	1
Road Maintenance Unit Supervisor	4	4	4
Road Maintenance Operations Manager	1	1	1
Road Material Coordinator	1	1	1
Contract Manager	1	1	1
Road Maintenance Director	1	1	1
	77	**77**	**78**

4102 ROAD MAINTENANCE

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	2,563,556	2,714,703	2,822,446	2,822,446	2,822,446
52100	FICA TAXES	189,893	207,675	215,917	215,917	215,917
52200	RETIREMENT CONTRIBUTIONS	237,366	284,921	310,067	314,568	314,568
52300	LIFE & HEALTH INSURANCE	498,508	532,247	565,377	564,538	564,538
52400	WORKERS' COMPENSATION	258,035	290,495	284,316	284,316	284,316
	Subtotal	**3,747,359**	**4,030,041**	**4,198,123**	**4,201,785**	**4,201,785**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	233,574	356,397	308,697	308,697	308,697
53409	CONTRACTUAL SERV MOWING	371,652	470,000	490,000	490,000	490,000
54000	TRAVEL & PER DIEM	221	1,180	1,200	1,200	1,200
54100	COMMUNICATIONS SERVICES	9,687	10,600	13,600	17,600	17,600
54201	POSTAGE	410	450	450	450	450
54300	UTILITY SERVICES	94,776	86,000	96,000	96,000	96,000
54400	RENTALS & LEASES	3,806	3,900	4,200	4,200	4,200
54402	EQUIPMENT RENTAL	271	1,000	1,000	1,000	1,000
54550	GENERAL LIABILITY CLAIMS	27,810	48,196	48,196	48,196	48,196
54600	REPAIR & MAINTENANCE	276,452	50,000	50,000	50,000	50,000
54603	VEHICLE MAINTENANCE	792,464	639,733	645,479	688,075	688,075
54605	EQUIPMENT MAINTENANCE	26,086	27,870	28,700	28,700	28,700
54912	FEES & PERMITS	434	0	0	0	0
55100	OFFICE SUPPLIES	5,699	5,700	6,000	6,000	6,000
55120	OFFICE/NON-CAP EQUIPMENT	796	200	5,500	5,500	5,500
55201	TOOLS IMP. & SPEC. CLOTH	24,362	18,000	28,300	24,100	24,100
55205	UNIFORMS	20,749	25,800	27,600	27,600	27,600
55208	FUEL & LUBES	257,800	353,000	502,470	435,470	435,470
55211	JANITORIAL SUPPLIES	3,691	4,000	4,000	4,000	4,000
55216	SAFETY & ROAD SIGN	88,537	90,000	90,000	90,000	90,000
55221	MEALS	0	0	500	500	500
55270	COMPUTER ACCESSORIES	719	0	0	0	0
55300	ROAD MATERIALS & SUPPLIES	233,602	257,600	340,100	310,100	310,100
55400	DUES BKS SUBSCR MEM PUBL	945	1,050	900	900	900
55500	TRAINING	4,870	17,700	12,700	12,700	12,700
	Subtotal	**2,479,415**	**2,468,376**	**2,705,592**	**2,650,988**	**2,650,988**
Capital Outlay						
56200	BUILDINGS	20,000	17,000	0	0	0
56400	MACHINERY & EQUIPMENT	15,148	3,095	10,325	10,325	10,325
	Subtotal	**35,148**	**20,095**	**10,325**	**10,325**	**10,325**

Account	Account Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
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		**6,290,433**	**6,547,023**	**6,942,551**	**6,891,609**	**6,891,609**

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, and two grounds maintenance workers for the Citrus Springs 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, building and 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.

Support the training and career growth of personnel within the Department by encouraging attendance in County-sponsored workshops within each individual division.

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

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

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	0	1	1
Executive Secretary	1	1	1
Assistant Public Works Director	1	1	1
Public Works Director	1	1	1
	3	**4**	**4**

4103 PUBLIC WORKS ADMIN

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	256,969	285,648	281,534	281,534	281,534
52100	FICA TAXES	19,278	21,852	21,537	21,537	21,537
52200	RETIREMENT CONTRIBUTIONS	49,807	57,675	58,241	58,691	58,691
52300	LIFE & HEALTH INSURANCE	23,819	29,229	30,584	30,540	30,540
52400	WORKERS' COMPENSATION	5,966	6,756	6,658	6,658	6,658
	Subtotal	**355,839**	**401,160**	**398,554**	**398,960**	**398,960**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	45,000	0	0	0	0
54000	TRAVEL & PER DIEM	0	2,100	2,700	2,200	2,200
54100	COMMUNICATIONS SERVICES	1,260	1,500	2,400	2,400	2,400
54201	POSTAGE	85	100	100	100	100
54400	RENTALS & LEASES	884	1,000	1,000	1,000	1,000
54550	GENERAL LIABILITY CLAIMS	0	1,706	1,706	1,706	1,706
54603	VEHICLE MAINTENANCE	1,149	2,500	1,100	1,100	1,100
54605	EQUIPMENT MAINTENANCE	263	300	300	300	300
55100	OFFICE SUPPLIES	1,027	1,200	1,200	1,200	1,200
55208	FUEL & LUBES	2,500	4,000	5,040	4,000	4,000
55270	COMPUTER ACCESSORIES	200	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	939	1,410	1,410	1,410	1,410
55500	TRAINING	360	1,400	2,400	2,100	2,100
	Subtotal	**53,667**	**17,216**	**19,356**	**17,516**	**17,516**
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	**411,420**	**420,290**	**419,824**	**418,390**	**418,390**

Goal

Engineering Division provides civil engineering and technical services for the BOCC, County departments, inter-governmental agencies, and constitutional officers in the area of transportation, drainage, and land development for the citizens of Citrus County. The Division consists of four sections: Aviation, Land, Project Management, and Survey.

Aviation is responsible for management, design, and maintenance of the Crystal River and Inverness Airports. Land 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. Survey provides all County boundary and topographical survey services.

Core Objectives

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

Implementation of the County's Five Year Capital Improvement Program

Manage FDOT funded SCOP (Small County Outreach Program), CIGP (County Incentive Grant Program), and LAP (Local Agency Program)

Residential Road Resurfacing Capital Improvement Program

Coordinate multi-model facilities; such as walkways, trailways, and bicycle path improvements throughout the County

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Administrative Coordinator	1	1	1
Accounting Clerk	1	0	0
Survey Party Chief	1	1	1
Survey Coordinator	1	1	1
Survey Section Manager	1	1	1
Field Operations Supervisor	1	0	0
Engineer	1	1	1
Engineering Operations Supervisor	0	1	1
Engineering Technician II	1	1	1
Engineering Technician III	1	1	1
Engineering Technician IV	1	1	1
Survey Technician II	1	1	1
Engineering Design Technician	1	1	1
Engineering Project Manager	2	2	2
Engineering Director	1	1	1
Assessment Agent I	0	1	1
Assessment Agent II	0	1	1
Assessment Agent	2	0	0
Senior Assessment Agent	1	1	1
Land Section Manager	1	1	1
Part-Time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
Engineer	1	1	1
	22	**21**	**21**

4104 ENGINEERING

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	938,669	1,010,630	1,043,694	1,043,694	1,043,694
51306	CASUAL LABOR	0	0	10,400	5,400	5,400
52100	FICA TAXES	67,466	77,313	79,843	79,843	79,843
52200	RETIREMENT CONTRIBUTIONS	94,261	115,300	127,051	128,720	128,720
52300	LIFE & HEALTH INSURANCE	134,338	138,045	144,689	144,478	144,478
52400	WORKERS' COMPENSATION	12,885	14,375	14,288	14,288	14,288
	Subtotal	**1,247,618**	**1,355,663**	**1,419,965**	**1,416,423**	**1,416,423**
Operating Expenses						
53100	PROFESSIONAL SERVICES	3,912	15,000	15,000	15,000	15,000
54000	TRAVEL & PER DIEM	583	3,780	4,145	4,145	4,145
54100	COMMUNICATIONS SERVICES	4,873	7,251	7,251	6,251	6,251
54201	POSTAGE	193	750	750	500	500
54400	RENTALS & LEASES	6,363	4,905	4,905	4,905	4,905
54550	GENERAL LIABILITY CLAIMS	0	4,337	4,337	4,337	4,337
54603	VEHICLE MAINTENANCE	18,548	32,843	13,601	13,601	13,601
54605	EQUIPMENT MAINTENANCE	3,813	5,360	6,257	3,289	3,289
54921	ADVERTISING	0	200	200	200	200
55100	OFFICE SUPPLIES	2,815	2,980	3,940	3,703	3,703
55201	TOOLS IMP. & SPEC. CLOTH	869	7,403	6,788	6,788	6,788
55205	UNIFORMS	2,477	4,847	4,847	4,100	4,100
55208	FUEL & LUBES	14,643	17,640	29,524	17,524	17,524
55228	DRAFTING SUPPLIES	275	1,000	1,000	750	750
55270	COMPUTER ACCESSORIES	695	0	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	1,444	2,525	2,650	2,650	2,650
55500	TRAINING	4,677	7,380	8,380	8,380	8,380
	Subtotal	**66,181**	**118,201**	**113,575**	**96,123**	**96,123**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	0	0	3,624	3,624	3,624
	Subtotal	**0**	**0**	**3,624**	**3,624**	**3,624**
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	**1,320,286**	**1,480,351**	**1,543,651**	**1,522,657**	**1,522,657**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Capital Outlay						
56400	MACHINERY & EQUIPMENT	184,219	0	0	0	0
56549	ROAD RESURFACING	0	0	0	0	1,000,000
	Subtotal	**184,219**	**0**	**0**	**0**	**1,000,000**
	ROAD MAINTENANCE CIP	**184,219**	**0**	**0**	**0**	**1,000,000**

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

Maintain 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.

9998 RESERVES AND TRANSFERS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54907	COMMISSIONS-PROPERTY APPR	121,493	127,950	134,700	134,700	134,700
54908	COMMISSIONS - TAX COLL	118,456	127,950	134,700	134,700	134,700
	Subtotal	**239,948**	**255,900**	**269,400**	**269,400**	**269,400**
Non-Operating Expenses						
58140	CRA PMTS-CRYSTAL RIVER	29,167	30,000	30,000	30,000	30,000
58145	CRA PAYMENTS-INVERNESS	47,185	52,450	53,100	53,100	53,100
	Subtotal	**76,352**	**82,450**	**83,100**	**83,100**	**83,100**
Non-Operating Expenses						
59100	TRANSFERS	(10,277)	0	0	0	0
59129	TRANSFER - SELF INSURANCE	125,000	125,000	125,000	125,000	125,000
59159	TRANS FLEET VEH TRUST	962,000	962,000	762,000	762,000	762,000
61000	RESERVED BUDGET FUND BAL	0	72,632	46,264	46,264	198,088
	Subtotal	**1,076,723**	**1,159,632**	**933,264**	**933,264**	**1,085,088**
	RESERVES AND TRANSFERS	**1,393,022**	**1,497,982**	**1,285,764**	**1,285,764**	**1,437,588**

103 STORMWATER ASSESSMENT

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Licenses and Permits					
325100	SPECIAL ASSESSMENT-CAPITA		0	0	4,262,801
		Subtotal	**0**	**0**	**4,262,801**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		117	0	0
		Subtotal	**117**	**0**	**0**
Interfund Transfers					
381001	TRANSFER - GENERAL FUND		0	0	23,019
		Subtotal	**0**	**0**	**23,019**
Statutory Reserves					
400100	5% RESERVE		0	0	(213,141)
		Subtotal	**0**	**0**	**(213,141)**
TOTAL STORMWATER ASSESSMENT			**117**	**0**	**4,072,679**

Goal

The Stormwater Municipal Services Taxing Unit (MSTU) is established for the provision of stormwater services, facilities, and programs provided by the County for the benefit of the property or residents within the boundaries of the Stormwater MSTU. A portion of Citrus County has been determined to be an “Urban Area”, the Federal National Pollutant Discharge Elimination System (NPDES) act came into place and Citrus County must apply and maintain Municipal Separate Storm Sewer Systems (MS4) permits for its stormwater infrastructures.

Core Objectives

The intent is to retain and incorporate natural site features into the site development process and thereby reduce or eliminate the need for structural stormwater management controls and plan regional stormwater management facilities.

Stormwater drainage, retrofits for flood control and water quality concerns throughout the County.

Maintain NPDES (National Pollutant Discharge Elimination System) permit in-house.

Commence in-house drainage design.

Continue to develop storm drain atlas of infrastructure.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Engineer	1	1	1
Engineering Design Technician	1	1	1
Assessment Agent I	0	0	1
Part-Time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
Engineer	1	1	1
	5	**5**	**6**

4105 STORMWATER ASSESSMENT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	92,926	133,898	136,225	136,225	171,956
52100	FICA TAXES	6,877	10,243	10,421	10,421	13,155
52200	RETIREMENT CONTRIBUTIONS	8,459	13,381	14,730	14,730	18,596
52300	LIFE & HEALTH INSURANCE	14,011	19,240	20,130	20,130	27,644
52400	WORKERS' COMPENSATION	1,048	1,206	1,208	1,208	1,276
	Subtotal	**123,321**	**177,968**	**182,714**	**182,714**	**232,627**
Operating Expenses						
53100	PROFESSIONAL SERVICES	7,462	7,500	7,500	7,500	147,500
53400	OTHER CONTRACTUAL SERV	371,250	332,500	332,500	332,500	332,500
54000	TRAVEL & PER DIEM	11	1,485	1,485	985	985
54100	COMMUNICATIONS SERVICES	2,097	1,150	1,250	1,250	1,250
54603	VEHICLE MAINTENANCE	7,900	9,382	9,382	9,382	9,382
54605	EQUIPMENT MAINTENANCE	282	855	855	685	685
54907	COMMISSIONS-PROPERTY APPR	17,750	18,825	19,796	19,796	128,100
54908	COMMISSIONS - TAX COLL	17,318	18,825	18,825	18,825	128,100
54912	FEES & PERMITS	0	1,000	1,000	1,000	1,000
54921	ADVERTISING	235	100	100	100	100
55100	OFFICE SUPPLIES	273	533	533	438	438
55201	TOOLS IMP. & SPEC. CLOTH	958	1,000	1,000	1,000	1,000
55205	UNIFORMS	277	400	400	400	400
55208	FUEL & LUBES	8,741	11,225	16,740	16,740	16,740
55400	DUES BKS SUBSCR MEM PUBL	1,500	1,780	1,780	1,780	1,780
55500	TRAINING	410	900	900	900	900
	Subtotal	**436,464**	**407,460**	**414,046**	**413,281**	**770,860**
Capital Outlay						
56100	LAND	17,800	80,000	80,000	20,000	20,000
56300	IMPROVE OTHER THAN BLDG	13,146	0	1,140,000	280,000	780,000
56400	MACHINERY & EQUIPMENT	31,678	0	24,995	24,995	424,995
	Subtotal	**62,624**	**80,000**	**1,244,995**	**324,995**	**1,224,995**
Non-Operating Expenses						
59100	TRANSFERS	0	8,000	8,000	4,000	1,452,357
59123	TRANSFER - INDIRECT COST	0	0	0	0	68,433
61000	RESERVED BUDGET FUND BAL	0	0	0	0	323,407
	Subtotal	**0**	**8,000**	**8,000**	**4,000**	**1,844,197**
	STORMWATER ASSESSMENT	**622,409**	**673,428**	**1,849,755**	**924,990**	**4,072,679**

326 RESIDENTIAL/MAJOR ROAD

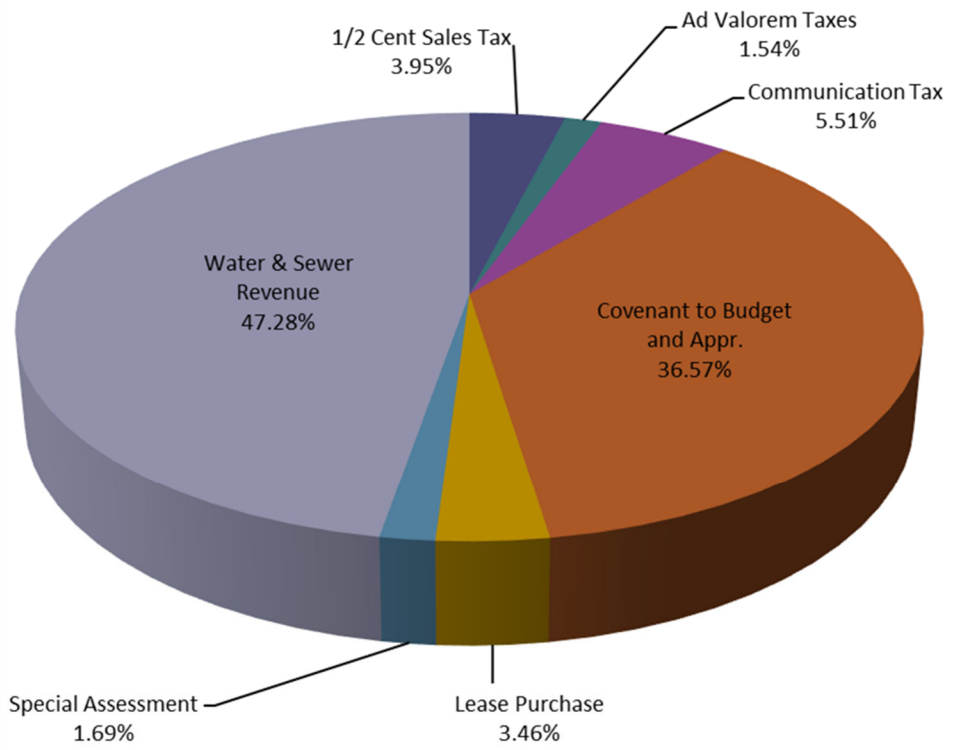
Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
312300	NINTH CENT FUEL TAX	623,800	607,820	635,000
312410	1ST LOCAL OPTION GAS TAX	3,140,895	3,120,000	3,250,000
312412	OPT GAS TAX REFUND	113,529	100,000	110,000
312420	2ND LOCAL OPT GAS TAX	2,312,566	2,288,000	2,350,000
335420	CONSTITUTIONAL FUEL TAX	1,554,277	1,660,000	1,625,000
335440	COUNTY FUEL TAX	675,703	709,000	725,000
335490	OTHER TRANSPORTATION	1,684	0	0
361200	MONEY MKT & LGIP INTEREST	460	0	0
361300	INVEST INTEREST (INC/DEC)	400,560	100,000	60,000
362010	RENTS & ROYALTIES-NON-TAX	14,600	14,600	14,600
364220	SURPLUS LANDS	9,000	0	0
	Subtotal	**8,847,074**	**8,599,420**	**8,769,600**
Revenue Sources Other				
400100	5% RESERVE	0	(429,971)	(438,480)
400200	CARRY FORWARD	0	9,301,420	7,218,660
	Subtotal	**0**	**8,871,449**	**6,780,180**
Total Revenues		**8,847,074**	**17,470,869**	**15,549,780**

Department: 4110

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	5,560	78,100	635,000
56339	CR491-CR486 TO SR44	772,632	2,000,000	2,000,000
56351	CR 486 WIDENING	16,783	0	0
56515	INTERSECTION IMPROVEMENTS	0	50,000	50,000
56542	STRIPING	13,960	580,000	350,000
56547	BRIDGE REPAIRS	10,558	50,000	50,000
56549	ROAD RESURFACING	3,284,505	7,591,786	3,844,504
	Subtotal	**4,103,998**	**10,349,886**	**6,929,504**
Non-Operating Expenditure				
59100	TRANSFERS	587,810	0	0
59105	TRANSFERS - ROAD/BRIDGE	1,500,000	1,500,000	1,700,000
59133	TRANSFER - DEBT SERVICE	2,586,639	1,790,514	1,899,746
59181	COUNTY TRANSIT BUSES	160,000	0	0
61000	RESERVED BUDGET FUND BAL	0	3,830,469	5,020,530
	Subtotal	**4,834,449**	**7,120,983**	**8,620,276**
Total Expenditures		**8,938,447**	**17,470,869**	**15,549,780**

Debt Overview

Summary of Outstanding Debt by Security Type



The debt outstanding at year end for Fiscal Year 2021-2022 is $123.8 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.

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.

The following are Citrus County's most recent ratings. Citrus County has consistently maintained quality ratings.

Assigned Underlying Ratings

Rating Date	Credit	Moody's	Fitch	S&P
	Issuer Credit Rating	Aa3	AA	AA
FY16/17	2010 Capital Improvement Refunding Bonds/Build America Bonds		AA-	
FY17/18	Utility System Revenue Bonds, Series 2016	Aa3	AA	
FY15/16	Utility System Revenue Bonds, Series 2016	Aa3	AA-	
FY17/18	2010 Capital Improvement Refunding Bonds/Build America Bonds			AA-
FY19/20	2015 Capital Improvement Bonds	AA-		AA
FY19/20	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
High Grade	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
Upper Medium Grade	A1	A+	A+
	A2	A	A
	A3	A-	A-
Lower Medium Grade	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-

Debt Obligations

	Security	Interest Rate	Final Maturity	Projected Balance 9/30/21
Revenue Bonds:				
2004A Capital Improvement Bonds	1/2 Cent Sales Tax	3.73%	11/09/2024	1,218,254
2004B Capital Improvement Bonds	1/2 Cent Sales Tax	5.54%	11/09/2024	721,197
2014A Capital Improvement Note	1/2 Cent Sales Tax	3.47%	10/01/2034	1,537,000
2014B Capital Improvement Note	1/2 Cent Sales Tax	2.35%	10/01/2024	352,000
2014C Capital Improvement Note	1/2 Cent Sales Tax	5.05%	10/01/2034	1,062,000
2015 Capital Improvement Note	Covenant to Budget and Appr.	3.50%	10/01/2035	8,620,000
2020 Capital Improvement Note	Covenant to Budget and Appr.	2.71%	10/01/2037	26,680,000
General Long Term Debt:				
Emergency Operations Center	Communication Tax	2.49%	10/01/2029	6,288,147
Floral City Library	Communication Tax	2.49%	10/01/2029	531,853
Energy Saving Project	Ad Valorem Taxes	2.80%	11/01/2028	1,900,785
2014 Radio System	Lease Purchase	3.55%	11/11/2024	2,647,917
2020 Taxable Promissory Note	Covenant to Budget and Appr.	1.71%	10/01/2030	9,975,000
Utility Fund Debt:				
Utility System Revenue Bonds, Series 2016	Water & Sewer Revenue	2.52%	10/01/2036	38,060,000
Chassahowitzka Area Water System	Special Assessment	2.52%	10/15/2028	839,761
Citrus Springs Line Extensions	Special Assessment	2.18%	09/01/2024	1,260,000
SWRWRF SRF Loan	Water & Sewer Revenue	0.00%	09/01/2038	18,676,559
CAB and SWM TP SRF Loan	Water & Sewer Revenue	1.13%	09/01/2039	1,800,000
Capital Leases:				
Dell Servers	General Fund	5.426%	04/01/2023	79,320
AED Units & Accessories	Fire Rescue	0.00%	04/01/2022	103,700
Fire Apparatus Equipment Lease	Fire Rescue	2.82%	12/20/2027	1,452,428
Total Debt Obligations				$123,805,921

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
2021-22	332,149	42,372	374,521
2022-23	344,653	29,868	374,521
2023-24	357,629	16,892	374,521
2024-25	183,823	3,428	187,251
Thereafter	-	-	-
TOTAL	1,218,254	92,560	1,310,814

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
2021-22	192,182	37,329	229,511
2022-23	202,976	26,535	229,511
2023-24	214,378	15,134	229,512
2024-25	111,661	3,093	114,754
Thereafter	-	-	-
TOTAL	721,197	82,091	803,288

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
2021-22	87,000	51,824	138,824
2022-23	90,000	48,754	138,754
2023-24	93,000	45,578	138,578
2024-25	97,000	42,282	139,282
Thereafter	1,170,000	214,445	1,384,445
TOTAL	1,537,000	402,883	1,939,883

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
2021-22	85,000	7,273	92,273
2022-23	87,000	5,252	92,252
2023-24	89,000	3,184	92,184
2024-25	91,000	1,069	92,069
Thereafter	-	-	-
TOTAL	352,000	16,778	368,778

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
2020-21	54,000	52,268	106,268
2021-22	57,000	49,465	106,465
2022-23	60,000	46,510	106,510
2023-24	63,000	43,405	106,405
Thereafter	828,000	225,736	1,053,736
TOTAL	1,062,000	417,384	1,479,384

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
2021-22	440,000	296,512	736,512
2022-23	455,000	278,613	733,613
2023-24	475,000	260,012	735,012
2024-25	495,000	240,612	735,612
Thereafter	6,755,000	1,338,619	8,093,619
TOTAL	8,620,000	2,414,368	11,034,368

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
2021-22	1,050,000	1,158,700	2,208,700
2022-23	1,090,000	1,110,450	2,200,450
2023-24	1,145,000	1,054,575	2,199,575
2024-25	1,205,000	995,825	2,200,825
Thereafter	22,190,000	6,333,500	28,523,500
TOTAL	26,680,000	10,653,050	37,333,050

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
2021-22	580,870	151,437	732,307
2022-23	608,530	136,425	744,955
2023-24	636,191	121,022	757,213
2024-25	663,851	104,304	768,155
Thereafter	3,798,705	248,494	4,047,199
TOTAL	6,288,147	761,682	7,049,829

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
2020-21	49,130	12,809	61,939
2021-22	51,470	11,539	63,009
2022-23	53,809	10,236	64,045
2023-24	56,149	8,822	64,971
Thereafter	321,295	21,017	342,312
TOTAL	531,853	64,423	596,276

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
2021-22	186,896	53,119	240,015
2022-23	199,660	47,896	247,556
2023-24	212,684	42,316	255,000
2024-25	226,193	36,373	262,566
Thereafter	1,075,352	78,123	1,153,475
TOTAL	1,900,785	257,827	2,158,612

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
2021-22	627,753	94,001	721,754
2022-23	650,038	71,716	721,754
2023-24	673,115	48,639	721,754
2024-25	697,011	24,744	721,755
Thereafter	-	-	-
TOTAL	2,647,917	239,100	2,887,017

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 gas 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
2021-22	917,000	162,732	1,079,732
2022-23	939,000	146,863	1,085,863
2023-24	956,000	130,661	1,086,661
2024-25	972,000	114,177	1,086,177
Thereafter	6,191,000	322,822	6,513,822
TOTAL	9,975,000	877,255	10,852,255

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
2021-22	1,665,000	1,484,794	3,149,794
2022-23	1,755,000	1,399,294	3,154,294
2023-24	1,840,000	1,309,419	3,149,419
2024-25	1,930,000	1,215,169	3,145,169
Thereafter	30,870,000	6,870,066	37,740,066
TOTAL	38,060,000	12,278,742	50,338,742

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
2021-22	118,750	20,419	139,169
2022-23	121,761	17,408	139,169
2023-24	124,849	14,319	139,168
2024-25	128,014	11,153	139,167
Thereafter	346,387	13,652	360,039
TOTAL	839,761	76,951	916,712

Citrus Springs Line Improvements and Expansions

On November 13, 2009, the County issued debt in the amount of $5,000,000 at an interest rate of 4.29% to fund a portion of the costs of construction of waterline extensions in the Citrus Springs Municipal Service Benefit Unit. On October 1, 2016 the rate will be reset to 2.18% and the PUT will be waived. 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 September 1, 2024. The table below depicts the loan with the interest rate of 4.29%.

FY	Principal	Interest	Total
2021-22	400,000	27,850	427,850
2022-23	420,000	19,008	439,008
2023-24	440,000	9,752	449,752
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	1,260,000	56,610	1,316,610

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.

CAB and SMW WTP SRF Loan

FY	Principal	Interest	Total
2021-22	1,009,544	-	1,009,544
2022-23	1,009,544	-	1,009,544
2023-24	1,009,544	-	1,009,544
2024-25	1,009,544	-	1,009,544
Thereafter	14,638,383	-	14,638,383
TOTAL	18,676,559	-	18,676,559

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
2021-22	-	-	-
2022-23	31,913	8,067	39,980
2023-24	64,368	15,592	79,960
2024-25	65,098	14,863	79,961
Thereafter	1,638,621	132,902	1,771,523
TOTAL	1,800,000	171,424	1,971,424

Capital Leases

Dell Servers Lease

On March 11, 2019, the BOCC entered into a capital lease for the purchase of a VxRail and Oracle Servers in the amount of $193,500 at an interest rate of 5.426%. The lease amount was reduced by the anticipated interest resulting in a net zero interest rate.

FY	Principal	Interest	Total
2021-22	38,587	4,413	43,000
2022-23	40,733	2,266	42,999
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	79,320	6,679	85,999

AED Units and Accessories

On March 11, 2019, the BOCC entered into a capital lease for the purchase of AED Units and Accessories in the amount of $530,320 at an interest rate of 0.00%.

FY	Principal	Interest	Total
2021-22	103,700	-	103,700
2022-23	-	-	-
2023-24	-	-	-
2024-25	-	-	-
Thereafter	-	-	-
TOTAL	103,700	-	103,700

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
2021-22	190,587	40,958	231,545
2022-23	195,961	35,584	231,545
2023-24	201,487	30,058	231,545
2024-25	207,169	24,376	231,545
Thereafter	657,224	37,411	694,635
TOTAL	1,452,428	168,387	1,620,815

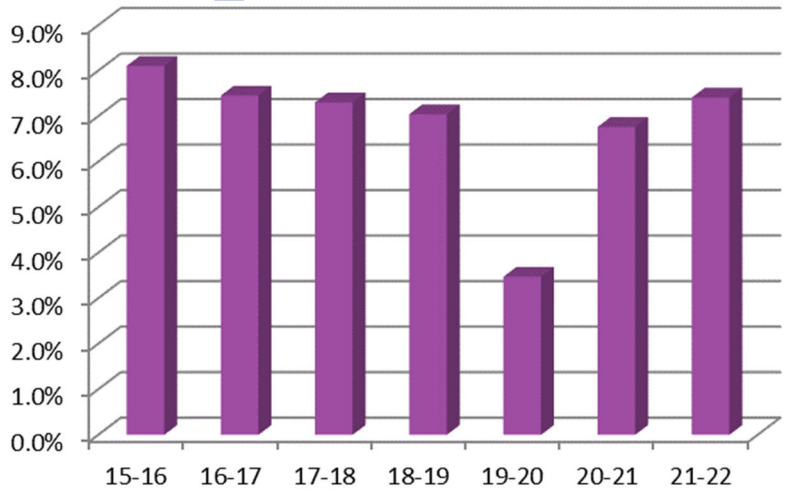
Total County Debt Outstanding

Issue and Purpose	Outstanding Principal 10/01/2021	FY 21/22 Principal Payments	FY 21/22 Interest Payments	Outstanding Principal 09/30/22
Revenue Bonds				
2004A Capital Improvement Bonds	1,218,254	332,149	42,372	1,537,000
2004B Capital Improvement Bonds	721,197	192,182	37,329	352,000
2014A Capital Improvement Revenue Note	1,537,000	87,000	51,824	1,450,000
2014B Capital Improvement Revenue Note	352,000	85,000	7,273	267,000
2014C Capital Improvement Revenue Note	1,062,000	54,000	52,268	1,008,000
2015 Capital Improvement Revenue Note	8,620,000	440,000	296,512	8,180,000
2020 Capital Improvement Revenue and Refunding Bonds	26,680,000	1,050,000	1,158,700	25,630,000
General Long Term Debt				
Emergency Operations Center	6,288,147	580,870	151,437	5,707,277
Floral City Library	531,853	49,130	12,809	482,723
Revenue Promissory Note, Series 2013	1,900,785	186,896	53,119	1,713,889
2014 Radio System	2,647,917	627,753	94,001	2,020,164
2020 Taxable Promissory Note	9,975,000	917,000	162,732	9,058,000
Utility Fund Debt				
Utility System Revenue Bonds, Series 2016	38,060,000	1,665,000	1,484,794	36,395,000
Chassahowitzka Area Water System	839,761	118,750	20,419	721,011
Citrus Springs Line Extensions	1,260,000	400,000	27,850	860,000
SWRWRF SRF Loan	18,676,559	1,009,544	-	17,667,015
CAB and SWM WTP SRF Loan	1,800,000	-	-	1,800,000
Capital Leases				
Dell Servers	79,320	38,587	4,413	40,733
AED Units and Accessories	103,700	103,700	-	-
Fire Apparatus Equipment Lease	1,452,428	190,587	40,958	1,261,841
Total Debt	**123,805,921**	**8,128,148**	**3,698,810**	**116,151,653**

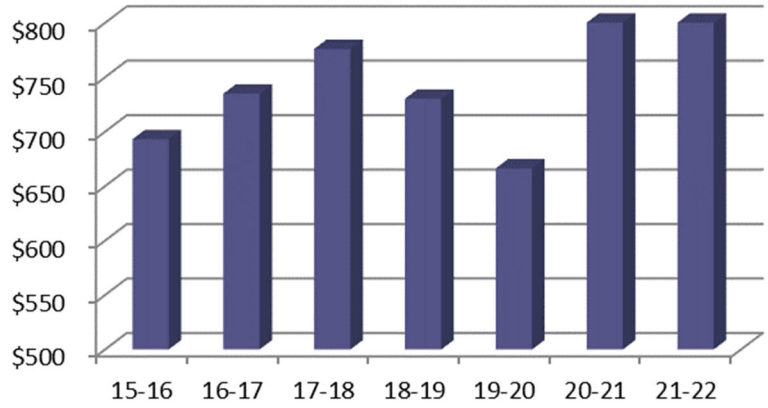
Total County Debt Outstanding by Major Funds

Issue and Purpose	Outstanding Principal 10/01/2021	FY 21/22 Principal Payments	FY 21/22 Interest Payments	Outstanding Principal 9/30/22
General Fund				
Resource Center - 2004A Bonds	1,218,254	332,149	42,372	1,537,000
Veterans Administration - 2004B Bonds	721,197	192,182	37,329	352,000
Meadowcrest Building - 2014A Note	1,537,000	87,000	51,824	1,450,000
Phone System - 2014B Note	352,000	85,000	7,273	267,000
Meadowcrest Building - 2014C Note	1,062,000	54,000	52,268	1,008,000
Emergency Operations Center	6,288,147	580,870	151,437	5,707,277
Dell Servers	79,320	38,587	4,413	40,733
Energy Saving Projects - 2013 Promissory Note	1,900,785	186,896	53,119	1,713,889
2014 Radio System	2,647,917	627,753	94,001	2,020,164
Detention Facility & EMS - 2020 Promissory Note	9,975,000	917,000	162,732	9,058,000
Transportation				
County Road 491 Widening - 2015 Note	8,620,000	440,000	296,512	8,180,000
County Road 491 Widening - 2020 Bonds	26,680,000	1,050,000	1,158,700	25,630,000
Enterprise Funds				
Utility System Revenue Bonds, Series 2016	38,060,000	1,665,000	1,484,794	36,395,000
SWRWRF SRF Loan	18,676,559	1,009,544	-	17,667,015
CAB and SWM WTP SRF Loan	1,800,000	-	-	1,800,000
Non-Major Funds				
Special Assmt - Citrus Springs Line Extensions	1,260,000	400,000	27,850	860,000
Special Assmt - Chassahowitzka Area Water System	839,761	118,750	20,419	721,011
Fire Services - AED Units and Accessories	103,700	103,700	-	-
Fire Services - Apparatus Equipment Lease	1,452,428	190,587	40,958	1,261,841
Library Services - Floral City Library	531,853	49,130	12,809	482,723
				-
Total Debt	**123,805,921**	**8,128,148**	**3,698,810**	**116,151,653**

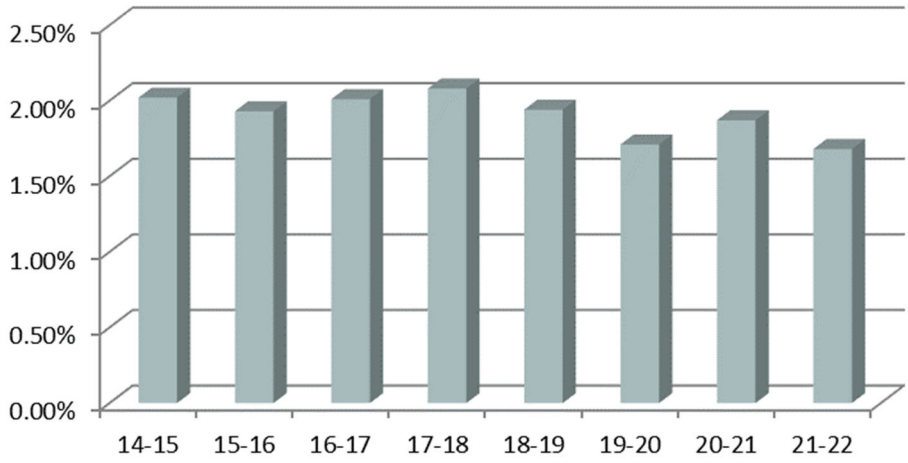
Debt Service Percentage of the General Fund Expenditures



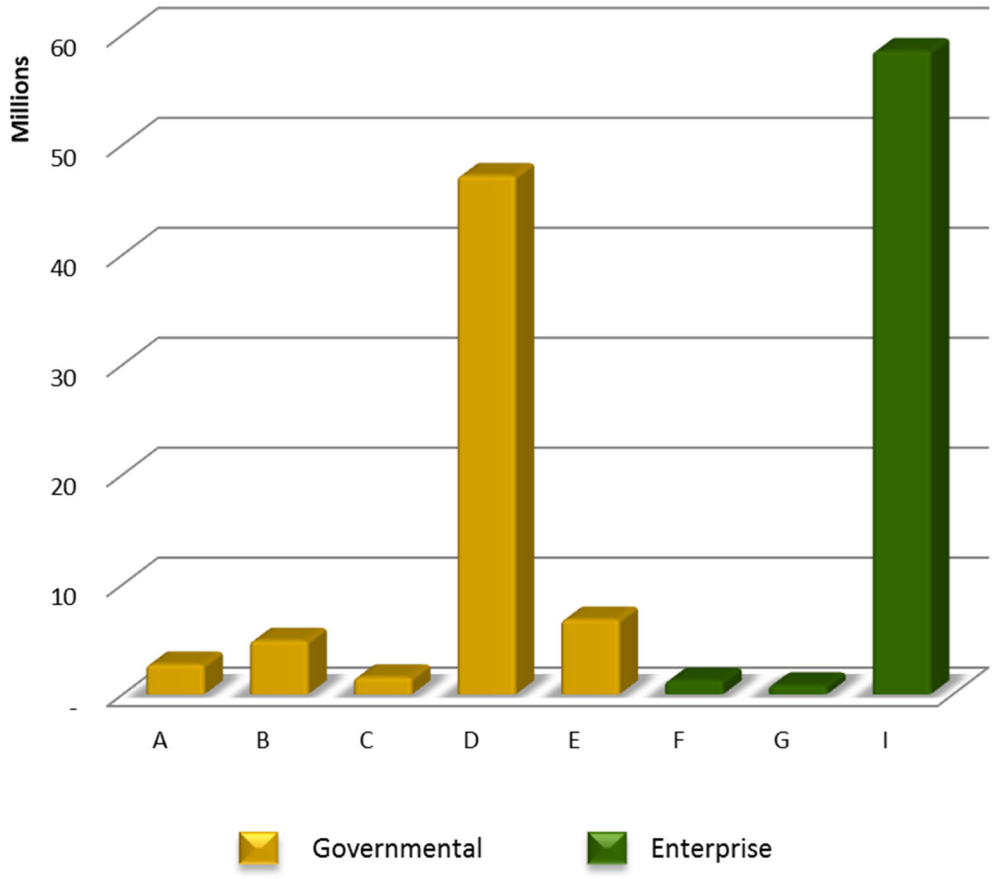
Outstanding Debt Per Capita



Debt Per Capita as a Percentage of Personal Income Per Capita



Principal Debt Composition



Principal Debt Outstanding	10/01/2021
Governmental	65,269,362
Enterprise	58,536,559
Total	123,805,921

A	Lease Revenue	F	Citrus Springs Water Exp.
B	1/2 Cent Sales Tax	G	Chassahowitzka Water Sys.
C	Fire Rescue	H	Water & Sewer Revenue
D	Covenant to Budget and Appr.	I	Solid Waste
E	Communication Tax		

Debt Service

The County issued bonds to finance the following Capital Improvement Projects:

Fund 231	2004 BONDS DEBT SERVICE
Fund 233	CR 491 ROAD WIDENING
Fund 234	CR 491 WIDENING
Fund 235	2020 TRUIST NOTE

The Debt Service Funds reflect the annual debt payments on the outstanding bonds.

231 2004 BONDS DEBT SERVICE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	3,195	2,000	475
	Subtotal	**3,195**	**2,000**	**475**
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	499,819	360,115	364,642
381623	TRANSFER - FUND 623	100,000	240,000	240,000
400100	5% RESERVE	0	(100)	(24)
400200	CARRY FORWARD	0	7,110	4,082
	Subtotal	**599,819**	**607,125**	**608,700**
Total Revenues		**603,014**	**609,125**	**609,175**

Department: 4125

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Debt Service				
57100	PRINCIPAL	480,766	502,100	524,400
57200	INTEREST	123,263	102,025	79,775
	Subtotal	**604,029**	**604,125**	**604,175**
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	5,000	5,000
	Subtotal	**0**	**5,000**	**5,000**
Total Expenditures		**604,029**	**609,125**	**609,175**

233 CR 491 ROAD WIDENING

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,288	900	125
	Subtotal	**1,288**	**900**	**125**
Revenue Sources Other				
381326	TRANSFER- 326 GAS TAX	732,761	734,964	740,632
400100	5% RESERVE	0	(45)	(7)
400200	CARRY FORWARD	0	5,731	3,600
	Subtotal	**732,761**	**740,650**	**744,225**
Total Revenues		**734,049**	**741,550**	**744,350**

Department: 4127

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	3,150	2,350	2,350
	Subtotal	**3,150**	**2,350**	**2,350**
Debt Service				
57100	PRINCIPAL	400,000	420,000	440,000
57200	INTEREST	330,112	313,800	296,600
57300	PAYING AGENT FEES	385	400	400
	Subtotal	**730,498**	**734,200**	**737,000**
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	5,000	5,000
	Subtotal	**0**	**5,000**	**5,000**
Total Expenditures		**733,648**	**741,550**	**744,350**

234 CR 491 WIDENING

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	254	0	500
	Subtotal	**254**	**0**	**500**
Revenue Sources Other				
381326	TRANSFER- 326 GAS TAX	0	1,055,550	1,159,114
381600	TRANSFER - IMPACT FEES	0	0	975,000
400100	5% RESERVE	0	0	(25)
400200	CARRY FORWARD	0	0	80,961
	Subtotal	**0**	**1,055,550**	**2,215,050**
Total Revenues		**254**	**1,055,550**	**2,215,550**

Department: 4128

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	1,334	1,350	1,350
	Subtotal	**1,334**	**1,350**	**1,350**
Debt Service				
57100	PRINCIPAL	0	0	1,050,000
57200	INTEREST	0	1,048,700	1,158,700
57300	PAYING AGENT FEES	0	500	500
	Subtotal	**0**	**1,049,200**	**2,209,200**
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	5,000	5,000
	Subtotal	**0**	**5,000**	**5,000**
Total Expenditures		**1,334**	**1,055,550**	**2,215,550**

235 2020 TRUIST NOTE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	0	0	1,086,400
	Subtotal	**0**	**0**	**1,086,400**
Total Revenues		**0**	**0**	**1,086,400**

Department: 4129

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	0	1,250
	Subtotal	**0**	**0**	**1,250**
Debt Service				
57100	PRINCIPAL	0	0	917,000
57200	INTEREST	0	0	162,750
57300	PAYING AGENT FEES	0	0	400
	Subtotal	**0**	**0**	**1,080,150**
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	0	5,000
	Subtotal	**0**	**0**	**5,000**
Total Expenditures		**0**	**0**	**1,086,400**

Citrus
COUNTY, FLORIDA
ESTABLISHED 1887

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 741	COUNTRY OAKS SPEC ASSMT
Fund 738A	CR WWTR AREA 112-11
Fund 747	FLYING DUTCHMAN 2014 ASMT
Fund 708	INVERNESS VILLAGE UNIT 4
Fund 745	LAS BRISAS ROAD PROJ 2014
Fund 710	LIMEROCK SPECIAL ASSESSMT
Fund 760	NORTH KING'S COVE POINT
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 743	W RED VALLEY CT WATERLINE
Fund 748	WEST BRITAIN ST WATERMAIN
Fund 738C	WWTR SPEC ASSESS-AREA 114
Fund 738B	WWTR-HARBOR ISLE

770 BEVERLY HILLS MSBU

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	58,586	59,000	59,000
361200	MONEY MKT & LGIP INTEREST	1,811	1,750	250
	Subtotal	**60,397**	**60,750**	**59,250**
Revenue Sources Other				
400100	5% RESERVE	0	(3,038)	(2,963)
400200	CARRY FORWARD	0	151,581	159,019
	Subtotal	**0**	**148,543**	**156,056**
Total Revenues		**60,397**	**209,293**	**215,306**

Department: 8300

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	17,963	30,000	30,000
54201	POSTAGE	4	25	25
54300	UTILITY SERVICES	2,380	4,000	3,000
54306	STREET LIGHTS	22,521	25,000	25,000
54907	COMMISSIONS-PROPERTY APPR	1,205	1,250	1,250
54908	COMMISSIONS - TAX COLL	1,172	1,250	1,250
54921	ADVERTISING	177	250	200
55100	OFFICE SUPPLIES	0	50	50
	Subtotal	**45,420**	**61,825**	**60,775**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	10,400	10,400	10,400
59162	TRANS-ADMIN SERVICES	3,200	3,200	3,200
61000	RESERVED BUDGET FUND BAL	0	133,868	140,931
	Subtotal	**13,600**	**147,468**	**154,531**
Total Expenditures		**59,020**	**209,293**	**215,306**

736 CHASS SEWER ASSESSMENT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	6,698	6,582	6,773
361100	INTEREST	2,433	2,497	2,212
361200	MONEY MKT & LGIP INTEREST	27	0	0
369920	SPEC ASSMT ADMIN FEE	452	478	473
	Subtotal	**9,610**	**9,557**	**9,458**
Revenue Sources Other				
400100	5% RESERVE	0	(478)	(473)
400200	CARRY FORWARD	0	16,226	15,194
	Subtotal	**0**	**15,748**	**14,721**
Total Revenues		**9,610**	**25,305**	**24,179**

Department: 7246

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	194	195	195
54908	COMMISSIONS - TAX COLL	186	195	195
	Subtotal	**380**	**390**	**390**
Non-Operating Expenditure				
59100	TRANSFERS	10,424	9,962	8,836
59123	TRANSFER - INDIRECT COST	53	53	53
61000	RESERVED BUDGET FUND BAL	0	14,900	14,900
	Subtotal	**10,477**	**24,915**	**23,789**
Total Expenditures		**10,857**	**25,305**	**24,179**

733 CHASS WATER ASSESSMENT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	66,686	65,865	66,852
361100	INTEREST	14,503	14,855	13,079
361200	MONEY MKT & LGIP INTEREST	2,063	2,000	250
369920	SPEC ASSMT ADMIN FEE	4,017	4,248	4,207
	Subtotal	**87,270**	**86,968**	**84,388**
Revenue Sources Other				
400100	5% RESERVE	0	(4,349)	(4,220)
400200	CARRY FORWARD	0	321,508	263,169
	Subtotal	**0**	**317,159**	**258,949**
Total Revenues		**87,270**	**404,127**	**343,337**

Department: 7241

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	1,720	1,775	1,700
54908	COMMISSIONS - TAX COLL	1,652	1,775	1,700
	Subtotal	**3,372**	**3,550**	**3,400**
Non-Operating Expenditure				
59100	TRANSFERS	139,250	139,250	139,250
59123	TRANSFER - INDIRECT COST	124	124	124
61000	RESERVED BUDGET FUND BAL	0	261,203	200,563
	Subtotal	**139,374**	**400,577**	**339,937**
Total Expenditures		**142,746**	**404,127**	**343,337**

740E CITRUS SPGS LINE EXT 2014

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	1,814	560	671
361100	INTEREST	438	511	400
369920	SPEC ASSMT ADMIN FEE	48	50	51
	Subtotal	**2,300**	**1,121**	**1,122**
Revenue Sources Other				
400100	5% RESERVE	0	(57)	(57)
400200	CARRY FORWARD	0	2,387	2,054
	Subtotal	**0**	**2,330**	**1,997**
Total Revenues		**2,300**	**3,451**	**3,119**

Department: 7440E

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	26	30	25
54908	COMMISSIONS - TAX COLL	25	30	25
	Subtotal	**52**	**60**	**50**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	87	87	87
61000	RESERVED BUDGET FUND BAL	0	3,304	2,982
	Subtotal	**87**	**3,391**	**3,069**
Total Expenditures		**139**	**3,451**	**3,119**

740A CITRUS SPGS WATER LINE #2

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	59,555	52,331	54,727
361100	INTEREST	13,741	13,901	10,687
361200	MONEY MKT & LGIP INTEREST	23	0	0
369920	SPEC ASSMT ADMIN FEE	2,974	3,121	3,082
	Subtotal	**76,293**	**69,353**	**68,496**
Revenue Sources Other				
400100	5% RESERVE	0	(3,468)	(3,425)
400200	CARRY FORWARD	0	81,085	85,940
	Subtotal	**0**	**77,617**	**82,515**
Total Revenues		**76,293**	**146,970**	**151,011**

Department: 7440A

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	1,387	1,430	1,385
54908	COMMISSIONS - TAX COLL	1,512	1,430	1,385
	Subtotal	**2,899**	**2,860**	**2,770**
Non-Operating Expenditure				
59100	TRANSFERS	50,000	65,000	70,000
59123	TRANSFER - INDIRECT COST	101	101	101
61000	RESERVED BUDGET FUND BAL	0	79,009	78,140
	Subtotal	**50,101**	**144,110**	**148,241**
Total Expenditures		**53,000**	**146,970**	**151,011**

740B CITRUS SPGS WATER LINE #3

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	18,826	17,290	18,176
361100	INTEREST	5,809	5,981	4,762
361200	MONEY MKT & LGIP INTEREST	353	450	50
369920	SPEC ASSMT ADMIN FEE	1,034	1,097	1,081
	Subtotal	**26,022**	**24,818**	**24,069**
Revenue Sources Other				
400100	5% RESERVE	0	(1,241)	(1,204)
400200	CARRY FORWARD	0	67,732	62,546
	Subtotal	**0**	**66,491**	**61,342**
Total Revenues		**26,022**	**91,309**	**85,411**

Department: 7440B

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	494	500	485
54908	COMMISSIONS - TAX COLL	471	500	485
	Subtotal	**965**	**1,000**	**970**
Non-Operating Expenditure				
59100	TRANSFERS	25,000	29,544	30,000
59123	TRANSFER - INDIRECT COST	64	64	64
61000	RESERVED BUDGET FUND BAL	0	60,701	54,377
	Subtotal	**25,064**	**90,309**	**84,441**
Total Expenditures		**26,029**	**91,309**	**85,411**

740C CITRUS SPGS WATER LINE #4

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	1,304	1,565	1,659
361100	INTEREST	657	657	563
361200	MONEY MKT & LGIP INTEREST	143	100	25
369920	SPEC ASSMT ADMIN FEE	100	105	105
	Subtotal	**2,205**	**2,427**	**2,352**
Revenue Sources Other				
400100	5% RESERVE	0	(122)	(118)
400200	CARRY FORWARD	0	16,914	15,486
	Subtotal	**0**	**16,792**	**15,368**
Total Revenues		**2,205**	**19,219**	**17,720**

Department: 7440C

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	47	51	50
54908	COMMISSIONS - TAX COLL	41	51	50
	Subtotal	**88**	**102**	**100**
Non-Operating Expenditure				
59100	TRANSFERS	3,500	3,500	3,500
59123	TRANSFER - INDIRECT COST	46	46	46
61000	RESERVED BUDGET FUND BAL	0	15,571	14,074
	Subtotal	**3,546**	**19,117**	**17,620**
Total Expenditures		**3,634**	**19,219**	**17,720**

740 CITRUS SPGS WTR LINE ASSE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	540,526	490,949	511,440
361100	INTEREST	93,676	94,399	64,130
361200	MONEY MKT & LGIP INTEREST	11,231	10,000	1,300
369900	OTHER MISC REVENUES	(173)	0	0
369920	SPEC ASSMT ADMIN FEE	26,274	27,582	27,121
	Subtotal	**671,534**	**622,930**	**603,991**
Revenue Sources Other				
400100	5% RESERVE	0	(31,147)	(30,200)
400200	CARRY FORWARD	0	1,566,711	1,166,763
	Subtotal	**0**	**1,535,564**	**1,136,563**
Total Revenues		**671,534**	**2,158,494**	**1,740,554**

Department: 7440

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	1,200	1,200
54201	POSTAGE	77	0	0
54907	COMMISSIONS-PROPERTY APPR	12,285	12,450	12,225
54908	COMMISSIONS - TAX COLL	13,062	12,450	12,225
	Subtotal	**25,424**	**26,100**	**25,650**
Debt Service				
57100	PRINCIPAL	370,000	385,000	400,000
57200	INTEREST	44,702	36,400	27,875
	Subtotal	**414,702**	**421,400**	**427,875**
Non-Operating Expenditure				
59100	TRANSFERS	500,000	611,294	0
59123	TRANSFER - INDIRECT COST	598	598	598
61000	RESERVED BUDGET FUND BAL	0	1,099,102	1,286,431
	Subtotal	**500,598**	**1,710,994**	**1,287,029**
Total Expenditures		**940,725**	**2,158,494**	**1,740,554**

730 CITRUS SPRINGS MSBU

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Licenses and Permits					
325100	SPECIAL ASSESSMENT-CAPITA		661,365	974,100	972,000
		Subtotal	**661,365**	**974,100**	**972,000**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		9,845	10,000	2,000
		Subtotal	**9,845**	**10,000**	**2,000**
Statutory Reserves					
400100	5% RESERVE		0	(49,205)	(48,600)
		Subtotal	**0**	**(49,205)**	**(48,600)**
Cash Carry Forward					
400200	CARRY FORWARD		0	732,821	687,034
		Subtotal	**0**	**732,821**	**687,034**
TOTAL CITRUS SPRINGS MSBU			**671,210**	**1,667,716**	**1,612,434**

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 and, in addition, call special meetings or workshops as the situation or workload requires.

Communication - Information will continue to be disseminated through the Citrus Springs MSBU portion of the County's website. Meeting discussions between the Advisory Council and the County staff involves citizens in the decision making process and yields citizen feedback. This provides additional insight of concerns to be addressed by the MSBU to determine the improvements that can be implemented within the growing community.

Streetlights - Streetlights are installed for traffic safety concerns. As new areas of concern are identified they will be considered for lighting.

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 Board of Directors of the MSBU have installed two marquee type signs that inform property owners of meetings and events in the community.

Resurfacing - Since the fiscal year 05-06, 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 $800,000. Future funds to augment the County's budget for resurfacing will continue.

Fire Hydrants - Fire Hydrants are installed in locations at the direction of the Fire Department and County Water personnel. Since the fiscal year 08-09, the MSBU has augmented the County's budget for the installation of fire hydrants. Since last fiscal year, twenty four hydrants have been installed. This will continue into the future as appropriate and as the water lines are available.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Grounds Maintenance Technician I	1	1	1
Grounds Maintenance Technician II	1	1	1
	2	**2**	**2**

8200 CITRUS SPRINGS MSBU

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	52,334	54,841	57,614	57,614	57,614
52100	FICA TAXES	4,031	4,195	4,408	4,408	4,408
52200	RETIREMENT CONTRIBUTIONS	4,676	5,449	6,104	6,196	6,196
52300	LIFE & HEALTH INSURANCE	14,296	14,305	15,000	14,978	14,978
52400	WORKERS' COMPENSATION	2,564	2,676	2,571	2,571	2,571
	Subtotal	**77,901**	**81,466**	**85,697**	**85,767**	**85,767**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	19,628	5,000	5,000	5,000	5,000
53409	CONTRACTUAL SERV MOWING	14,525	5,000	5,000	5,000	5,000
54100	COMMUNICATIONS SERVICES	43	50	75	75	75
54201	POSTAGE	181	85	85	85	85
54300	UTILITY SERVICES	8,313	8,000	8,000	8,000	8,000
54306	STREET LIGHTS	42,753	50,000	50,000	50,000	50,000
54550	GENERAL LIABILITY CLAIMS	1,786	675	675	675	675
54600	REPAIR & MAINTENANCE	870	10,000	10,000	10,000	10,000
54603	VEHICLE MAINTENANCE	3,406	4,584	4,000	4,000	4,000
54625	LANDSCAPING	4,225	10,000	10,000	10,000	10,000
54626	FACILITIES MAINTENANCE	156	2,500	2,500	2,500	2,500
54907	COMMISSIONS-PROPERTY APPR	13,170	19,500	20,000	20,000	20,000
54908	COMMISSIONS - TAX COLL	13,227	19,500	20,000	20,000	20,000
54921	ADVERTISING	192	300	300	300	300
55201	TOOLS IMP. & SPEC. CLOTH	247	3,000	3,000	3,000	3,000
55203	SUPPLIES	905	1,000	1,000	1,000	1,000
55205	UNIFORMS	556	1,000	1,000	1,000	1,000
55208	FUEL & LUBES	2,648	7,000	6,000	6,000	6,000
	Subtotal	**126,832**	**147,194**	**146,635**	**146,635**	**146,635**
Capital Outlay						
56300	IMPROVE OTHER THAN BLDG	20,000	20,000	20,000	20,000	20,000
56305	IMPROVE - FIRE HYDRANTS	34,895	35,000	35,000	35,000	35,000
56400	MACHINERY & EQUIPMENT	0	5,000	5,000	5,000	5,000
56549	ROAD RESURFACING	266,849	300,000	750,000	750,000	750,000
	Subtotal	**321,744**	**360,000**	**810,000**	**810,000**	**810,000**
Non-Operating Expenses						
59100	TRANSFERS	623	623	623	623	623
59123	TRANSFER - INDIRECT COST	15,111	15,111	15,111	15,111	15,111
59162	TRANS-ADMIN SERVICES	14,000	14,000	14,000	14,000	14,000
61000	RESERVED BUDGET FUND BAL	0	1,049,322	540,298	540,298	540,298

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
	Subtotal	**29,734**	**1,079,056**	**570,032**	**570,032**	**570,032**
	CITRUS SPRINGS MSBU	**556,212**	**1,667,716**	**1,612,364**	**1,612,434**	**1,612,434**

740F CITRUS SPRINGS WATER 2018

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	2,762	3,158	3,349
361100	INTEREST	3,595	3,596	3,405
361200	MONEY MKT & LGIP INTEREST	282	0	0
369920	SPEC ASSMT ADMIN FEE	305	318	318
	Subtotal	**6,945**	**7,072**	**7,072**
Revenue Sources Other				
400100	5% RESERVE	0	(354)	(354)
400200	CARRY FORWARD	0	37,213	37,363
	Subtotal	**0**	**36,859**	**37,009**
Total Revenues		**6,945**	**43,931**	**44,081**

Department: 7440F

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	141	150	145
54908	COMMISSIONS - TAX COLL	133	150	145
	Subtotal	**275**	**300**	**290**
Non-Operating Expenditure				
59100	TRANSFERS	0	6,457	6,500
59123	TRANSFER - INDIRECT COST	64	64	64
61000	RESERVED BUDGET FUND BAL	0	37,110	37,227
	Subtotal	**64**	**43,631**	**43,791**
Total Expenditures		**339**	**43,931**	**44,081**

740G CITRUS SPRINGS WATER 2019

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	4,785	2,540	2,588
361100	INTEREST	3,274	3,415	3,114
361200	MONEY MKT & LGIP INTEREST	214	0	0
369920	SPEC ASSMT ADMIN FEE	264	313	300
	Subtotal	**8,537**	**6,268**	**6,002**
Revenue Sources Other				
400100	5% RESERVE	0	(314)	(301)
400200	CARRY FORWARD	0	27,644	30,003
	Subtotal	**0**	**27,330**	**29,702**
Total Revenues		**8,537**	**33,598**	**35,704**

Department: 7440G

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	301	126	125
54908	COMMISSIONS - TAX COLL	127	126	125
	Subtotal	**428**	**252**	**250**
Non-Operating Expenditure				
59100	TRANSFERS	0	5,600	7,500
61000	RESERVED BUDGET FUND BAL	0	27,746	27,954
	Subtotal	**0**	**33,346**	**35,454**
Total Expenditures		**428**	**33,598**	**35,704**

740H CITRUS SPRINGS WATER 2020

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	9,877	8,566	3,260
361100	INTEREST	4,372	0	4,187
361200	MONEY MKT & LGIP INTEREST	3	0	0
369920	SPEC ASSMT ADMIN FEE	338	0	392
	Subtotal	**14,589**	**8,566**	**7,839**
Revenue Sources Other				
400100	5% RESERVE	0	(429)	(392)
400200	CARRY FORWARD	0	0	21,154
	Subtotal	**0**	**(429)**	**20,762**
Total Revenues		**14,589**	**8,137**	**28,601**

Department: 7440H

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	375	175
54908	COMMISSIONS - TAX COLL	0	175	175
	Subtotal	**0**	**550**	**350**
Non-Operating Expenditure				
59100	TRANSFERS	0	0	7,500
61000	RESERVED BUDGET FUND BAL	0	7,587	20,751
	Subtotal	**0**	**7,587**	**28,251**
Total Expenditures		**0**	**8,137**	**28,601**

740J CITRUS SPRINGS WATER 2021

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	0	15,188
	Subtotal	**0**	**0**	**15,188**
Revenue Sources Other				
400100	5% RESERVE	0	0	(760)
	Subtotal	**0**	**0**	**(760)**
Total Revenues		**0**	**0**	**14,428**

Department: 7440J

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54201	POSTAGE	0	0	87
54907	COMMISSIONS-PROPERTY APPR	0	0	446
54908	COMMISSIONS - TAX COLL	0	0	304
54921	ADVERTISING	0	0	204
	Subtotal	**0**	**0**	**1,041**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	0	13,387
	Subtotal	**0**	**0**	**13,387**
Total Expenditures		**0**	**0**	**14,428**

741 COUNTRY OAKS SPEC ASSMT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	7,652	6,661	6,730
361100	INTEREST	(1,322)	(659)	(496)
361200	MONEY MKT & LGIP INTEREST	193	300	25
369920	SPEC ASSMT ADMIN FEE	402	422	401
	Subtotal	**6,925**	**6,724**	**6,660**
Revenue Sources Other				
400100	5% RESERVE	0	(337)	(333)
400200	CARRY FORWARD	0	18,322	13,183
	Subtotal	**0**	**17,985**	**12,850**
Total Revenues		**6,925**	**24,709**	**19,510**

Department: 7441

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	177	180	175
54908	COMMISSIONS - TAX COLL	174	180	175
	Subtotal	**351**	**360**	**350**
Debt Service				
57100	PRINCIPAL	0	10,550	11,200
	Subtotal	**0**	**10,550**	**11,200**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	981	981	981
61000	RESERVED BUDGET FUND BAL	0	12,818	6,979
	Subtotal	**981**	**13,799**	**7,960**
Total Expenditures		**1,332**	**24,709**	**19,510**

738A CR WWTR AREA 112-11

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	44,959	44,995
361100	INTEREST	0	2,231	1,142
369920	SPEC ASSMT ADMIN FEE	0	2,484	2,428
	Subtotal	**0**	**49,674**	**48,565**
Revenue Sources Other				
400100	5% RESERVE	0	(2,484)	(2,429)
400200	CARRY FORWARD	0	16,517	11,554
	Subtotal	**0**	**14,033**	**9,125**
Total Revenues		**0**	**63,707**	**57,690**

Department: 5925A

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	1,015	980
54908	COMMISSIONS - TAX COLL	0	1,015	980
	Subtotal	**0**	**2,030**	**1,960**
Non-Operating Expenditure				
59100	TRANSFERS	0	40,000	0
59123	TRANSFER - INDIRECT COST	0	93	93
61000	RESERVED BUDGET FUND BAL	0	21,584	55,637
	Subtotal	**0**	**61,677**	**55,730**
Total Expenditures		**0**	**63,707**	**57,690**

747 FLYING DUTCHMAN 2014 ASMT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	19,551	19,417	20,655
361100	INTEREST	(5,446)	(3,050)	(2,766)
361200	MONEY MKT & LGIP INTEREST	1,359	1,500	175
369920	SPEC ASSMT ADMIN FEE	1,242	1,304	1,304
	Subtotal	**16,705**	**19,171**	**19,368**
Revenue Sources Other				
400100	5% RESERVE	0	(958)	(969)
400200	CARRY FORWARD	0	124,623	110,911
	Subtotal	**0**	**123,665**	**109,942**
Total Revenues		**16,705**	**142,836**	**129,310**

Department: 7470

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	521	550	550
54908	COMMISSIONS - TAX COLL	504	550	550
	Subtotal	**1,025**	**1,100**	**1,100**
Debt Service				
57100	PRINCIPAL	0	30,500	31,925
	Subtotal	**0**	**30,500**	**31,925**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	39	39	39
61000	RESERVED BUDGET FUND BAL	0	111,197	96,246
	Subtotal	**39**	**111,236**	**96,285**
Total Expenditures		**1,064**	**142,836**	**129,310**

708 INVERNESS VILLAGE UNIT 4

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	36,339	37,538	43,146
361100	INTEREST	(6,192)	(2,999)	(1,533)
361200	MONEY MKT & LGIP INTEREST	1,555	0	0
369920	SPEC ASSMT ADMIN FEE	2,075	2,179	2,375
	Subtotal	**33,777**	**36,718**	**43,988**
Revenue Sources Other				
400100	5% RESERVE	0	(2,308)	(2,200)
400200	CARRY FORWARD	0	134,347	100,959
	Subtotal	**0**	**132,039**	**98,759**
Total Revenues		**33,777**	**168,757**	**142,747**

Department: 7008

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	872	1,100	1,000
54908	COMMISSIONS - TAX COLL	845	1,100	1,000
	Subtotal	**1,717**	**2,200**	**2,000**
Debt Service				
57100	PRINCIPAL	0	66,955	70,302
	Subtotal	**0**	**66,955**	**70,302**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	355	355	355
61000	RESERVED BUDGET FUND BAL	0	99,247	70,090
	Subtotal	**355**	**99,602**	**70,445**
Total Expenditures		**2,072**	**168,757**	**142,747**

745 LAS BRISAS ROAD PROJ 2014

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	3,209	3,095	3,295
361100	INTEREST	(1,497)	(947)	(775)
361200	MONEY MKT & LGIP INTEREST	521	600	75
369920	SPEC ASSMT ADMIN FEE	211	221	221
	Subtotal	**2,445**	**2,969**	**2,816**
Revenue Sources Other				
400100	5% RESERVE	0	(149)	(141)
400200	CARRY FORWARD	0	22,015	17,151
	Subtotal	**0**	**21,866**	**17,010**
Total Revenues		**2,445**	**24,835**	**19,826**

Department: 7450

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	88	100	90
54908	COMMISSIONS - TAX COLL	87	100	90
	Subtotal	**175**	**200**	**180**
Debt Service				
57100	PRINCIPAL	0	7,500	7,825
	Subtotal	**0**	**7,500**	**7,825**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	50	50	50
61000	RESERVED BUDGET FUND BAL	0	17,085	11,771
	Subtotal	**50**	**17,135**	**11,821**
Total Expenditures		**225**	**24,835**	**19,826**

710 LIMEROCK SPECIAL ASSESSMT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	17,476	45,020	10,574
361100	INTEREST	6,358	1,750	3,202
361200	MONEY MKT & LGIP INTEREST	566	0	0
369920	SPEC ASSMT ADMIN FEE	644	360	676
	Subtotal	**25,045**	**47,130**	**14,452**
Revenue Sources Other				
400100	5% RESERVE	0	(2,357)	(723)
400200	CARRY FORWARD	0	63,999	92,305
	Subtotal	**0**	**61,642**	**91,582**
Total Revenues		**25,045**	**108,772**	**106,034**

Department: 7102

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54201	POSTAGE	54	0	0
54907	COMMISSIONS-PROPERTY APPR	254	1,475	398
54908	COMMISSIONS - TAX COLL	142	950	294
54921	ADVERTISING	141	0	0
	Subtotal	**590**	**2,425**	**692**
Non-Operating Expenditure				
59100	TRANSFERS	0	11,500	11,500
59123	TRANSFER - INDIRECT COST	40	40	40
61000	RESERVED BUDGET FUND BAL	0	94,807	93,802
	Subtotal	**40**	**106,347**	**105,342**
Total Expenditures		**630**	**108,772**	**106,034**

760 NORTH KING'S COVE POINT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	6,827	6,907	7,254
361100	INTEREST	(1,890)	(1,064)	(544)
361200	MONEY MKT & LGIP INTEREST	264	200	20
369920	SPEC ASSMT ADMIN FEE	382	401	401
	Subtotal	**5,583**	**6,444**	**7,131**
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	0	0	4,861
400100	5% RESERVE	0	(323)	(357)
400200	CARRY FORWARD	0	18,386	6,924
	Subtotal	**0**	**18,063**	**11,428**
Total Revenues		**5,583**	**24,507**	**18,559**

Department: 8400

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	160	205	161
54908	COMMISSIONS - TAX COLL	158	205	161
	Subtotal	**319**	**410**	**322**
Debt Service				
57100	PRINCIPAL	0	17,320	18,184
	Subtotal	**0**	**17,320**	**18,184**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	53	53	53
61000	RESERVED BUDGET FUND BAL	0	6,724	0
	Subtotal	**53**	**6,777**	**53**
Total Expenditures		**372**	**24,507**	**18,559**

749 NW QUADRANT WATERLINES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	0	56,269
361200	MONEY MKT & LGIP INTEREST	1,297	0	0
	Subtotal	**1,297**	**0**	**56,269**
Revenue Sources Other				
400100	5% RESERVE	0	0	(2,814)
	Subtotal	**0**	**0**	**(2,814)**
Total Revenues		**1,297**	**0**	**53,455**

Department: 7490

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	129,988	0	0
54201	POSTAGE	0	0	7
54907	COMMISSIONS-PROPERTY APPR	0	0	1,275
54908	COMMISSIONS - TAX COLL	0	0	1,130
54921	ADVERTISING	0	0	100
	Subtotal	**129,988**	**0**	**2,512**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	0	50,943
	Subtotal	**0**	**0**	**50,943**
Total Expenditures		**129,988**	**0**	**53,455**

723 PRP-BENNETT POINT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	604	612	612
361200	MONEY MKT & LGIP INTEREST	201	200	30
	Subtotal	**805**	**812**	**642**
Revenue Sources Other				
400100	5% RESERVE	0	(41)	(33)
400200	CARRY FORWARD	0	19,257	19,825
	Subtotal	**0**	**19,216**	**19,792**
Total Revenues		**805**	**20,028**	**20,434**

Department: 7133

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	19,909	20,315
54907	COMMISSIONS-PROPERTY APPR	12	13	13
54908	COMMISSIONS - TAX COLL	12	13	13
	Subtotal	**24**	**19,935**	**20,341**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	93	93	93
	Subtotal	**93**	**93**	**93**
Total Expenditures		**117**	**20,028**	**20,434**

724 PRP-BOW N ARROW LOOP

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,437	1,344	1,344
361200	MONEY MKT & LGIP INTEREST	398	300	75
	Subtotal	**1,834**	**1,644**	**1,419**
Revenue Sources Other				
400100	5% RESERVE	0	(83)	(71)
400200	CARRY FORWARD	0	51,342	52,423
	Subtotal	**0**	**51,259**	**52,352**
Total Revenues		**1,834**	**52,903**	**53,771**

Department: 7134

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	215	52,571	53,439
54907	COMMISSIONS-PROPERTY APPR	27	27	27
54908	COMMISSIONS - TAX COLL	29	27	27
	Subtotal	**271**	**52,625**	**53,493**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	278	278	278
	Subtotal	**278**	**278**	**278**
Total Expenditures		**549**	**52,903**	**53,771**

725 PRP-CARAVAN PATH

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	781	791	791
361200	MONEY MKT & LGIP INTEREST	94	100	15
	Subtotal	**874**	**891**	**806**
Revenue Sources Other				
400100	5% RESERVE	0	45	(41)
400200	CARRY FORWARD	0	8,958	7,885
	Subtotal	**0**	**9,003**	**7,844**
Total Revenues		**874**	**9,894**	**8,650**

Department: 7135

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	405	9,517	8,273
54907	COMMISSIONS-PROPERTY APPR	16	16	16
54908	COMMISSIONS - TAX COLL	16	16	16
	Subtotal	**436**	**9,549**	**8,305**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	345	345	345
	Subtotal	**345**	**345**	**345**
Total Expenditures		**781**	**9,894**	**8,650**

727 PRP-HARTLEY CT/SKEETER

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,109	1,142	1,142
361200	MONEY MKT & LGIP INTEREST	218	230	30
	Subtotal	**1,328**	**1,372**	**1,172**
Revenue Sources Other				
400100	5% RESERVE	0	(69)	(59)
400200	CARRY FORWARD	0	21,080	20,777
	Subtotal	**0**	**21,011**	**20,718**
Total Revenues		**1,328**	**22,383**	**21,890**

Department: 7137

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	355	22,067	21,574
54907	COMMISSIONS-PROPERTY APPR	23	23	23
54908	COMMISSIONS - TAX COLL	22	23	23
	Subtotal	**400**	**22,113**	**21,620**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	270	270	270
	Subtotal	**270**	**270**	**270**
Total Expenditures		**670**	**22,383**	**21,890**

720 PRP-HIGH RIDGE ESTATES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,675	1,495	1,495
361200	MONEY MKT & LGIP INTEREST	506	500	75
	Subtotal	**2,181**	**1,995**	**1,570**
Revenue Sources Other				
400100	5% RESERVE	0	(100)	(79)
400200	CARRY FORWARD	0	48,546	49,203
	Subtotal	**0**	**48,446**	**49,124**
Total Revenues		**2,181**	**50,441**	**50,694**

Department: 7131

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	380	50,156	50,409
54907	COMMISSIONS-PROPERTY APPR	30	30	30
54908	COMMISSIONS - TAX COLL	33	30	30
	Subtotal	**443**	**50,216**	**50,469**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	225	225	225
	Subtotal	**225**	**225**	**225**
Total Expenditures		**668**	**50,441**	**50,694**

728 PRP-HULL TERRACE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	278	305	305
361200	MONEY MKT & LGIP INTEREST	104	100	15
	Subtotal	**383**	**405**	**320**
Revenue Sources Other				
400100	5% RESERVE	0	(21)	(16)
400200	CARRY FORWARD	0	10,026	10,247
	Subtotal	**0**	**10,005**	**10,231**
Total Revenues		**383**	**10,410**	**10,551**

Department: 7138

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	10,306	10,447
54907	COMMISSIONS-PROPERTY APPR	6	7	7
54908	COMMISSIONS - TAX COLL	6	7	7
	Subtotal	**12**	**10,320**	**10,461**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	90	90	90
	Subtotal	**90**	**90**	**90**
Total Expenditures		**102**	**10,410**	**10,551**

729 PRP-KENVERA/OWNES/RALEIGH

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,688	2,770	2,770
361200	MONEY MKT & LGIP INTEREST	921	750	150
	Subtotal	**3,610**	**3,520**	**2,920**
Revenue Sources Other				
400100	5% RESERVE	0	(176)	(146)
400200	CARRY FORWARD	0	87,466	89,624
	Subtotal	**0**	**87,290**	**89,478**
Total Revenues		**3,610**	**90,810**	**92,398**

Department: 7139

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	365	90,218	91,806
54907	COMMISSIONS-PROPERTY APPR	56	57	57
54908	COMMISSIONS - TAX COLL	54	57	57
	Subtotal	**475**	**90,332**	**91,920**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	478	478	478
	Subtotal	**478**	**478**	**478**
Total Expenditures		**953**	**90,810**	**92,398**

717 PRP-RIVER RD & STOKES FER

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,096	2,151	2,151
361200	MONEY MKT & LGIP INTEREST	172	150	30
	Subtotal	**2,268**	**2,301**	**2,181**
Revenue Sources Other				
400100	5% RESERVE	0	(116)	(110)
400200	CARRY FORWARD	0	14,309	16,320
	Subtotal	**0**	**14,193**	**16,210**
Total Revenues		**2,268**	**16,494**	**18,391**

Department: 7130

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	16,352	18,249
54907	COMMISSIONS-PROPERTY APPR	43	45	45
54908	COMMISSIONS - TAX COLL	42	45	45
	Subtotal	**85**	**16,442**	**18,339**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	52	52	52
	Subtotal	**52**	**52**	**52**
Total Expenditures		**137**	**16,494**	**18,391**

722 PRP-SUBURBAN ACRES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	8,371	8,578	8,578
361200	MONEY MKT & LGIP INTEREST	2,681	2,000	400
	Subtotal	**11,053**	**10,578**	**8,978**
Revenue Sources Other				
400100	5% RESERVE	0	(529)	(449)
400200	CARRY FORWARD	0	239,805	248,172
	Subtotal	**0**	**239,276**	**247,723**
Total Revenues		**11,053**	**249,854**	**256,701**

Department: 7132

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	680	249,243	256,090
54907	COMMISSIONS-PROPERTY APPR	172	172	172
54908	COMMISSIONS - TAX COLL	167	172	172
	Subtotal	**1,019**	**249,587**	**256,434**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	267	267	267
	Subtotal	**267**	**267**	**267**
Total Expenditures		**1,286**	**249,854**	**256,701**

742 S GARCIA PT WASTEWATER SA

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	41,567	14,033	29,142
361100	INTEREST	18,974	33,917	17,236
361200	MONEY MKT & LGIP INTEREST	2,064	0	500
369920	SPEC ASSMT ADMIN FEE	2,325	2,524	2,441
	Subtotal	**64,929**	**50,474**	**49,319**
Revenue Sources Other				
400100	5% RESERVE	0	(2,524)	(2,466)
400200	CARRY FORWARD	0	264,815	327,373
	Subtotal	**0**	**262,291**	**324,907**
Total Revenues		**64,929**	**312,765**	**374,226**

Department: 7420

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54201	POSTAGE	12	0	0
54907	COMMISSIONS-PROPERTY APPR	1,669	1,010	980
54908	COMMISSIONS - TAX COLL	1,002	1,010	980
	Subtotal	**2,683**	**2,020**	**1,960**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	310,745	372,266
	Subtotal	**0**	**310,745**	**372,266**
Total Expenditures		**2,683**	**312,765**	**374,226**

743 W RED VALLEY CT WATERLINE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	1,203	2,160	2,210
361100	INTEREST	1,429	1,716	1,282
361200	MONEY MKT & LGIP INTEREST	108	0	0
369920	SPEC ASSMT ADMIN FEE	175	204	184
	Subtotal	**2,914**	**4,080**	**3,676**
Revenue Sources Other				
400100	5% RESERVE	0	(204)	(184)
400200	CARRY FORWARD	0	16,777	19,300
	Subtotal	**0**	**16,573**	**19,116**
Total Revenues		**2,914**	**20,653**	**22,792**

Department: 7430

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	223	82	75
54908	COMMISSIONS - TAX COLL	81	82	75
	Subtotal	**304**	**164**	**150**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	20,489	22,642
	Subtotal	**0**	**20,489**	**22,642**
Total Expenditures		**304**	**20,653**	**22,792**

748 WEST BRITAIN ST WATERMAIN

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	3,090	1,654	1,534
361100	INTEREST	732	837	645
361200	MONEY MKT & LGIP INTEREST	284	300	75
369920	SPEC ASSMT ADMIN FEE	109	131	115
	Subtotal	**4,215**	**2,922**	**2,369**
Revenue Sources Other				
400100	5% RESERVE	0	(147)	(119)
400200	CARRY FORWARD	0	30,027	28,800
	Subtotal	**0**	**29,880**	**28,681**
Total Revenues		**4,215**	**32,802**	**31,050**

Department: 7480

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	52	55	50
54908	COMMISSIONS - TAX COLL	50	55	50
	Subtotal	**103**	**110**	**100**
Non-Operating Expenditure				
59100	TRANSFERS	5,000	5,000	5,000
59123	TRANSFER - INDIRECT COST	40	40	40
61000	RESERVED BUDGET FUND BAL	0	27,652	25,910
	Subtotal	**5,040**	**32,692**	**30,950**
Total Expenditures		**5,143**	**32,802**	**31,050**

738C WWTR SPEC ASSESS-AREA 114

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	40,996	40,068
361100	INTEREST	0	3,529	2,597
369920	SPEC ASSMT ADMIN FEE	0	2,343	2,246
	Subtotal	**0**	**46,868**	**44,911**
Revenue Sources Other				
400100	5% RESERVE	0	(2,344)	(2,246)
400200	CARRY FORWARD	0	14,430	0
	Subtotal	**0**	**12,086**	**(2,246)**
Total Revenues		**0**	**58,954**	**42,665**

Department: 5925C

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	975	925
54908	COMMISSIONS - TAX COLL	0	975	925
	Subtotal	**0**	**1,950**	**1,850**
Non-Operating Expenditure				
59100	TRANSFERS	0	40,000	0
59123	TRANSFER - INDIRECT COST	0	185	185
61000	RESERVED BUDGET FUND BAL	0	16,819	40,630
	Subtotal	**0**	**57,004**	**40,815**
Total Expenditures		**0**	**58,954**	**42,665**

738B WWTR-HARBOR ISLE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325100	SPECIAL ASSESSMENT-CAPITA	0	3,415	3,082
361100	INTEREST	0	216	146
369920	SPEC ASSMT ADMIN FEE	0	191	170
	Subtotal	**0**	**3,822**	**3,398**
Revenue Sources Other				
400100	5% RESERVE	0	(192)	(170)
400200	CARRY FORWARD	0	1,098	1,010
	Subtotal	**0**	**906**	**840**
Total Revenues		**0**	**4,728**	**4,238**

Department: 5925B

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	0	77	77
54908	COMMISSIONS - TAX COLL	0	77	77
	Subtotal	**0**	**154**	**154**
Non-Operating Expenditure				
59100	TRANSFERS	0	2,000	0
59123	TRANSFER - INDIRECT COST	0	50	50
61000	RESERVED BUDGET FUND BAL	0	2,524	4,034
	Subtotal	**0**	**4,574**	**4,084**
Total Expenditures		**0**	**4,728**	**4,238**

Citrus
COUNTY, FLORIDA
ESTABLISHED 1887

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	4,051	3,869	3,882
361200	MONEY MKT & LGIP INTEREST	43	0	0
	Subtotal	**4,094**	**3,869**	**3,882**
Revenue Sources Other				
400100	5% RESERVE	0	(194)	(195)
400200	CARRY FORWARD	0	3,038	3,021
	Subtotal	**0**	**2,844**	**2,826**
Total Revenues		**4,094**	**6,713**	**6,708**

Department: 7117

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	3,350	3,700	3,700
54907	COMMISSIONS-PROPERTY APPR	77	90	90
54908	COMMISSIONS - TAX COLL	81	90	90
	Subtotal	**3,508**	**3,880**	**3,880**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	632	632	632
61000	RESERVED BUDGET FUND BAL	0	2,201	2,196
	Subtotal	**632**	**2,833**	**2,828**
Total Expenditures		**4,140**	**6,713**	**6,708**

020 CARPENTERS CTRY SQ U1 SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,439	2,504	2,504
361200	MONEY MKT & LGIP INTEREST	10	0	0
	Subtotal	**2,450**	**2,504**	**2,504**
Revenue Sources Other				
400100	5% RESERVE	0	(126)	(126)
400200	CARRY FORWARD	0	741	767
	Subtotal	**0**	**615**	**641**
Total Revenues		**2,450**	**3,119**	**3,145**

Department: 7124

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	1,726	1,900	1,900
54907	COMMISSIONS-PROPERTY APPR	50	51	51
54908	COMMISSIONS - TAX COLL	49	51	51
	Subtotal	**1,824**	**2,002**	**2,002**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	603	603	603
61000	RESERVED BUDGET FUND BAL	0	514	540
	Subtotal	**603**	**1,117**	**1,143**
Total Expenditures		**2,428**	**3,119**	**3,145**

128 CASTLE LAKE PARK SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	5,572	5,768	5,768
361200	MONEY MKT & LGIP INTEREST	31	25	25
	Subtotal	**5,603**	**5,793**	**5,793**
Revenue Sources Other				
400100	5% RESERVE	0	(290)	(290)
400200	CARRY FORWARD	0	1,741	2,449
	Subtotal	**0**	**1,451**	**2,159**
Total Revenues		**5,603**	**7,244**	**7,952**

Department: 7126

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	4,094	4,400	4,400
54907	COMMISSIONS-PROPERTY APPR	115	116	116
54908	COMMISSIONS - TAX COLL	111	116	116
	Subtotal	**4,321**	**4,632**	**4,632**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	605	605	605
61000	RESERVED BUDGET FUND BAL	0	2,007	2,715
	Subtotal	**605**	**2,612**	**3,320**
Total Expenditures		**4,926**	**7,244**	**7,952**

019 CEDAR LAKE ESTATES SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,179	2,232	2,232
361200	MONEY MKT & LGIP INTEREST	7	0	0
	Subtotal	**2,187**	**2,232**	**2,232**
Revenue Sources Other				
400100	5% RESERVE	0	(112)	(112)
400200	CARRY FORWARD	0	662	549
	Subtotal	**0**	**550**	**437**
Total Revenues		**2,187**	**2,782**	**2,669**

Department: 7123

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	1,593	1,550	1,550
54907	COMMISSIONS-PROPERTY APPR	45	45	45
54908	COMMISSIONS - TAX COLL	44	45	45
	Subtotal	**1,681**	**1,640**	**1,640**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	652	652	652
61000	RESERVED BUDGET FUND BAL	0	490	377
	Subtotal	**652**	**1,142**	**1,029**
Total Expenditures		**2,333**	**2,782**	**2,669**

145 CINNAMON RIDGE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	9,228	9,461	9,461
361200	MONEY MKT & LGIP INTEREST	68	25	25
	Subtotal	**9,296**	**9,486**	**9,486**
Revenue Sources Other				
400100	5% RESERVE	0	(475)	(475)
400200	CARRY FORWARD	0	3,981	3,548
	Subtotal	**0**	**3,506**	**3,073**
Total Revenues		**9,296**	**12,992**	**12,559**

Department: 7107

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	8,586	9,000	9,000
54907	COMMISSIONS-PROPERTY APPR	189	190	190
54908	COMMISSIONS - TAX COLL	185	190	190
	Subtotal	**8,960**	**9,380**	**9,380**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	783	783	783
61000	RESERVED BUDGET FUND BAL	0	2,829	2,396
	Subtotal	**783**	**3,612**	**3,179**
Total Expenditures		**9,743**	**12,992**	**12,559**

135 CONNELL HEIGHTS

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,359	1,407	1,407
361200	MONEY MKT & LGIP INTEREST	10	0	0
	Subtotal	**1,369**	**1,407**	**1,407**
Revenue Sources Other				
400100	5% RESERVE	0	(71)	(71)
400200	CARRY FORWARD	0	751	815
	Subtotal	**0**	**680**	**744**
Total Revenues		**1,369**	**2,087**	**2,151**

Department: 7115

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	914	1,050	1,050
54907	COMMISSIONS-PROPERTY APPR	28	29	29
54908	COMMISSIONS - TAX COLL	27	29	29
	Subtotal	**969**	**1,108**	**1,108**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	350	350	350
61000	RESERVED BUDGET FUND BAL	0	629	693
	Subtotal	**350**	**979**	**1,043**
Total Expenditures		**1,319**	**2,087**	**2,151**

144 CRYSTAL GLEN

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	7,179	7,438	7,438
361200	MONEY MKT & LGIP INTEREST	60	25	25
	Subtotal	**7,239**	**7,463**	**7,463**
Revenue Sources Other				
400100	5% RESERVE	0	(374)	(374)
400200	CARRY FORWARD	0	3,162	2,529
	Subtotal	**0**	**2,788**	**2,155**
Total Revenues		**7,239**	**10,251**	**9,618**

Department: 7108

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	6,820	7,200	7,200
54907	COMMISSIONS-PROPERTY APPR	149	155	155
54908	COMMISSIONS - TAX COLL	144	155	155
	Subtotal	**7,112**	**7,510**	**7,510**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	797	797	797
61000	RESERVED BUDGET FUND BAL	0	1,944	1,311
	Subtotal	**797**	**2,741**	**2,108**
Total Expenditures		**7,909**	**10,251**	**9,618**

144A CRYSTAL GLEN PH IIA SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,461	1,518	1,518
361200	MONEY MKT & LGIP INTEREST	6	0	0
	Subtotal	**1,467**	**1,518**	**1,518**
Revenue Sources Other				
400100	5% RESERVE	0	(76)	(76)
400200	CARRY FORWARD	0	355	373
	Subtotal	**0**	**279**	**297**
Total Revenues		**1,467**	**1,797**	**1,815**

Department: 7108A

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	763	900	900
54907	COMMISSIONS-PROPERTY APPR	30	31	31
54908	COMMISSIONS - TAX COLL	29	31	31
	Subtotal	**823**	**962**	**962**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	594	594	594
61000	RESERVED BUDGET FUND BAL	0	241	259
	Subtotal	**594**	**835**	**853**
Total Expenditures		**1,417**	**1,797**	**1,815**

139 CRYSTAL OAKS

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	12,616	13,083	13,083
361200	MONEY MKT & LGIP INTEREST	176	25	25
	Subtotal	**12,792**	**13,108**	**13,108**
Revenue Sources Other				
400100	5% RESERVE	0	(656)	(656)
400200	CARRY FORWARD	0	12,092	11,619
	Subtotal	**0**	**11,436**	**10,963**
Total Revenues		**12,792**	**24,544**	**24,071**

Department: 7113

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	11,861	13,500	13,500
54907	COMMISSIONS-PROPERTY APPR	262	265	265
54908	COMMISSIONS - TAX COLL	252	265	265
	Subtotal	**12,375**	**14,030**	**14,030**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	893	893	893
61000	RESERVED BUDGET FUND BAL	0	9,621	9,148
	Subtotal	**893**	**10,514**	**10,041**
Total Expenditures		**13,268**	**24,544**	**24,071**

027 CRYSTAL OAKS SLD PH 7&8

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	6,156	7,425	7,425
361200	MONEY MKT & LGIP INTEREST	49	25	25
	Subtotal	**6,205**	**7,450**	**7,450**
Revenue Sources Other				
400100	5% RESERVE	0	(373)	(373)
400200	CARRY FORWARD	0	2,254	2,154
	Subtotal	**0**	**1,881**	**1,781**
Total Revenues		**6,205**	**9,331**	**9,231**

Department: 7121

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	6,201	6,500	6,500
54907	COMMISSIONS-PROPERTY APPR	127	150	150
54908	COMMISSIONS - TAX COLL	123	150	150
	Subtotal	**6,452**	**6,800**	**6,800**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	737	737	737
61000	RESERVED BUDGET FUND BAL	0	1,794	1,694
	Subtotal	**737**	**2,531**	**2,431**
Total Expenditures		**7,189**	**9,331**	**9,231**

143 CRYSTAL PARADISE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	11,338	11,732	11,732
361200	MONEY MKT & LGIP INTEREST	69	50	50
	Subtotal	**11,407**	**11,782**	**11,782**
Revenue Sources Other				
400100	5% RESERVE	0	(590)	(590)
400200	CARRY FORWARD	0	3,816	4,329
	Subtotal	**0**	**3,226**	**3,739**
Total Revenues		**11,407**	**15,008**	**15,521**

Department: 7109

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	8,710	9,400	9,400
54907	COMMISSIONS-PROPERTY APPR	235	236	236
54908	COMMISSIONS - TAX COLL	227	236	236
	Subtotal	**9,172**	**9,872**	**9,872**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	1,801	1,801	1,801
61000	RESERVED BUDGET FUND BAL	0	3,335	3,848
	Subtotal	**1,801**	**5,136**	**5,649**
Total Expenditures		**10,973**	**15,008**	**15,521**

140 CYPRESS VILLAGE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	254,067	210,047	210,047
361200	MONEY MKT & LGIP INTEREST	5,128	500	500
	Subtotal	**259,196**	**210,547**	**210,547**
Revenue Sources Other				
400100	5% RESERVE	0	(10,528)	(10,528)
400200	CARRY FORWARD	0	393,580	336,285
	Subtotal	**0**	**383,052**	**325,757**
Total Revenues		**259,196**	**593,599**	**536,304**

Department: 7112

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	247,586	280,000	280,000
54907	COMMISSIONS-PROPERTY APPR	5,252	6,250	6,250
54908	COMMISSIONS - TAX COLL	5,081	6,250	6,250
	Subtotal	**257,920**	**292,500**	**292,500**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	6,204	6,204	6,204
61000	RESERVED BUDGET FUND BAL	0	294,895	237,600
	Subtotal	**6,204**	**301,099**	**243,804**
Total Expenditures		**264,124**	**593,599**	**536,304**

136 DIXIE SHORES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,382	2,451	2,451
361200	MONEY MKT & LGIP INTEREST	12	0	0
	Subtotal	**2,393**	**2,451**	**2,451**
Revenue Sources Other				
400100	5% RESERVE	0	(123)	(123)
400200	CARRY FORWARD	0	796	920
	Subtotal	**0**	**673**	**797**
Total Revenues		**2,393**	**3,124**	**3,248**

Department: 7114

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	1,594	1,700	1,700
54907	COMMISSIONS-PROPERTY APPR	49	50	50
54908	COMMISSIONS - TAX COLL	48	50	50
	Subtotal	**1,691**	**1,800**	**1,800**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	601	601	601
61000	RESERVED BUDGET FUND BAL	0	723	847
	Subtotal	**601**	**1,324**	**1,448**
Total Expenditures		**2,292**	**3,124**	**3,248**

137 EMERALD OAKS

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	1,593	1,749	1,749
361200	MONEY MKT & LGIP INTEREST	6	0	0
	Subtotal	**1,599**	**1,749**	**1,749**
Revenue Sources Other				
400100	5% RESERVE	0	(88)	(88)
400200	CARRY FORWARD	0	337	382
	Subtotal	**0**	**249**	**294**
Total Revenues		**1,599**	**1,998**	**2,043**

Department: 7116

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	962	1,000	1,000
54907	COMMISSIONS-PROPERTY APPR	33	35	35
54908	COMMISSIONS - TAX COLL	32	35	35
	Subtotal	**1,027**	**1,070**	**1,070**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	641	641	641
61000	RESERVED BUDGET FUND BAL	0	287	332
	Subtotal	**641**	**928**	**973**
Total Expenditures		**1,668**	**1,998**	**2,043**

147 FLYING DUTCHMAN

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	4,344	4,494	4,494
361200	MONEY MKT & LGIP INTEREST	24	0	0
	Subtotal	**4,369**	**4,494**	**4,494**
Revenue Sources Other				
400100	5% RESERVE	0	(225)	(225)
400200	CARRY FORWARD	0	1,336	1,500
	Subtotal	**0**	**1,111**	**1,275**
Total Revenues		**4,369**	**5,605**	**5,769**

Department: 7105

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	3,402	3,600	3,600
54907	COMMISSIONS-PROPERTY APPR	90	90	90
54908	COMMISSIONS - TAX COLL	87	90	90
	Subtotal	**3,579**	**3,780**	**3,780**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	635	635	635
61000	RESERVED BUDGET FUND BAL	0	1,190	1,354
	Subtotal	**635**	**1,825**	**1,989**
Total Expenditures		**4,214**	**5,605**	**5,769**

141 FOXWOOD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,693	3,817	3,817
361200	MONEY MKT & LGIP INTEREST	16	0	0
	Subtotal	**3,709**	**3,817**	**3,817**
Revenue Sources Other				
400100	5% RESERVE	0	(191)	(191)
400200	CARRY FORWARD	0	1,088	1,281
	Subtotal	**0**	**897**	**1,090**
Total Revenues		**3,709**	**4,714**	**4,907**

Department: 7111

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,240	2,400	2,400
54907	COMMISSIONS-PROPERTY APPR	76	77	77
54908	COMMISSIONS - TAX COLL	74	77	77
	Subtotal	**2,390**	**2,554**	**2,554**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	1,139	1,139	1,139
61000	RESERVED BUDGET FUND BAL	0	1,021	1,214
	Subtotal	**1,139**	**2,160**	**2,353**
Total Expenditures		**3,529**	**4,714**	**4,907**

050 HAMPTON HILLS

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	7,713	7,997	7,997
361200	MONEY MKT & LGIP INTEREST	82	25	25
	Subtotal	**7,795**	**8,022**	**8,022**
Revenue Sources Other				
400100	5% RESERVE	0	(402)	(402)
400200	CARRY FORWARD	0	4,847	4,616
	Subtotal	**0**	**4,445**	**4,214**
Total Revenues		**7,795**	**12,467**	**12,236**

Department: 7118

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	7,002	7,400	7,400
54907	COMMISSIONS-PROPERTY APPR	160	160	160
54908	COMMISSIONS - TAX COLL	154	160	160
	Subtotal	**7,317**	**7,720**	**7,720**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	701	701	701
61000	RESERVED BUDGET FUND BAL	0	4,046	3,815
	Subtotal	**701**	**4,747**	**4,516**
Total Expenditures		**8,018**	**12,467**	**12,236**

018 KENSINGTON EST U1&2 SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,854	2,955	2,955
361200	MONEY MKT & LGIP INTEREST	20	0	0
	Subtotal	**2,875**	**2,955**	**2,955**
Revenue Sources Other				
400100	5% RESERVE	0	(148)	(148)
400200	CARRY FORWARD	0	925	661
	Subtotal	**0**	**777**	**513**
Total Revenues		**2,875**	**3,732**	**3,468**

Department: 7122

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,421	2,600	2,600
54907	COMMISSIONS-PROPERTY APPR	59	60	70
54908	COMMISSIONS - TAX COLL	57	60	70
	Subtotal	**2,537**	**2,720**	**2,740**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	617	617	617
61000	RESERVED BUDGET FUND BAL	0	395	111
	Subtotal	**617**	**1,012**	**728**
Total Expenditures		**3,154**	**3,732**	**3,468**

021 LOVELACE LODGES SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	4,905	4,740	4,740
361200	MONEY MKT & LGIP INTEREST	39	5	5
	Subtotal	**4,944**	**4,745**	**4,745**
Revenue Sources Other				
400100	5% RESERVE	0	(238)	(238)
400200	CARRY FORWARD	0	3,448	3,544
	Subtotal	**0**	**3,210**	**3,306**
Total Revenues		**4,944**	**7,955**	**8,051**

Department: 7125

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	3,603	3,900	3,900
54907	COMMISSIONS-PROPERTY APPR	103	105	105
54908	COMMISSIONS - TAX COLL	98	105	105
	Subtotal	**3,804**	**4,110**	**4,110**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	688	688	688
61000	RESERVED BUDGET FUND BAL	0	3,157	3,253
	Subtotal	**688**	**3,845**	**3,941**
Total Expenditures		**4,492**	**7,955**	**8,051**

148 OAK FOREST

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	2,896	2,465	2,465
361200	MONEY MKT & LGIP INTEREST	27	25	25
	Subtotal	**2,923**	**2,490**	**2,490**
Revenue Sources Other				
400100	5% RESERVE	0	(125)	(125)
400200	CARRY FORWARD	0	2,250	2,352
	Subtotal	**0**	**2,125**	**2,227**
Total Revenues		**2,923**	**4,615**	**4,717**

Department: 7104

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	1,528	2,050	2,050
54907	COMMISSIONS-PROPERTY APPR	60	60	60
54908	COMMISSIONS - TAX COLL	58	60	60
	Subtotal	**1,646**	**2,170**	**2,170**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	660	660	660
61000	RESERVED BUDGET FUND BAL	0	1,785	1,887
	Subtotal	**660**	**2,445**	**2,547**
Total Expenditures		**2,306**	**4,615**	**4,717**

142 RIVERHAVEN VILLAGE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	24,058	24,792	24,792
361200	MONEY MKT & LGIP INTEREST	226	100	100
	Subtotal	**24,284**	**24,892**	**24,892**
Revenue Sources Other				
400100	5% RESERVE	0	(1,245)	(1,245)
400200	CARRY FORWARD	0	12,994	13,321
	Subtotal	**0**	**11,749**	**12,076**
Total Revenues		**24,284**	**36,641**	**36,968**

Department: 7110

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	21,994	24,000	24,000
54907	COMMISSIONS-PROPERTY APPR	496	510	510
54908	COMMISSIONS - TAX COLL	481	510	510
	Subtotal	**22,971**	**25,020**	**25,020**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	1,069	1,069	1,069
61000	RESERVED BUDGET FUND BAL	0	10,552	10,879
	Subtotal	**1,069**	**11,621**	**11,948**
Total Expenditures		**24,040**	**36,641**	**36,968**

028 SOUTHERN WDS SLD PH 2&3

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	6,146	6,317	6,317
361200	MONEY MKT & LGIP INTEREST	35	25	25
	Subtotal	**6,181**	**6,342**	**6,342**
Revenue Sources Other				
400100	5% RESERVE	0	(318)	(318)
400200	CARRY FORWARD	0	2,215	2,751
	Subtotal	**0**	**1,897**	**2,433**
Total Revenues		**6,181**	**8,239**	**8,775**

Department: 7120

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	4,766	5,100	5,100
54907	COMMISSIONS-PROPERTY APPR	126	127	127
54908	COMMISSIONS - TAX COLL	123	127	127
	Subtotal	**5,015**	**5,354**	**5,354**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	655	655	655
61000	RESERVED BUDGET FUND BAL	0	2,230	2,766
	Subtotal	**655**	**2,885**	**3,421**
Total Expenditures		**5,670**	**8,239**	**8,775**

029A SOUTHERN WOODS PHIIB SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,095	3,188	3,188
361200	MONEY MKT & LGIP INTEREST	15	0	0
	Subtotal	**3,110**	**3,188**	**3,188**
Revenue Sources Other				
400100	5% RESERVE	0	(160)	(160)
400200	CARRY FORWARD	0	910	964
	Subtotal	**0**	**750**	**804**
Total Revenues		**3,110**	**3,938**	**3,992**

Department: 7119A

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,327	2,600	2,600
54907	COMMISSIONS-PROPERTY APPR	64	64	64
54908	COMMISSIONS - TAX COLL	62	64	64
	Subtotal	**2,453**	**2,728**	**2,728**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	615	615	615
61000	RESERVED BUDGET FUND BAL	0	595	649
	Subtotal	**615**	**1,210**	**1,264**
Total Expenditures		**3,068**	**3,938**	**3,992**

029B SOUTHERN WOODS PHIV SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	5,065	5,248	6,406
361200	MONEY MKT & LGIP INTEREST	41	50	50
	Subtotal	**5,106**	**5,298**	**6,456**
Revenue Sources Other				
400100	5% RESERVE	0	(265)	(323)
400200	CARRY FORWARD	0	1,900	1,093
	Subtotal	**0**	**1,635**	**770**
Total Revenues		**5,106**	**6,933**	**7,226**

Department: 7119B

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	4,991	5,200	5,200
54907	COMMISSIONS-PROPERTY APPR	105	105	130
54908	COMMISSIONS - TAX COLL	101	105	130
	Subtotal	**5,197**	**5,410**	**5,460**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	712	712	712
61000	RESERVED BUDGET FUND BAL	0	811	1,054
	Subtotal	**712**	**1,523**	**1,766**
Total Expenditures		**5,909**	**6,933**	**7,226**

029 SOUTHERN WOODS SLD

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	4,069	4,218	4,218
361200	MONEY MKT & LGIP INTEREST	33	0	0
	Subtotal	**4,103**	**4,218**	**4,218**
Revenue Sources Other				
400100	5% RESERVE	0	(211)	(211)
400200	CARRY FORWARD	0	1,933	1,710
	Subtotal	**0**	**1,722**	**1,499**
Total Revenues		**4,103**	**5,940**	**5,717**

Department: 7119

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	3,434	3,800	3,800
54907	COMMISSIONS-PROPERTY APPR	84	95	95
54908	COMMISSIONS - TAX COLL	81	95	95
	Subtotal	**3,600**	**3,990**	**3,990**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	724	724	724
61000	RESERVED BUDGET FUND BAL	0	1,226	1,003
	Subtotal	**724**	**1,950**	**1,727**
Total Expenditures		**4,324**	**5,940**	**5,717**

149 SPRING GARDENS

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,327	3,427	3,427
361200	MONEY MKT & LGIP INTEREST	18	0	0
	Subtotal	**3,345**	**3,427**	**3,427**
Revenue Sources Other				
400100	5% RESERVE	0	(172)	(172)
400200	CARRY FORWARD	0	1,210	1,453
	Subtotal	**0**	**1,038**	**1,281**
Total Revenues		**3,345**	**4,465**	**4,708**

Department: 7103

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,365	2,600	2,600
54907	COMMISSIONS-PROPERTY APPR	69	69	69
54908	COMMISSIONS - TAX COLL	67	69	69
	Subtotal	**2,500**	**2,738**	**2,738**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	616	616	616
61000	RESERVED BUDGET FUND BAL	0	1,111	1,354
	Subtotal	**616**	**1,727**	**1,970**
Total Expenditures		**3,116**	**4,465**	**4,708**

146 WATER OAKS SUBDIV

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325200	SPECIAL ASSESSMENT-SERV	3,427	3,122	3,122
361200	MONEY MKT & LGIP INTEREST	27	0	0
	Subtotal	**3,454**	**3,122**	**3,122**
Revenue Sources Other				
400100	5% RESERVE	0	(157)	(157)
400200	CARRY FORWARD	0	2,119	2,166
	Subtotal	**0**	**1,962**	**2,009**
Total Revenues		**3,454**	**5,084**	**5,131**

Department: 7106

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54300	UTILITY SERVICES	2,262	2,500	2,500
54907	COMMISSIONS-PROPERTY APPR	71	71	71
54908	COMMISSIONS - TAX COLL	69	71	71
	Subtotal	**2,401**	**2,642**	**2,642**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	613	613	613
61000	RESERVED BUDGET FUND BAL	0	1,829	1,876
	Subtotal	**613**	**2,442**	**2,489**
Total Expenditures		**3,014**	**5,084**	**5,131**

131 LIBRARIES

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Taxes					
311100	CURRENT AD VALOREM TAXES		3,164,454	3,435,800	3,606,089
		Subtotal	**3,164,454**	**3,435,800**	**3,606,089**
Intergovernmental Revenue					
336000	STATE PMT IN LIEU OF TAX		917	0	0
		Subtotal	**917**	**0**	**0**
Charges for Services					
341560	EXCESS FEES - PROP APPR		3,473	0	0
341610	EXCESS FEES - TAX COLL		15,662	0	0
347205	TAXABLE SALES - OTHER		182	500	500
		Subtotal	**19,317**	**500**	**500**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		13,456	4,000	4,000
366900	OTHER CONTRIB & DONATIONS		15,812	10,000	10,000
366907	DONATION-FRIENDS LIBRARY		37,690	25,000	25,000
369900	OTHER MISC REVENUES		3,254	3,500	3,917
369940	LIBRARY COPY CHARGES		16,043	21,500	21,500
369941	LIBRARY COPY CHRGS-EXEMPT		213	0	0
		Subtotal	**86,467**	**64,000**	**64,417**
Statutory Reserves					
400100	5% RESERVE		0	(175,015)	(183,551)
		Subtotal	**0**	**(175,015)**	**(183,551)**
Cash Carry Forward					
400200	CARRY FORWARD		0	405,683	648,759
		Subtotal	**0**	**405,683**	**648,759**
Other					
389910	IN KIND		2,338	0	0
		Subtotal	**2,338**	**0**	**0**
TOTAL LIBRARIES			**3,273,493**	**3,730,968**	**4,136,214**

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.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
Customer Service Specialist	5	5	5
Accounting Clerk	1	1	1
Library Aide	2	2	2
Library Assistant	2	2	2
Library Services Specialist	2	2	2
Librarian I	1	0	0
Library Manager	2	2	0
Library Project Coordinator	1	1	1
Youth Services Librarian	4	4	4
Instruction and Research Librarian	4	4	4
Literacy Services Librarian	1	1	1
Digital Services Librarian	0	1	1
Library Systems Support Technician	1	1	1
Public Relations Coordinator	1	1	1
Library Circulation Supervisor	5	5	0
Branch Supervisor	0	0	5
Library Acquisition Manager	1	1	1
Region Manager	0	0	2
Library Systems Manager	1	1	1
Library Services Director	1	1	1
Part-Time			
Library Aide	13	13	13
	49	**49**	**49**

6212 LIBRARIES

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	1,428,257	1,572,447	1,642,314	1,652,482	1,652,482
51306	CASUAL LABOR	324	0	0	0	0
52100	FICA TAXES	104,297	120,292	125,637	126,415	126,415
52200	RETIREMENT CONTRIBUTIONS	134,276	167,051	185,989	190,105	190,105
52300	LIFE & HEALTH INSURANCE	277,450	308,676	323,641	323,201	323,201
52400	WORKERS' COMPENSATION	3,726	3,145	3,120	3,140	3,140
52500	UNEMPLOYMENT COMPENSATION	1,788	0	0	0	0
	Subtotal	**1,950,119**	**2,171,611**	**2,280,701**	**2,295,343**	**2,295,343**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	20,909	25,207	33,960	30,010	30,010
53416	SOFTWARE AS A SERVICE	0	0	23,860	23,860	23,860
53452	JANITORIAL SERVICE	59,098	62,053	62,100	62,100	62,100
54000	TRAVEL & PER DIEM	824	5,240	4,105	4,105	4,105
54022	TRAVEL - MILEAGE	1,902	2,000	1,900	1,900	1,900
54100	COMMUNICATIONS SERVICES	64,082	66,670	65,998	65,998	65,998
54201	POSTAGE	6,012	6,000	6,000	6,000	6,000
54300	UTILITY SERVICES	119,940	138,775	138,462	138,462	138,462
54400	RENTALS & LEASES	12,440	11,370	12,800	12,800	12,800
54550	GENERAL LIABILITY CLAIMS	406	4,468	4,468	4,468	4,468
54603	VEHICLE MAINTENANCE	1,776	1,248	1,850	5,746	5,746
54604	MAINTENANCE - BUILDINGS	47,725	41,461	95,430	95,430	95,430
54605	EQUIPMENT MAINTENANCE	4,084	16,965	1,500	1,500	1,500
54612	COMPUTER MAINTENANCE	1,779	1,750	1,850	1,850	1,850
54615	SOFTWARE MAINT/SUPPORT	32,695	36,891	31,705	31,705	31,705
54700	PRINTING & BINDING	1,469	3,250	3,950	3,950	3,950
54800	PROMOTIONAL ACTIVITIES	2,338	2,250	2,900	2,900	2,900
54907	COMMISSIONS-PROPERTY APPR	64,935	68,600	68,600	72,400	72,400
54908	COMMISSIONS - TAX COLL	63,289	68,600	68,600	72,400	72,400
54915	REFUNDS	435	450	450	450	450
54921	ADVERTISING	160	325	200	200	200
54930	INTER-LIBRARY LOAN FEES	264	500	400	400	400
55100	OFFICE SUPPLIES	2,689	2,050	2,000	2,000	2,000
55120	OFFICE/NON-CAP EQUIPMENT	26,464	3,500	48,000	48,000	48,000
55200	OPERATING SUPPLIES	22,417	22,950	23,650	23,650	23,650
55208	FUEL & LUBES	2,275	3,000	4,620	4,620	4,620
55211	JANITORIAL SUPPLIES	3,140	3,160	5,030	5,030	5,030
55221	MEALS	1,931	2,950	2,950	2,950	2,950

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
55270	COMPUTER ACCESSORIES	24,626	28,800	40,000	40,000	40,000
55275	COMPUTER SOFTWARE	180	500	15,350	15,350	15,350
55400	DUES BKS SUBSCR MEM PUBL	60,875	66,325	77,935	77,935	77,935
55500	TRAINING	185	2,590	3,275	3,275	3,275
	Subtotal	**651,344**	**699,898**	**853,898**	**861,444**	**861,444**
Capital Outlay						
56200	BUILDINGS	0	138,200	30,350	30,350	30,350
56300	IMPROVE OTHER THAN BLDG	13,941	0	0	0	0
56400	MACHINERY & EQUIPMENT	24,951	56,000	13,500	44,500	44,500
56600	LIBRARY BOOKS-PUBLICATION	179,826	220,000	240,000	240,000	240,000
	Subtotal	**218,718**	**414,200**	**283,850**	**314,850**	**314,850**
Non-Operating Expenses						
58140	CRA PMTS-CRYSTAL RIVER	15,589	16,000	16,000	16,050	16,050
58145	CRA PAYMENTS-INVERNESS	25,219	28,050	25,220	28,475	28,475
	Subtotal	**40,808**	**44,050**	**41,220**	**44,525**	**44,525**
Non-Operating Expenses						
59100	TRANSFERS	8,796	8,796	8,796	8,796	8,796
59123	TRANSFER - INDIRECT COST	150,961	150,961	150,961	150,961	150,961
59159	TRANS FLEET VEH TRUST	0	0	31,000	0	0
61000	RESERVED BUDGET FUND BAL	0	241,452	460,295	460,295	460,295
	Subtotal	**159,757**	**401,209**	**651,052**	**620,052**	**620,052**
	LIBRARIES	**3,020,745**	**3,730,968**	**4,110,721**	**4,136,214**	**4,136,214**

154 FIRE ADMINISTRATION

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Taxes					
311100	CURRENT AD VALOREM TAXES		5,231,060	5,676,715	5,980,456
		Subtotal	**5,231,060**	**5,676,715**	**5,980,456**
Licenses and Permits					
325100	SPECIAL ASSESSMENT-CAPITA		6,755,171	6,927,633	6,976,235
		Subtotal	**6,755,171**	**6,927,633**	**6,976,235**
Intergovernmental Revenue					
335200	FIREFIGHTER SUPPLEMENTAL		18,557	10,000	18,000
336000	STATE PMT IN LIEU OF TAX		148	0	0
		Subtotal	**18,705**	**10,000**	**18,000**
Charges for Services					
341560	EXCESS FEES - PROP APPR		6,221	1,500	1,500
341610	EXCESS FEES - TAX COLL		58,908	10,000	10,000
342902	FIRE TRAINING - TUITION		48,904	55,000	30,000
		Subtotal	**114,033**	**66,500**	**41,500**
Fines and Forfeitures					
354000	VIOLATIONS OF LOCAL ORDIN		900	0	300
		Subtotal	**900**	**0**	**300**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		37,896	50,000	50,000
364100	GOVDEALS - TAXABLE		86	0	0
365000	SALE/SURPLUS-MATL/SCRAP		32	0	0
366900	OTHER CONTRIB & DONATIONS		275	0	0
369900	OTHER MISC REVENUES		25,145	15,000	0
369961	REIMBURSEMENTS		19,722	1,200	5,000
		Subtotal	**83,156**	**66,200**	**55,000**
Interfund Transfers					
381000	INTERFUND TRANSFERS		28,001	0	0
381001	TRANSFER - GENERAL FUND		648	87,927	99,461
		Subtotal	**28,649**	**87,927**	**99,461**
Statutory Reserves					
400100	5% RESERVE		0	(637,353)	(653,575)
		Subtotal	**0**	**(637,353)**	**(653,575)**
Cash Carry Forward					
400200	CARRY FORWARD		0	125,518	1,837,011
		Subtotal	**0**	**125,518**	**1,837,011**
TOTAL FIRE ADMINISTRATION			**12,231,674**	**12,323,140**	**14,354,388**

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.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Executive Secretary	1	1	1
Administrative Coordinator	1	0	0
Accounting Supervisor	1	1	1
Communication Specialist	0	1	1
Driver/Engineer	21	21	21
Battalion Chief	5	4	4
Firefighter/EMT	14	14	14
Fire Captain	4	4	4
Fire Lieutenant	8	8	8
Inventory Control Coordinator	1	1	1
Fire Inspector	2	2	2
Firefighter/EMT/Paramedic	3	3	3
Driver/Engineer/Paramedic	9	9	9
Fire Lieutenant/Paramedic	12	12	12
Fire Captain/Paramedic	6	6	6
Battalion Chief/Paramedic	1	2	2
Fire Marshall	1	1	1
Captain of EMS/Paramedic	1	1	1
Captain of Training/Paramedic	1	1	1
Captain of Logistics	1	1	1
Division Chief of Training/Paramedic	1	1	1
Deputy Chief/Paramedic	1	1	1
Fire Chief	1	1	1
Part-Time			
Fire Instructor	12	12	12
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
	110	**110**	**110**

3200 FIRE RESCUE

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	5,600,480	5,389,570	6,082,386	6,082,386	6,082,386
51306	CASUAL LABOR	28,886	34,000	30,000	30,000	30,000
51400	OVERTIME	0	200,000	50,000	50,000	50,000
52100	FICA TAXES	417,248	412,302	465,303	465,303	465,303
52200	RETIREMENT CONTRIBUTIONS	1,369,219	1,275,430	1,514,477	1,524,209	1,524,209
52300	LIFE & HEALTH INSURANCE	605,170	689,262	717,069	716,031	716,031
52400	WORKERS' COMPENSATION	300,942	318,964	356,929	356,929	356,929
52500	UNEMPLOYMENT COMPENSATION	5,088	0	0	0	0
	Subtotal	**8,327,033**	**8,319,528**	**9,216,164**	**9,224,858**	**9,224,858**
Operating Expenses						
53100	PROFESSIONAL SERVICES	5,500	6,000	6,000	6,000	6,000
53400	OTHER CONTRACTUAL SERV	230,460	300,431	317,071	317,071	317,071
53416	SOFTWARE AS A SERVICE	23,172	15,845	16,978	16,978	16,978
54000	TRAVEL & PER DIEM	1,718	6,080	641	641	641
54100	COMMUNICATIONS SERVICES	47,373	49,637	50,520	50,520	50,520
54201	POSTAGE	1,118	1,000	1,650	1,650	1,650
54300	UTILITY SERVICES	84,719	102,010	108,455	108,455	108,455
54400	RENTALS & LEASES	4,088	3,600	3,600	3,600	3,600
54550	GENERAL LIABILITY CLAIMS	50,203	58,196	58,196	58,196	58,196
54600	REPAIR & MAINTENANCE	5,016	4,450	6,800	6,800	6,800
54603	VEHICLE MAINTENANCE	483,301	366,871	390,870	390,870	390,870
54604	MAINTENANCE - BUILDINGS	124,476	53,845	49,205	49,205	49,205
54605	EQUIPMENT MAINTENANCE	68,986	86,487	86,487	86,487	86,487
54615	SOFTWARE MAINT/SUPPORT	54,130	115,637	88,156	88,156	188,291
54700	PRINTING & BINDING	1,256	3,500	800	800	800
54800	PROMOTIONAL ACTIVITIES	2,873	3,000	0	0	0
54901	COURT COST	0	200	200	200	200
54907	COMMISSIONS-PROPERTY APPR	253,721	274,815	288,262	288,262	288,262
54908	COMMISSIONS - TAX COLL	238,038	252,200	264,810	264,810	264,810
54921	ADVERTISING	121	250	250	250	250
55100	OFFICE SUPPLIES	3,268	9,000	6,000	6,000	6,000
55101	EMPLOYEE INCENTIVE PROG	5,550	6,000	5,000	5,000	5,000
55120	OFFICE/NON-CAP EQUIPMENT	25,996	28,250	15,000	15,000	15,000
55200	OPERATING SUPPLIES	50,052	86,160	64,500	64,500	64,500
55201	TOOLS IMP. & SPEC. CLOTH	1,015	8,900	0	0	0
55205	UNIFORMS	91,382	105,150	92,700	92,700	92,700
55208	FUEL & LUBES	115,144	121,000	145,000	145,000	145,000

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
55211	JANITORIAL SUPPLIES	12,956	16,000	16,000	16,000	16,000
55221	MEALS	0	0	2,000	2,000	2,000
55270	COMPUTER ACCESSORIES	16,319	11,235	7,570	7,570	7,570
55275	COMPUTER SOFTWARE	876	1,387	0	0	0
55280	MEDICAL SUPPLIES	65,534	76,000	48,000	48,000	48,000
55400	DUES BKS SUBSCR MEM PUBL	12,164	21,633	17,605	17,605	17,605
55500	TRAINING	35,333	40,400	12,600	12,600	12,600
	Subtotal	**2,115,857**	**2,235,169**	**2,170,926**	**2,170,926**	**2,271,061**
Capital Outlay						
56200	BUILDINGS	187,176	53,100	13,900	13,900	13,900
56300	IMPROVE OTHER THAN BLDG	31,418	23,229	15,705	15,705	15,705
56400	MACHINERY & EQUIPMENT	89,742	17,800	71,000	71,000	71,000
	Subtotal	**308,336**	**94,129**	**100,605**	**100,605**	**100,605**
	FIRE RESCUE	**10,751,226**	**10,648,826**	**11,487,695**	**11,496,389**	**11,596,524**

3220 FIRE CAPITAL IMPROVEMENT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54605	EQUIPMENT MAINTENANCE	0	0	4,590	4,590	4,590
	Subtotal	**0**	**0**	**4,590**	**4,590**	**4,590**
Capital Outlay						
56200	BUILDINGS	29,480	0	0	0	0
56400	MACHINERY & EQUIPMENT	230,844	347,000	151,500	151,500	151,500
	Subtotal	**260,323**	**347,000**	**151,500**	**151,500**	**151,500**
Debt Service						
57100	PRINCIPAL	176,191	176,780	104,000	104,000	104,000
	Subtotal	**176,191**	**176,780**	**104,000**	**104,000**	**104,000**
	FIRE CAPITAL IMPROVEMENT	**436,514**	**523,780**	**260,090**	**260,090**	**260,090**

3225 FIRE TRAINING CENTER

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	6,588	2,210	2,210	2,210	2,210
54100	COMMUNICATIONS SERVICES	1,049	1,140	1,140	1,140	1,140
54300	UTILITY SERVICES	11,055	12,500	12,500	12,500	12,500
54400	RENTALS & LEASES	1,656	2,000	2,000	2,000	2,000
54600	REPAIR & MAINTENANCE	616	2,000	1,000	1,000	1,000
54604	MAINTENANCE - BUILDINGS	0	3,000	3,000	3,000	3,000
55120	OFFICE/NON-CAP EQUIPMENT	0	0	3,000	3,000	3,000
55200	OPERATING SUPPLIES	9,715	8,600	8,600	8,600	8,600
55201	TOOLS IMP. & SPEC. CLOTH	0	100	100	100	100
55211	JANITORIAL SUPPLIES	2,190	3,000	3,000	3,000	3,000
55400	DUES BKS SUBSCR MEM PUBL	75	240	315	315	315
	Subtotal	**32,944**	**34,790**	**36,865**	**36,865**	**36,865**
Capital Outlay						
56200	BUILDINGS	6,678	51,900	0	0	0
56400	MACHINERY & EQUIPMENT	9,442	3,000	0	0	0
	Subtotal	**16,120**	**54,900**	**0**	**0**	**0**
	FIRE TRAINING CENTER	**49,064**	**89,690**	**36,865**	**36,865**	**36,865**

9996 RESERVES AND TRANSFERS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Non-Operating Expenses						
59100	TRANSFERS	212,016	171,406	171,406	171,406	171,406
59107	TRANSFER TO GENERAL FUND	107,078	107,078	112,427	112,427	112,427
59123	TRANSFER - INDIRECT COST	183,856	183,856	183,856	183,856	183,856
59159	TRANS FLEET VEH TRUST	772,000	395,160	225,000	225,000	225,000
61000	RESERVED BUDGET FUND BAL	0	203,344	1,825,041	1,825,041	1,768,220
	Subtotal	**1,274,950**	**1,060,844**	**2,517,730**	**2,517,730**	**2,460,909**
	RESERVES AND TRANSFERS	**1,274,950**	**1,060,844**	**2,517,730**	**2,517,730**	**2,460,909**

155 FIRE SVCS VEHICLE TRUST

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	13,181	0	0
	Subtotal	**13,181**	**0**	**0**
Revenue Sources Other				
381154	TRANSFER - FIRE TAX DIST	772,000	395,160	225,000
400200	CARRY FORWARD	0	1,233,186	1,770,309
	Subtotal	**772,000**	**1,628,346**	**1,995,309**
Total Revenues		**785,181**	**1,628,346**	**1,995,309**

Department: 3215

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54603	VEHICLE MAINTENANCE	33,812	0	0
	Subtotal	**33,812**	**0**	**0**
Capital Outlay				
56400	MACHINERY & EQUIPMENT	1,679,639	444,634	47,741
	Subtotal	**1,679,639**	**444,634**	**47,741**
Debt Service				
57100	PRINCIPAL	0	0	190,587
57200	INTEREST	0	0	40,959
	Subtotal	**0**	**0**	**231,546**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	1,183,712	1,716,022
	Subtotal	**0**	**1,183,712**	**1,716,022**
Total Expenditures		**1,713,450**	**1,628,346**	**1,995,309**

Fund 002J	AMERICAN RESCUE PLN GRANT
Fund 106	ANIMAL SERVICES
Fund 150V	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 105	BOAT LAUNCH FEES/IMPRVMNT
Fund 065	BOATING IMPROVEMENT
Fund 112	BUSINESS TAX FUND
Fund 002H	CARES ACT FUNDING
Fund 108	CHASSAHOWITZKA RV CMPGRND
Fund 049	COUNTY COURT MEDIATION
Fund 332C	CR 491 WIDENING
Fund 090	CRIME PREVENTION PROGRAMS
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 031	METROPOLITAN PLAN ORG
Fund 104	PARKS SPECIAL PROGRAMS
Fund 315	PHONE SYSTEM
Fund 001D	PROPERTY APBATEMENT FUND
Fund 001B	RADIO SYSTEM MAINTENANCE
Fund 131J	STATE AID TO LIBRARIES
Fund 004	SUPERVISOR OF ELECTIONS
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

002J AMERICAN RESCUE PLN GRANT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
335501	AMERICAN RESCUE PLAN	0	0	14,534,559
	Subtotal	**0**	**0**	**14,534,559**
Revenue Sources Other				
400200	CARRY FORWARD	0	0	14,534,559
	Subtotal	**0**	**0**	**14,534,559**
Total Revenues		**0**	**0**	**29,069,118**

Department: 2100J

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Personnel Services				
51200	REGULAR SALARIES & WAGES	0	0	2,228
52100	FICA TAXES	0	0	170
52200	RETIREMENT CONTRIBUTIONS	0	0	241
52300	LIFE & HEALTH INSURANCE	0	0	8
52400	WORKERS' COMPENSATION	0	0	5
	Subtotal	**0**	**0**	**2,652**
Operating Expenditures				
55120	OFFICE/NON-CAP EQUIPMENT	0	0	4,900
	Subtotal	**0**	**0**	**4,900**
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	0	20,674,000
56400	MACHINERY & EQUIPMENT	0	0	2,291,649
	Subtotal	**0**	**0**	**22,965,649**
Non-Operating Expenditure				
59100	TRANSFERS	0	0	1,186,746
60080	RES FOR CAPITAL PROJECTS	0	0	4,909,171
	Subtotal	**0**	**0**	**6,095,917**
Total Expenditures		**0**	**0**	**29,069,118**

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Charges for Services					
346400	COUNTY SHELTER FEES		44,977	80,000	60,000
346450	ANIMAL SVCS CLINIC FEES		3,355	20,000	12,000
347207	TAXBL SALES-ANIMAL SVCS		2,004	4,000	4,000
347299	NON TAXABLE SALES		35,416	90,000	50,000
		Subtotal	**85,752**	**194,000**	**126,000**
Fines and Forfeitures					
354110	ANIMAL CONTROL VIOLATIONS		1,945	3,000	4,000
		Subtotal	**1,945**	**3,000**	**4,000**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		15,394	5,000	5,000
364100	GOVDEALS - TAXABLE		2,508	0	0
366000	CONTRIBUTIONS(PRIVATE)		684,746	0	0
366940	ANIMAL SERVICES DONATIONS		35,651	20,000	35,000
367300	ANIMAL LICENSE FEES		133,834	160,000	135,000
369900	OTHER MISC REVENUES		26,025	0	0
369961	REIMBURSEMENTS		14,909	0	0
		Subtotal	**913,067**	**185,000**	**175,000**
Interfund Transfers					
381001	TRANSFER - GENERAL FUND		1,678,343	1,968,966	2,498,706
		Subtotal	**1,678,343**	**1,968,966**	**2,498,706**
Statutory Reserves					
400100	5% RESERVE		0	(19,100)	(15,250)
		Subtotal	**0**	**(19,100)**	**(15,250)**
Cash Carry Forward					
400200	CARRY FORWARD		0	(4,725)	1,097,205
		Subtotal	**0**	**(4,725)**	**1,097,205**
TOTAL ANIMAL SERVICES			**2,679,107**	**2,327,141**	**3,885,661**

Goal

Animal Services provides a safe, comfortable, and humane environment for all animals in our care. The Divsion 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 ensure 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, FL and their pets while decreasing pet overpopulation through low cost spay/neuter, pet retention low cost veterinary services.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Animal Services Technician I	6	6	6
Veterinary Technician	2	1	1
Lead Veterinary Technician	1	1	1
Customer Service Representative	3	3	3
Accounting Clerk - Animal Svcs	1	1	1
Senior Animal Services Tech	2	2	2
Kennel Crew Chief	1	1	1
Foster and Rescue Specialist	0	1	1
Animal Services Operations Supervisor	1	1	1
Chief Veterinarian	1	1	1
Animal Services Director	1	1	1
	19	**19**	**19**

5106 ANIMAL SERVICES

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51000	PERSONAL SERVICES	415,622	440,042	471,499	471,499	471,499
51200	REGULAR SALARIES & WAGES	598,591	652,569	679,434	679,434	679,434
51306	CASUAL LABOR	0	5,000	5,000	3,000	3,000
51400	OVERTIME	0	4,000	4,000	4,000	4,000
52100	FICA TAXES	44,574	49,922	51,977	51,977	51,977
52200	RETIREMENT CONTRIBUTIONS	53,089	65,257	72,428	73,515	73,515
52300	LIFE & HEALTH INSURANCE	116,654	136,351	135,610	135,411	135,411
52400	WORKERS' COMPENSATION	13,303	14,161	13,045	13,045	13,045
	Subtotal	**1,241,833**	**1,367,302**	**1,432,993**	**1,431,881**	**1,431,881**
Operating Expenses						
53000	OPERATING EXPENSES	87,593	88,411	110,938	110,938	110,938
53100	PROFESSIONAL SERVICES	2,238	4,000	4,500	4,500	4,500
53400	OTHER CONTRACTUAL SERV	46,916	55,000	45,900	45,900	45,900
53412	VETERINARIAN FEES	420	1,500	1,500	1,500	1,500
53415	EMERG HEALTH CARE (A.C.)	37,314	31,500	43,329	43,329	43,329
54000	TRAVEL & PER DIEM	94	2,105	3,105	3,105	3,105
54100	COMMUNICATIONS SERVICES	7,675	10,988	10,988	8,600	8,600
54201	POSTAGE	967	1,500	1,500	1,500	1,500
54300	UTILITY SERVICES	37,013	45,788	54,628	52,628	52,628
54400	RENTALS & LEASES	1,535	3,240	3,240	3,240	3,240
54550	GENERAL LIABILITY CLAIMS	15,818	2,749	2,749	2,749	2,749
54603	VEHICLE MAINTENANCE	(328)	2,600	1,575	1,575	1,575
54604	MAINTENANCE - BUILDINGS	0	315	315	315	315
54605	EQUIPMENT MAINTENANCE	4,534	5,175	7,225	7,225	7,225
54615	SOFTWARE MAINT/SUPPORT	4,568	6,149	6,149	6,126	6,126
54700	PRINTING & BINDING	0	200	500	400	400
54901	COURT COST	0	1,500	1,500	1,500	1,500
54921	ADVERTISING	0	200	500	400	400
55100	OFFICE SUPPLIES	1,970	2,515	2,515	2,515	2,515
55106	MEDICAL SUPPLIES & LINEN	115	7,056	7,056	7,056	7,056
55120	OFFICE/NON-CAP EQUIPMENT	1,376	2,200	3,600	3,600	3,600
55200	OPERATING SUPPLIES	3,179	0	0	0	0
55202	SHELTER OPERATING EXPENSE	168,338	206,960	214,860	214,860	214,860
55205	UNIFORMS	3,550	7,200	6,700	5,700	5,700
55208	FUEL & LUBES	302	1,500	1,500	1,500	1,500
55211	JANITORIAL SUPPLIES	8,106	10,000	10,000	10,000	10,000
55256	VOLUNTEER RECOGNITION	0	1,000	1,000	1,000	1,000

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
55270	COMPUTER ACCESSORIES	5,898	250	250	5,671	5,671
55400	DUES BKS SUBSCR MEM PUBL	383	595	645	645	645
55500	TRAINING	250	5,900	5,900	5,900	5,900
	Subtotal	**439,824**	**508,096**	**554,167**	**553,977**	**553,977**
Capital Outlay						
56000	CAPITAL OUTLAY	47,800	49,800	51,300	51,300	51,300
56400	MACHINERY & EQUIPMENT	6,232	6,000	6,000	6,000	6,000
	Subtotal	**54,032**	**55,800**	**57,300**	**57,300**	**57,300**
Debt Service						
57100	PRINCIPAL	0	0	0	270,000	270,000
57200	INTEREST	0	0	0	242,000	242,000
	Subtotal	**0**	**0**	**0**	**512,000**	**512,000**
Non-Operating Expenses						
59100	TRANSFERS	2,847	2,847	2,847	2,847	2,847
59123	TRANSFER - INDIRECT COST	211,411	211,411	211,411	211,411	211,411
59920	COST OF GOODS SOLD	29,030	66,239	66,240	66,240	66,240
60080	RES FOR CAPITAL PROJECTS	0	0	978,297	978,297	978,297
61000	RESERVED BUDGET FUND BAL	0	43,738	0	0	0
	Subtotal	**243,288**	**324,235**	**1,258,795**	**1,258,795**	**1,258,795**
	ANIMAL SERVICES	**1,978,977**	**2,255,433**	**3,303,255**	**3,813,953**	**3,813,953**

5106A SHELTER ME CITRUS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54604	MAINTENANCE - BUILDINGS	0	71,708	71,708	71,708	71,708
	Subtotal	**0**	**71,708**	**71,708**	**71,708**	**71,708**
	SHELTER ME CITRUS	**0**	**71,708**	**71,708**	**71,708**	**71,708**

150V AQUATIC PLANT CONTROL

Account #	Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Interfund Transfers				
381001	TRANSFER - GENERAL FUND	0	0	777,361
	Subtotal	**0**	**0**	**777,361**
TOTAL AQUATIC PLANT CONTROL		**0**	**0**	**777,361**

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 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 responds 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Grant Administrator I	1	1	1
Aquatic Plant Technician	2	2	2
Lead Aquatic Plant Technician	2	2	2
Senior Aquatic Plant Technician	1	1	1
Aquatic Services Inspector	1	1	1
Aquatic Plant Control Director	1	1	1
	8	**8**	**8**

6304V AQUATIC PLANT CONTROL

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	0	0	0	217,571	217,571
52100	FICA TAXES	0	0	0	16,644	16,644
52200	RETIREMENT CONTRIBUTIONS	0	0	0	29,964	29,964
52300	LIFE & HEALTH INSURANCE	0	0	0	36,301	36,301
52400	WORKERS' COMPENSATION	0	0	0	6,165	6,165
	Subtotal	**0**	**0**	**0**	**306,645**	**306,645**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	0	0	0	284,538	284,538
53424	FISHING REEF	0	0	0	1,500	1,500
54000	TRAVEL & PER DIEM	0	0	0	4,269	4,269
54100	COMMUNICATIONS SERVICES	0	0	0	780	780
54201	POSTAGE	0	0	0	200	200
54300	UTILITY SERVICES	0	0	0	250	250
54400	RENTALS & LEASES	0	0	0	1,600	1,600
54550	GENERAL LIABILITY CLAIMS	0	0	0	2,347	2,347
54603	VEHICLE MAINTENANCE	0	0	0	7,870	7,870
54605	EQUIPMENT MAINTENANCE	0	0	0	6,467	6,467
54615	SOFTWARE MAINT/SUPPORT	0	0	0	500	500
54921	ADVERTISING	0	0	0	150	150
55100	OFFICE SUPPLIES	0	0	0	600	600
55205	UNIFORMS	0	0	0	1,125	1,125
55207	CHEMICALS	0	0	0	136,069	136,069
55208	FUEL & LUBES	0	0	0	8,886	8,886
55210	MISC SUPPLIES	0	0	0	3,563	3,563
55211	JANITORIAL SUPPLIES	0	0	0	200	200
55226	SAFETY SUPPLIES	0	0	0	2,546	2,546
55275	COMPUTER SOFTWARE	0	0	0	150	150
55297	CHANNEL MARKING	0	0	0	3,300	3,300
55400	DUES BKS SUBSCR MEM PUBL	0	0	0	175	175
55500	TRAINING	0	0	0	1,720	1,720
	Subtotal	**0**	**0**	**0**	**468,805**	**468,805**
Non-Operating Expenses						
59100	TRANSFERS	0	0	0	1,911	1,911
	Subtotal	**0**	**0**	**0**	**1,911**	**1,911**
	AQUATIC PLANT CONTROL	**0**	**0**	**0**	**777,361**	**777,361**

150 AQUATIC SERVICES VEH & EQ

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,275	300	300
	Subtotal	**1,275**	**300**	**300**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	122,217	70,000	70,000
400100	5% RESERVE	0	(15)	(15)
400200	CARRY FORWARD	0	163,318	232,281
	Subtotal	**122,217**	**233,303**	**302,266**
Total Revenues		**123,492**	**233,603**	**302,566**

Department: 6314

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54603	VEHICLE MAINTENANCE	20,113	31,200	31,200
55208	FUEL & LUBES	20,231	23,610	34,202
	Subtotal	**40,344**	**54,810**	**65,402**
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	0	25,000
	Subtotal	**0**	**0**	**25,000**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	178,793	212,164
	Subtotal	**0**	**178,793**	**212,164**
Total Expenditures		**40,344**	**233,603**	**302,566**

094 ARTICLE V FACILITIES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
348930	ART V FACILITIES 318.18	272,579	210,000	230,000
361200	MONEY MKT & LGIP INTEREST	3,622	2,300	0
	Subtotal	**276,201**	**212,300**	**230,000**
Revenue Sources Other				
400100	5% RESERVE	0	(10,615)	(11,500)
400200	CARRY FORWARD	0	348,974	651,675
	Subtotal	**0**	**338,359**	**640,175**
Total Revenues		**276,201**	**550,659**	**870,175**

Department: 5704

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	91,908	145,522
	Subtotal	**0**	**91,908**	**145,522**
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	253,746	401,765
	Subtotal	**0**	**253,746**	**401,765**
Non-Operating Expenditure				
59100	TRANSFERS	250,000	0	0
61000	RESERVED BUDGET FUND BAL	0	205,005	322,888
	Subtotal	**250,000**	**205,005**	**322,888**
Total Expenditures		**250,000**	**550,659**	**870,175**

098 ARTICLE V INNOVATIVE PROG

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Charges for Services					
348921	COURT COST - DRUG COURT		27,304	27,500	27,500
		Subtotal	**27,304**	**27,500**	**27,500**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		338	300	300
		Subtotal	**338**	**300**	**300**
Interfund Transfers					
381000	INTERFUND TRANSFERS		47,533	37,451	38,762
381001	TRANSFER - GENERAL FUND		16,567	51,411	63,028
		Subtotal	**64,100**	**88,862**	**101,790**
Statutory Reserves					
400100	5% RESERVE		0	(1,390)	(1,390)
		Subtotal	**0**	**(1,390)**	**(1,390)**
Cash Carry Forward					
400200	CARRY FORWARD		0	(4,561)	5,498
		Subtotal	**0**	**(4,561)**	**5,498**
TOTAL ARTICLE V INNOVATIVE PROG			**91,741**	**110,711**	**133,698**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Court Alternative/Program Assistant	0	0	1
Part-Time			
Court Alternative/Program Assistant	2	2	1
Drug Court Coordinator	1	1	1
Court Alternative Supervisor	1	1	1
	4	**4**	**4**

5708 ARTICLE V INNOVATIVE PROG

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	80,542	86,199	98,375	98,375	98,375
52100	FICA TAXES	5,832	6,594	7,526	7,526	7,526
52200	RETIREMENT CONTRIBUTIONS	7,200	8,620	10,487	10,644	10,644
52300	LIFE & HEALTH INSURANCE	8,768	8,626	16,490	16,466	16,466
52400	WORKERS' COMPENSATION	1,178	172	187	187	187
	Subtotal	**103,520**	**110,211**	**133,065**	**133,198**	**133,198**
Operating Expenses						
54550	GENERAL LIABILITY CLAIMS	0	171	171	171	171
	Subtotal	**0**	**171**	**171**	**171**	**171**
Non-Operating Expenses						
59100	TRANSFERS	329	329	329	329	329
	Subtotal	**329**	**329**	**329**	**329**	**329**
	ARTICLE V INNOVATIVE PROG	**103,849**	**110,711**	**133,565**	**133,698**	**133,698**

097 ARTICLE V JUVENILE ALTERN

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
348924	COURT COST - JUVENILE ALT	27,304	27,500	27,500
361200	MONEY MKT & LGIP INTEREST	159	150	25
	Subtotal	**27,463**	**27,650**	**27,525**
Revenue Sources Other				
400100	5% RESERVE	0	(1,383)	(1,377)
400200	CARRY FORWARD	0	26,171	27,525
	Subtotal	**0**	**24,788**	**26,148**
Total Revenues		**27,463**	**52,438**	**53,673**

Department: 5707

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
59100	TRANSFERS	31,042	26,171	27,525
61000	RESERVED BUDGET FUND BAL	0	26,267	26,148
	Subtotal	**31,042**	**52,438**	**53,673**
Total Expenditures		**31,042**	**52,438**	**53,673**

099 ARTICLE V LAW ENFORCE TRN

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
348990	OTHER COURT COLLECTIONS	22,318	17,500	25,000
361200	MONEY MKT & LGIP INTEREST	92	90	25
	Subtotal	**22,411**	**17,590**	**25,025**
Revenue Sources Other				
400100	5% RESERVE	0	(880)	(1,252)
400200	CARRY FORWARD	0	20,704	29,846
	Subtotal	**0**	**19,824**	**28,594**
Total Revenues		**22,411**	**37,414**	**53,619**

Department: 5709

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53000	OPERATING EXPENSES	0	16,710	16,710
	Subtotal	**0**	**16,710**	**16,710**
Non-Operating Expenditure				
59100	TRANSFERS	20,944	20,704	36,909
	Subtotal	**20,944**	**20,704**	**36,909**
Total Expenditures		**20,944**	**37,414**	**53,619**

096 ARTICLE V LAW LIBRARY

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
348923	COURT COST - LAW LIBRARY	27,304	27,500	27,500
361200	MONEY MKT & LGIP INTEREST	103	50	5
	Subtotal	**27,407**	**27,550**	**27,505**
Revenue Sources Other				
400100	5% RESERVE	0	(1,378)	(1,376)
	Subtotal	**0**	**(1,378)**	**(1,376)**
Total Revenues		**27,407**	**26,172**	**26,129**

Department: 5706

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
55400	DUES BKS SUBSCR MEM PUBL	15,059	14,892	14,892
	Subtotal	**15,059**	**14,892**	**14,892**
Non-Operating Expenditure				
59100	TRANSFERS	16,490	11,280	11,237
	Subtotal	**16,490**	**11,280**	**11,237**
Total Expenditures		**31,549**	**26,172**	**26,129**

095 ARTICLE V LEGAL AID

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
348922	COURT COST - LEGAL AID	27,304	27,500	27,500
361200	MONEY MKT & LGIP INTEREST	41	50	5
	Subtotal	**27,345**	**27,550**	**27,505**
Revenue Sources Other				
400100	5% RESERVE	0	(1,378)	(1,376)
	Subtotal	**0**	**(1,378)**	**(1,376)**
Total Revenues		**27,345**	**26,172**	**26,129**

Department: 5705

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	27,304	26,172	26,129
	Subtotal	**27,304**	**26,172**	**26,129**
Non-Operating Expenditure				
59100	TRANSFERS	0	0	0
	Subtotal	**0**	**0**	**0**
Total Expenditures		**27,304**	**26,172**	**26,129**

093 ARTICLE V TECHNOLOGY

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Charges for Services					
341160	CNTY PORTION ADTL SVC CHG		356,606	200,000	300,000
		Subtotal	**356,606**	**200,000**	**300,000**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		5,317	3,500	700
		Subtotal	**5,317**	**3,500**	**700**
Interfund Transfers					
381001	TRANSFER - GENERAL FUND		414,515	333,584	72,114
		Subtotal	**414,515**	**333,584**	**72,114**
Statutory Reserves					
400100	5% RESERVE		0	(13,175)	(15,035)
		Subtotal	**0**	**(13,175)**	**(15,035)**
Cash Carry Forward					
400200	CARRY FORWARD		0	170,573	317,127
		Subtotal	**0**	**170,573**	**317,127**
TOTAL ARTICLE V TECHNOLOGY			**776,437**	**694,482**	**674,906**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
User Support Analyst	1	1	1
Distributed Systems Network Coord	1	1	1
	2	**2**	**2**

5703-605 CIRCUIT COURT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	106,951	114,342	118,354	118,354	118,354
52100	FICA TAXES	7,658	8,747	9,054	9,054	9,054
52200	RETIREMENT CONTRIBUTIONS	9,560	11,434	12,617	12,806	12,806
52300	LIFE & HEALTH INSURANCE	13,300	14,515	15,214	15,192	15,192
52400	WORKERS' COMPENSATION	278	229	225	225	225
	Subtotal	**137,748**	**149,267**	**155,464**	**155,631**	**155,631**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	7,007	5,000	5,000	5,000	5,000
54000	TRAVEL & PER DIEM	1,709	4,750	4,750	4,750	4,750
54100	COMMUNICATIONS SERVICES	13,602	16,500	16,500	16,500	16,500
54550	GENERAL LIABILITY CLAIMS	220	326	326	326	326
54600	REPAIR & MAINTENANCE	4,215	8,675	1,175	1,175	1,175
54615	SOFTWARE MAINT/SUPPORT	29,757	59,715	43,300	43,300	43,300
55100	OFFICE SUPPLIES	4,667	15,100	17,700	17,700	17,700
55120	OFFICE/NON-CAP EQUIPMENT	400	0	0	0	0
55270	COMPUTER ACCESSORIES	46,078	18,450	17,520	17,520	17,520
55275	COMPUTER SOFTWARE	38,739	7,550	9,000	9,000	9,000
55400	DUES BKS SUBSCR MEM PUBL	0	675	675	675	675
55500	TRAINING	4,093	8,500	9,500	9,500	9,500
	Subtotal	**150,488**	**145,241**	**125,446**	**125,446**	**125,446**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	131,492	51,300	72,300	72,300	72,300
	Subtotal	**131,492**	**51,300**	**72,300**	**72,300**	**72,300**
Non-Operating Expenses						
59100	TRANSFERS	625	625	625	625	625
	Subtotal	**625**	**625**	**625**	**625**	**625**
	CIRCUIT COURT	**420,353**	**346,433**	**353,835**	**354,002**	**354,002**

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 21-22 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Public Defender Technology Staff	1	1	1
	1	**1**	**1**

5703-603 PUBLIC DEFENDER

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51000	PERSONAL SERVICES	40,530	47,959	49,398	49,398	49,398
	Subtotal	**40,530**	**47,959**	**49,398**	**49,398**	**49,398**
Operating Expenses						
53416	SOFTWARE AS A SERVICE	4,360	4,443	5,735	5,735	5,735
54000	TRAVEL & PER DIEM	0	200	200	200	200
54100	COMMUNICATIONS SERVICES	7,205	6,960	7,460	7,460	7,460
54605	EQUIPMENT MAINTENANCE	855	4,170	3,919	3,919	3,919
54612	COMPUTER MAINTENANCE	439	381	1,990	1,990	1,990
55100	OFFICE SUPPLIES	154	696	652	652	652
55270	COMPUTER ACCESSORIES	3,582	10,410	16,777	16,777	16,777
55275	COMPUTER SOFTWARE	5,968	7,115	7,729	7,729	7,729
55400	DUES BKS SUBSCR MEM PUBL	5,038	6,900	6,900	6,900	6,900
55500	TRAINING	0	200	200	200	200
	Subtotal	**27,599**	**41,475**	**51,562**	**51,562**	**51,562**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	5,952	7,945	0	0	0
	Subtotal	**5,952**	**7,945**	**0**	**0**	**0**
	PUBLIC DEFENDER	**74,082**	**97,379**	**100,960**	**100,960**	**100,960**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
State Attorney Technology Staff	2	2	2
	2	**2**	**2**

5703-602 STATE ATTORNEY

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51000	PERSONAL SERVICES	143,910	146,640	143,150	143,150	143,150
	Subtotal	**143,910**	**146,640**	**143,150**	**143,150**	**143,150**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	25,738	5,610	2,200	2,200	2,200
54100	COMMUNICATIONS SERVICES	5,973	7,500	9,500	9,500	9,500
54612	COMPUTER MAINTENANCE	2,329	8,470	8,800	8,800	8,800
54615	SOFTWARE MAINT/SUPPORT	17,280	22,330	29,964	29,964	29,964
55270	COMPUTER ACCESSORIES	19,150	6,600	9,400	9,400	9,400
55275	COMPUTER SOFTWARE	1,017	1,980	550	550	550
55500	TRAINING	1,909	1,100	2,200	2,200	2,200
	Subtotal	**73,397**	**53,590**	**62,614**	**62,614**	**62,614**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	11,434	39,000	2,640	2,640	2,640
	Subtotal	**11,434**	**39,000**	**2,640**	**2,640**	**2,640**
	STATE ATTORNEY	**228,741**	**239,230**	**208,404**	**208,404**	**208,404**

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 well-being of children and provides best-interest recommendations to the court.

5703-685 GUARDIAN AD LITEM

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Operating Expenses						
54615	SOFTWARE MAINT/SUPPORT	0	1,260	1,230	1,230	1,230
55100	OFFICE SUPPLIES	0	1,200	1,200	1,200	1,200
55270	COMPUTER ACCESSORIES	0	2,680	8,910	8,910	8,910
55275	COMPUTER SOFTWARE	0	300	200	200	200
	Subtotal	**0**	**5,440**	**11,540**	**11,540**	**11,540**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	0	6,000	0	0	0
	Subtotal	**0**	**6,000**	**0**	**0**	**0**
	GUARDIAN AD LITEM	**0**	**11,440**	**11,540**	**11,540**	**11,540**

105 BOAT LAUNCH FEES/IMPRVMNT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
347200	FEES	0	0	400,000
	Subtotal	**0**	**0**	**400,000**
Revenue Sources Other				
400100	5% RESERVE	0	0	(20,000)
	Subtotal	**0**	**0**	**(20,000)**
Total Revenues		**0**	**0**	**380,000**

Department: 5805

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	0	15,000
54100	COMMUNICATIONS SERVICES	0	0	0
54300	UTILITY SERVICES	0	0	12,000
55200	OPERATING SUPPLIES	0	0	8,000
55275	COMPUTER SOFTWARE	0	0	0
	Subtotal	**0**	**0**	**35,000**
Non-Operating Expenditure				
59100	TRANSFERS	0	0	0
61000	RESERVED BUDGET FUND BAL	0	0	345,000
	Subtotal	**0**	**0**	**345,000**
Total Expenditures		**0**	**0**	**380,000**

065 BOATING IMPROVEMENT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
334901	BOATING IMPROVEMENT	69,769	65,000	69,500
361200	MONEY MKT & LGIP INTEREST	9,304	2,000	500
	Subtotal	**79,073**	**67,000**	**70,000**
Revenue Sources Other				
400100	5% RESERVE	0	(3,350)	(3,500)
400200	CARRY FORWARD	0	286,369	329,323
	Subtotal	**0**	**283,019**	**325,823**
Total Revenues		**79,073**	**350,019**	**395,823**

Department: 6115

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54610	MAINTENANCE - PARKS	6,128	5,000	0
	Subtotal	**6,128**	**5,000**	**0**
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	72,875	0	315,000
56326	BOAT RAMP IMPROVEMENTS	5,250	0	0
	Subtotal	**78,125**	**0**	**315,000**
Non-Operating Expenditure				
59100	TRANSFERS	665,176	0	0
61000	RESERVED BUDGET FUND BAL	0	345,019	80,823
	Subtotal	**665,176**	**345,019**	**80,823**
Total Expenditures		**749,429**	**350,019**	**395,823**

112 BUSINESS TAX FUND

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Taxes					
316000	BUSINESS TAX		115,975	105,000	110,000
		Subtotal	**115,975**	**105,000**	**110,000**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		3,295	3,500	375
		Subtotal	**3,295**	**3,500**	**375**
Statutory Reserves					
400100	5% RESERVE		0	(5,425)	(5,519)
		Subtotal	**0**	**(5,425)**	**(5,519)**
Cash Carry Forward					
400200	CARRY FORWARD		0	314,211	226,268
		Subtotal	**0**	**314,211**	**226,268**
TOTAL BUSINESS TAX FUND			**119,270**	**417,286**	**331,124**

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

The Economic Development Director 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.

The Economic Development Director 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Economic Development Director	1	1	1
	1	**1**	**1**

2790 BUSINESS TAX FUND

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	86,460	90,021	75,797	75,797	75,797
52100	FICA TAXES	6,850	7,162	5,798	5,798	5,798
52200	RETIREMENT CONTRIBUTIONS	22,454	24,567	21,867	21,989	21,989
52300	LIFE & HEALTH INSURANCE	7,357	7,372	7,665	7,654	7,654
52400	WORKERS' COMPENSATION	225	180	144	144	144
	Subtotal	**123,345**	**129,302**	**111,271**	**111,382**	**111,382**
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	2,000	0	0	0
53400	OTHER CONTRACTUAL SERV	14,025	3,000	51,200	51,200	51,200
54000	TRAVEL & PER DIEM	3,600	5,000	3,600	800	800
54100	COMMUNICATIONS SERVICES	484	636	636	636	636
54201	POSTAGE	31	100	100	100	100
54550	GENERAL LIABILITY CLAIMS	0	247	247	247	247
54615	SOFTWARE MAINT/SUPPORT	302	436	397	397	397
54700	PRINTING & BINDING	0	150	150	0	0
54807	MARKETING	1,919	13,500	9,600	9,600	9,600
54809	TRADE SHOW PROMOTION	0	500	0	0	0
54921	ADVERTISING	29	0	0	0	0
55100	OFFICE SUPPLIES	10	125	125	125	125
55221	MEALS	0	0	0	800	800
55400	DUES BKS SUBSCR MEM PUBL	435	1,250	0	0	0
55500	TRAINING	1,045	0	0	3,000	3,000
	Subtotal	**21,880**	**26,944**	**66,055**	**66,905**	**66,905**
Non-Operating Expenses						
59100	TRANSFERS	650	650	650	650	650
59123	TRANSFER - INDIRECT COST	22,811	22,811	22,811	22,811	22,811
61000	RESERVED BUDGET FUND BAL	0	237,579	129,376	129,376	129,376
	Subtotal	**23,461**	**261,040**	**152,837**	**152,837**	**152,837**
	BUSINESS TAX FUND	**168,686**	**417,286**	**330,163**	**331,124**	**331,124**

002H CARES ACT FUNDING

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
335500	CARES ACT FUNDING	3,496,187	3,703,004	0
361200	MONEY MKT & LGIP INTEREST	3,728	1,200	0
	Subtotal	**3,499,916**	**3,704,204**	**0**
Revenue Sources Other				
400200	CARRY FORWARD	0	0	5,268,207
	Subtotal	**0**	**0**	**5,268,207**
Total Revenues		**3,499,916**	**3,704,204**	**5,268,207**

Department: 2100H

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53200	ACCOUNTING & AUDITING	0	30,000	0
53400	OTHER CONTRACTUAL SERV	27,544	95,000	0
53416	SOFTWARE AS A SERVICE	2,403	0	11,400
55120	OFFICE/NON-CAP EQUIPMENT	2,026	0	0
55200	OPERATING SUPPLIES	28,680	0	0
55270	COMPUTER ACCESSORIES	9,904	0	0
55280	MEDICAL SUPPLIES	6,797	0	0
	Subtotal	**77,354**	**125,000**	**11,400**
Capital Outlay				
56200	BUILDINGS	24,918	0	1,270,000
56400	MACHINERY & EQUIPMENT	74,522	0	0
	Subtotal	**99,440**	**0**	**1,270,000**
Non-Operating Expenditure				
58100	AID TO GOVERNMENT AGENCY	332,607	179,204	0
58200	DIST OF FUND TO OTHER ORG	2,947,500	3,400,000	50,000
59100	TRANSFERS	27,946	0	0
61000	RESERVED BUDGET FUND BAL	0	0	3,936,807
	Subtotal	**3,308,053**	**3,579,204**	**3,986,807**
Total Expenditures		**3,484,847**	**3,704,204**	**5,268,207**

108 CHASSAHOWITZKA RV CMPGRND

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,262	0	0
362000	RENTS & ROYALTIES	71,090	0	0
	Subtotal	**72,352**	**0**	**0**
Revenue Sources Other				
400200	CARRY FORWARD	0	185,113	268,386
	Subtotal	**0**	**185,113**	**268,386**
Total Revenues		**72,352**	**185,113**	**268,386**

Department: 6150

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54600	REPAIR & MAINTENANCE	264	0	0
	Subtotal	**264**	**0**	**0**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	185,113	268,386
	Subtotal	**0**	**185,113**	**268,386**
Total Expenditures		**264**	**185,113**	**268,386**

049 COUNTY COURT MEDIATION

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	300	300	40
	Subtotal	**300**	**300**	**40**
Revenue Sources Other				
400100	5% RESERVE	0	(15)	(2)
400200	CARRY FORWARD	0	27,967	28,082
	Subtotal	**0**	**27,952**	**28,080**
Total Revenues		**300**	**28,252**	**28,120**

Department: 2334-609

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	6,000	6,000
54000	TRAVEL & PER DIEM	0	1,000	1,000
55100	OFFICE SUPPLIES	0	500	500
55500	TRAINING	0	3,000	3,000
	Subtotal	**0**	**10,500**	**10,500**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	17,752	17,620
	Subtotal	**0**	**17,752**	**17,620**
Total Expenditures		**0**	**28,252**	**28,120**

332C CR 491 WIDENING

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	26,031	0	0
	Subtotal	**26,031**	**0**	**0**
Revenue Sources Other				
400200	CARRY FORWARD	0	14,670,226	13,060,332
	Subtotal	**0**	**14,670,226**	**13,060,332**
Total Revenues		**26,031**	**14,670,226**	**13,060,332**

Department: 3321C

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53109	FEES & COSTS	150,470	0	0
	Subtotal	**150,470**	**0**	**0**
Capital Outlay				
56339	CR491-CR486 TO SR44	0	14,670,226	13,060,332
	Subtotal	**0**	**14,670,226**	**13,060,332**
Non-Operating Expenditure				
59100	TRANSFERS	229,274	0	0
	Subtotal	**229,274**	**0**	**0**
Total Expenditures		**379,744**	**14,670,226**	**13,060,332**

090 CRIME PREVENTION PROGRAMS

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
348990	OTHER COURT COLLECTIONS	45,364	50,000	50,000
	Subtotal	**45,364**	**50,000**	**50,000**
Revenue Sources Other				
400100	5% RESERVE	0	(2,500)	(2,500)
400200	CARRY FORWARD	0	570	934
	Subtotal	**0**	**(1,930)**	**(1,566)**
Total Revenues		**45,364**	**48,070**	**48,434**

Department: 5860

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
59100	TRANSFERS	52,000	45,000	45,000
61000	RESERVED BUDGET FUND BAL	0	3,070	3,434
	Subtotal	**52,000**	**48,070**	**48,434**
Total Expenditures		**52,000**	**48,070**	**48,434**

040 DRUG COURT

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Charges for Services					
342900	LAB FEES		22,326	28,000	28,000
346906	FEES FOR SERVICES		140	200	200
		Subtotal	**22,466**	**28,200**	**28,200**
Fines and Forfeitures					
351100	COURT FINES		12,940	19,000	19,000
351900	COURT PARTICIPATION FEES		210	500	500
351910	MENTAL HEALTH PART FEE		350	1,000	1,000
351915	VETERANS COURT		950	1,600	1,600
		Subtotal	**14,450**	**22,100**	**22,100**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		121	0	0
		Subtotal	**121**	**0**	**0**
Interfund Transfers					
381001	TRANSFER - GENERAL FUND		13,846	48,917	31,105
		Subtotal	**13,846**	**48,917**	**31,105**
Statutory Reserves					
400100	5% RESERVE		0	(2,515)	(2,515)
		Subtotal	**0**	**(2,515)**	**(2,515)**
Cash Carry Forward					
400200	CARRY FORWARD		0	(21,917)	(3,318)
		Subtotal	**0**	**(21,917)**	**(3,318)**
TOTAL DRUG COURT			**50,883**	**74,785**	**75,572**

Goal

Drug Court is a collaboration with of the Office of the State Attorney, Office of the 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Part-Time			
Drug Court Coordinator	1	1	1
Court Alternative Supervisor	1	1	1
	2	**2**	**2**

5750 DRUG COURT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	19,991	20,802	21,671	21,671	21,671
52100	FICA TAXES	1,485	1,591	1,658	1,658	1,658
52200	RETIREMENT CONTRIBUTIONS	1,785	2,080	2,310	2,345	2,345
52300	LIFE & HEALTH INSURANCE	3,951	3,954	4,146	4,140	4,140
52400	WORKERS' COMPENSATION	52	42	41	41	41
	Subtotal	**27,264**	**28,469**	**29,826**	**29,855**	**29,855**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	38,712	42,000	42,000	42,000	42,000
54000	TRAVEL & PER DIEM	(50)	40	40	40	40
54201	POSTAGE	0	20	20	20	20
54400	RENTALS & LEASES	0	1,300	1,300	1,300	1,300
54550	GENERAL LIABILITY CLAIMS	0	114	114	114	114
54605	EQUIPMENT MAINTENANCE	1,159	0	0	0	0
54615	SOFTWARE MAINT/SUPPORT	877	1,308	1,384	1,384	1,384
55100	OFFICE SUPPLIES	378	700	700	700	700
55270	COMPUTER ACCESSORIES	1,248	675	625	0	0
	Subtotal	**42,325**	**46,157**	**46,183**	**45,558**	**45,558**
Non-Operating Expenses						
59100	TRANSFERS	159	159	159	159	159
	Subtotal	**159**	**159**	**159**	**159**	**159**
	DRUG COURT	**69,748**	**74,785**	**76,168**	**75,572**	**75,572**

178 DRUG FORFEITURE FUND

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
351920	DRUG FORFEITURE FUNDS	199,022	0	0
361200	MONEY MKT & LGIP INTEREST	1,103	0	0
	Subtotal	**200,125**	**0**	**0**
Revenue Sources Other				
400200	CARRY FORWARD	0	0	132,370
	Subtotal	**0**	**0**	**132,370**
Total Revenues		**200,125**	**0**	**132,370**

Department: 5870

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	20,084	0	30,000
	Subtotal	**20,084**	**0**	**30,000**
Non-Operating Expenditure				
58200	DIST OF FUND TO OTHER ORG	14,815	0	10,000
61000	RESERVED BUDGET FUND BAL	0	0	92,370
	Subtotal	**14,815**	**0**	**102,370**
Total Expenditures		**34,898**	**0**	**132,370**

130 FISHING IMPROVEMENT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,122	1,000	175
367000	OTHER LIC & PERMITS	4,932	5,000	5,000
	Subtotal	**6,054**	**6,000**	**5,175**
Revenue Sources Other				
400100	5% RESERVE	0	(300)	(259)
400200	CARRY FORWARD	0	110,023	111,146
	Subtotal	**0**	**109,723**	**110,887**
Total Revenues		**6,054**	**115,723**	**116,062**

Department: 6306

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
55200	OPERATING SUPPLIES	0	0	10,000
	Subtotal	**0**	**0**	**10,000**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	115,723	106,062
	Subtotal	**0**	**115,723**	**106,062**
Total Expenditures		**0**	**115,723**	**116,062**

131D FL ARTS LICENSE PLATE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
335715	FL ARTS LICENSE PLATES	1,708	1,200	1,200
361200	MONEY MKT & LGIP INTEREST	73	100	100
	Subtotal	**1,781**	**1,300**	**1,300**
Revenue Sources Other				
400100	5% RESERVE	0	(65)	(65)
400200	CARRY FORWARD	0	3,967	3,967
	Subtotal	**0**	**3,902**	**3,902**
Total Revenues		**1,781**	**5,202**	**5,202**

Department: 6212D

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	1,500	1,500
	Subtotal	**0**	**1,500**	**1,500**
Capital Outlay				
56600	LIBRARY BOOKS-PUBLICATION	0	2,500	2,500
	Subtotal	**0**	**2,500**	**2,500**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	1,202	1,202
	Subtotal	**0**	**1,202**	**1,202**
Total Expenditures		**0**	**5,202**	**5,202**

008 FL GAS REFORESTATION COMP

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,635	1,600	200
369310	FLORIDA GAS REFORESTATION	10,531	0	0
	Subtotal	**12,167**	**1,600**	**200**
Revenue Sources Other				
400100	5% RESERVE	0	(80)	(10)
400200	CARRY FORWARD	0	151,713	159,803
	Subtotal	**0**	**151,633**	**159,793**
Total Revenues		**12,167**	**153,233**	**159,993**

Department: 5765

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
55200	OPERATING SUPPLIES	5,808	153,233	159,993
	Subtotal	**5,808**	**153,233**	**159,993**
Total Expenditures		**5,808**	**153,233**	**159,993**

001A GENERAL FUND CIP

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	3,634	0	0
	Subtotal	**3,634**	**0**	**0**
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	2,766,000	2,185,000	2,185,000
400200	CARRY FORWARD	0	406,485	1,297,925
	Subtotal	**2,766,000**	**2,591,485**	**3,482,925**
Total Revenues		**2,769,634**	**2,591,485**	**3,482,925**

Department: 3120

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	0	10,000
54604	MAINTENANCE - BUILDINGS	0	0	31,464
55275	COMPUTER SOFTWARE	0	1,000,000	0
	Subtotal	**0**	**1,000,000**	**41,464**
Capital Outlay				
56200	BUILDINGS	186,992	0	0
56300	IMPROVE OTHER THAN BLDG	0	1,000,000	500,000
56400	MACHINERY & EQUIPMENT	778,896	0	0
56549	ROAD RESURFACING	543,502	0	0
	Subtotal	**1,509,390**	**1,000,000**	**500,000**
Non-Operating Expenditure				
58100	AID TO GOVERNMENT AGENCY	84,950	0	0
59100	TRANSFERS	25,000	400,000	1,252,662
61000	RESERVED BUDGET FUND BAL	0	191,485	1,688,799
	Subtotal	**109,950**	**591,485**	**2,941,461**
Total Expenditures		**1,619,340**	**2,591,485**	**3,482,925**

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

505 HEALTH DEPARTMENT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
311300	CURRENT AD VALOREM TAXES	643,832	695,277	703,901
336000	STATE PMT IN LIEU OF TAX	297	0	0
341560	EXCESS FEES - PROP APPR	706	200	200
341610	EXCESS FEES - TAX COLL	3,187	1,000	1,000
361200	MONEY MKT & LGIP INTEREST	3,349	5,000	600
369961	REIMBURSEMENTS	18,500	0	0
	Subtotal	**669,871**	**701,477**	**705,701**
Revenue Sources Other				
400100	5% RESERVE	0	(35,074)	(35,286)
400200	CARRY FORWARD	0	128,559	765,154
	Subtotal	**0**	**93,485**	**729,868**
Total Revenues		**669,871**	**794,962**	**1,435,569**

Department: 2114

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53000	OPERATING EXPENSES	656,374	656,374	1,093,954
54550	GENERAL LIABILITY CLAIMS	918	2,487	2,487
54907	COMMISSIONS-PROPERTY APPR	13,201	13,950	14,650
54908	COMMISSIONS - TAX COLL	12,877	13,950	14,650
	Subtotal	**683,369**	**686,761**	**1,125,741**
Capital Outlay				
56400	MACHINERY & EQUIPMENT	18,500	0	0
	Subtotal	**18,500**	**0**	**0**
Non-Operating Expenditure				
58140	CRA PMTS-CRYSTAL RIVER	3,169	3,300	3,300
58145	CRA PAYMENTS-INVERNESS	5,127	5,725	5,800
59100	TRANSFERS	3,911	3,911	3,911
61000	RESERVED BUDGET FUND BAL	0	95,265	296,817
	Subtotal	**12,207**	**108,201**	**309,828**
Total Expenditures		**714,077**	**794,962**	**1,435,569**

031 METROPOLITAN PLAN ORG

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	43	0	0
	Subtotal	**43**	**0**	**0**
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	5,500	5,500	5,600
400200	CARRY FORWARD	0	269	371
	Subtotal	**5,500**	**5,769**	**5,971**
Total Revenues		**5,543**	**5,769**	**5,971**

Department: 5793

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
58100	AID TO GOVERNMENT AGENCY	5,363	5,500	5,600
61000	RESERVED BUDGET FUND BAL	0	269	371
	Subtotal	**5,363**	**5,769**	**5,971**
Total Expenditures		**5,363**	**5,769**	**5,971**

104 PARKS SPECIAL PROGRAMS

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
366900	OTHER CONTRIB & DONATIONS	0	0	2,500
	Subtotal	**0**	**0**	**2,500**
Revenue Sources Other				
400100	5% RESERVE	0	0	(125)
400200	CARRY FORWARD	0	0	3,652
	Subtotal	**0**	**0**	**3,527**
Total Revenues		**0**	**0**	**6,027**

Department: 6104

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
55200	OPERATING SUPPLIES	0	0	1,500
	Subtotal	**0**	**0**	**1,500**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	0	4,527
	Subtotal	**0**	**0**	**4,527**
Total Expenditures		**0**	**0**	**6,027**

315 PHONE SYSTEM

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	850	0	90
	Subtotal	**850**	**0**	**90**
Revenue Sources Other				
400100	5% RESERVE	0	0	(5)
400200	CARRY FORWARD	0	54,258	44,347
	Subtotal	**0**	**54,258**	**44,342**
Total Revenues		**850**	**54,258**	**44,432**

Department: 3155

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	7,000	0	0
55120	OFFICE/NON-CAP EQUIPMENT	6,764	0	0
	Subtotal	**13,764**	**0**	**0**
Capital Outlay				
56400	MACHINERY & EQUIPMENT	2,392	54,258	44,432
	Subtotal	**2,392**	**54,258**	**44,432**
Total Expenditures		**16,156**	**54,258**	**44,432**

001D PROPERTY APBATEMENT FUND

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325300	PROPERTY ABATEMENT ASSMT	83,965	161,490	52,208
361200	MONEY MKT & LGIP INTEREST	96	0	150
	Subtotal	**84,061**	**161,490**	**52,358**
Revenue Sources Other				
400100	5% RESERVE	0	(8,075)	(2,619)
400200	CARRY FORWARD	0	(904)	112,901
	Subtotal	**0**	**(8,979)**	**110,282**
Total Revenues		**84,061**	**152,511**	**162,640**

Department: 1350

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54907	COMMISSIONS-PROPERTY APPR	4,519	19,500	3,741
54908	COMMISSIONS - TAX COLL	1,679	3,300	3,635
	Subtotal	**6,198**	**22,800**	**7,376**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	129,711	155,264
	Subtotal	**0**	**129,711**	**155,264**
Total Expenditures		**6,198**	**152,511**	**162,640**

001B RADIO SYSTEM MAINTENANCE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
369961	REIMBURSEMENTS	874,551	896,530	903,556
	Subtotal	**874,551**	**896,530**	**903,556**
Revenue Sources Other				
381001	TRANSFER - GENERAL FUND	213,549	250,091	246,963
381154	TRANSFER - FIRE TAX DIST	79,013	79,288	79,288
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
400100	5% RESERVE	0	(44,827)	(45,178)
400200	CARRY FORWARD	0	41,861	43,658
	Subtotal	**360,147**	**393,998**	**392,316**
Total Revenues		**1,234,698**	**1,290,528**	**1,295,872**

Department: 1250

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54605	EQUIPMENT MAINTENANCE	563,343	568,728	574,047
	Subtotal	**563,343**	**568,728**	**574,047**
Debt Service				
57100	PRINCIPAL	585,448	606,250	627,800
57200	INTEREST	136,306	115,550	94,025
	Subtotal	**721,754**	**721,800**	**721,825**
Total Expenditures		**1,285,097**	**1,290,528**	**1,295,872**

131J STATE AID TO LIBRARIES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
334710	AID TO LIBRARIES	0	0	55,000
	Subtotal	**0**	**0**	**55,000**
Total Revenues		**0**	**0**	**55,000**

Department: 6212J

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56600	LIBRARY BOOKS-PUBLICATION	0	0	55,000
	Subtotal	**0**	**0**	**55,000**
Total Expenditures		**0**	**0**	**55,000**

004 SUPERVISOR OF ELECTIONS

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		14,743	16,000	1,750
369900	OTHER MISC REVENUES		9,325	4,000	2,500
		Subtotal	**24,069**	**20,000**	**4,250**
Statutory Reserves					
400100	5% RESERVE		0	(1,000)	(213)
		Subtotal	**0**	**(1,000)**	**(213)**
Cash Carry Forward					
400200	CARRY FORWARD		0	14,050	(10,720)
		Subtotal	**0**	**14,050**	**(10,720)**
Other					
380000	OPERATING TRANSFERS IN		1,805,368	1,588,410	1,972,208
		Subtotal	**1,805,368**	**1,588,410**	**1,972,208**
TOTAL SUPERVISOR OF ELECTIONS			**1,829,437**	**1,621,460**	**1,965,525**

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Deputy Supervisor	8	8	8
Administrative Services Director	1	1	1
Supervisor of Elections	1	1	1
	10	**10**	**10**

2440 SUPERVISOR OF ELECTIONS

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51100	EXECUTIVE SALARIES	131,064	130,855	137,416	137,416	137,416
51200	REGULAR SALARIES & WAGES	465,335	451,800	444,844	444,844	444,844
51400	OVERTIME	0	20,000	20,000	20,000	20,000
52100	FICA TAXES	44,541	46,103	46,073	46,073	46,073
52200	RETIREMENT CONTRIBUTIONS	57,942	100,816	106,747	106,747	106,747
52300	LIFE & HEALTH INSURANCE	70,239	72,680	75,994	75,994	75,994
52400	WORKERS' COMPENSATION	1,526	1,567	1,143	1,143	1,143
	Subtotal	**770,647**	**823,821**	**832,217**	**832,217**	**832,217**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	15,757	19,000	34,008	30,205	30,205
54000	TRAVEL & PER DIEM	1,911	7,850	7,700	7,700	7,700
54100	COMMUNICATIONS SERVICES	19,255	21,540	21,760	21,760	21,760
54201	POSTAGE	35,308	48,175	50,060	50,060	50,060
54400	RENTALS & LEASES	14,660	8,875	10,377	10,377	10,377
54603	VEHICLE MAINTENANCE	508	1,100	1,100	1,100	1,100
54605	EQUIPMENT MAINTENANCE	31,016	6,700	3,500	3,500	3,500
54612	COMPUTER MAINTENANCE	600	2,000	2,600	2,600	2,600
54615	SOFTWARE MAINT/SUPPORT	52,871	77,607	86,640	86,640	86,640
54700	PRINTING & BINDING	7,899	29,500	33,500	33,500	33,500
54921	ADVERTISING	466	4,700	2,400	2,400	2,400
55100	OFFICE SUPPLIES	7,890	5,000	5,000	5,000	5,000
55120	OFFICE/NON-CAP EQUIPMENT	1,520	1,745	1,500	1,500	1,500
55208	FUEL & LUBES	1,089	2,000	2,000	2,000	2,000
55221	MEALS	0	0	1,000	1,000	1,000
55270	COMPUTER ACCESSORIES	2,961	1,150	2,750	2,750	2,750
55275	COMPUTER SOFTWARE	717	510	1,065	1,065	1,065
55400	DUES BKS SUBSCR MEM PUBL	4,999	4,696	4,069	4,069	4,069
55500	TRAINING	5,016	7,700	7,700	7,700	7,700
	Subtotal	**204,442**	**249,848**	**278,729**	**274,926**	**274,926**
Capital Outlay						
56200	BUILDINGS	0	0	59,440	0	0
56400	MACHINERY & EQUIPMENT	2,746	5,000	16,746	5,000	5,000
	Subtotal	**2,746**	**5,000**	**76,186**	**5,000**	**5,000**
Non-Operating Expenses						
59100	TRANSFERS	4,241	0	0	0	0
61000	RESERVED BUDGET FUND BAL	0	3,233	0	30,424	30,424
	Subtotal	**4,241**	**3,233**	**0**	**30,424**	**30,424**

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
	SUPERVISOR OF ELECTIONS	**982,076**	**1,081,902**	**1,187,132**	**1,142,567**	**1,142,567**

Goal

These funds represent costs directly related to election activities and equipment. This includes ballot costs, pollworker 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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51300	OTHER SALARIES & WAGES	66,528	67,100	61,017	61,017	61,017
51301	CASUAL LABOR MACH CONST	23,958	14,590	9,000	9,000	9,000
51306	CASUAL LABOR	124,257	73,762	93,339	93,339	93,339
52100	FICA TAXES	3,894	7,167	6,274	6,274	6,274
52200	RETIREMENT CONTRIBUTIONS	303	1,459	974	974	974
52400	WORKERS' COMPENSATION	1,241	1,242	701	701	701
52500	UNEMPLOYMENT COMPENSATION	138	700	700	700	700
	Subtotal	**220,319**	**166,020**	**172,005**	**172,005**	**172,005**
Operating Expenses						
53300	COURT REPORTER SERVICES	9,650	5,000	5,800	5,800	5,800
53400	OTHER CONTRACTUAL SERV	189,998	41,975	210,720	210,720	210,720
54000	TRAVEL & PER DIEM	1,050	1,000	1,000	1,000	1,000
54100	COMMUNICATIONS SERVICES	4,344	1,950	2,525	2,525	2,525
54201	POSTAGE	81,448	40,620	77,000	77,000	77,000
54400	RENTALS & LEASES	4,673	2,430	2,675	2,675	2,675
54408	BUILDING RENTAL	10,822	5,800	6,500	6,500	6,500
54605	EQUIPMENT MAINTENANCE	881	4,350	2,750	2,750	2,750
54612	COMPUTER MAINTENANCE	17,720	21,715	22,640	22,640	22,640
54615	SOFTWARE MAINT/SUPPORT	61,244	74,923	92,088	92,088	92,088
54700	PRINTING & BINDING	107,061	52,000	145,250	145,250	145,250
54921	ADVERTISING	5,626	6,450	6,450	6,450	6,450
55100	OFFICE SUPPLIES	18,262	18,360	16,340	16,340	16,340
55120	OFFICE/NON-CAP EQUIPMENT	0	2,145	1,590	1,590	1,590
55270	COMPUTER ACCESSORIES	96	23,220	27,375	27,375	27,375
55275	COMPUTER SOFTWARE	0	27,700	0	0	0
	Subtotal	**512,875**	**329,638**	**620,703**	**620,703**	**620,703**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	114,175	43,900	30,250	30,250	30,250
	Subtotal	**114,175**	**43,900**	**30,250**	**30,250**	**30,250**
	ELECTIONS	**847,368**	**539,558**	**822,958**	**822,958**	**822,958**

079 TEEN COURT

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Charges for Services					
348990	OTHER COURT COLLECTIONS		27,602	27,000	27,000
		Subtotal	**27,602**	**27,000**	**27,000**
Fines and Forfeitures					
351900	COURT PARTICIPATION FEES		10,795	14,000	14,000
		Subtotal	**10,795**	**14,000**	**14,000**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		119	0	0
366901	DONATION		2,320	3,000	3,000
369900	OTHER MISC REVENUES		3,804	3,500	3,500
		Subtotal	**6,244**	**6,500**	**6,500**
Interfund Transfers					
381001	TRANSFER - GENERAL FUND		0	20,567	19,367
		Subtotal	**0**	**20,567**	**19,367**
Statutory Reserves					
400100	5% RESERVE		0	(2,375)	(2,375)
		Subtotal	**0**	**(2,375)**	**(2,375)**
Cash Carry Forward					
400200	CARRY FORWARD		0	(2,287)	1,852
		Subtotal	**0**	**(2,287)**	**1,852**
TOTAL TEEN COURT			**44,640**	**63,405**	**66,344**

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 over-burdened 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 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	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	42,789	44,527	46,435	46,435	46,435
52100	FICA TAXES	3,245	3,406	3,552	3,552	3,552
52200	RETIREMENT CONTRIBUTIONS	3,820	4,453	4,950	5,024	5,024
52300	LIFE & HEALTH INSURANCE	8,820	8,977	9,412	9,398	9,398
52400	WORKERS' COMPENSATION	111	89	88	88	88
	Subtotal	**58,784**	**61,452**	**64,437**	**64,497**	**64,497**
Operating Expenses						
54000	TRAVEL & PER DIEM	0	480	480	480	480
54201	POSTAGE	93	150	150	150	150
54550	GENERAL LIABILITY CLAIMS	0	62	62	62	62
54615	SOFTWARE MAINT/SUPPORT	219	327	327	346	346
55100	OFFICE SUPPLIES	151	540	540	540	540
55270	COMPUTER ACCESSORIES	0	125	125	0	0
55400	DUES BKS SUBSCR MEM PUBL	0	150	150	150	150
	Subtotal	**463**	**1,834**	**1,834**	**1,728**	**1,728**
Non-Operating Expenses						
59100	TRANSFERS	119	119	119	119	119
	Subtotal	**119**	**119**	**119**	**119**	**119**
	TEEN COURT - FINES	**59,367**	**63,405**	**66,390**	**66,344**	**66,344**

645 UTILITY FEE TRUST ACCOUNT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	5,263	4,000	900
367500	UTILITY REGULATORY FEES	122,700	140,000	120,000
	Subtotal	**127,962**	**144,000**	**120,900**
Revenue Sources Other				
400100	5% RESERVE	0	(7,200)	(6,045)
400200	CARRY FORWARD	0	578,083	617,693
	Subtotal	**0**	**570,883**	**611,648**
Total Revenues		**127,962**	**714,883**	**732,548**

Department: 6400

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	40,440	60,000	60,000
54000	TRAVEL & PER DIEM	1,144	2,500	2,500
54100	COMMUNICATIONS SERVICES	0	60	60
54201	POSTAGE	62	100	100
54550	GENERAL LIABILITY CLAIMS	0	225	225
54615	SOFTWARE MAINT/SUPPORT	219	0	0
54700	PRINTING & BINDING	0	100	100
54921	ADVERTISING	87	100	100
55100	OFFICE SUPPLIES	19	200	200
55400	DUES BKS SUBSCR MEM PUBL	0	300	300
55500	TRAINING	925	2,000	2,000
	Subtotal	**42,897**	**65,585**	**65,585**
Non-Operating Expenditure				
59100	TRANSFERS	477	477	477
59123	TRANSFER - INDIRECT COST	22,811	22,811	22,811
61000	RESERVED BUDGET FUND BAL	0	626,010	643,675
	Subtotal	**23,288**	**649,298**	**666,963**
Total Expenditures		**66,185**	**714,883**	**732,548**

160 VISITOR & CONV BUREAU

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Taxes					
312120	TOURIST TAX		1,529,422	1,063,000	0
312130	TOURIST TAX		0	0	1,500,000
		Subtotal	**1,529,422**	**1,063,000**	**1,500,000**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		19,066	15,000	3,000
		Subtotal	**19,066**	**15,000**	**3,000**
Statutory Reserves					
400100	5% RESERVE		0	(53,900)	(75,150)
		Subtotal	**0**	**(53,900)**	**(75,150)**
Cash Carry Forward					
400200	CARRY FORWARD		0	1,601,830	1,957,690
		Subtotal	**0**	**1,601,830**	**1,957,690**
TOTAL VISITOR & CONV BUREAU			**1,548,487**	**2,625,930**	**3,385,540**

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.

Our VCB Culture
Values
Visitor centric
Collaborative
Community-basedlTransparent
Innovative
Accountable

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, tradeshow 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 is 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 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.

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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
Visitor & Conv. Bureau Director	1	1	1
Industry Relations Specialist	1	1	1
Marketing & Content Manager	1	1	1
Marketing & Sales Manager	1	1	1
Customer Service Representative	1	1	1
	6	**6**	**6**

2122 VISITOR & CONV BUREAU

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	264,412	276,757	288,162	293,953	293,953
51306	CASUAL LABOR	4,987	7,000	7,000	7,000	7,000
51400	OVERTIME	0	1,000	2,500	1,000	1,000
52100	FICA TAXES	19,608	21,172	22,044	22,487	22,487
52200	RETIREMENT CONTRIBUTIONS	23,604	27,532	30,595	31,681	31,681
52300	LIFE & HEALTH INSURANCE	42,666	43,307	45,403	45,357	45,357
52400	WORKERS' COMPENSATION	805	668	655	666	666
	Subtotal	**356,080**	**377,436**	**396,359**	**402,144**	**402,144**
Operating Expenses						
53100	PROFESSIONAL SERVICES	91,300	75,000	87,000	87,000	87,000
53400	OTHER CONTRACTUAL SERV	133,615	159,200	163,200	163,200	163,200
53416	SOFTWARE AS A SERVICE	7,800	7,680	8,040	8,240	8,240
54000	TRAVEL & PER DIEM	28,283	57,300	56,000	56,000	56,000
54100	COMMUNICATIONS SERVICES	6,552	8,559	8,559	7,959	7,959
54201	POSTAGE	10,297	24,000	27,000	24,000	24,000
54300	UTILITY SERVICES	6,462	9,912	9,912	9,912	9,912
54408	BUILDING RENTAL	24,344	24,345	24,345	24,345	24,345
54550	GENERAL LIABILITY CLAIMS	714	541	541	541	541
54600	REPAIR & MAINTENANCE	1,560	1,824	1,824	1,824	1,824
54603	VEHICLE MAINTENANCE	661	550	550	550	550
54604	MAINTENANCE - BUILDINGS	5,012	6,604	6,604	6,604	6,604
54605	EQUIPMENT MAINTENANCE	5,423	7,020	7,020	7,020	7,020
54615	SOFTWARE MAINT/SUPPORT	1,499	2,154	1,781	1,781	1,781
54700	PRINTING & BINDING	8,748	17,000	17,000	15,000	15,000
54800	PROMOTIONAL ACTIVITIES	56,363	62,500	72,500	72,500	72,500
54807	MARKETING	524,910	495,600	550,600	548,100	548,100
54809	TRADE SHOW PROMOTION	35,019	56,730	50,230	50,230	50,230
54820	VISIT CITRUS MAGAZINE	16,629	37,350	37,350	37,350	37,350
54830	ONLINE MARKETING	2,800	0	0	0	0
54921	ADVERTISING	204	3,000	3,000	3,000	3,000
55100	OFFICE SUPPLIES	589	3,500	3,500	3,500	3,500
55200	OPERATING SUPPLIES	2,814	4,600	4,600	3,700	3,700
55208	FUEL & LUBES	550	1,800	1,800	1,500	1,500
55211	JANITORIAL SUPPLIES	12	1,000	1,000	1,000	1,000
55221	MEALS	230	3,000	3,000	3,000	3,000
55270	COMPUTER ACCESSORIES	1,896	975	150	150	150
55275	COMPUTER SOFTWARE	469	0	0	0	0

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
55400	DUES BKS SUBSCR MEM PUBL	8,899	15,005	15,450	15,450	15,450
55500	TRAINING	2,028	11,300	13,400	13,400	13,400
	Subtotal	**985,681**	**1,098,049**	**1,175,956**	**1,166,856**	**1,166,856**
Non-Operating Expenses						
58100	AID TO GOVERNMENT AGENCY	0	0	0	0	350,000
58221	SPECIAL PROJECTS	10,500	204,066	441,642	441,642	441,642
	Subtotal	**10,500**	**204,066**	**441,642**	**441,642**	**791,642**
Non-Operating Expenses						
59100	TRANSFERS	998	998	998	998	998
59123	TRANSFER - INDIRECT COST	51,188	51,188	51,188	51,188	51,188
61000	RESERVED BUDGET FUND BAL	0	894,193	972,712	972,712	972,712
	Subtotal	**52,186**	**946,379**	**1,024,898**	**1,024,898**	**1,024,898**
	VISITOR & CONV BUREAU	**1,404,447**	**2,625,930**	**3,038,855**	**3,035,540**	**3,385,540**

160H VISITOR & CONV BUREAU 1ST

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
312121	1ST CENT TOURIST TAX	358,147	265,000	0
312131	1ST CENT TOURIST TAX	0	0	350,000
361200	MONEY MKT & LGIP INTEREST	1,704	0	1,900
	Subtotal	**359,851**	**265,000**	**351,900**
Revenue Sources Other				
400100	5% RESERVE	0	(13,250)	(17,595)
400200	CARRY FORWARD	0	928,561	1,331,901
	Subtotal	**0**	**915,311**	**1,314,306**
Total Revenues		**359,851**	**1,180,311**	**1,666,206**

Department: 2122H

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	0	400,000	400,000
	Subtotal	**0**	**400,000**	**400,000**
Non-Operating Expenditure				
58100	AID TO GOVERNMENT AGENCY	0	0	150,000
58200	DIST OF FUND TO OTHER ORG	0	0	100,000
60080	RES FOR CAPITAL PROJECTS	0	780,311	1,016,206
	Subtotal	**0**	**780,311**	**1,266,206**
Total Expenditures		**0**	**1,180,311**	**1,666,206**

365 WATER/WWATER INFRAST MATC

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	12,339	10,000	1,650
	Subtotal	**12,339**	**10,000**	**1,650**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	3,484	0	289,164
381001	TRANSFER - GENERAL FUND	0	52,454	0
400100	5% RESERVE	0	(500)	(83)
400200	CARRY FORWARD	0	705,546	463,107
	Subtotal	**3,484**	**757,500**	**752,188**
Total Revenues		**15,823**	**767,500**	**753,838**

Department: 4116

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53400	OTHER CONTRACTUAL SERV	137,072	767,500	753,838
	Subtotal	**137,072**	**767,500**	**753,838**
Total Expenditures		**137,072**	**767,500**	**753,838**

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	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
341230	FAMILY DENTAL - INT SVC	186,388	118,614	134,280
341250	BOARD PORTION DENTAL	285,174	291,455	291,455
361200	MONEY MKT & LGIP INTEREST	1,526	850	350
	Subtotal	**473,088**	**410,919**	**426,085**
Revenue Sources Other				
400200	CARRY FORWARD	0	156,802	215,871
	Subtotal	**0**	**156,802**	**215,871**
Total Revenues		**473,088**	**567,721**	**641,956**

Department: 8150

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Personnel Services				
52305	DENTAL CLAIMS	349,516	440,800	440,800
	Subtotal	**349,516**	**440,800**	**440,800**
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	2,000	2,000
53441	ADMINISTRATION	29,819	36,000	38,000
	Subtotal	**29,819**	**38,000**	**40,000**
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	88,921	161,156
	Subtotal	**0**	**88,921**	**161,156**
Total Expenditures		**379,335**	**567,721**	**641,956**

550 FLEET MANAGEMENT

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Charges for Services					
341260	LABOR REIMBURSEMENT		632,203	650,000	859,505
341280	FUEL SALES		(18,072)	25,000	25,000
		Subtotal	**614,131**	**675,000**	**884,505**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		2,114	0	0
364100	GOVDEALS - TAXABLE		1,219	0	0
369900	OTHER MISC REVENUES		12,734	0	0
		Subtotal	**16,067**	**0**	**0**
Interfund Transfers					
381001	TRANSFER - GENERAL FUND		312,271	0	150,727
		Subtotal	**312,271**	**0**	**150,727**
Cash Carry Forward					
400200	CARRY FORWARD		0	180,963	35,314
		Subtotal	**0**	**180,963**	**35,314**
TOTAL FLEET MANAGEMENT			**942,469**	**855,963**	**1,070,546**

Goal

The Division of Fleet Management is responsible for maintaining and managing approximately 876 motorized fleet which includes, Fire Rescue, Emergency Medical Services and Transit buses. Fleet Management also maintains and administers the county fuel site and Wright Express fuel card program. In the past fiscal year, the Division processed 431,880 gallons of unleaded and diesel fuel.

Fleet Management is tasked with inspecting, fueling, and maintaining 60 county emergency generators to ensure proper operation. This includes FDEP 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, IBS Napa Parts room, 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.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
Accounting Clerk	0	0	1
Maintenance Worker	1	1	1
Equipment Mechanic	1	1	1
Heavy Equipment Mechanic	5	5	7
Chief Mechanic	1	1	1
Fleet Operations Supervisor	1	1	2
Fleet Management Director	1	1	1
Billing Systems Analyst	1	1	1
	12	**12**	**16**

4150 FLEET MANAGEMENT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	453,285	503,027	526,055	516,415	664,802
52100	FICA TAXES	32,276	38,482	40,243	39,506	50,858
52200	RETIREMENT CONTRIBUTIONS	45,950	57,541	64,097	63,896	79,951
52300	LIFE & HEALTH INSURANCE	77,030	86,076	90,255	90,100	120,174
52350	OPEB-PROP FUNDS ONLY	5,806	0	0	0	0
52400	WORKERS' COMPENSATION	10,827	12,310	10,016	11,587	15,224
	Subtotal	**625,175**	**697,436**	**730,666**	**721,504**	**931,009**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	1,978	2,500	2,500	2,000	2,000
53416	SOFTWARE AS A SERVICE	0	105	105	105	105
54000	TRAVEL & PER DIEM	601	2,500	2,500	2,500	2,500
54100	COMMUNICATIONS SERVICES	2,128	1,550	1,550	1,550	1,550
54201	POSTAGE	4	50	50	50	50
54300	UTILITY SERVICES	20,937	21,500	21,500	21,500	21,500
54400	RENTALS & LEASES	1,583	1,200	1,400	1,600	1,600
54500	INSURANCE	4,908	7,500	7,500	5,000	5,000
54550	GENERAL LIABILITY CLAIMS	14,171	4,428	4,428	4,428	4,428
54603	VEHICLE MAINTENANCE	38,664	18,000	40,000	25,000	25,000
54604	MAINTENANCE - BUILDINGS	13,956	2,000	32,000	2,000	2,000
54605	EQUIPMENT MAINTENANCE	3,046	19,515	12,515	12,515	12,515
54615	SOFTWARE MAINT/SUPPORT	6,831	17,785	17,785	15,749	15,749
55100	OFFICE SUPPLIES	1,654	2,000	2,000	2,000	2,000
55120	OFFICE/NON-CAP EQUIPMENT	0	0	10,575	4,700	4,700
55201	TOOLS IMP. & SPEC. CLOTH	3,640	3,000	13,000	13,000	13,000
55205	UNIFORMS	5,486	7,400	7,400	6,400	6,400
55206	SHOP STOCK	6	0	0	0	0
55208	FUEL & LUBES	6,246	9,000	13,000	9,000	9,000
55211	JANITORIAL SUPPLIES	203	500	500	500	500
55270	COMPUTER ACCESSORIES	737	450	150	1,450	1,450
55400	DUES BKS SUBSCR MEM PUBL	1,860	2,650	2,650	1,850	1,850
55500	TRAINING	340	2,125	2,125	925	925
55960	DEPRECIATION EXPENSE	60,830	0	0	0	0
	Subtotal	**189,811**	**125,758**	**195,233**	**133,822**	**133,822**
Capital Outlay						
56200	BUILDINGS	0	0	14,000	0	0
56400	MACHINERY & EQUIPMENT	1,943	0	0	0	0
	Subtotal	**1,943**	**0**	**14,000**	**0**	**0**

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Non-Operating Expenses						
59100	TRANSFERS	5,715	5,715	5,715	5,715	5,715
59159	TRANS FLEET VEH TRUST	15,000	15,000	15,000	0	0
61000	RESERVED BUDGET FUND BAL	0	12,054	0	0	0
	Subtotal	**20,715**	**32,769**	**20,715**	**5,715**	**5,715**
	FLEET MANAGEMENT	**837,644**	**855,963**	**960,614**	**861,041**	**1,070,546**

551 FLEET VEHICLE TRUST FUND

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	1,319	0	0
364100	GOVDEALS - TAXABLE	4,845	0	0
	Subtotal	**6,164**	**0**	**0**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	15,000	15,000	0
400200	CARRY FORWARD	0	68,304	94,769
	Subtotal	**15,000**	**83,304**	**94,769**
Total Revenues		**21,164**	**83,304**	**94,769**

Department: 4151

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	83,304	94,769
	Subtotal	**0**	**83,304**	**94,769**
Total Expenditures		**0**	**83,304**	**94,769**

555 GENERAL GOV VEHICLE TRUST

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	14,626	10,000	2,000
364100	GOVDEALS - TAXABLE	113,541	0	0
364200	GOVDEALS - TAX EXEMPT	73,832	0	0
369900	OTHER MISC REVENUES	15,600	0	4,200
	Subtotal	**217,600**	**10,000**	**6,200**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	962,000	962,000	762,000
381001	TRANSFER - GENERAL FUND	246,000	246,000	246,000
400100	5% RESERVE	0	(500)	(310)
400200	CARRY FORWARD	0	377,117	921,471
	Subtotal	**1,208,000**	**1,584,617**	**1,929,161**
Total Revenues		**1,425,600**	**1,594,617**	**1,935,361**

Department: 4155

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54603	VEHICLE MAINTENANCE	171	0	150
54904	COMMISSIONS	6,928	0	0
	Subtotal	**7,099**	**0**	**150**
Capital Outlay				
56400	MACHINERY & EQUIPMENT	1,471,395	973,000	886,500
	Subtotal	**1,471,395**	**973,000**	**886,500**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	621,617	1,048,711
	Subtotal	**0**	**621,617**	**1,048,711**
Total Expenditures		**1,478,494**	**1,594,617**	**1,935,361**

170 HEALTH INSURANCE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
341240	HEALTH INS CONT - INT SVC	6,267,748	6,045,935	6,719,845
341242	LIFE INS CONT - INT SVC	134,149	128,466	126,860
341244	DISABILITY INS CONT-INT S	120,634	115,000	121,000
341253	TOBACCO/NICOTINE FREE PRG	67,300	67,600	67,600
361200	MONEY MKT & LGIP INTEREST	50,982	50,000	7,500
369961	REIMBURSEMENTS	130,760	12,650	12,650
	Subtotal	**6,771,574**	**6,419,651**	**7,055,455**
Revenue Sources Other				
400200	CARRY FORWARD	0	4,058,066	3,086,355
	Subtotal	**0**	**4,058,066**	**3,086,355**
Total Revenues		**6,771,574**	**10,477,717**	**10,141,810**

Department: 8000

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Personnel Services				
52300	LIFE & HEALTH INSURANCE	670,230	702,000	800,000
52302	HEALTH CLAIMS	4,812,484	4,700,000	5,100,000
52310	LIFE INSURANCE PREMIUM	139,747	139,000	140,000
52320	DISABILITY INSURANCE PREM	124,317	121,000	127,000
52330	FSA EXPENSES	(771)	2,500	2,500
	Subtotal	**5,746,006**	**5,664,500**	**6,169,500**
Operating Expenditures				
53100	PROFESSIONAL SERVICES	87,500	80,000	80,000
53400	OTHER CONTRACTUAL SERV	805,221	825,000	826,000
53441	ADMINISTRATION	491,354	670,000	670,000
54400	RENTALS & LEASES	557	1,200	1,400
54615	SOFTWARE MAINT/SUPPORT	159	160	160
55100	OFFICE SUPPLIES	0	250	250
55106	MEDICAL SUPPLIES & LINEN	24,710	20,000	50,000
55210	MISC SUPPLIES	0	500	500
55275	COMPUTER SOFTWARE	0	880	880
	Subtotal	**1,409,501**	**1,597,990**	**1,629,190**
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	3,215,227	2,343,120
	Subtotal	**0**	**3,215,227**	**2,343,120**
Total Expenditures		**7,155,507**	**10,477,717**	**10,141,810**

171 INSURANCE TRUST

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	35,384	20,000	5,000
369300	MISC REVENUE-SETTLEMENTS	105,769	0	0
369900	OTHER MISC REVENUES	5,000	0	0
369960	W/C CONTRIBUTIONS	1,019,494	970,000	1,000,000
369961	REIMBURSEMENTS	35,514	0	0
369963	INSURANCE REIMBURSEMENT	4,569	0	0
	Subtotal	**1,205,728**	**990,000**	**1,005,000**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	69,266	69,266	71,177
381001	TRANSFER - GENERAL FUND	811,802	811,802	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	0	3,433,005	3,602,852
	Subtotal	**1,134,481**	**4,567,486**	**4,737,333**
Total Revenues		**2,340,209**	**5,557,486**	**5,742,333**

Department: 8100

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Personnel Services				
52400	WORKERS' COMPENSATION	294,398	650,000	650,000
	Subtotal	**294,398**	**650,000**	**650,000**
Operating Expenditures				
53100	PROFESSIONAL SERVICES	4,000	10,000	10,000
53102	CONTRACT ATTORNEY FEES	0	25,000	25,000
53400	OTHER CONTRACTUAL SERV	0	9,000	69,000
53441	ADMINISTRATION	75,485	85,000	85,000
54500	INSURANCE	1,230,358	1,562,000	1,562,000
54550	GENERAL LIABILITY CLAIMS	339,691	550,000	550,000
55110	SAFETY TRAINING/MATERIAL	0	1,000	1,000
	Subtotal	**1,649,534**	**2,242,000**	**2,302,000**
Non-Operating Expenditure				
60050	RESERVE FOR CONTINGENCIES	0	2,665,486	2,790,333
	Subtotal	**0**	**2,665,486**	**2,790,333**
Total Expenditures		**1,943,931**	**5,557,486**	**5,742,333**

401 LANDFILL

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Taxes					
316100	HAZ MAT FEE		60,840	55,000	60,000
		Subtotal	**60,840**	**55,000**	**60,000**
Charges for Services					
343400	SOLID WASTE FEES		4,146,154	3,550,000	4,350,000
343405	RESIDENTIAL SOLID WASTE		1,800,974	1,790,000	2,000,000
343410	COMMERCIAL SOLID WASTE		616,698	538,000	620,000
343415	YARD WASTE FEES		287,052	288,000	288,000
343420	GREENHOUSE GAS CREDIT FEE		17,028	6,000	0
		Subtotal	**6,867,906**	**6,172,000**	**7,258,000**
Fines and Forfeitures					
350000	FINES & FORFEITURES		1,360	0	0
		Subtotal	**1,360**	**0**	**0**
Miscellaneous Revenues					
361200	MONEY MKT & LGIP INTEREST		29,652	30,000	6,000
364000	DISPOSITION FIXED ASSETS		(1,072)	0	0
365000	SALE/SURPLUS-MATL/SCRAP		128,870	50,000	120,000
369900	OTHER MISC REVENUES		151,081	0	0
		Subtotal	**308,531**	**80,000**	**126,000**
Interfund Transfers					
381001	TRANSFER - GENERAL FUND		625	300	300
		Subtotal	**625**	**300**	**300**
Statutory Reserves					
400100	5% RESERVE		0	(315,350)	(372,200)
		Subtotal	**0**	**(315,350)**	**(372,200)**
Cash Carry Forward					
400200	CARRY FORWARD		0	3,740,722	4,434,030
		Subtotal	**0**	**3,740,722**	**4,434,030**
TOTAL LANDFILL			**7,239,261**	**9,732,672**	**11,506,130**

Goal

To provide personnel and equipment to perform environmentally sound, permit compliant and cost effective solid waste disposal for all residents and businesses in Citrus County. To provide a waste drop-off location for self-haulers, screen incoming waste for compliance with environmental regulations and have the locations necessary to segregate waste by category. The Landfill also provides administrative support for all solid waste programs.

Core Objectives

Provide customer service and collect tipping fees efficiently and accurately for all transactions that go through the scalehouse, which can exceed 140,000 transactions a year.

Provide safe and secure disposal for over 110,000 tons of municipal solid waste in regulatory compliant and environmentally sound manner.

Segregate waste types in the citizen service area to assure proper handling and disposal.

Save landfill air space by compacting waste to a minimum of 1,500 lbs./cubic yard.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Customer Service Specialist	1	1	1
Administrative Coordinator	1	1	1
Landfill Maintenance Supervisor	1	1	1
Operations Crew Leader	1	1	1
Solid Waste Technician I	4	4	4
Lead Solid Waste Technician	1	1	1
Solid Waste Supervisor	1	1	1
Lead Heavy Equipment Operator-SWM	1	1	1
Solid Waste Compliance Manager	1	1	1
Solid Waste Management Director	1	1	1
Utilities Operations Manager	1	1	1
Light Equipment Operator - SWM	1	1	1
Medium Equipment Operator-SWM	2	2	2
Heavy Equip Operator - SWM	4	4	4
Equipment Services Worker	1	1	1
Part-Time			
Billing Review Coordinator	1	1	1
Budget Analyst	1	0	0
Senior Budget Analyst	0	1	1
	24	**24**	**24**

5212 LANDFILL

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	813,479	817,635	844,802	845,676	845,676
51306	CASUAL LABOR	1,560	2,500	2,500	2,500	2,500
51400	OVERTIME	0	41,448	41,448	41,448	41,448
52100	FICA TAXES	60,913	62,549	64,627	64,694	64,694
52200	RETIREMENT CONTRIBUTIONS	72,632	81,764	90,056	91,502	91,502
52300	LIFE & HEALTH INSURANCE	149,661	164,453	172,397	172,158	172,158
52350	OPEB-PROP FUNDS ONLY	13,644	0	0	0	0
52400	WORKERS' COMPENSATION	42,476	39,501	37,056	37,058	37,058
52500	UNEMPLOYMENT COMPENSATION	2,746	0	0	0	0
	Subtotal	**1,157,111**	**1,209,850**	**1,252,886**	**1,255,036**	**1,255,036**
Operating Expenses						
53100	PROFESSIONAL SERVICES	20,086	32,724	32,724	32,724	32,724
53400	OTHER CONTRACTUAL SERV	330,371	292,067	295,186	295,186	340,186
54000	TRAVEL & PER DIEM	123	2,450	2,450	2,450	2,450
54100	COMMUNICATIONS SERVICES	10,046	10,700	10,044	10,044	10,044
54201	POSTAGE	5,486	6,216	6,446	6,446	6,446
54300	UTILITY SERVICES	12,930	14,751	16,106	16,106	16,106
54400	RENTALS & LEASES	1,455	1,500	1,500	1,500	1,500
54402	EQUIPMENT RENTAL	0	22,000	26,700	26,700	26,700
54500	INSURANCE	8,952	10,000	10,000	10,000	10,000
54550	GENERAL LIABILITY CLAIMS	34,048	9,154	9,154	9,154	9,154
54600	REPAIR & MAINTENANCE	0	5,000	5,000	5,000	5,000
54603	VEHICLE MAINTENANCE	212,066	332,518	245,797	242,147	242,147
54604	MAINTENANCE - BUILDINGS	12,063	20,000	28,200	26,200	26,200
54605	EQUIPMENT MAINTENANCE	14,113	32,022	27,022	27,022	27,022
54615	SOFTWARE MAINT/SUPPORT	13,216	13,629	14,251	14,339	14,339
54700	PRINTING & BINDING	3,161	3,955	4,100	4,100	4,100
54800	PROMOTIONAL ACTIVITIES	0	2,000	2,000	2,000	2,000
54907	COMMISSIONS-PROPERTY APPR	36,439	36,500	36,500	40,000	40,000
54908	COMMISSIONS - TAX COLL	35,480	36,500	36,500	40,000	40,000
54912	FEES & PERMITS	400	800	1,200	1,200	1,200
54921	ADVERTISING	1,865	4,000	4,000	4,000	4,000
55100	OFFICE SUPPLIES	3,655	3,849	4,033	4,033	4,033
55120	OFFICE/NON-CAP EQUIPMENT	418	1,200	10,328	10,328	10,328
55201	TOOLS IMP. & SPEC. CLOTH	4,824	7,099	6,995	6,995	6,995
55205	UNIFORMS	9,750	12,266	12,838	12,838	12,838
55208	FUEL & LUBES	123,233	238,066	247,135	240,560	240,560

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
55210	MISC SUPPLIES	48,493	44,959	45,622	45,622	45,622
55211	JANITORIAL SUPPLIES	2,756	3,200	3,200	3,200	3,200
55226	SAFETY SUPPLIES	2,670	4,794	4,152	4,152	4,152
55270	COMPUTER ACCESSORIES	8,837	3,910	4,040	1,865	1,865
55275	COMPUTER SOFTWARE	7,269	1,840	0	0	0
55300	ROAD MATERIALS & SUPPLIES	0	3,250	3,250	3,250	3,250
55400	DUES BKS SUBSCR MEM PUBL	1,193	1,368	1,368	1,368	1,368
55500	TRAINING	1,788	3,955	3,955	3,955	3,955
55960	DEPRECIATION EXPENSE	433,181	0	0	0	0
	Subtotal	**1,400,369**	**1,218,242**	**1,161,796**	**1,154,484**	**1,199,484**
Capital Outlay						
56200	BUILDINGS	0	26,500	5,000	5,000	5,000
56400	MACHINERY & EQUIPMENT	13,269	74,200	25,000	25,000	25,000
	Subtotal	**13,269**	**100,700**	**30,000**	**30,000**	**30,000**
Non-Operating Expenses						
59100	TRANSFERS	12,376	12,376	12,376	12,376	12,376
59101	TRANSFERS TO OTHER FUNDS	152,432	199,264	229,696	229,696	229,696
59123	TRANSFER - INDIRECT COST	336,491	336,491	336,491	336,491	336,491
59125	TRANSFERS - FUND 402	510,000	705,000	705,000	705,000	705,000
59142	TRANSFER - FUND 405	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
59159	TRANS FLEET VEH TRUST	200,840	122,478	2,141	2,141	2,141
60020	RES FOR OUTSTANDING PO'S	0	10,000	10,000	10,000	10,000
60050	RESERVE FOR CONTINGENCIES	0	1,701,104	3,611,960	3,611,960	3,611,960
	Subtotal	**3,212,139**	**5,086,713**	**6,907,664**	**6,907,664**	**6,907,664**
	LANDFILL	**5,782,888**	**7,615,505**	**9,352,346**	**9,347,184**	**9,392,184**

Goal

Perform activities necessary to maintain the landfill which will remain after disposal ceases as required by regulation and good environmental practices. These activities include groundwater monitoring, gas monitoring, gas collection, leachate collection and treatment, physical care of inactive or closed portions of the landfills and, if needed; remedial actions. Following landfill closure, these activities will be funded by the long term care escrow fund for a period of at least 30 years (Fund 402).

Core Objectives

Continue to operate a gas collection and treatment system currently exempt from regulatory requirements.

Design an expansion of the existing Gas Collection and Containment System into Phase 3 of the landfill. (complete)

Adequately fund the closure and long term care funds as required by regulations.

Evaluate new technologies that utilize methane gas to determine potential source of greenhouse gas reduction thus reducing carbon footprint

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Part-Time			
Utility Maintenance Tech	0	1	1
	0	**1**	**1**

5216 LONG TERM CARE

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	0	17,090	17,865	19,753	19,753
52100	FICA TAXES	0	1,307	1,367	1,511	1,511
52200	RETIREMENT CONTRIBUTIONS	0	1,709	1,904	2,137	2,137
52300	LIFE & HEALTH INSURANCE	0	3,588	3,762	3,763	3,763
52400	WORKERS' COMPENSATION	0	728	649	717	717
	Subtotal	**0**	**24,422**	**25,547**	**27,881**	**27,881**
Operating Expenses						
53100	PROFESSIONAL SERVICES	280,903	254,776	196,850	196,850	196,850
53400	OTHER CONTRACTUAL SERV	3,349	27,509	27,509	27,509	27,509
54100	COMMUNICATIONS SERVICES	0	575	660	660	660
54201	POSTAGE	98	100	140	140	140
54300	UTILITY SERVICES	56,519	66,139	69,446	69,446	69,446
54400	RENTALS & LEASES	302	600	600	600	600
54605	EQUIPMENT MAINTENANCE	31,127	35,850	45,750	40,750	40,750
54615	SOFTWARE MAINT/SUPPORT	0	32	327	346	346
54912	FEES & PERMITS	3,688	5,500	500	500	500
55201	TOOLS IMP. & SPEC. CLOTH	82	250	750	750	750
55205	UNIFORMS	0	464	514	514	514
55210	MISC SUPPLIES	5,228	3,500	3,500	3,500	3,500
55226	SAFETY SUPPLIES	0	250	300	300	300
55270	COMPUTER ACCESSORIES	0	940	0	0	0
55275	COMPUTER SOFTWARE	0	922	0	0	0
	Subtotal	**381,297**	**397,407**	**346,846**	**341,865**	**341,865**
Capital Outlay						
56300	IMPROVE OTHER THAN BLDG	0	105,000	80,000	80,000	80,000
56400	MACHINERY & EQUIPMENT	7,518	10,000	85,000	85,000	85,000
	Subtotal	**7,518**	**115,000**	**165,000**	**165,000**	**165,000**
Non-Operating Expenses						
59100	TRANSFERS	8,009	0	3,000	3,000	3,000
59123	TRANSFER - INDIRECT COST	12,664	12,664	12,664	12,664	12,664
	Subtotal	**20,673**	**12,664**	**15,664**	**15,664**	**15,664**
	LONG TERM CARE	**409,488**	**549,493**	**553,057**	**550,410**	**550,410**

Goal

Provide litter collection services to clean up County right a-ways with landfill litter crews. Administer Adopt-a-Highway and Community Cleanup programs. Provide support to Keep Citrus County Beautiful, Inc. Provide clean up services for all recycling centers

Core Objectives

Increase public awareness and participation in litter prevention and appropriate personal waste management activities.

Increase community participation in neighborhood cleanup efforts, Adopt-A-Highway, and Snag-n-Bag Programs.

Add additional Litter Crew staff to address County wide litter problems

Reduce illegal dumping.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Litter Control Supervisor	1	1	1
Maintenance Worker	4	4	4
	5	**5**	**5**

5217 LITTER PROGRAM

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	107,828	110,336	116,888	116,888	116,888
52100	FICA TAXES	7,580	8,441	8,942	8,942	8,942
52200	RETIREMENT CONTRIBUTIONS	9,592	11,034	12,460	12,647	12,647
52300	LIFE & HEALTH INSURANCE	29,030	29,044	29,930	29,886	29,886
52400	WORKERS' COMPENSATION	11,521	12,249	12,149	12,149	12,149
	Subtotal	**165,551**	**171,104**	**180,369**	**180,512**	**180,512**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	3,528	6,532	4,600	4,600	4,600
54100	COMMUNICATIONS SERVICES	53	185	177	177	177
54201	POSTAGE	18	70	50	50	50
54550	GENERAL LIABILITY CLAIMS	0	1,736	1,736	1,736	1,736
54603	VEHICLE MAINTENANCE	10,669	6,066	13,006	13,006	13,006
54615	SOFTWARE MAINT/SUPPORT	219	327	327	346	346
54700	PRINTING & BINDING	756	775	765	765	765
54800	PROMOTIONAL ACTIVITIES	5,997	7,550	6,550	6,550	6,550
55100	OFFICE SUPPLIES	291	325	325	325	325
55201	TOOLS IMP. & SPEC. CLOTH	723	1,492	1,392	1,392	1,392
55205	UNIFORMS	2,538	2,898	3,094	3,094	3,094
55208	FUEL & LUBES	5,463	7,617	11,593	9,450	9,450
55210	MISC SUPPLIES	1,735	2,171	2,213	2,213	2,213
55226	SAFETY SUPPLIES	1,966	2,646	2,728	2,728	2,728
55270	COMPUTER ACCESSORIES	0	850	125	125	125
55400	DUES BKS SUBSCR MEM PUBL	100	100	100	100	100
55500	TRAINING	0	420	420	420	420
	Subtotal	**34,057**	**41,760**	**49,201**	**47,077**	**47,077**
Non-Operating Expenses						
59100	TRANSFERS	574	574	574	574	574
59123	TRANSFER - INDIRECT COST	23,845	23,845	23,845	23,845	23,845
	Subtotal	**24,419**	**24,419**	**24,419**	**24,419**	**24,419**
	LITTER PROGRAM	**224,028**	**237,283**	**253,989**	**252,008**	**252,008**

Goal

Provide facilities at the landfill to segregate yard waste, tires, and scrap metal from the waste stream, as required by FDEP, for recycling. Provide opportunities for collection of recyclables and provide office paper collection services and recycling opportunities at government buildings in the County. Arrange for all materials to be recycled through contracted vendors.

Core Objectives

Increase the recycling rate by providing information and locations to drop off material.

Record the County wide recycling rate to document tons of materials diverted from landfilling.

Work toward complying with the State's Recycling Goals.

Provide educational outreach to citizens groups relative to recycling and proper disposal of municipal solid waste.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Part-Time			
Recycling Supervisor	1	1	1
	1	**1**	**1**

5218 RECYCLING

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	20,716	22,211	23,052	23,052	23,052
52100	FICA TAXES	1,429	1,699	1,763	1,763	1,763
52200	RETIREMENT CONTRIBUTIONS	1,914	2,221	2,457	2,494	2,494
52300	LIFE & HEALTH INSURANCE	3,603	3,606	3,781	3,775	3,775
52400	WORKERS' COMPENSATION	1,876	1,764	1,662	1,662	1,662
	Subtotal	**29,539**	**31,501**	**32,715**	**32,746**	**32,746**
Operating Expenses						
53400	OTHER CONTRACTUAL SERV	637,200	1,032,325	906,900	906,900	950,900
54000	TRAVEL & PER DIEM	448	1,827	1,427	1,427	1,427
54100	COMMUNICATIONS SERVICES	5	575	300	300	300
54201	POSTAGE	52	80	80	80	80
54402	EQUIPMENT RENTAL	2,049	2,340	2,340	2,340	2,340
54550	GENERAL LIABILITY CLAIMS	0	643	643	643	643
54603	VEHICLE MAINTENANCE	4,051	2,004	3,995	3,995	3,995
54605	EQUIPMENT MAINTENANCE	97	80	80	80	80
54615	SOFTWARE MAINT/SUPPORT	219	327	327	346	346
54700	PRINTING & BINDING	756	775	765	765	765
54800	PROMOTIONAL ACTIVITIES	397	1,000	1,000	1,000	1,000
54912	FEES & PERMITS	1,285	35	35	35	35
55100	OFFICE SUPPLIES	291	350	350	350	350
55201	TOOLS IMP. & SPEC. CLOTH	1,190	1,300	1,300	1,300	1,300
55205	UNIFORMS	345	438	661	661	661
55208	FUEL & LUBES	820	1,150	1,700	1,375	1,375
55210	MISC SUPPLIES	304	210	210	210	210
55226	SAFETY SUPPLIES	105	126	126	126	126
55270	COMPUTER ACCESSORIES	0	975	0	0	0
55400	DUES BKS SUBSCR MEM PUBL	445	1,595	838	838	838
55500	TRAINING	570	395	1,017	1,017	1,017
	Subtotal	**650,629**	**1,048,550**	**924,094**	**923,788**	**967,788**
Non-Operating Expenses						
59100	TRANSFERS	222	222	222	222	222
59123	TRANSFER - INDIRECT COST	22,963	22,963	22,963	22,963	22,963
	Subtotal	**23,185**	**23,185**	**23,185**	**23,185**	**23,185**
	RECYCLING	**703,353**	**1,103,236**	**979,994**	**979,719**	**1,023,719**

Goal

Provide location for self-haulers to appropriately segregate the following household hazardous items for proper disposal or recycling on a continuous basis: used oil, antifreeze, lead-acid and Ni-Cd batteries, fluorescent bulbs, other mercury-containing devices, electronics, freon-containing units, propane and other pressure tanks. Provide regular collection days/hours for paint and other household chemicals. Process, package and manifest wastes for transport and disposal (or recycling) by licensed contractors.

Core Objectives

Provide opportunities for citizens with household hazardous waste to bring materials 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 County wide.

Provide FDEP required (CESQG) inspections to businesses County wide.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Household Hazardous Waste Technician	1	1	1
Hazardous Waste Specialist	1	1	1
Part-Time			
Maintenance Worker - Haz Waste	1	1	1
Recycling Supervisor	1	1	1
	4	**4**	**4**

5219 HAZARDOUS WASTE

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	95,440	95,965	100,581	100,581	100,581
52100	FICA TAXES	7,022	7,341	7,694	7,694	7,694
52200	RETIREMENT CONTRIBUTIONS	8,436	9,597	10,722	10,883	10,883
52300	LIFE & HEALTH INSURANCE	17,929	17,933	18,803	18,775	18,775
52400	WORKERS' COMPENSATION	8,203	7,620	7,252	7,252	7,252
	Subtotal	**137,030**	**138,456**	**145,052**	**145,185**	**145,185**
Operating Expenses						
53106	MEDICAL SERVICES	1,103	3,100	2,700	2,700	2,700
53400	OTHER CONTRACTUAL SERV	33,107	43,400	54,200	54,200	98,200
54000	TRAVEL & PER DIEM	0	2,500	2,500	2,500	2,500
54201	POSTAGE	1,000	30	30	30	30
54603	VEHICLE MAINTENANCE	443	525	525	525	525
54604	MAINTENANCE - BUILDINGS	0	500	500	500	500
54605	EQUIPMENT MAINTENANCE	590	2,360	2,280	2,280	2,280
54615	SOFTWARE MAINT/SUPPORT	438	654	654	692	692
54700	PRINTING & BINDING	1,706	875	865	865	865
54912	FEES & PERMITS	75	75	80	80	80
55100	OFFICE SUPPLIES	353	325	325	325	325
55201	TOOLS IMP. & SPEC. CLOTH	330	230	230	230	230
55205	UNIFORMS	1,848	2,031	2,031	2,031	2,031
55208	FUEL & LUBES	744	1,100	1,432	1,175	1,175
55210	MISC SUPPLIES	2,888	2,249	1,591	1,591	1,591
55226	SAFETY SUPPLIES	877	1,011	1,611	1,611	1,611
55270	COMPUTER ACCESSORIES	0	125	125	125	125
55400	DUES BKS SUBSCR MEM PUBL	0	245	150	150	150
55500	TRAINING	70	2,025	1,675	1,675	1,675
	Subtotal	**45,574**	**63,360**	**73,504**	**73,285**	**117,285**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	4,268	0	0	0	0
	Subtotal	**4,268**	**0**	**0**	**0**	**0**
Non-Operating Expenses						
59123	TRANSFER - INDIRECT COST	25,339	25,339	25,339	25,339	25,339
	Subtotal	**25,339**	**25,339**	**25,339**	**25,339**	**25,339**
	HAZARDOUS WASTE	**212,211**	**227,155**	**243,895**	**243,809**	**287,809**

403 SOLID WASTE MGMT FLEET

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	12,595	14,300	2,000
364100	GOVDEALS - TAXABLE	2,919	0	0
364200	GOVDEALS - TAX EXEMPT	7,526	0	0
	Subtotal	**23,039**	**14,300**	**2,000**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	200,840	122,478	2,141
400100	5% RESERVE	0	(715)	(100)
400200	CARRY FORWARD	0	1,021,162	1,051,959
	Subtotal	**200,840**	**1,142,925**	**1,054,000**
Total Revenues		**223,879**	**1,157,225**	**1,056,000**

Department: 5213

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	157,225	44,000
	Subtotal	**0**	**157,225**	**44,000**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	1,000,000	1,012,000
	Subtotal	**0**	**1,000,000**	**1,012,000**
Total Expenditures		**0**	**1,157,225**	**1,056,000**

405 SOLID WASTE CIP

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	79,875	79,800	5,900
361300	INVEST INTEREST (INC/DEC)	564,812	0	0
	Subtotal	**644,686**	**79,800**	**5,900**
Revenue Sources Other				
381401	TRANSFER - LANDFILL	2,000,000	2,000,000	2,000,000
400100	5% RESERVE	0	(3,990)	(295)
400200	CARRY FORWARD	0	21,020,623	22,350,873
	Subtotal	**2,000,000**	**23,016,633**	**24,350,578**
Total Revenues		**2,644,686**	**23,096,433**	**24,356,478**

Department: 5215

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	105,703	100,000	100,000
54400	RENTALS & LEASES	261,901	193,350	466,520
	Subtotal	**367,603**	**293,350**	**566,520**
Capital Outlay				
56100	LAND	0	9,000,000	11,980,428
56300	IMPROVE OTHER THAN BLDG	0	932,250	1,000,000
56400	MACHINERY & EQUIPMENT	0	0	783,264
	Subtotal	**0**	**9,932,250**	**13,763,692**
Debt Service				
57100	PRINCIPAL	0	90,352	0
57200	INTEREST	1,455	1,000	0
	Subtotal	**1,455**	**91,352**	**0**
Non-Operating Expenditure				
60080	RES FOR CAPITAL PROJECTS	0	12,779,481	10,026,266
	Subtotal	**0**	**12,779,481**	**10,026,266**
Total Expenditures		**369,059**	**23,096,433**	**24,356,478**

Account #	Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Charges for Services					
343311	WATER SALES RETAIL		9,296,717	8,359,008	8,538,774
343511	W/W SALES - RETAIL		9,759,149	9,262,890	9,610,913
343611	SERVICE CHARGES		588,919	566,125	689,350
343613	PLAN REVIEW FEES		2,620	4,340	2,400
343614	INSPECTION FEES		87,024	83,828	94,110
		Subtotal	**19,734,429**	**18,276,191**	**18,935,547**
Fines and Forfeitures					
354120	WATERING VIOLATIONS		2,880	2,580	3,193
		Subtotal	**2,880**	**2,580**	**3,193**
Miscellaneous Revenues					
361100	INTEREST		36,972	25,231	22,919
361200	MONEY MKT & LGIP INTEREST		181,154	130,000	25,555
361300	INVEST INTEREST (INC/DEC)		281,015	100,000	29,008
369300	MISC REVENUE-SETTLEMENTS		2,606,447	0	0
369900	OTHER MISC REVENUES		2,379	3,302	2,000
369915	PENALTIES		146,565	153,180	116,415
369961	REIMBURSEMENTS		159	0	0
369968	UTILITY REIMBURSEMENTS		3,184	0	0
369995	WATER & SEWER LINE EXTEN		58,240	0	0
		Subtotal	**3,316,115**	**411,713**	**195,897**
Interfund Transfers					
381000	INTERFUND TRANSFERS		7,494,471	0	0
381200	TRANSFER - SPEC ASSMTS		724,808	865,645	269,250
381401	TRANSFER - LANDFILL		8,009	0	3,000
		Subtotal	**8,227,288**	**865,645**	**272,250**
Statutory Reserves					
400100	5% RESERVE		0	(934,525)	(956,732)
		Subtotal	**0**	**(934,525)**	**(956,732)**
Cash Carry Forward					
400200	CARRY FORWARD		0	21,818,168	21,564,619
		Subtotal	**0**	**21,818,168**	**21,564,619**
Other					
389700	CAPITAL CONTRIBUTIONS		146,013	0	0
		Subtotal	**146,013**	**0**	**0**
TOTAL CITRUS CO UTILTIES			**31,426,724**	**40,439,772**	**40,014,774**

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 26,000 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

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Secretary	1	1	1
Senior Secretary	1	1	1
Executive Secretary	1	1	1
Billing Review Coordinator	1	1	1
Customer Service Specialist	2	0	0
Billing Specialist I	3	5	5
Billing Specialist II	1	1	1
Administrative Coordinator	1	1	1
Billing Operations Manager	1	1	1
Purchasing Technician	1	1	1
Fiscal Specialist III	1	1	1
Engineer	0	1	1
Engineering Inspector	3	4	4
Engineering Design Technician	1	0	0
Utilities Technician I	4	13	13
Utilities Maintenance Worker	8	0	0

Utilities Operator I	2	2	2
Utilities Operator II	10	10	10
Utilities Construction Technician	1	1	1
Utilities Construction Specialist	1	1	1
Utilities Construction Foreman	1	1	1
Utilities Instrumentation Technician	2	2	2
Utility Construction Tech II	1	1	1
Utility Compliance Manager	1	1	1
Utility Field Operations Supv	2	2	2
Utility Maintenance Tech	1	1	1
Utilities Technician II	15	16	16
Utilities Technician III	4	4	4
Utilities Technician IV	0	0	4
Assistant Plant Operations Manager	0	0	1
Treatment Plant Operations Mgr	1	1	1
Utilities Operator III	2	2	2
Utilities Senior Engineer	1	1	1
Utilities Maintenance Supervisor	1	1	1
Utilities Operations Manager	1	1	1
Utility Operations Division Director	1	1	1
Billing Systems Analyst	1	1	1
Utility Accounts Analyst	2	2	3
Water Conservation Specialist	3	3	3
FL Friendly Landscaping Program Coord	1	1	1
Water Resource Project Mgr	3	3	3
Billing Systems Manager	1	1	1
Water Conservation Manager	1	1	1
Utility Planning & Engineering Director	1	1	1
Utilities Business Service Director	1	1	1
Water Resources Director	1	1	1
Meter Reader I	3	3	3
Meter Reader II	1	1	1
Meter Reader Lead	1	1	1
Part-Time			
Grant Administration & Compliance Manager	1	1	1
Grant Administrator II	1	1	1
Utility Maintenance Tech	0	1	1
	100	**104**	**110**

9000 CITRUS CO UTILITIES

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	3,982,772	4,164,527	4,499,279	4,762,539	4,762,539
51299	LABOR-CONTRA ACCOUNT	(88,988)	0	0	0	0
51306	CASUAL LABOR	3,622	5,000	5,000	5,000	5,000
51400	OVERTIME	0	250,000	150,000	150,000	150,000
52100	FICA TAXES	288,888	318,586	344,195	364,334	364,334
52200	RETIREMENT CONTRIBUTIONS	376,001	449,092	511,398	551,238	551,238
52300	LIFE & HEALTH INSURANCE	628,268	697,756	768,665	775,832	775,832
52350	OPEB-PROP FUNDS ONLY	37,608	0	0	0	0
52400	WORKERS' COMPENSATION	112,337	114,520	107,583	117,047	117,047
52500	UNEMPLOYMENT COMPENSATION	0	10,000	5,000	5,000	5,000
	Subtotal	**5,340,509**	**6,009,481**	**6,391,120**	**6,730,990**	**6,730,990**
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	894,000	940,000	890,000	890,000
53400	OTHER CONTRACTUAL SERV	495,949	1,626,125	1,286,125	1,286,125	1,286,125
53410	TESTING	80,322	110,000	110,000	110,000	110,000
53416	SOFTWARE AS A SERVICE	19,950	20,080	20,080	28,579	28,579
53420	CONTR SERV - W R W S A	27,687	30,000	30,000	30,000	30,000
53426	SLUDGE REMOVAL	335,808	400,000	500,000	500,000	500,000
53454	CONTR SERV-PLT OPR MAINT	16,502	25,000	25,000	25,000	25,000
54000	TRAVEL & PER DIEM	525	12,311	11,850	11,850	11,850
54100	COMMUNICATIONS SERVICES	49,648	64,132	59,382	59,382	59,382
54201	POSTAGE	143,094	172,500	183,500	183,500	183,500
54300	UTILITY SERVICES	1,077,527	1,338,800	1,472,300	1,372,300	1,372,300
54400	RENTALS & LEASES	7,254	13,000	10,000	10,000	10,000
54402	EQUIPMENT RENTAL	2,545	7,000	7,000	7,000	7,000
54410	WATER/WW PURCHASES	452,943	377,500	312,000	380,000	380,000
54500	INSURANCE	227,246	200,000	230,000	230,000	230,000
54550	GENERAL LIABILITY CLAIMS	162,606	75,745	163,363	163,363	163,363
54600	REPAIR & MAINTENANCE	11,770	40,000	50,000	40,000	40,000
54603	VEHICLE MAINTENANCE	279,100	172,000	242,480	242,480	242,480
54604	MAINTENANCE - BUILDINGS	36,638	106,700	28,000	28,000	28,000
54605	EQUIPMENT MAINTENANCE	171,855	339,603	369,774	348,755	348,755
54615	SOFTWARE MAINT/SUPPORT	86,458	89,818	107,010	143,952	143,952
54620	RESTORATION/EROSION CTRL	41,776	85,000	85,000	85,000	85,000
54700	PRINTING & BINDING	1,823	2,000	1,000	1,000	1,000
54800	PROMOTIONAL ACTIVITIES	1,367	9,000	8,000	8,000	8,000
54912	FEES & PERMITS	16,944	39,000	39,000	39,000	39,000

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
54921	ADVERTISING	119	500	500	500	500
55100	OFFICE SUPPLIES	17,035	25,048	25,048	19,240	19,240
55120	OFFICE/NON-CAP EQUIPMENT	1,803	7,500	32,300	600	600
55201	TOOLS IMP. & SPEC. CLOTH	24,365	35,000	30,000	30,000	30,000
55205	UNIFORMS	27,306	42,000	43,300	43,300	43,300
55207	CHEMICALS	222,435	229,500	324,000	324,000	324,000
55208	FUEL & LUBES	192,619	225,000	250,000	250,000	250,000
55210	MISC SUPPLIES	74,563	80,000	82,000	80,000	80,000
55211	JANITORIAL SUPPLIES	6,875	12,000	10,000	10,000	10,000
55226	SAFETY SUPPLIES	10,442	7,500	10,000	10,000	10,000
55270	COMPUTER ACCESSORIES	32,239	19,840	24,794	23,370	23,370
55275	COMPUTER SOFTWARE	32,387	12,491	11,986	10,864	10,864
55400	DUES BKS SUBSCR MEM PUBL	3,397	10,145	9,020	9,020	9,020
55500	TRAINING	5,401	27,215	25,020	25,020	25,020
55960	DEPRECIATION EXPENSE	6,560,115	0	0	0	0
	Subtotal	**10,958,440**	**6,983,053**	**7,168,832**	**7,059,200**	**7,059,200**
Capital Outlay						
56100	LAND	0	30,000	20,000	20,000	20,000
56200	BUILDINGS	0	139,000	0	0	0
56300	IMPROVE OTHER THAN BLDG	405,361	5,299,539	2,104,000	1,275,000	3,061,558
56306	LINE EXTENSION	650	100,000	100,000	100,000	100,000
56307	TOPEKA CS LINE EXTENSIONS	40	100,000	175,000	175,000	175,000
56400	MACHINERY & EQUIPMENT	0	658,250	479,500	362,000	362,000
	Subtotal	**406,051**	**6,326,789**	**2,878,500**	**1,932,000**	**3,718,558**
Debt Service						
57100	PRINCIPAL	0	2,715,950	2,789,100	2,789,100	2,789,100
57200	INTEREST	1,630,828	1,589,575	1,511,800	1,511,800	1,511,800
57300	PAYING AGENT FEES	103,464	525	525	525	525
57350	AMORTIZATION	(288,334)	0	0	0	0
	Subtotal	**1,445,959**	**4,306,050**	**4,301,425**	**4,301,425**	**4,301,425**
Non-Operating Expenses						
59100	TRANSFERS	9,664,106	87,213	85,813	85,813	85,813
59101	TRANSFERS TO OTHER FUNDS	616,474	755,845	781,158	781,158	781,158
59123	TRANSFER - INDIRECT COST	1,054,576	1,054,576	1,054,576	1,054,576	1,054,576
59134	RENEWAL & REPLACEMENT	1,100,000	850,000	600,000	600,000	600,000
59135	WRWSA RENEWAL & REPLACE	0	180,000	180,000	180,000	180,000
59159	TRANS FLEET VEH TRUST	169,460	115,000	195,000	195,000	195,000
60080	RES FOR CAPITAL PROJECTS	0	13,876,765	14,587,054	15,308,054	15,308,054
	Subtotal	**12,604,616**	**16,919,399**	**17,483,601**	**18,204,601**	**18,204,601**
	CITRUS CO UTILITIES	**30,755,575**	**40,544,772**	**38,223,478**	**38,228,216**	**40,014,774**

450N UTILITIES-NEIGHBORS HELP

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	437	0	0
	Subtotal	**437**	**0**	**0**
Revenue Sources Other				
400200	CARRY FORWARD	0	41,398	45,496
	Subtotal	**0**	**41,398**	**45,496**
Total Revenues		**437**	**41,398**	**45,496**

Department: 9000N

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
58300	OTHER GRANTS & AIDS	(5,612)	5,000	5,000
61000	RESERVED BUDGET FUND BAL	0	36,398	40,496
	Subtotal	**(5,612)**	**41,398**	**45,496**
Total Expenditures		**(5,612)**	**41,398**	**45,496**

450W WRWSA WTR CONSERV GRANT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
337320	WRWSA LOCAL GRANT	41,155	0	0
361200	MONEY MKT & LGIP INTEREST	641	0	0
	Subtotal	**41,797**	**0**	**0**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	45,998	45,650	44,250
400200	CARRY FORWARD	0	9,692	23,159
	Subtotal	**45,998**	**55,342**	**67,409**
Total Revenues		**87,795**	**55,342**	**67,409**

Department: 9000W

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54800	PROMOTIONAL ACTIVITIES	82,311	45,650	44,250
	Subtotal	**82,311**	**45,650**	**44,250**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	9,692	23,159
	Subtotal	**0**	**9,692**	**23,159**
Total Expenditures		**82,311**	**55,342**	**67,409**

451 CCU WATER CONN FEES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	53,088	50,000	8,622
	Subtotal	**53,088**	**50,000**	**8,622**
Revenue Sources Other				
389120	WATER CONNECTION FEE	614,862	400,000	575,000
400100	5% RESERVE	0	(2,500)	(432)
400200	CARRY FORWARD	0	4,848,295	3,117,316
	Subtotal	**614,862**	**5,245,795**	**3,691,884**
Total Revenues		**667,950**	**5,295,795**	**3,700,506**

Department: 9600

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	85,000	0
	Subtotal	**0**	**85,000**	**0**
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	2,530,000	1,525,000
56305	IMPROVE - FIRE HYDRANTS	0	0	154,000
56400	MACHINERY & EQUIPMENT	0	255,000	125,000
	Subtotal	**0**	**2,785,000**	**1,804,000**
Non-Operating Expenditure				
60080	RES FOR CAPITAL PROJECTS	0	2,425,795	1,896,506
	Subtotal	**0**	**2,425,795**	**1,896,506**
Total Expenditures		**0**	**5,295,795**	**3,700,506**

451A CCU WWTR CONN FEES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	41,991	24,000	7,104
	Subtotal	**41,991**	**24,000**	**7,104**
Revenue Sources Other				
389230	SEWER CONNECTION FEE	937,440	650,000	800,650
400100	5% RESERVE	0	(1,200)	(356)
400200	CARRY FORWARD	0	3,682,364	5,404,871
	Subtotal	**937,440**	**4,331,164**	**6,205,165**
Total Revenues		**979,431**	**4,355,164**	**6,212,269**

Department: 9601A

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	225,000	0
	Subtotal	**0**	**225,000**	**0**
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	1,789,000	3,596,750
56400	MACHINERY & EQUIPMENT	0	130,000	0
	Subtotal	**0**	**1,919,000**	**3,596,750**
Non-Operating Expenditure				
59100	TRANSFERS	7,800	0	0
59123	TRANSFER - INDIRECT COST	3,213	3,213	3,213
60080	RES FOR CAPITAL PROJECTS	0	2,207,951	2,612,306
	Subtotal	**11,013**	**2,211,164**	**2,615,519**
Total Expenditures		**11,013**	**4,355,164**	**6,212,269**

452 CCU UTIL REN/REPLCMT

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	38,381	20,000	5,939
	Subtotal	**38,381**	**20,000**	**5,939**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	0	250,000	500,000
381450	TRANSFER - UTILITIES	1,100,000	850,000	600,000
400100	5% RESERVE	0	(1,000)	(297)
400200	CARRY FORWARD	0	2,107,192	2,280,829
	Subtotal	**1,100,000**	**3,206,192**	**3,380,532**
Total Revenues		**1,138,381**	**3,226,192**	**3,386,471**

Department: 9400

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54605	EQUIPMENT MAINTENANCE	236,402	430,000	480,000
	Subtotal	**236,402**	**430,000**	**480,000**
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	875,000	735,000
56400	MACHINERY & EQUIPMENT	2,625	885,000	1,215,000
	Subtotal	**2,625**	**1,760,000**	**1,950,000**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	1,036,192	956,471
	Subtotal	**0**	**1,036,192**	**956,471**
Total Expenditures		**239,027**	**3,226,192**	**3,386,471**

453 WRWSA RENEWAL AND REPLACE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources Other				
381450	TRANSFER - UTILITIES	0	180,000	180,000
400200	CARRY FORWARD	0	89,991	105,810
	Subtotal	**0**	**269,991**	**285,810**
Total Revenues		**0**	**269,991**	**285,810**

Department: 9700

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
54600	REPAIR & MAINTENANCE	4,074	150,000	115,000
54605	EQUIPMENT MAINTENANCE	0	50,000	50,000
	Subtotal	**4,074**	**200,000**	**165,000**
Capital Outlay				
56400	MACHINERY & EQUIPMENT	0	8,000	0
	Subtotal	**0**	**8,000**	**0**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	61,991	120,810
	Subtotal	**0**	**61,991**	**120,810**
Total Expenditures		**4,074**	**269,991**	**285,810**

454 WTR & WSTWTR AVAILABILITY

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
325210	WATER AVAILABILITY ASSMT	497,478	518,000	500,000
325220	WASTEWATER AVAILABILITY	149,410	150,000	150,000
361200	MONEY MKT & LGIP INTEREST	3,347	3,000	900
	Subtotal	**650,235**	**671,000**	**650,900**
Revenue Sources Other				
400100	5% RESERVE	0	(33,550)	(32,545)
400200	CARRY FORWARD	0	534,418	945,852
	Subtotal	**0**	**500,868**	**913,307**
Total Revenues		**650,235**	**1,171,868**	**1,564,207**

Department: 9454

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	15,000	15,000
53400	OTHER CONTRACTUAL SERV	0	250	250
54201	POSTAGE	208	13,000	13,000
54907	COMMISSIONS-PROPERTY APPR	23,278	13,500	23,278
54908	COMMISSIONS - TAX COLL	12,938	13,500	13,500
54921	ADVERTISING	121	175	175
55100	OFFICE SUPPLIES	0	500	500
	Subtotal	**36,544**	**55,925**	**65,703**
Non-Operating Expenditure				
59100	TRANSFERS	59,375	6,500	6,500
59134	RENEWAL & REPLACEMENT	0	250,000	500,000
61000	RESERVED BUDGET FUND BAL	0	859,443	992,004
	Subtotal	**59,375**	**1,115,943**	**1,498,504**
Total Expenditures		**95,919**	**1,171,868**	**1,564,207**

456 UTILITIES FLEET

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	8,009	8,000	960
364100	GOVDEALS - TAXABLE	2,060	0	0
	Subtotal	**10,068**	**8,000**	**960**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	169,460	115,000	195,000
400100	5% RESERVE	0	(400)	(48)
400200	CARRY FORWARD	0	644,149	641,142
	Subtotal	**169,460**	**758,749**	**836,094**
Total Revenues		**179,528**	**766,749**	**837,054**

Department: 9100

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56400	MACHINERY & EQUIPMENT	32,551	152,000	276,000
	Subtotal	**32,551**	**152,000**	**276,000**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	614,749	561,054
	Subtotal	**0**	**614,749**	**561,054**
Total Expenditures		**32,551**	**766,749**	**837,054**

Account Title		2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Licenses and Permits				
BUILDING PERMITS		3,140,475	2,900,000	3,000,000
	Subtotal	**3,140,475**	**2,900,000**	**3,000,000**
Miscellaneous Revenues				
SBA INTEREST		55,876	27,600	10,000
OTHER MISC REVENUES		61,970	0	0
	Subtotal	**117,846**	**27,600**	**10,000**
Statutory Reserves				
5% RESERVE		0	(146,380)	(150,500)
	Subtotal	**0**	**(146,380)**	**(150,500)**
Cash Carry Forward				
CASH CARRY FORWARD		0	4,334,918	3,655,465
	Subtotal	**0**	**4,334,918**	**3,655,465**
BUILDING DEPARTMENT		**3,258,321**	**7,116,138**	**6,514,965**

Goal

The Building Division enforces Federal standards, state statutes, local ordinances, and adopted codes, and related technical standards governing construction. Responsibilities include review of all permit application submittals for completeness and all code compliance, coordinating of all non-residential permitting and review processes, as well as schedule and chair all pre-application meetings, review all construction plans and specifications for compliance with applicable standards, perform all field inspections of construction for compliance with approved plans and minimum technical standards and provide staff support to the Code Review and Appeals Board, review and maintain a current Contractor Licensing data base and enforcement of Contractor Licensing laws.

In addition, this Building Division also administers FEMA's Floodplain Management Program which includes flood reviews, permitting, outreach, inspections, along with a substantial discount of 25 % in insurance premiums to citizens of Citrus County, due to our division's participation in this very important program. Fire Plan Reviews and Fire Inspections in accordance with Fire Code are also conducted by our division. Another responsibility of Building Division staff is the review of site plans for compliance in accordance with the Citrus County Land Development Code.

Core Objectives

One of the major goals and a huge project this year for the Building Division, will be the implementation of a new global permitting software system INFOR IPS CDR, that will include the conversion of the current software that our division and department has utilized and is comprised of 21 years of data, as well the development, deployment, integration and implementation of the new software. This will be a monumental project that will utilize many of our current staff to implement.

Another major goal and huge project this next year, will be the continuation of the cross training of both Building Division staff in Land Development functions and duties, and Land Development / Site Plan Review staff in Building Division functions and duties, with the assimilation of all staff under the Building Division. This merger is a continued effort to streamline the permitting, site plan review, and plan review functions and processes.

With the construction of the Suncoast Parkway through Citrus County, we anticipate tremendous growth, therefore 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 very timely manner. Our key goals this year are the continued streamlining and automation of processes, as well as reducing the overall permitting turnaround time from permit application submittal to issuance of the permits.

We will strive to maintain a well-qualified professional staff, at appropriate levels, that match the continued steady economic growth of Citrus County since 2011, in order to properly discharge duties while maximizing efficiencies. We will also be closely monitoring revenues and expenditures on a regular basis, as well as provide the best possible service and in the most timely manner.

We will continue working with all new contractors and existing contractors this upcoming year to educate, train and transition the contractors and other departments from paper permit submittals to electronic permit submittals. This will promote and increase participation in Online Permitting system including the scanning of paper documents into electronic documents as well as digitally sealed construction plans. In addition, we will continue to work this year to improve our electronic record document management program that will not only capture images and information of current documentation being submitted in live real time, but also electronically convert existing paper records, files, and documentation, etc.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Senior Secretary	1	1	1
License Compliance Officer	3	3	3
Flood Management Specialist	1	1	1
Inspector III	7	7	8
Plans Examiner	1	1	1

Trademaster Plans Examiner	1	1	1
Fire Plans Examiner	1	1	1
Contractor Services/Inspection Specialist	2	2	2
Development Review/Permitting Spec Asst	1	1	1
Development Review/Permitting Specialist III	0	0	1
Non-Residential Review Coordinator	0	0	2
Sr. Non-Residential Review Coordinator	1	1	0
Building Operations Manager	1	1	1
Assistant Building Official	1	1	1
Building Director/Building Official	1	1	1
Part-Time			
Development Review/Permitting Specialist III	10	10	10
Customer Service Supervisor	1	1	1
	33	**33**	**36**

3440 BUILDING DEPARTMENT

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	1,479,555	1,532,591	1,651,224	1,651,224	1,733,113
51306	CASUAL LABOR	0	0	0	10,000	10,000
51400	OVERTIME	0	8,000	0	8,000	8,000
52100	FICA TAXES	107,142	117,243	126,319	126,319	132,583
52200	RETIREMENT CONTRIBUTIONS	133,344	156,592	185,097	187,736	196,596
52300	LIFE & HEALTH INSURANCE	188,832	200,935	218,238	217,921	232,985
52350	OPEB-PROP FUNDS ONLY	17,420	0	0	0	0
52400	WORKERS' COMPENSATION	17,339	18,757	20,442	20,442	20,597
52500	UNEMPLOYMENT COMPENSATION	1,925	0	0	0	0
	Subtotal	**1,945,556**	**2,034,118**	**2,201,320**	**2,221,642**	**2,333,874**
Operating Expenses						
53102	CONTRACT ATTORNEY FEES	0	4,900	4,900	2,450	2,450
53400	OTHER CONTRACTUAL SERV	1,052	1,425	1,425	1,425	1,425
53416	SOFTWARE AS A SERVICE	0	0	31,348	31,348	31,348
54000	TRAVEL & PER DIEM	436	3,000	3,000	2,200	2,200
54100	COMMUNICATIONS SERVICES	8,292	12,661	12,661	12,661	12,661
54201	POSTAGE	2,400	2,720	2,720	2,720	2,720
54400	RENTALS & LEASES	1,540	3,800	3,800	3,800	3,800
54500	INSURANCE	1,978	3,000	3,000	3,000	3,000
54550	GENERAL LIABILITY CLAIMS	2,237	8,000	8,000	7,000	7,000
54600	REPAIR & MAINTENANCE	0	1,000	1,000	1,000	1,000
54603	VEHICLE MAINTENANCE	12,741	10,427	10,427	11,065	11,065
54605	EQUIPMENT MAINTENANCE	3,274	3,476	3,583	3,116	3,116
54615	SOFTWARE MAINT/SUPPORT	20,552	23,912	25,648	40,367	40,367
54700	PRINTING & BINDING	480	1,250	1,250	1,050	1,050
54916	BOARD RECORDING FEES	10	400	400	400	400
54921	ADVERTISING	1,350	2,160	2,160	2,160	2,160
55100	OFFICE SUPPLIES	8,025	6,275	6,275	5,465	5,465
55201	TOOLS IMP. & SPEC. CLOTH	91	1,250	1,250	1,250	1,250
55205	UNIFORMS	2,828	3,430	3,430	3,805	3,805
55208	FUEL & LUBES	27,948	34,248	56,348	46,348	46,348
55221	MEALS	0	600	600	600	600
55270	COMPUTER ACCESSORIES	19,212	5,785	15,750	5,654	5,654
55275	COMPUTER SOFTWARE	5,382	0	882	882	882
55400	DUES BKS SUBSCR MEM PUBL	10,019	3,890	3,890	3,890	3,890
55500	TRAINING	1,600	5,400	5,400	4,900	4,900
55960	DEPRECIATION EXPENSE	26,521	0	0	0	0

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
	Subtotal	**157,968**	**143,009**	**209,147**	**198,556**	**198,556**
Capital Outlay						
56200	BUILDINGS	(63)	0	0	0	0
56400	MACHINERY & EQUIPMENT	9,778	0	0	29,000	29,000
	Subtotal	**9,715**	**0**	**0**	**29,000**	**29,000**
Non-Operating Expenses						
59100	TRANSFERS	1,514,012	1,014,012	14,012	514,012	514,012
59123	TRANSFER - INDIRECT COST	361,377	361,377	361,377	361,377	361,377
59159	TRANS FLEET VEH TRUST	257,700	257,700	257,700	257,700	257,700
61000	RESERVED BUDGET FUND BAL	0	3,305,922	2,932,678	2,932,678	2,820,446
	Subtotal	**2,133,089**	**4,939,011**	**3,565,767**	**4,065,767**	**3,953,535**
	BUILDING DEPARTMENT	**4,246,328**	**7,116,138**	**5,976,234**	**6,514,965**	**6,514,965**

476 BUILDING DEPT VEH TRUST

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	3,702	0	0
364100	GOVDEALS - TAXABLE	1,225	0	0
	Subtotal	**4,927**	**0**	**0**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	257,700	257,700	257,700
400200	CARRY FORWARD	0	356,031	614,433
	Subtotal	**257,700**	**613,731**	**872,133**
Total Revenues		**262,627**	**613,731**	**872,133**

Department: 3455

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	613,731	872,133
	Subtotal	**0**	**613,731**	**872,133**
Total Expenditures		**0**	**613,731**	**872,133**

477 BUILDING INSP TECHNOLOGY

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
361200	MONEY MKT & LGIP INTEREST	5,244	0	0
	Subtotal	**5,244**	**0**	**0**
Revenue Sources Other				
381000	INTERFUND TRANSFERS	1,500,000	1,000,000	500,000
400200	CARRY FORWARD	0	1,500,000	1,081,933
	Subtotal	**1,500,000**	**2,500,000**	**1,581,933**
Total Revenues		**1,505,244**	**2,500,000**	**1,581,933**

Department: 3456

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	28,480	0
53400	OTHER CONTRACTUAL SERV	826	846,000	300,000
55270	COMPUTER ACCESSORIES	0	85,000	85,000
55275	COMPUTER SOFTWARE	9,720	1,500,000	0
55500	TRAINING	0	40,000	40,000
	Subtotal	**10,546**	**2,499,480**	**425,000**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	520	1,156,933
	Subtotal	**0**	**520**	**1,156,933**
Total Expenditures		**10,546**	**2,500,000**	**1,581,933**

Account #	Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Charges for Services				
342600	AMBULANCE FEES	0	0	9,946,454
342930	MEDICAID REIMBURSEMENT	0	0	98,000
	Subtotal	**0**	**0**	**10,044,454**
Interfund Transfers				
381000	INTERFUND TRANSFERS	0	0	1,186,746
381001	TRANSFER - GENERAL FUND	0	0	1,749,522
	Subtotal	**0**	**0**	**2,936,268**
TOTAL EMERGENCY MEDICAL SERVICE		**0**	**0**	**12,980,722**

Goal

Emergency Medical Services provides Advanced Life Support (ALS) emergency and non-emergency ambulance service to residents and visitors of Citrus County.

Core Objectives

To provide the highest quality or pre-hospital medical care as rapidly as possible.

Staffing

	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Full-Time			
Inventory Control Coordinator	0	0	1
Medical Billing Specialist	0	0	1
Fire Recue Inventory Supply Manager	0	0	1
EMT 12 Hour	0	0	5
EMT 24 Hour	0	0	36
Paramedic 12 Hour	0	0	5
Paramedic 24 Hour	0	0	36
Quality Assurance Specialist	0	0	1
Communnity Outreach/Paramedic	0	0	1
Division Chief of EMS Training	0	0	1
Division Chief of EMS	0	0	1
	0	**0**	**89**

4180 EMERGENCY MEDICAL SERVICE

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
Personnel Services						
51200	REGULAR SALARIES & WAGES	0	0	0	0	4,825,352
51306	CASUAL LABOR	0	0	0	0	500,000
52100	FICA TAXES	0	0	0	0	407,389
52200	RETIREMENT CONTRIBUTIONS	0	0	0	0	1,373,049
52300	LIFE & HEALTH INSURANCE	0	0	0	0	683,617
52400	WORKERS' COMPENSATION	0	0	0	0	291,632
	Subtotal	**0**	**0**	**0**	**0**	**8,081,039**
Operating Expenses						
53100	PROFESSIONAL SERVICES	0	0	0	0	5,800
53400	OTHER CONTRACTUAL SERV	0	0	0	0	562,226
54100	COMMUNICATIONS SERVICES	0	0	0	0	48,358
54201	POSTAGE	0	0	0	0	500
54300	UTILITY SERVICES	0	0	0	0	25,147
54400	RENTALS & LEASES	0	0	0	0	1,000,155
54500	INSURANCE	0	0	0	0	78,477
54550	GENERAL LIABILITY CLAIMS	0	0	0	0	60,000
54600	REPAIR & MAINTENANCE	0	0	0	0	16,068
54603	VEHICLE MAINTENANCE	0	0	0	0	337,180
54605	EQUIPMENT MAINTENANCE	0	0	0	0	248,487
54615	SOFTWARE MAINT/SUPPORT	0	0	0	0	317,861
54700	PRINTING & BINDING	0	0	0	0	3,000
54800	PROMOTIONAL ACTIVITIES	0	0	0	0	1,400
55100	OFFICE SUPPLIES	0	0	0	0	3,300
55120	OFFICE/NON-CAP EQUIPMENT	0	0	0	0	68,300
55205	UNIFORMS	0	0	0	0	46,545
55208	FUEL & LUBES	0	0	0	0	308,284
55221	MEALS	0	0	0	0	1,000
55270	COMPUTER ACCESSORIES	0	0	0	0	14,950
55280	MEDICAL SUPPLIES	0	0	0	0	487,327
55400	DUES BKS SUBSCR MEM PUBL	0	0	0	0	1,592
	Subtotal	**0**	**0**	**0**	**0**	**3,635,957**
Capital Outlay						
56400	MACHINERY & EQUIPMENT	0	0	0	0	860,000
	Subtotal	**0**	**0**	**0**	**0**	**860,000**
Non-Operating Expenses						
59100	TRANSFERS	0	0	0	0	337,585
61000	RESERVED BUDGET FUND BAL	0	0	0	0	66,141

Account	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Department	2021-2022 Recommended	2021-2022 Approved
	Subtotal	**0**	**0**	**0**	**0**	**403,726**
	EMERGENCY MEDICAL SERVICE	**0**	**0**	**0**	**0**	**12,980,722**

Impact Fee Districts

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 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	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	40,791	30,000	45,000
361200	MONEY MKT & LGIP INTEREST	303	250	75
	Subtotal	**41,095**	**30,250**	**45,075**
Revenue Sources Other				
400100	5% RESERVE	0	(1,513)	(2,254)
400200	CARRY FORWARD	0	42,605	92,494
	Subtotal	**0**	**41,092**	**90,240**
Total Revenues		**41,095**	**71,342**	**135,315**

Department: 2829

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 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	0	55,311	119,284
	Subtotal	**16,031**	**71,342**	**135,315**
Total Expenditures		**16,031**	**71,342**	**135,315**

620 FIRE IMPACT FEES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	295,128	240,000	300,000
361200	MONEY MKT & LGIP INTEREST	7,087	7,500	1,500
	Subtotal	**302,215**	**247,500**	**301,500**
Revenue Sources Other				
400100	5% RESERVE	0	(12,375)	(15,075)
400200	CARRY FORWARD	0	787,572	1,315,675
	Subtotal	**0**	**775,197**	**1,300,600**
Total Revenues		**302,215**	**1,022,697**	**1,602,100**

Department: 2814

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
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	0	1,014,585	1,593,988
	Subtotal	**8,112**	**1,022,697**	**1,602,100**
Total Expenditures		**8,112**	**1,022,697**	**1,602,100**

619 LAW ENFORCEMENT IMP FEES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	265,719	200,000	250,000
361200	MONEY MKT & LGIP INTEREST	4,023	4,000	1,000
	Subtotal	**269,742**	**204,000**	**251,000**
Revenue Sources Other				
400100	5% RESERVE	0	(10,200)	(12,550)
400200	CARRY FORWARD	0	478,960	876,034
	Subtotal	**0**	**468,760**	**863,484**
Total Revenues		**269,742**	**672,760**	**1,114,484**

Department: 2813

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
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	0	628,592	1,070,316
	Subtotal	**44,168**	**672,760**	**1,114,484**
Total Expenditures		**44,168**	**672,760**	**1,114,484**

622 LIBRARY IMPACT FEES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	243,652	180,000	300,000
361200	MONEY MKT & LGIP INTEREST	4,269	4,500	900
	Subtotal	**247,921**	**184,500**	**300,900**
Revenue Sources Other				
400100	5% RESERVE	0	(9,225)	(15,045)
400200	CARRY FORWARD	0	486,110	839,010
	Subtotal	**0**	**476,885**	**823,965**
Total Revenues		**247,921**	**661,385**	**1,124,865**

Department: 2816

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Debt Service				
57100	PRINCIPAL	44,841	47,180	49,130
57200	INTEREST	15,226	14,024	12,809
	Subtotal	**60,067**	**61,204**	**61,939**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	217	217	217
61000	RESERVED BUDGET FUND BAL	0	599,964	1,062,709
	Subtotal	**217**	**600,181**	**1,062,926**
Total Expenditures		**60,284**	**661,385**	**1,124,865**

636 PARK IMPACT FEES/DIST 1

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	56,546	40,000	0
361200	MONEY MKT & LGIP INTEREST	870	900	200
	Subtotal	**57,416**	**40,900**	**200**
Revenue Sources Other				
400100	5% RESERVE	0	(2,045)	(10)
400200	CARRY FORWARD	0	80,139	184,937
	Subtotal	**0**	**78,094**	**184,927**
Total Revenues		**57,416**	**118,994**	**185,127**

Department: 2836

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	417	0	0
	Subtotal	**417**	**0**	**0**
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	0	180,000
	Subtotal	**0**	**0**	**180,000**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	189	189	189
61000	RESERVED BUDGET FUND BAL	0	118,805	4,938
	Subtotal	**189**	**118,994**	**5,127**
Total Expenditures		**606**	**118,994**	**185,127**

637 PARK IMPACT FEES/DIST 2

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	275,016	180,000	0
324100	IMPACT FEE CREDIT USED	53,217	0	0
361200	MONEY MKT & LGIP INTEREST	3,049	2,500	1,000
	Subtotal	**331,281**	**182,500**	**1,000**
Revenue Sources Other				
400100	5% RESERVE	0	(9,125)	(50)
400200	CARRY FORWARD	0	380,812	528,852
	Subtotal	**0**	**371,687**	**528,802**
Total Revenues		**331,281**	**554,187**	**529,802**

Department: 2837

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	180,000	60,000
	Subtotal	**0**	**180,000**	**60,000**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	225	225	225
61000	RESERVED BUDGET FUND BAL	0	373,962	469,577
	Subtotal	**225**	**374,187**	**469,802**
Total Expenditures		**225**	**554,187**	**529,802**

638 PARK IMPACT FEES/DIST 3

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	118,402	90,000	0
361200	MONEY MKT & LGIP INTEREST	1,596	1,500	400
	Subtotal	**119,998**	**91,500**	**400**
Revenue Sources Other				
400100	5% RESERVE	0	(4,575)	(20)
400200	CARRY FORWARD	0	190,430	348,097
	Subtotal	**0**	**185,855**	**348,077**
Total Revenues		**119,998**	**277,355**	**348,477**

Department: 2838

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	231	231	231
61000	RESERVED BUDGET FUND BAL	0	277,124	348,246
	Subtotal	**231**	**277,355**	**348,477**
Total Expenditures		**231**	**277,355**	**348,477**

639 PARK IMPACT FEES/DIST 4

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	60,068	45,000	0
361200	MONEY MKT & LGIP INTEREST	1,262	1,300	300
	Subtotal	**61,330**	**46,300**	**300**
Revenue Sources Other				
400100	5% RESERVE	0	(2,315)	(15)
400200	CARRY FORWARD	0	143,629	283,770
	Subtotal	**0**	**141,314**	**283,755**
Total Revenues		**61,330**	**187,614**	**284,055**

Department: 2839

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	189	189	189
61000	RESERVED BUDGET FUND BAL	0	187,425	283,866
	Subtotal	**189**	**187,614**	**284,055**
Total Expenditures		**189**	**187,614**	**284,055**

640 PARKS IMPACT FEES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	0	0	675,000
361200	MONEY MKT & LGIP INTEREST	0	0	1,000
	Subtotal	**0**	**0**	**676,000**
Revenue Sources Other				
400100	5% RESERVE	0	0	(33,800)
	Subtotal	**0**	**0**	**(33,800)**
Total Revenues		**0**	**0**	**642,200**

Department: 6640

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	0	0	165,000
	Subtotal	**0**	**0**	**165,000**
Non-Operating Expenditure				
61000	RESERVED BUDGET FUND BAL	0	0	477,200
	Subtotal	**0**	**0**	**477,200**
Total Expenditures		**0**	**0**	**642,200**

623 PUBLIC BLDGS IMPACT FEE

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	248,397	170,000	250,000
361200	MONEY MKT & LGIP INTEREST	1,808	1,500	300
	Subtotal	**250,206**	**171,500**	**250,300**
Revenue Sources Other				
400100	5% RESERVE	0	(8,575)	(12,515)
400200	CARRY FORWARD	0	242,777	381,574
	Subtotal	**0**	**234,202**	**369,059**
Total Revenues		**250,206**	**405,702**	**619,359**

Department: 2830

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	209	209	209
59133	TRANSFER - DEBT SERVICE	100,000	240,000	240,000
61000	RESERVED BUDGET FUND BAL	0	165,493	379,150
	Subtotal	**100,209**	**405,702**	**619,359**
Total Expenditures		**100,209**	**405,702**	**619,359**

662 ROAD IMPACT FEES/DIST A

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	580,422	375,000	600,000
361200	MONEY MKT & LGIP INTEREST	12,056	5,000	2,400
	Subtotal	**592,478**	**380,000**	**602,400**
Revenue Sources Other				
400100	5% RESERVE	0	(19,000)	(30,120)
400200	CARRY FORWARD	0	246,013	1,193,379
	Subtotal	**0**	**227,013**	**1,163,259**
Total Revenues		**592,478**	**607,013**	**1,765,659**

Department: 2831

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56339	CR491-CR486 TO SR44	236,054	560,000	250,750
	Subtotal	**236,054**	**560,000**	**250,750**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	261	261	261
59133	TRANSFER - DEBT SERVICE	0	0	500,000
61000	RESERVED BUDGET FUND BAL	0	46,752	1,014,648
	Subtotal	**261**	**47,013**	**1,514,909**
Total Expenditures		**236,315**	**607,013**	**1,765,659**

663 ROAD IMPACT FEES/DIST B

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	119,469	150,000	175,000
324100	IMPACT FEE CREDIT USED	15,273	0	0
361200	MONEY MKT & LGIP INTEREST	2,468	2,000	700
	Subtotal	**137,210**	**152,000**	**175,700**
Revenue Sources Other				
400100	5% RESERVE	0	(7,600)	(8,785)
400200	CARRY FORWARD	0	478,963	721,877
	Subtotal	**0**	**471,363**	**713,092**
Total Revenues		**137,210**	**623,363**	**888,792**

Department: 2832

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56339	CR491-CR486 TO SR44	0	590,000	590,000
	Subtotal	**0**	**590,000**	**590,000**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	223	223	223
59133	TRANSFER - DEBT SERVICE	0	0	100,000
61000	RESERVED BUDGET FUND BAL	0	33,140	198,569
	Subtotal	**223**	**33,363**	**298,792**
Total Expenditures		**223**	**623,363**	**888,792**

664 ROAD IMPACT FEES/DIST C

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	362,743	260,000	300,000
361200	MONEY MKT & LGIP INTEREST	7,851	5,000	1,250
	Subtotal	**370,594**	**265,000**	**301,250**
Revenue Sources Other				
400100	5% RESERVE	0	(13,250)	(15,063)
400200	CARRY FORWARD	0	665,006	267,627
	Subtotal	**0**	**651,756**	**252,564**
Total Revenues		**370,594**	**916,756**	**553,814**

Department: 2833

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Capital Outlay				
56339	CR491-CR486 TO SR44	227,506	890,000	0
	Subtotal	**227,506**	**890,000**	**0**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	223	223	223
59133	TRANSFER - DEBT SERVICE	0	0	200,000
61000	RESERVED BUDGET FUND BAL	0	26,533	353,591
	Subtotal	**223**	**26,756**	**553,814**
Total Expenditures		**227,729**	**916,756**	**553,814**

665 ROAD IMPACT FEES/DIST D

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	188,228	160,000	275,000
324100	IMPACT FEE CREDIT USED	162,225	0	0
361200	MONEY MKT & LGIP INTEREST	8,098	5,000	1,200
	Subtotal	**358,551**	**165,000**	**276,200**
Revenue Sources Other				
400100	5% RESERVE	0	(8,250)	(13,810)
400200	CARRY FORWARD	0	548,935	342,702
	Subtotal	**0**	**540,685**	**328,892**
Total Revenues		**358,551**	**705,685**	**605,092**

Department: 2834

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	0	50,000
	Subtotal	**0**	**0**	**50,000**
Capital Outlay				
56339	CR491-CR486 TO SR44	36,625	694,500	86,800
	Subtotal	**36,625**	**694,500**	**86,800**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	433	433	433
59133	TRANSFER - DEBT SERVICE	0	0	175,000
61000	RESERVED BUDGET FUND BAL	0	10,752	292,859
	Subtotal	**433**	**11,185**	**468,292**
Total Expenditures		**37,058**	**705,685**	**605,092**

611 SCHOOL IMPACT FEES

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Revenue Sources				
324000	IMPACT FEES	1,086,059	820,000	1,000,000
361200	MONEY MKT & LGIP INTEREST	34,185	35,000	5,000
	Subtotal	**1,120,244**	**855,000**	**1,005,000**
Revenue Sources Other				
400100	5% RESERVE	0	(42,750)	(40,250)
400200	CARRY FORWARD	0	2,986,886	4,005,610
	Subtotal	**0**	**2,944,136**	**3,965,360**
Total Revenues		**1,120,244**	**3,799,136**	**4,970,360**

Department: 2800

Account #	Account Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Operating Expenditures				
53100	PROFESSIONAL SERVICES	0	71,931	50,000
	Subtotal	**0**	**71,931**	**50,000**
Capital Outlay				
56300	IMPROVE OTHER THAN BLDG	1,291,213	461,660	1,287,500
	Subtotal	**1,291,213**	**461,660**	**1,287,500**
Non-Operating Expenditure				
59123	TRANSFER - INDIRECT COST	294	294	294
61000	RESERVED BUDGET FUND BAL	0	3,265,251	3,632,566
	Subtotal	**294**	**3,265,545**	**3,632,860**
Total Expenditures		**1,291,507**	**3,799,136**	**4,970,360**

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. 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 a 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 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.

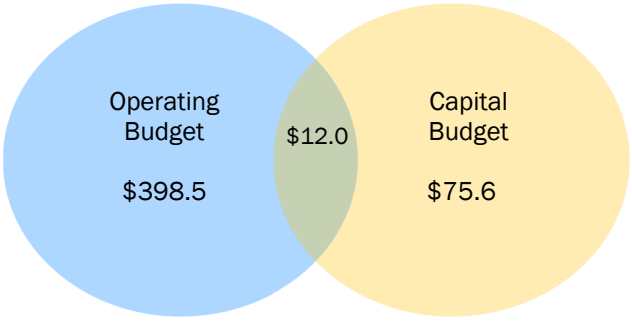
Capital budget decisions affect the operating budget in several ways. First and foremost is the amount of operating budget revenue that must be used to provide for debt service payments on any debt issued to fund capital projects. Fiscal Year 2021/2022 capital budget totals $75,552,033 or 23.2% of the County budget.

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 22 budget includes the following projects that will impact the operational budget in future years: County Road 491 Phase 2 Road Widening and 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 ($11.7 million for debt service and $0.3 million for operating costs).



$ in Millions

Future Year Impact—The estimated impact of the capital budget on the operating budget for fiscal years 2023-2026 is approximately $46.5 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 $11.7 million. Future debt service costs for fiscal years 2023-2026 total $45.5 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 21/22**	**FY 22/23**	**FY 23/24**	**FY 24/25**	**FY 25/26**
Aviation	-	1,975	1,975	6,583	9,463
Public Buildings	2,661,300	2,680,275	2,693,125	2,402,200	2,114,825
Fire Rescue	376,845	272,845	251,545	272,845	272,845
General Fund	1,097,130	1,105,055	1,111,955	1,119,855	271,000
Library District	62,000	63,100	64,100	65,000	66,250
Parks and Recreation	-	-	23,184	23,184	24,534
Solid Waste Management	488,026	488,026	492,526	506,094	506,094
Transportation Funds	3,120,755	3,101,007	3,094,987	3,089,887	3,082,887
Water and Wastewater	4,196,894	4,317,674	4,312,799	4,308,549	4,304,674
Water Quality	1,900	5,000	6,200	6,200	6,200
	12,004,850	12,034,957	12,052,396	11,800,397	10,658,772

Revenue Descriptions

General Fund Taxes — Revenue derived from ad valorem taxes.
Road and Bridge 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.
Tipping Fees—Charges for the use of the County landfill.
Operating Fees—Charges for water and wastewater sales.
System Expansion — Water and wastewater connection fees.
Renewal and Replacement Fees—Charges for water and wastewater sales, as set aside for renewal and replacement.
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

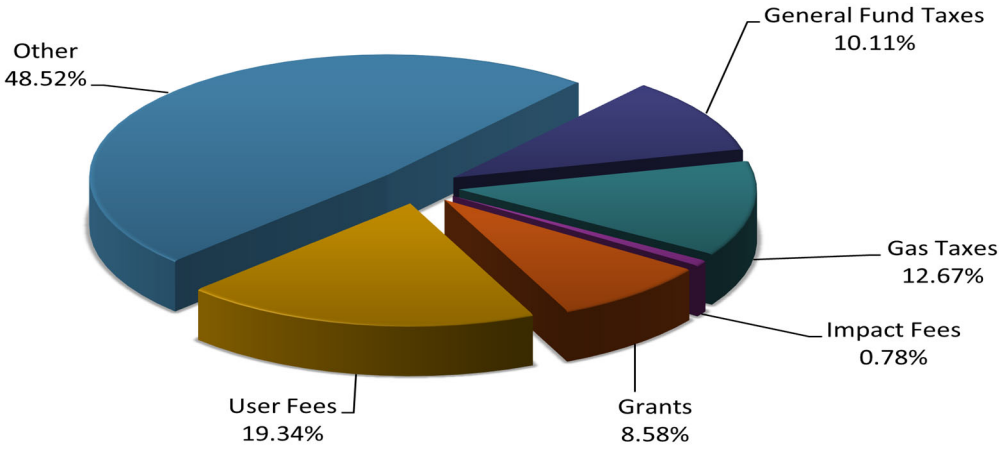
Planning and Design—Engineering, architectural, appraisal, and other services procured as independent professional assistance.
Land—Land acquisition, easements, and right of way costs.
Construction—All costs associated with building structures, parks, roads, and other such improvements.
Equipment—County 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 Projects Overview

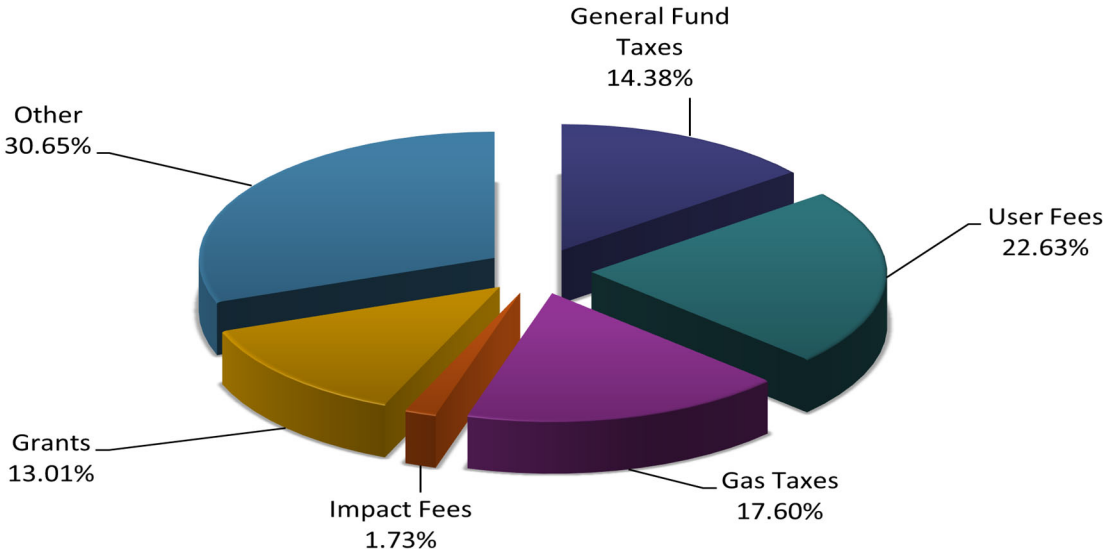
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Totals
Sources of Funding						
General Fund Taxes	7,641,526	10,311,192	7,210,648	8,009,123	5,144,725	38,317,214
Gas Taxes	9,574,804	8,975,199	9,074,474	10,401,601	8,865,195	46,891,273
Fire District Taxes	534,786	497,218	498,693	639,326	448,045	2,618,068
Library District Taxes	-	-	130,000	-	-	130,000
Tipping Fees	6,256,290	5,193,026	5,197,526	5,802,358	5,211,094	27,660,294
Operating Fees	5,470,894	7,530,674	5,975,799	4,271,549	4,717,674	27,966,590
Water Connection Fees	1,254,000	-	-	-	-	1,254,000
Wastewater Connection Fees	1,629,000	550,000	-	200,000	1,050,000	3,429,000
Renewal and Replacement	500,000	500,000	500,000	500,000	500,000	2,500,000
Impact Fees	588,682	984,782	235,782	2,646,682	141,250	4,597,178
Grants	6,481,085	5,344,531	6,099,426	12,082,481	4,662,802	34,670,325
Loan	500,000	1,379,375	1,479,375	856,000	1,807,000	6,021,750
Other	35,120,966	21,264,424	4,864,757	3,418,632	5,721,000	70,389,779
Total Funding	75,552,033	62,530,421	41,266,480	48,827,752	38,268,785	266,445,471
Capital Expenditures						
Planning	8,135,424	1,606,532	1,244,600	2,828,000	3,277,000	17,091,556
Land	100,000	-	-	665,000	170,000	935,000
Construction	50,103,277	44,761,709	24,220,350	28,969,232	20,801,297	168,855,865
Equipment	3,059,137	1,414,305	1,432,780	2,267,677	1,063,500	9,237,399
Debt Service	11,749,195	11,782,875	11,803,750	11,532,843	10,391,988	57,260,651
Other	2,405,000	2,965,000	2,565,000	2,565,000	2,565,000	13,065,000
Total Expenditures	75,552,033	62,530,421	41,266,480	48,827,752	38,268,785	266,445,471
Capital Improvement Categories						
Aviation	2,253,000	1,562,000	3,233,000	7,787,500	3,167,000	18,002,500
Public Buildings	2,661,300	2,680,275	2,693,125	2,402,200	2,114,825	12,551,725
Fire Rescue	534,786	747,218	498,693	2,639,326	448,045	4,868,068
General Fund	4,289,928	7,178,937	3,672,837	2,328,737	1,138,000	18,608,439
Library District	187,000	563,100	694,100	65,000	66,250	1,575,450
Parks and Recreation	2,214,481	1,299,009	963,481	1,723,481	590,000	6,790,452
Solid Waste Management	6,476,290	5,193,026	5,197,526	6,022,358	5,211,094	28,100,294
Transportation Funds	11,091,596	10,934,483	10,745,419	13,401,601	10,087,897	56,260,996
Water and Wastewater	44,053,228	30,772,841	12,368,299	8,824,549	13,720,674	109,739,591
Water Quality	1,790,424	1,599,532	1,200,000	3,633,000	1,725,000	9,947,956
	75,552,033	62,530,421	41,266,480	48,827,752	38,268,785	266,445,471

Capital Improvement Projects by Revenue

FY 2021/2022
$75,552,033

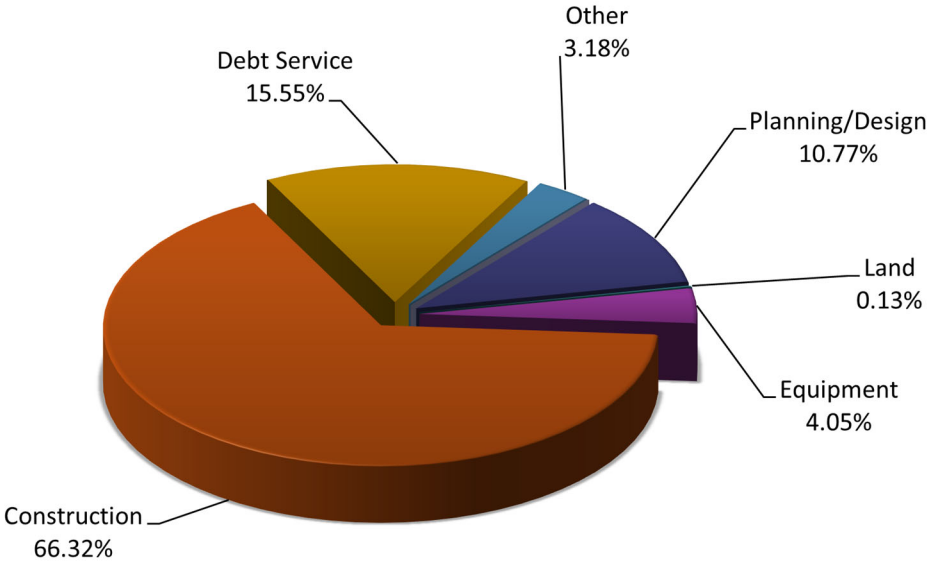


FY 2022/2026
$266,446,471

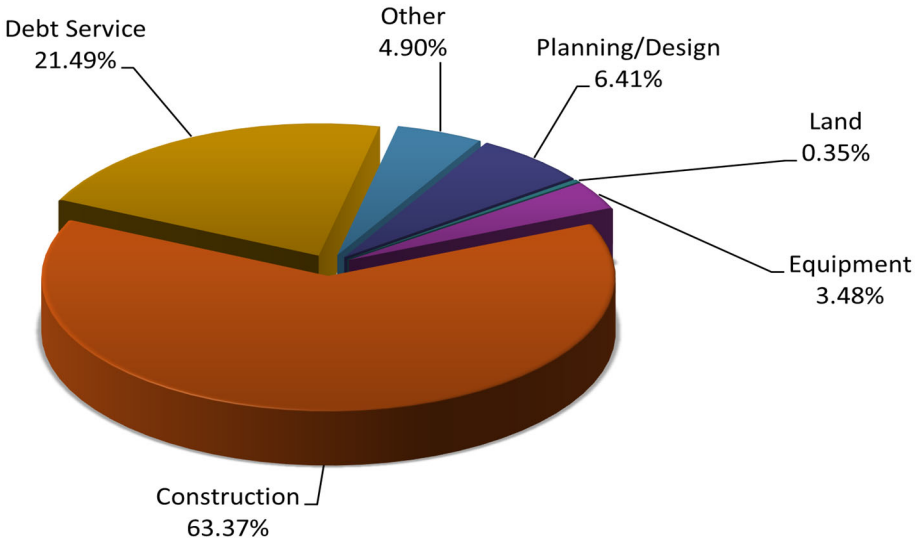


Capital Improvement Projects by Expenditure

FY 2021/2022
$75,552,033



FY 2022/2026
$266,445,471



FY22 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 2-3 years due to the current economy. Transit Buses are funded through a Florida Department of Transportation (FDOT) grant with a County match.

Project	FY 21/22 Funding	Ad Valorem Taxes	Other	Grants
Citrus County Transit Buses	667,000	-0-	-0-	667,000
New Courthouse Generator	500,000	500,000	-0-	-0-
Resurface/ Restripe LGB Complex	79,316	79,316	-0-	-0-
Fuel Site Expansion	500,000	500,000	-0-	-0-
Heavy Equipment—Road Maintenance	200,000	200,000	-0-	-0-
Judicial Infrastructure Replacement	201,632	-0-	201,632	-0-
Phone, Radio & Server Systems Debt/Lease	1,097,130	1,025,448	71,682	-0-
Routine Maintenance	1,044,850	286,850	-0-	758,000
	$4,289,928	$2,591,614	$273,314	$1,425,000

Routine Maintenance projects consist of shingle 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 for optimum efficiency. Any additional bus drivers for the new transit buses are grant funded.

Operational Impact	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Debt Service Payments	1,097,130	1,105,055	1,111,955	1,119,855	271,000

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 21/22 Funding	Ad Valorem Taxes	Grants
Crystal River—Mill & Overlay	140,000	140,000	-0-
Crystal River—Acquire Parcel E. of RY 9/27	100,000	20,000	80,000
Crystal River—Obstruction Clearing	135,000	17,400	117,600
Inverness—Construct T & Corporate Hangars	500,000	500,000	-0-
Inverness—Business Industrial Park	1,270,000	-0-	1,270,000
Inverness—Airspace Obstruction Clearing	108,000	10,000	98,000
	$2,253,000	$687,400	$1,565,600

The County has two small aircraft airports located on the East (Inverness) and West (Crystal River) sides of the county.

Future Operational Impacts: The potential expenditures include lighting, insurance, water, and dumpster service. Hangars are one of the basic services provided at a general aviation airport and are a good source of revenue toward making the airport self-funded.

Operational Impact	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Crystal River—Construct Hangars	-0-	-0-	-0-	-0-	2,880
Inverness—Construct T & Corporate Hangars	-0-	-0-	-0-	4,608	4,608
Crystal River—Acquire Parcels	-0-	400	400	400	400
Inverness—Airport Business—Industrial Park	-0-	1,575	1,575	1,575	1,575

Non-Financial Impacts: There is a continuing and progressive need for additional aircraft maintenance and storage space.

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 21/22 Funding	Ad Valorem Taxes	Impact Fees/ Grant
Barge Canal Boat Ramp	1,138,481	315,000	823,481
Court Resurfacing	50,000	50,000	-0-
Bicentennial Park—Main Sewer Connection	500,000	-0-	500,000
Ft Island Beach—Car Parking	305,000	-0-	305,000
Inshore Artificial Reef Feasibility Study	100,000	100,000	-0-
Play Structure Replacements	121,000	121,000	-0-
	$2,214,481	$586,000	1,628,481

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 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Barge Canal Boat Ramp	-0-	-0-	23,184	23,184	23,184
In-shore Reefs	-0-	-0-	-0-	-0-	900
Artificial Reef #1 Enhancement	-0-	-0-	-0-	-0-	450

WATER QUALITY

Revenues: Water Quality 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 21/22 Funding	Ad Valorem Taxes	Grants
Coop Watershed Management Plan—SWFWMD	590,524	295,212	295,212
S. Osceola Drainage Improvements	100,000	100,000	-0-
Cypress/ Seagrape Drainage Improvements	100,000	100,000	-0-
7 Linder Dr Drainage Improvements	200,000	200,000	-0-
CR WMS BMP Implementation	560,000	280,000	280,000
Drainage Complaint Retrofit Projects	100,000	100,000	-0-
Kimberly Plantation Estates	140,000	140,000	-0-
	$1,790,524	$1,215,212	575,212

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.

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.

Operational Impact	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
South Osceola Street Drainage Imprv	-0-	700	700	700	700
Cypress/Seagrape Drainage Imprv	-0-	1,000	1,000	1,000	1,000
Woodhill/Woodside Drainage Imprv	-0-	-0-	700	700	700
Hamburg/Franfurter Drainage Imprv	-0-	-0-	500	500	500
7 Linder Drive Drainage Imprv	-0-	700	700	700	700
Placid Avenue Drainage Imprv	-0-	700	700	700	700
Basin Management Plan Implementation	1,400	1,400	1,400	1,400	1,400
Drainage Compliant Retrofit Projects	500	500	500	500	500

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, striping of existing county roads and intersection improvements.

Project	FY 21/22 Funding	Gas Taxes	Grants	Other
Road Resurfacing Program	3,000,000	3,000,000	-0-	-0-
Gas Tax funding of Road Maintenance	1,700,000	1,700,000	-0-	-0-
Debt Service	2,945,300	2,945,300	-0-	-0-
S. Great Oaks Dr -Resurfacing—SCOP	574,241	209,985	364,256	-0-
W. Yulee Dr —Resurfacing—SCOP	419,750	154,012	265,738	-0-
E. Withlacoochee Trail—Resurfacing—SCOP	427,125	156,358	270,767	-0-
E. Turner Camp Rd—Resurfacing—SCOP	890,180	324,149	566,031	-0-
Stovall Building—Additional Parking	50,000	-0-	-0-	50,000
Maintenance Programs	1,085,000	1,085,000	-0-	-0-
	$11,091,596	$9,574,804	1,466,792	50,000

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 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Debt Service Payments	2,945,300	2,934,200	2,934,700	2,936,600	2,934,600
CR491 Phase 2 Road Widening & Reg Draiage	28,000	28,000	28,000	28,000	28,000
S Great Oaks Drive Resurfacing	12,250	9,494	9,494	9,494	9,494
W Yulee Drive Resurfacing	4,568	3,541	3,541	3,541	3,541
E Withlacoochee Trail Resurfacing	5,693	4,414	4,414	4,414	4,414
E Turner Camp Road Resurfacing	15,954	12,368	12,368	12,368	12,368
E Trails End Road Resurfacing	11,690	11,690	8,570	8,570	8,570
E Withlacoochee Trail Resurfacing	15,200	15,200	11,800	11,800	11,800
N Dunkenfield Avenue Resurfacing	12,500	12,500	12,500	9,700	9,700
W. Mustang Blvd Resurfacing	4,300	4,300	4,300	3,300	3,300
N. Deltona Blvd Resurfacing	2,400	2,400	2,400	1,800	1,800
E. Turner Camp Rd. Resurfacing	11,200	11,200	11,200	8,600	8,600
CR 491 & Hampshire Blvd Turn Lanes	28,000	28,000	28,000	28,000	28,500
S. Apopka Ave Resurfacing	23,700	23,700	23,700	23,700	18,200

SOLID WASTE MANAGEMENT

Revenues: Solid Waste is an Enterprise Fund and is funded through Landfill Tipping Fees and Assessments.

Project	FY 21/22 Funding	Landfill Tipping Fees
Landfill Compactor Lease	271,361	271,361
Landfill Dozer Lease	100,500	100,500
Landfill Wheeled Loaders (2) Replacement	783,264	783,264
Volvo A25G Articulated Dump Truck Lease	116,165	116,165
Landfill Expansion	4,000,000	4,000,000
Citizen Service Area	500,000	500,000
Long Term Care Escrow Deposit	705,000	705,000
	$6,476,290	6,476,290

The County levies a $25 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 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Debt Service Payments	488,026	488,026	492,526	506,094	506,094

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 21/22 Funding	Operating Fees	Water/WW Connection	Renewal and Replacement	Other
Citrus Springs Topeka Line Extension	175,000	-0-	-0-	-0-	175,000
NW Quadrant Water/Wastewater Extensions	7,757,334	636,000	714,000	-0-	6,407,334
Downtown East—Old Homosassa STS	10,000,000	-0-	-0-	-0-	10,000,000
Downtown North—Old Homosassa STS	1,250,000	-0-	-0-	-0-	1,250,000
CR 491 Road Widening Next Phase	1,765,000	-0-	1,765,000	-0-	-0-
Brentwood Upgrades III—BMAP Upg Phase II	1,500,000	375,000	-0-	-0-	1,125,000
Independence to Lakeview	1,500,000	-0-	-0-	-0-	1,500,000
Cardinal Force Main Extension	2,000,000	-0-	-0-	-0-	2,000,000
Holder Industrial Business Park WW Ext	1,750,000	-0-	-0-	-0-	1,750,000
Meadowcrest WWTF Process Modification	1,500,000	-0-	-0-	-0-	1,500,000
CR 480 to SWRWRF Force Main	450,000	-0-	-0-	-0-	450,000
Fort Island Trail Septic Remediation	5,370,000	-0-	-0-	-0-	5,370,000
Homosassa Phase V	3,972,000	300,000	-0-	-0-	3,672,000
Debt Service	4,159,894	4,159,894	-0-	-0-	-0-
Maintenance Projects	904,000	-0-	404,000	500,000	-0-
	$44,053,228	$5,470,894	$2,883,000	$500,000	$34,669,334

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 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Debt Service Payments	4,159,894	4,280,674	4,275,799	4,271,549	4,267,674
Fire Hydrants	37,000	37,000	37,000	37,000	37,000

FIRE SERVICES

Revenues: These projects are funded through Fire Rescue Ad Valorem Taxes and Fire Municipal Service Benefit Fees.

Replacement Plan projects consist of Firefighting Personal Protective Equipment (PPE), Fire Rescue Radios and Fire Station Roofs.

Project	FY 21/22 Funding	Ad Valorem Taxes
Fire Apparatus Replacement	47,741	47,741
Fire Rescue ALS Equipment	104,000	104,000
Fire Apparatus Equipment Lease	231,545	231,545
Replacement Plans	151,500	151,500
	$534,786	$534,786

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 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Firefighting PPE Gear Replacement	12,000	12,000	12,000	12,000	12,000
Fire Rescue Radio Replacement	21,300	21,300	21,300	21,300	21,300
Emergency Generators	8,000	8,000	8,000	8,000	8,000
Debt Service Payments	335,545	231,545	231,545	231,545	231,545

OTHER

Revenues: These projects are funded through Ad Valorem Taxes and Impact Fees.

Project	FY 21/22 Funding	Ad Valorem Taxes	Impact Fees/ Grant
Library Service – Debt Service	62,000	-0-	62,000
Floral City HVAC Replacement	125,000	-0-	125,000
Public Buildings—Debt Services	2,661,300	2,561,300	100,000
	$2,848,300	$2,561,300	$187,000

Other revenues consist of Article V Facility funding.

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 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Debt Service Payments	2,723,300	2,743,375	2,757,225	2,467,200	2,181,075

Citrus
COUNTY, FLORIDA
ESTABLISHED 1887

Demographics

General Characteristics	2020	Percent
Total Population	149,383	100
Male	72,600	48.6
Female	76,783	51.4
Median Age (years)	56.8	
Under 5 years	5,762	3.7
Under 18 years	21,959	14.7
18 years to 64 years old	67,072	44.9
65 years and over	54,825	36.7
By Race		
White	138,627	92.8
Black or African American	4,481	3.0
American Indian and Alaska Native	448	0.3
Asian	2,689	1.8
Other	3,138	2.1
Persons reporting 2 or more races	2,540	1.7

Education Characteristics		
Elementary Schools	11	
Middle Schools	4	
High Schools	3	
Other	4	
Technical	1	
Community College	1	
School Population	15,611	100
Elementary	6,809	43.6
Middle School	3,694	23.7
High School	4,642	29.7
Other	466	3
School District Personnel	2,206	100
Instructional	1,158	52.5
Non-Instructional	967	43.8
Administrative	81	3.7

Economic Data

Housing Characteristics	2020	Percent
Total number of housing units	81,687	100
Median housing cost	156,400	
Median rental cost	903/mo.	
Owner held units	56,870	81.9
Renter held units	12,568	18.1
Vacant (owner and renter units)	12,249	15.0
Household types		
Total households	63,681	100
Family households	39,591	
Married-couple families	31,113	48.9
Male householder	2,477	3.9
Female householder	6,001	9.4
Non-family households	24,090	
Cohabitating	4,840	7.6
Living alone	19,250	27.5
Median household income	44,237	
Employment Characteristics		
Population 16 years and over	129,996	100
In labor force	49,138	36.7
Employed	44,589	
Unemployed	4,549	
Not in labor force	80,858	62.2
Mean travel time to work (minutes)	26.4	
Unemployment Rate		8.8
Density (Persons per square mile)		264.4

Source: U.S. Census Bureau, 2019 American Community Survey
Florida Department of Education
BEBR, Florida Estimate of Population 2019
Florida Legislature Office of Economic and Demographic research

Largest Industries and Tax Payers

Principal Industries	2020		
Industry	Rank	Percent of Population Employed	Percent Margin of Error
Educational Services/Health Care/Social Assistance	1	18.0%	+/- 4
Retail Trade	2	15.3%	+/- 4.2
Arts/Entertainment/Recreation/ Accommodation/Food Services	3	8.9%	+/- 3.9
Educational Services	4	7.9%	+/- 2.4
Construction	5	7.4%	+/- 2.9
Other Services (except public administration)	6	6.1%	+/- 2.6
Public Administration	7	5.0%	+/- 2.3
Other Industries	8	<5.0%	+/- 1.6

Source: Citrus County Chamber of Commerce, eflorida.com

Principal Tax Payers	2020		
Tax Payer	Rank	Non-School Taxable Value	Percentage of Taxable Value
Duke Energy	1	1,964,312,301	2.49%
Citrus Memorial	2	98,813,039	0.13%
Florida Gas	3	87,691,720	0.11%
Withlacoochee River Electric	4	67,208,357	0.09%
Sabal Trail	5	52,938,138	0.07%
Seven Rivers Regional	6	44,131,900	0.06%
Walmart Stores	7	41,962,460	0.05%
Sumter Electric	8	38,506,580	0.05%
SHP V/Ryan Citrus	9	33,636,943	0.04%
Hampton Hills	10	28,198,528	0.04%

Source: Citrus County Tax Collector and Property Appraiser

BOCC Staffing Changes

	Dept Title	Job Title	Number of positions
New positions			
Ad Valorem Supported Positions			
	County Attorney	Asst County Attorney	1
	Communication Services	A/V Technician	1
	Facilities Management	Facilities Management Unit Supv.	2
	Human Resources	Human Resource Generalist	1
	Land Development	Planner	1
	Management & Budget	Purchasing & Contract Specialist	1
	Road Maintenance	Maintenance Worker	1
	Stormwater	Assessment Agent 1	1
	Systems Management	Programmer Analyst I	1
Total Ad Valorem Supported Positions			10
Charges for Services Supported Positions			
	Building	Inspector III	1
	Building	Dev Review/Permitting Spec III	1
	Building	Non-Residential Coordinator	1
	Emergency Medical Services	EMT (12 Hour Shift)	5
	Emergency Medical Services	EMT (24 Hour Shift)	36
	Emergency Medical Services	Paramedic (12 Hour Shift)	5
	Emergency Medical Services	Paramedic (24 Hour Shift)	36
	Emergency Medical Services	Division Chief of EMS	1
	Emergency Medical Services	Division Chief of EMS Training	1
	Emergency Medical Services	Community Outreach/Paramedic	1
	Emergency Medical Services	Quality Assurance Specialist	1
	Emergency Medical Services	Inventory Control Coord	1
	Emergency Medical Services	Fire Rescue Inventory Supply Mgr.	1
	Emergency Medical Services	Medical Billing Specialist	1
	Fleet Management	Fleet Operations Supv.	1
	Fleet Management	Heavy Equipment Mechanic	2
	Fleet Management	Accounting Clerk	1
	Utilities	Utility Account Analyst	1
	Utilities	Utilities Technician IV	4
	Utilities	Asst Plant Operator Manager	1
Total Charges for Services Positions			102
Net Position Changes			**112**

CARES ACT FUNDING

		Amount
56200	CIP A2015-03 INVERNESS BUSINESS INDUSTRIAL PARK	750,000
56200	CIP A2015-03 INVERNESS BUSINESS INDUSTRIAL PARK ADJ	520,000
	Total	**1,270,000**

AMERICAN RESCUE PLN GRANT

		Amount
56400	CIP CCF GF2017-06 DETENTION CENTER HVAC	862,749
56400	CIP GF2020-09 EOC CHILLER #1 FROM 2140	135,000
56400	CIP GF2022-03 CC JAIL REFURBISH AIR HANDLERS FRM 2100J	175,000
56400	CIP GF2022-04 CC JAIL UPPER POD HVAC FROM 2140	448,000
56400	CIP L2022-01 FC LIBRARY HVAC REPLACEMENT	125,000
56300	CIP P2021-07 BICENTENNIAL PARK - MAIN SEWER CONN	500,000
56300	CIP U2015-01 NW QUADRANT WATER EXTENSIONS	4,264,000
56300	CIP U2022-02 INDEPENDENCE TO LAKEVIEW	1,500,000
56300	CIP U2022-06 CARDINAL FORCE MAIN EXTENSION	2,000,000
56300	CIP U2022-07 HOLDER INDUSTRIAL BUSINESS PK WWATER EXT	1,750,000
56300	CIP U2022-08 MEADOWCREST WWTF PROCESS MODIFICATION	1,500,000
56300	CIP U2022-09 CR 480 FORCEMAIN	450,000
56300	CIP U2022-10 FT ISLAND TRAIL SEPTIC REMEDIATION	5,370,000
56300	CIP U2022-11 HOMOSASSA PHASE V	3,072,000
	Total	**22,151,749**

AVIATION CIP

		Amount
53100	CIP A2003-02 INVERNESS - CONSTRUCT T & CORPORATE HANGAR	500,000
59100	CIP A2009-05 CRYSTAL RIVER - ACQUIRE PARCEL E OF RY 9/2	20,000
59100	CIP A2011-01 CRYSTAL RIVER - MILL & OVERLAY BUDGET ADJ	140,000
59100	CIP A2020-01 INVERNESS - AIRSPACE OBSTRUCTION CLEARING	10,000
59100	CIP A2021-05 CRYSTAL RIVER - OBSTRUCTION CLEARING	17,400
59100	CIP CCF A2011-01 CRYSTAL RIVER - MILL & OVERLAY	24,000
59100	CIP CCF A2016-02 CRYSTAL RIVER - ENV ASSMT	10,000
59100	CIP CCF A2020-02 INVERNESS - RELOCATE TAXIWAY	26,400
59100	CIP CCF A2021-05 CRYSTAL RIVER - OBSTRUCTION CLEARING	26,600
	Total	**774,400**

CAPITAL IMPROVEMENT PROG

		Amount
56400	CIP GF2017-01 NEW COURTHOUSE GENERATOR	500,000
54600	CIP GF2017-08 RESURFACE/RESTRIPE LGB COMPLEX	79,316
56200	CIP GF2021-05 WEST CITRUS CENTER RE-ROOF	70,125
56200	CIP GF2021-06 CITRUS CO RESOURCE CENTER ROOF COATING	70,125
56200	CIP GF2022-01 HISTORICAL COURTHOUSE REPLACE FLAT ROOF	81,600

			Amount
56200	CIP GF2022-02 CC RESOURCE CENTER EXTERIOR PAINT		65,000
		Total	**866,166**

SYSTEMS MANAGEMENT

			Amount
57100	CIP GF2020-13 DELL NETWORK VXRAIL EQUIP LEASE		38,590
57200	CIP GF2020-13 DELL NETWORK VXRAIL EQUIP LEASE		4,425
		Total	**43,015**

ROAD IMPACT FEES/DIST A

			Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENDING		250,750
		Total	**250,750**

ROAD IMPACT FEES/DIST B

			Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENING		590,000
		Total	**590,000**

ROAD IMPACT FEES/DIST D

			Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENDING		86,800
53100	CIP T2021-07 STOVALL BLDG - ADDTL PARKING		50,000
		Total	**136,800**

PARK IMPACT FEES/DIST 1

			Amount
56300	CIP P2022-04 FT ISLAND BEACH CAR PARKING		180,000
		Total	**180,000**

GENERAL FUND CIP

			Amount
59100	CIP GF2019-02 FUEL SITE EXPANSION MATCH		500,000
		Total	**500,000**

FIRE SVCS VEHICLE TRUST

			Amount
56400	CIP F2019-06 APPPARATUS REPLACEMENT		47,741
		Total	**47,741**

FIRE CAPITAL IMPROVEMENT

			Amount
56400	CIP F2019-01 FIREFIGHTING PPE GEAR REPLACEMENT PLAN		90,000
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN		61,500
57100	CIP F2019-07 AED LEASE		104,000

			Amount
		Total	**255,500**

CR 491 WIDENING

			Amount
56339	CIP CCF T2017-01 CR 491 WIDENING		13,060,332
		Total	**13,060,332**

STORMWATER ASSESSMENT

			Amount
56300	CIP W2017-01 S. OSCEOLA ST DRAINAGE IMPROVEMENTS		100,000
56300	CIP W2017-03 CYPRESS/SEAGRAPE DRAINAGE IMPROVEMENTS		100,000
56300	CIP W2017-06 7 LINDER DR DRAINAGE IMPROVEMENTS		200,000
56300	CIP W2019-02 CR WMS BMP IMPLEMENTATION		280,000
56300	CIP W2019-05 DRAINAGE COMPLAINT RETROFITS		100,000
53100	CIP W2022-02 PLANTATION ESTATES DRAINAGE		140,000
		Total	**920,000**

RESIDENTIAL/MAJOR ROAD

			Amount
56339	CIP CCF T2017-01 CR 491 NEXT PHASE WIDENING		2,000,000
56549	CIP T1993-12 ROAD RESURFACING		3,000,000
56547	CIP T1993-14 BRIDGE REPAIR PROGRAM		50,000
56542	CIP T1993-17 RE-MARKING/STRIPING		300,000
56515	CIP T1993-32 INTERSECTION IMPROVEMENTS		50,000
59105	CIP T1993-98 GAS TAX FUNDING ROAD MAINTENANCE		1,700,000
56549	CIP T2018-01 S. GREAT OAKS DR - RESURFACING - SCOP		209,985
56549	CIP T2018-02 W. YULEE DR. - RESURFACING - SCOP		154,012
56549	CIP T2018-03 E. WITHLACOOCHEE TR. - RESURFACING - SCOP		156,358
56549	CIP T2018-04 E. TURNER CAMP RD. - RESURFACING - SCOP		324,149
56300	CIP T2021-06 TURNER CAMP GUARDRAIL REPLACEMENT		535,000
56542	CIP T2021-08 S. APOPKA- PAVEMENT MARKING		50,000
56300	CIP T2022-02 PATH & SIDEWALK FACILITY/IMPROVEMENT		100,000
		Total	**8,629,504**

WATER/WWATER MATCH

			Amount
53400	CIP CCF W2016-01 COOP WATERSHED MGMT		458,626
53400	CIP W2016-01 COOP WATERSHED MGMT		295,212
		Total	**753,838**

GENERAL GOV VEHICLE TRUST

			Amount
56400	CIP GF2020-11 GRADER #01016 - ROAD MAINT		170,000
56400	CIP GF2020-11 TRACTOR #20258 - ROAD MAINT		29,000

			Amount
		Total	**199,000**

LANDFILL

			Amount
59125	CIP S2009-02 CLOSURE AND LONG TERM ESCROW		705,000
		Total	**705,000**

SOLID WASTE CIP

			Amount
56400	CIP S2020-03 WHEEL LOADERS RPLMT (2)		783,264
53100	CIP CCF S2010-04 CITIZEN SERVICE AREA		100,000
56300	CIP CCF S2010-04 CITIZEN SERVICE AREA		500,000
56100	CIP CCF S2014-02 LANDFILL EXPANSION		7,980,428
56300	CIP S2010-04 CITIZEN SERVICE AREA		500,000
56100	CIP S2014-02 LANDFILL EXPANSION		4,000,000
54400	CIP S2020-01 DOZER		100,500
54400	CIP S2020-02 COMPACTOR		249,855
54400	CIP S2021-01 DUMP TRUCK		116,165
		Total	**14,330,212**

ARTICLE 5 FACILITIES

			Amount
53400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT		91,908
56400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT		253,746
53400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT		53,614
56400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT		148,019
		Total	**547,287**

BOATING IMPROVEMENTS

			Amount
56300	CIP P2007-07 BARGE CANAL BOAT RAMP		315,000
		Total	**315,000**

CIP - PARKS & RECREATION

			Amount
54610	CIP P2016-03 COURT RESURFACING		50,000
56300	CIP P2021-04 WESLEY JONES PARK PLAY STRUCTURE RPLCMT		66,000
56300	CIP P2022-02 HIGHLANDS PARK PLAY STRUCTURE RPLCMT		55,000
53100	CIP P2022-09 INSHORE ARTIFICIAL REEF FEASIBILITY STUDY		100,000
		Total	**271,000**

PARKS IMPACT FEES

			Amount
56300	CIP P2022-04 FT ISLAND BEACH CAR PARKING		125,000
		Total	**125,000**

CITRUS CO UTILITIES

			Amount
56300	CIP CCF U2018-15 BRENTWOOD UPGRADES		700,000
56300	CIP CCF U2019-07 CR 491 ROAD WIDENING NEXT PHASE		425,000
56300	CIP CCF U2020-04 US 19 COUNTY LINE TO GREEN ACRES		661,558
56300	CIP U2015-01 NW QUAD WATERMAIN EXTENSION		636,000
53100	CIP U2022-01 BRENTWOOD UPGRADES III -BMAP/CAPACITY/REUS		375,000
		Total	**2,797,558**

CCU UTIL REN/REPLCMT

			Amount
56300	CIP U2008-18 MISC RENEWAL & REPLACEMENTS		500,000
		Total	**500,000**

CCU WATER CONN FEES

			Amount
56300	CIP CCF U2015-05 DAWSON TO INDEPENDENCE		550,000
56305	CIP U2008-21 FIRE HYDRANTS		154,000
56300	CIP U2011-05 AUTOMATIC METER READING PROJECT		125,000
56400	CIP U2011-05 AUTOMATIC METER READING PROJECT		125,000
56300	CIP U2019-07 CR 491 ROAD WIDENING NEXT PHASE		850,000
		Total	**1,804,000**

CCU WWTR CONN FEES

			Amount
56300	CIP CCF U2015-13 NW QUADRANT WASTEWATER EXT		218,750
56300	CIP CCF U2018-15 BRENTWOOD UPGRADES		714,000
56300	CIP CCF U2019-03 MEADOWCREST WWTF UPGRADES		350,000
56300	CIP CCF U2019-06 BRENTWOOD WWTP TO MEADOWCREST		685,000
56300	CIP U2015-13 NW QUADRANT WASTEWATER EXT		714,000
56300	CIP U2019-07 CR 491 ROAD WIDENING NEXT PHASE		915,000
		Total	**3,596,750**
			75,620,602

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
COUNTY ADMINISTRATOR					
The actual amount of funding for non-profits in the community the jurisdiction provided.	$43,944	$38,640	$35,208	$31,059	$25,539
Total number of registered voters in the jurisdiction at the time of the last general election.	105,688	111,133	113,031	117,094	118,000
Voter turnout (number of citizens who actually voted) in jurisdictions last general election.	81,105	71,494	83,417	93,727	94,000
VISITOR & CONVENTION BUREAU					
Average Hotel Occupancy/year	67%	69%	66%	67%	65%
Average Room Rate/ year	$98.00	$100.00	$102.00	$107.50	$104.50
Connections through our e-newsletter, Facebook, and Twitter	375,000	350,000	400,000	425,000	525,000
Earned Travel Media Exposure	$200,000	$250,000	$500,000	$600,000	$675,000
Gross Room Revenue from Lodging Establishments	$37,356,700	$40,226,700	$41,000,000	$43,000,000	$41,500,000
Number of tourists	508,900	533,800	525,000	515,000	515,000
On Line Magazine Requests	30,000	30,000	32,000	29,000	27,000
Online Advertising Impressions & Print Advertising Circulation	85,268,744	70,000,000	82,000,000	91,000,000	100,000,000
Tourism Economic Impact	$267,851,900	$289,946,100	$295,000,000	$298,000,000	$270,000,000
Tourist Development Tax Generated	$1,915,789	$1,915,789	$1,887,569	$2,133,615	$1,850,000
Visitor Spending	$160,659,700	$173,912,000	$175,000,000	$181,000,000	$165,000,000
Visits to our Website	368,457	415,066	425,000	475,000	525,000
Website Page Views	603,687	680,708	735,000	800,000	850,000
MANAGEMENT & BUDGET					
Budget - Compliance with State Regs (TRIM)	100%	100%	100%	100%	100%
Budget - Cost of Service per Citizen	$3.63	$4.22	$5.32	$5.44	$6.21
Budget - Department's expenditures as % of Total Budget	0.29%	0.27%	0.26%	0.25%	0.23%
Budget - Number of Budget Amendments Processed	277	258	313	257	275
Budget - Number of Years received GFOA Distinguished Budget Award	13	14	15	16	17
Purchasing - Contracts and Renewals	116	168	176	115	125
Purchasing - Credit card/purchasing card purchase dollar volume	2,171,973	2,207,559	2,265,721	2,557,805	2,600,000

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
Purchasing - Number of solicitations issued	109	111	84	176	200
Purchasing - Solicitations Processed/FTE	121.5	118.5	127.5	145.5	162.5
SYSTEMS MANAGEMENT					
Communications - Analog Devices Maintained	120	108	116	116	116
Communications - Cell Phones in Service	194	188	179	199	190
Communications - MiFi/Aircard Units In Field	106	109	81	90	80
Communications - Smart Phones In Service	87	109	123	150	170
Communications - Telephone Extensions Maintained	935	983	924	1,053	1,075
Files - Data backed-up of all servers	10.6TB	11.5TB	18TB	23TB	25TB
Is Server Support Outsourced?	Yes (1)	Yes (1)	Yes (2)	Yes (5)	Yes (5)
Records Management - Cubic feet of paper in records destruction	1,736	1,644	1,948	1,900	2,000
Records Management - eBridge Pages Archived	694,105	694,725	643,006	643,000	600,000
Records Management - Hours to Process Public Records Requests	1,000	954	2,380	2,000	2,000
Records Management - Public Records Requests Processed	661	752	824	906	950
Records Management - Record Disposals processed	10	22	19	20	20
Records Management - Records & microfilm requests	963	211	601	600	600
Records Management - Social Media Archived	40,221	42,480	49,035	52,000	55,000
Security - Awareness Training Completions	72%	85%	95%	95%	95%
Security - Executive Series Security Training Completion	0	65%	90%	95%	95%
Security - PCI Compliance Training	0	95%	100%	100%	100%
Security - Phish Prone Percentage	7.63%	4.0%	2.0%	1.0%	1.0%
Security - Phish's Reported Using installed Phish Button	21%	35%	53%	65%	70%
Security - Training & Policy Agreement Completion	0	50%	100%	100%	100%
Software - Applications Written and Maintained In House	30	31	38	40	42
Support - Helpdesk tickets	8,090	8,152	10,042	11,000	12,000
The IT Department has Responsibility for Telephony	Yes	Yes	Yes	Yes	Yes
The Organization has an IT Disaster Recovery Plan	Yes	Yes	Yes	Yes	Yes

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
Total Number of Non-Virtualized Servers Supported by the IT Department	24	27	30	30	29
Total Number of Non-Virtualized Workstations Supported by the IT Department	493	500	520	543	575
Total Number of Virtualized Servers Supported by the IT Department	46	51	55	104	115
GEOGRAPHIC INFO SYSTEMS					
Addresses Created/Modified	1,063	1,100	1,035	1,550	1,400
Maps Printed	637	833	102	150	150
New Maps Created	1,240	543	672	831	800
Work Orders Processed	2,579	2,370	2,050	2,500	2,500
TEEN COURT					
Case Referrals	164	136	119	117	141
Declined	25	17	18	18	22
Successful Completion	72	69	90	99	81
Unsuccessful in Program	16	25	15	19	19
COMMUNITY CENTERS					
Cost to General Fund per Patron	$2.19	$2.02	$1.13	$2.08	$2.48
Home delivered meals served	69,252	61,815	128,920	60,000	47,000
Meals served at nutrition sites	32,561	26,029	13,276	15,300	24,600
Meals service at sites (Number of Senior Dining participants)	391	380	448	295	400
Number of Activities	85	78	75	40	80
Number of participant visits	64,836	75,500	21,427	3,600	62,000
Number of volunteers	153	145	112	112	117
FACILITIES MANAGEMENT					
Preventative maintenance work orders completec	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	1,297,641	1,297,641
GROUNDS MAINTENANCE					
Ground Maintenance Work Orders	13,279	12,996	14,999	14,500	14,500
Maintenance cost per acre	$1,216	$1,274	$1,428	$1,530	$1,530
Number of FTEs for park maintenance	18	20	20	20	20
Number of maintained acres per FTE	62.71	56.45	56.50	56.50	56.50

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
Number of park acres maintained	1,129	1,129	1,130	1,130	1,130
Operating expenditure for park maintenance	$1,372,565	$1,438,335	$1,613,440	$1,728,350	$1,728,350
Operating expenditures Per Capita	$9.42	$9.74	$10.80	$11.57	$11.57
LAND DEVELOPMENT					
Comprehensive Planning and Land Use Applications Processed	107	133	134	136	140
VETERANS SERVICE					
Clients Served	4,224	4,126	2,950	3,358	3,504
New Clients	662	484	318	365	437
Staffing	4	4	4	4	4
Veteran Population	20,859	20,895	19,794	19,289	18,789
Veteran Population/ Staff(FTE)	5,215	5,214	4,984	4,822	4,697
FIRE RESCUE					
FR001: Number of career operations positions (FTEs) budgeted	66	74	90	90	103
FR004: Number of fire safety inspector positions (FTEs)	1	1	2	2	2
FR010: Number of structure fire calls	85	93	75	90	95
FR011: Number of non-structure fire calls	311	258	337	300	315
FR012: Number of alarm calls	339	398	487	400	415
FR013: Number of special hazard calls	343	413	403	400	415
FR016: Number of EMS / Rescue Calls	2,837	2,233	3,544	4,000	4,250
FR021: Number of civilian injuries due to fire	8	6	24	20	20
FR032: Number of civilian deaths due to fire	0	1	1	0	0
FR033: Property loss due to fire	3,113,393	4,445,291	5,662,295	5,500,000	5,000,000
FR034: Property saved	3,029,145	5,825,414	13,777,580	13,500,000	13,750,000
FR053F: Total calls for service	5,997	5,237	7,207	7,500	7,750
FR055F: EMS / Rescue percentage of calls	47%	42.64%	49.17%	50%	50%
FR058: Citizens receiving public education	2,500	4,331	4,500	1,998	2,000
FR068: Travel Performance for Building Fires (seconds)	unk	779	839	779	779
FR069: Travel Performance for EMS/Rescue Calls (seconds)	unk	779	779	779	779
FR070: Number of contained cooking fires	13	15	8	10	15
BUILDING DIVISION					

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
Construction Valuations	401,314,047	643,917,726	1,328,882,399	1,227,736,392	1,399,895,000
Construction Value per Inspector	57,330,578	91,988,247	189,840,343	175,390,913	174,986,875
Construction Value per Permit Technician	57,330,578	58,537,975	110,740,200	102,311,366	99,992
Number of Building, Electrical, Mechanical, Plumbing [BEMP] building inspections completed (including commercial construction inspections)	41,160	44,895	45,200	49,623	53,721
Number of Building, Electrical, Mechanical, Plumbing [BEMP] building permits issued (residential and commercial)	13,209	13,869	14,365	15,564	15,990
Number of EXPRESS Permits Issued	4,326	5,130	5,746	5,850	5,950
Number of Inspectors	7	7	7	7	8
Number of Permit Technicians	7	11	12	12	14
Number of total building construction plans reviewed (residential and commercial)	8,241	7,215	7,617	8,090	9,100
Percent of building construction plan reviews completed by jurisdiction target date (define target date).	100%	100%	100%	100%	100%
Percent of Building, Electrical, Mechanical, Plumbing [BEMP] building inspection requests completed on-schedule	100%	100%	100%	100%	100%
Percent of permit requests completed within 30 days as required by FS 553	100%	100%	100%	100%	100%
Permit Applications	13,467	13,727	14,348	15,564	16,127
Permits Processed per Technician	2,201	2,311	2,227	2,223	2,284
Residential Renovation/Additions	11,457	10,374	11,542	11,892	11,959
ROAD MAINTENANCE					
Miles of finished mowing - Contractual	51.62	54.89	56.42	56.42	56.42
Miles of ROW maintained	2,277	2,277	2,277	2,277	2,277
Miles of ROW mowing - Contractual	1,175.87	1,176.10	1,176.85	1,176.85	1,176.85
Miles of ROW mowing - County Forces	1,049.51	1,046.01	1,043.73	1,043.73	1,043.73
No. of bicycle/multi-purpose trail miles maintained	11.3	11.3	11.3	12.49	12.49
Number of maintained traffic signals	75	75	75	75	75
STORMWATER					
DRA's inspected and recertified	20	23	20	20	32
Watershed Studies	4	3	2	2	4
RESIDENTIAL/MAJOR ROAD CIP					

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
Total annual expenditures for asphalt resurfacing (contractual services)	$3,900,000	$3,600,000	$4,300,000	$3,300,000	$4,000,000
FLEET MANAGEMENT					
Equipment Downtime (includes preventative maintenance and repairs)	10%	10%	10%	10%	10%
Heavy equipment maintained	37	39	40	41	42
Heavy trucks (over 3/4 ton) maintained	121	135	139	142	143
Light equipment maintained	285	290	292	300	301
Light trucks (3/4 ton or less) maintained	110	112	114	118	120
Number of fleet preventive maintenance & service	868	871	880	891	900
Number of fleet repairs / maintenance work orders	3,620	3,005	3,200	3,342	3,500
Number of gallons of fuel delivered (WEX & Bulk, Diesel & Unleaded)	408,611	436,843	440,000	431,880	450,000
Number of gallons of lubricant delivered	2,571	2,940	3,100	3,260	3,800
Number of reportable spills	0	0	0	0	0
Passenger cars maintained	191	194	196	200	202
Small Equipment maintained	60	60	60	60	60
Time to Perform Light Duty Service	0.8 hours	0.8 hours	0.8 hours	0.8 hours	0.8 hours
Total Fleet Support Employees at End of Reporting Period	13	12	12	12	16
ANIMAL SERVICES					
Animal Intake	4,175	4,391	3,976	4,233	4,000
Animal License Revenue	$144,542	$172,303	$133,835	$124,987	$135,000
Clinic clients (Vaccination Clinic)	14	483	611	600	600
Number of animal adoptions by rescue groups	524	157	69	60	60
Number of animal reclaims	585	657	544	600	550
Number of animals adopted (not including those released to rescue groups)	2,096	2,096	1,780	1,700	1,700
Number of animals euthanized	754	518	379	498	450
Number of cat intakes	1,826	1,846	1,524	1,500	1,500
Number of cat reclaims	45	71	29	30	30
Number of cats licensed	1,097	2,271	1,751	1,700	1,700
Number of dog intakes	2,143	2,451	1,758	1,900	2,000
Number of dog reclaims	513	561	502	550	525

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
Number of dogs licensed	9,293	8,487	7,066	7,000	7,000
Number of domestic exotic bird intakes	7	2	4	6	4
Number of households within the local government	79,489	79,988	80,902	81,687	82,000
Number of licensed animals that are sterilized	1,657	2,003	2,200	2,000	2,000
Number of livestock intakes	111	65	41	40	40
Number of pocket pet and rabbit intakes	38	16	28	5	5
Number of reptile intakes	17	7	1	1	1
Number of sterilizations performed	1,657	2,003	2,200	2,000	2,000
Number of wildlife intakes	3	1	10	5	5
Volunteer hours	18,000	14,000	10,000	14,000	14,000
LANDFILL					
Available remaining landfill capacity - Class I (cubic yards)	1,595,283	1,495,305	1,467,709	1,346,288	1,200,000
Available remaining landfill capacity - Class I (years)	11	11	10	9	8
Average On-site Cycle Time for commercial waste vehicles.	14 min	14 min	10 min	9 min	14 min
Compaction Rate (tons per cubic yard landfilled) for Class I landfill(s)	1,508 lb/yd3	1,556 lb/yd3	1,785 lb/yd3	1,700 lb/yd3	1,700 lb/yd3
Employees meeting FDEP Certification Requirements	100%	100%	100%	100%	100%
FDEP Quarterly Inspections which found no permit violations	100%	100%	100%	100%	100%
Inbound Transactions conducted in 60 seconds or less	99%	99%	99%	99%	99%
Most Common Disposal Rate (gate fee per ton)	$30.00	$30.00	$30.00	$30.00	$30.00
Tons landfilled within system - Class I	97,064	99,280	108,373	110,000	110,000
Tons Mulched	11,179	10,715	11,000	11,000	12,000
LITTER PROGRAM					
Total amount of litter collected in cubic yards	104.22	95.00	90.00	106.00	106.00
RECYCLING					
Amount of materials diverted from landfill burial-Green Bin Program	80,000 tons	101,000 tons	90,000 tons	90,000 tons	90,000 tons
Number of Waste Reduction/Recycling Community Education	20	20	20	0	0
Percent of materials recycled	48%	39%	35%	30%	30%

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
HAZARDOUS WASTE					
Amount of hazardous material diverted from waste streams	150.76 tons	170.71 tons	150.00 tons	150.00 tons	150.00 tons
SUPPORT SERVICES ADMINISTRATION					
CCE/ADI/HCE/LSP Grant fund expenditures	$799,169	$853,211	$933,252	$900,000	$903,545
EHEAP Clients served	194	152	147	150	150
Grant Clients served	1,321	984	1,124	1,150	1,200
In Home / Facility hours of services	43,915	44,927	47,439	45,000	44,000
OAA Grant fund expenditures	$883,397	$835,775	$1,487,287	$1,035,000	$887,844
RSVP/SCP Grant fund expenditures	$133,387	$132,707	$135,356	$135,000	$135,000
Senior Companion Hours served	12,706	11,264	10,860	11,200	12,000
Volunteer Hours (RSVP)	67,154	66,753	49,090	61,500	78,000
DRUG COURT					
Dependency Drug Court - Admissions	28	14	6	15	15
Dependency Drug Court - Clients in Treatment	22	22	12	20	20
Dependency Drug Court - Number of Children Reunified	9	6	9	12	13
Dependency Drug Court - Recidivism (Number of Clients)	1	0	0	0	0
Dependency Drug Court - Referrals	32	18	16	20	19
Dependency Drug Court - Successful Completion	3	4	4	6	6
Dependency Drug Court - Unsuccessful in Program	9	10	3	8	8
Felony Drug Court - Admissions	10	5	6	9	8
Felony Drug Court - Clients in Treatment	23	19	14	19	19
Felony Drug Court - Recidivism (Number of Clients)	1	1	1	1	1
Felony Drug Court - Referrals	19	9	12	16	15
Felony Drug Court - Successful Completion	4	7	3	4	4
Felony Drug Court - Unsuccessful In Program	4	4	7	6	6
Mental Health Court - Admissions	16	10	5	6	10
Mental Health Court - Clients in Treatment	24	14	10	12	15
Mental Health Court - Recidivism (Number of Clients)	1	0	0	0	0
Mental Health Court - Referrals	17	15	28	16	18

Performance Measures	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected
Mental Health Court - Successful Completion	7	3	6	2	5
Mental Health Court - Unsuccessful in Program	10	4	3	4	5
Veteran's Court - Admissions	6	9	5	12	7
Veteran's Court - Referrals	13	14	22	20	16
Veteran's Court - Successful Completion	2	4	4	3	3
Veteran's Court - Unsuccessful Completion	2	0	1	1	1
EXTENSION SERVICES					
Commercial Clients	914	752	326	200	400
Diagnostic Response	7,817	10,201	8,306	8,400	9,000
Media outreach: newspaper, television, radio, social media	30,280	277,523	1,153,344	1,200,000	1,200,000
Program/Event Participants	10,245	11,866	10,615	4,000	8,000
AQUATIC WEED CONTROL					
Acres of waterways harvested via mechanical harvesting	338	376	352	355	354
Acres of waterways treated	2,356	2,204	2,331	2,297	2,314
Boater Registration	16,631	16,679	16,775	16,847	16,927
Numbers of signs installed, repaired, replaced	22	5	2	10	11
Secure State funding for Aquatic Plant Control (expending at least 95%)	$1,173,000	$1,201,316	$1,125,500	$1,290,525	$1,197,585
AVIATION					
Crystal River Box Hangar Units	2	2	2	2	2
Crystal River Occupancy	12	12	12	12	12
Crystal River Occupancy Percentage	100%	100%	100%	100%	100%
Crystal River T-Hangars Units	10	10	10	10	10
Grant Compliance	100%	100%	100%	100%	100%
Inverness Occupancy	16	16	16	16	16
Inverness Occupancy Percentage	100%	100%	100%	100%	100%
Inverness T-Hangar Units	16	16	16	16	16

AMERICAN RESCUE PLN GRANT

		Amount
56400	ANIMAL CONTROL HVAC 7	25,000
56400	BEV HILLS COMM CENTER HVAC 1 FROM 2670	8,000
56400	BEV HILLS COMM CENTER HVAC 2 FROM 2670	8,000
56400	BEV HILLS COMM CENTER HVAC 3 FROM 2670	8,000
56400	BEV HILLS COMM CENTER HVAC 4 FROM 2670	8,000
56400	BICENTENNIAL PARK CONCESSION HVAC FROM 6102	8,000
56400	BLDG 3001 HVAC 7 FROM 2670	10,000
56400	CANNING CENTER HVAC 1 FROM 2670	10,000
56400	CANNING CENTER HVAC 2 FROM 2670	10,000
56400	CANNING CENTER HVAC 3 FROM 2670	10,000
56400	CANNING CENTER HVAC 4 FROM 2670	10,000
56400	CANNING CENTER HVAC 5 FROM 2670	10,000
56400	CCRC HVAC 15 FROM 2670	35,000
56400	CENTRAL RIDGE COMM CTR HVAC 2 FROM 2670	15,000
56400	CENTRAL RIDGE COMM CTR HVAC 3 FROM 2670	18,000
56400	CENTRAL RIDGE COMM CTR HVAC 4 FROM 2670	26,000
56400	CENTRAL RIDGE PARK CONCESSION HVAC	4,900
56400	CIP CCF GF2017-06 DETENTION CENTER HVAC	862,749
56400	CIP GF2020-09 EOC CHILLER #1 FROM 2140	135,000
56400	CIP GF2022-03 CC JAIL REFURBISH AIR HANDLERS FRM 2100J	175,000
56400	CIP GF2022-04 CC JAIL UPPER POD HVAC FROM 2140	448,000
56400	CIP L2022-01 FC LIBRARY HVAC REPLACEMENT	125,000
56400	CITRUS SPRINGS COMM CTR HVAC 1 FROM 2670	25,000
56400	LECANTO GOVT BLDG AHU 2-1 FROM 2670	49,000
56400	LECANTO GOVT BLDG AHU 2-2 FROM 2670	49,000
56400	LECANTO GOVT BLDG AHU 2-4 FROM 2670	39,000
56400	LHD HVAC 1 FROM 2670	25,000
56400	LHD HVAC 4 FROM 2670	25,000
56400	LHD HVAC 5 FROM 2670	25,000
56400	SHERIFF 1ST FLOOR HVAC CONTROLS FROM 2140	40,000
56400	SHERIFF 2ND FLOOR HVAC	25,000
56400	WEST CITRUS COMM CTR HVAC 14 FROM 2670	10,000
56400	WEST CITRUS COMM CTR HVAC 15 FROM 2670	10,000
	Total	**2,291,649**

COMMUNICATION SERVICES

		Amount
56400	A/V EQUIPMENT	10,000
	Total	**10,000**

CAPITAL IMPROVEMENT PROG

			Amount
56400	CIP GF2017-01 NEW COURTHOUSE GENERATOR		500,000
56400	SHERIFF OPS ELEVATOR		60,000
		Total	**560,000**

SUPERVISOR OF ELECTIONS

			Amount
56400	WAREHOUSE RACKS		5,000
		Total	**5,000**

ELECTIONS

			Amount
56400	DS200 SCANNERS (5)		30,250
		Total	**30,250**

FACILITIES MANAGEMENT

			Amount
56400	TRUCK FOR NEW SUPERVISOR		35,000
		Total	**35,000**

PHONE SYSTEM

			Amount
56400	PHONE SYSTEM EQUIPMENT		44,432
		Total	**44,432**

FIRE RESCUE

			Amount
56400	HVAC REPLACEMENTS @ FIRE STATIONS ($12,000 X 2)		24,000
56400	STATION 24 UNIFLEX ROOF COATING OVER METAL ROOF		22,000
56400	STATION 6 ROOF REPAIR		25,000
		Total	**71,000**

FIRE SVCS VEHICLE TRUST

			Amount
56400	CIP F2019-06 APPPARATUS REPLACEMENT		47,741
		Total	**47,741**

FIRE CAPITAL IMPROVEMENT

			Amount
56400	CIP F2019-01 FIREFIGHTING PPE GEAR REPLACEMENT PLAN		90,000
56400	CIP F2019-02 FIRE RESCUE RADIO REPLACEMENT PLAN		61,500
		Total	**151,500**

BUILDING DEPARTMENT

			Amount
56400	NEW VEHICLE FOR INSPECTOR		29,000

			Amount
		Total	**29,000**

ROAD MAINTENANCE

			Amount
56400	PAINT STRIPING MACHINE WITH BEAD DISPENSER		10,325
		Total	**10,325**

ENGINEERING

			Amount
56400	FC GEO CEL (SURVEY)		3,624
		Total	**3,624**

STORMWATER ASSESSMENT

			Amount
56400	HIPER VR DUAL KIT BASE/ROVER		24,995
56400	STREET SWEEPER		400,000
		Total	**424,995**

GENERAL GOV VEHICLE TRUST

			Amount
56400	BUNKER RAKE #18508 - GROUNDS		40,000
56400	CIP GF2020-11 GRADER #01016 - ROAD MAINT		170,000
56400	CIP GF2020-11 TRACTOR #20258 - ROAD MAINT		29,000
56400	GATOR #19085 - GROUNDS		12,000
56400	MOWER #20449 - GROUNDS		9,500
56400	MOWER #20522 - ROAD MAINT		18,000
56400	MOWER #20525 - ROAD MAINT		18,000
56400	PICKUP TRUCK #20086 - ROAD MAINT		27,000
56400	PICKUP TRUCK #20097 - HOUSING		27,000
56400	PICKUP TRUCK #20105 - GROUNDS		27,000
56400	PICKUP TRUCK #20116 - PROPERTY APPRAISER		28,000
56400	PICKUP TRUCK #20158 - ROAD MAINT		27,000
56400	PICKUP TRUCK #20188 - GROUNDS		27,000
56400	PICKUP TRUCK #20243 - PROPERTY APPRAISER		28,000
56400	PICKUP TRUCK #20397 - ROAD MAINT		27,000
56400	PICKUP TRUCK #20541 - ROAD MAINT		27,000
56400	PICKUP TRUCK #53518 - FAC MGMT		27,000
56400	PICKUP TRUCK UTILITY BED #20056 - FAC MGMT		37,000
56400	TRACTOR #20112 - GROUNDS		41,000
56400	TRACTOR #20248 - ROAD MAINT		29,000
56400	TRACTOR #20536 - ROAD MAINT		53,000
56400	TRACTOR #20537 - ROAD MAINT		53,000
56400	UTILITY VEHICLE #20221 - COMM SVC		25,000
56400	UTILITY VEHICLE #20236 - TITLE III		25,000

			Amount
56400	UTILITY VEHICLE #20237 - TITLE III		25,000
56400	UTILITY VEHICLE PROPERTY APPRAISER		30,000
		Total	**886,500**

EMERGENCY MEDICAL SERVICE

			Amount
56400	AMBULANCES (4 @ $215,000 EACH)		860,000
		Total	**860,000**

ANIMAL SERVICES

			Amount
56400	SECURITY SYSTEM		6,000
		Total	**6,000**

LANDFILL

			Amount
56400	ROLL OFF CONTINERS 2 EA. (NEW)		25,000
		Total	**25,000**

SOLID WASTE MGMT FLEET

			Amount
56400	GRAPPLE ATTACHMENT (TIRE LOADER)		20,000
56400	LITTER CREW RTV (1)		12,000
56400	REPLACE LANDFILL KUBOTA UNIT# 52180		12,000
		Total	**44,000**

SOLID WASTE CIP

			Amount
56400	CIP S2020-03 WHEEL LOADERS RPLMT (2)		783,264
		Total	**783,264**

LONG TERM CARE

			Amount
56400	LEACHATE PUMP		10,000
56400	PHASE 2 ELECTRICAL PANELS REPLACED (NEW)		75,000
		Total	**85,000**

STATE ATTORNEY

			Amount
56400	TAPE LIBRARY DEVICE		2,640
		Total	**2,640**

CIRCUIT COURT

			Amount
56400	CORE NETWORK EQUIPMENT REFRESH		31,300

			Amount
56400	DATA STORAGE EQUIPMENT REFRESH		35,000
56400	MFP PRINTER REPLACEMENT		6,000
		Total	**72,300**

ARTICLE 5 FACILITIES

			Amount
56400	CIP CCF GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT		253,746
56400	CIP GF2021-09 JUDICIAL INFRASTRUCTURE RPLMT		148,019
		Total	**401,765**

LIBRARIES

			Amount
56400	HVAC		13,500
56400	LIBRARY VEHICLE #20411		31,000
		Total	**44,500**

AQUATIC VEH & EQUIP TRUST

			Amount
56400	PICKUP TRUCK 4 X 4 EXT CAB #20156 - AQUATICS		25,000
		Total	**25,000**

CITRUS SPRINGS MSBU

			Amount
56400	MACHINERY & EQUIPMENT		5,000
		Total	**5,000**

CITRUS CO UTILITIES

			Amount
56400	300WT BALLON LIGHTS / LED SAFETY LIGHTS (NIGHT REPAIRS)		24,000
56400	DIRECTIONAL DRILLING MACHING - NEW		125,000
56400	F-350 NEW HIRE TECH II		65,000
56400	F-350 W/CRANE (1) EXISTING STAFF - LIFT STATION		65,000
56400	GROUND PENATRATING RADAR - UTILITY LOCATES		8,000
56400	REPL CL2 ANALYZERS @ W/WW FAC MOVED FROM 56300		40,000
56400	VACTRON LP573XDT SOFT DIG MACHINES (2) DIST /SWR CREWS		35,000
		Total	**362,000**

UTILITIES FLEET

			Amount
56400	MOWER - REPLACES DIXIE XG250350 30099 - 2008		9,500
56400	MOWER - REPLACES DIXIE XG250350 30116 - 2008		9,500
56400	PICKUP - REPLACES 4X4 F350 SD 20453 - 2009		70,000
56400	PICKUP - REPLACES C1500 EXT 20375 - 2008		30,000
56400	PICKUP - REPLACES C1500 EXT 20376 - 2008		27,000
56400	TLB - REPLACES KUBOTA BX24LB-R 20392 - 2008		60,000

			Amount
56400	VAN - REPLACES CHEV EXPRESS 20147 - 2003		30,000
56400	VAN - REPLACES FORD E350 20331 - 2006		40,000
		Total	**276,000**

CCU UTIL REN/REPLCMT

			Amount
56400	AMI IPERL METER CONVERSION NODES		200,000
56400	AMR METER REPLACEMENTS		250,000
56400	CHLORINE PUMP REPLMT & REPAIR STOCK		50,000
56400	CHLORINE PUMPS AND EQUIPMENT (3)		75,000
56400	GRIT/DEBRIS SEPARATION BOX & SLUDGE DEWATERING BOX		100,000
56400	LIFT STATION PUMP REPLACEMENT		150,000
56400	REPL 1500 GL CHEMICAL FEED TANKS & PUMP SKID BRTWD WWTF		100,000
56400	REPL CL2 ANALYZER - VARIOUS W/WW FACILITIES (FDEP REQUI		40,000
56400	REPLMNT VFD'S AT VARIOUS W/WW PLANTS & LIFT STATIONS		50,000
56400	SCADA MASTER PLAN EQUIPMENT & COMPONENTS		200,000
		Total	**1,215,000**

CCU WATER CONN FEES

			Amount
56400	CIP U2011-05 AUTOMATIC METER READING PROJECT		125,000
		Total	**125,000**
			8,933,485

-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– 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.

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 an 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 business.

Cash Carry Forward- Resources of a fund less expenditures carried over to the following fiscal year and available for appropriation.

Community Redevelopment Area– 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 lead 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 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.

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 entity 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 encompass 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. 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 fund 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 fund 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 on investments.

Non-Tax Revenues- The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, 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.

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.

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.

Directory of Acronyms

-A-

ADA- Americans with Disabilities Act

AHAC- Affordable Housing Advisory Committee

AHCA- Agency for Health Care Administration

ALS– Advanced Life Support

AMI/AMR- Advanced Metering Infrastructure/Automated Meter Reading

ARPA– American Rescue Plan Act

-B-

BAB- Build America Bonds

BMAP– Basing Management Action Plan

BMP- Bitmap Digital Images

BOCC- Board of County Commissioners

-C-

CADD- Computer Aided Design and Drafting

CAFR- Comprehensive Annual Financial Report

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

CESQG- Conditionally Exempt Small Quantity Generator

CIE- Capital Improvement Element

CIGP- County Incentive Grant Program

CIP- Capital Improvement Program

COVID-19- Coronavirus Disease 2019

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

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

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-

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

HUD- Housing and Urban Development

HUD_VASH- Housing and Urban Development Veterans Affairs Supportive Housing

HVAC- Heating, Ventilation, and Air Conditioning

-I-

IBS Napa– Integrated Business Solutions

IFAS- Institute of Food and Agricultural Sciences (University of Florida)

IMA– Interchange Management Area

ISO- International Standards Organization

IT- Information Technology

-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

LMS– Local Mitigation Strategy

-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

-O-

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

-R-

RCMP- Residential Construction Mitigation Program

RSVP- Retired and Senior Volunteer Program

-S-

SAG- Stakeholders Advisory Group

SCOP– Small County Outreach Program

SHIP- State Housing Initiatives Partnership

SLD- Street Lighting District

SLD- State and Local Fiscal Recovery Fund

SMART- Specific, Measurable, Achievable, Realistic and Time scaled

SMW- Sugarmill Woods

SOH- Save Our Homes

SR- State Road

STEM– Science, Technology, Engineering and Math

SWFWMD- Southwest Florida Water Management District

SWM- Solid Waste Management

SWRWRF- Southwest Regional Water Reclamation Facility

-T-

TBRPC- Tampa Bay Regional Planning Council

TDC– Tourist Development Council

TRIM- Truth in Millage

-U-

USDA- United State 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